Tax Policy of the Fourth Estate?
On the Perspectives and Limits of the Political Cooperation of the Moravian Territorial Lord’s Towns before the Battle at White Mountain

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Abstract. The study deals with questions of the political cooperation of Moravian territorial lord’s towns (the Moravian Fourth Estate) in the sixteenth and early seventeenth century. This issue is viewed through the prism of political negotiations about the very high tax burden on the towns. After an outline of the structure of the estate-organized society of the Moravian Margraviate and the role of territorial lord’s—royal and chamber—towns in it, the article introduces the natural and fiscal burdens weighing down the urban organisms and escalating in line with the wars of the Habsburg Monarchy against the expansive Ottoman Empire. The burden on Moravian towns was much heavier than on other segments of the estate-structured society. This was the basis for the towns’ concerted efforts to find relief, which manifested itself during the Fifteen Years’ War with the High Porte in 1593–1606. Surviving sources offer detailed documentation of the 1604 negotiations, when at the initiative of Brno, an attempt was made to counter the pressure of the higher estates that intended to further increase the tax burden on territorial lord’s towns. However, these negotiations illustrate that effective joint action of the town representations was hindered by individual municipalities’ particular interests. Individualism generally exacerbated the towns’ weak position in the political system of the time. In the broader coordinates of early modern Europe, in the Bohemian lands, urban space was less developed and the bourgeoisie was significantly weaker than in their Western and Southern European counterparts. Therefore, the limited coordination of the territorial lord’s towns in the fight against the higher estates did not lead to the desired results.

Keywords: Early modern period, Ottoman wars, Moravia, politics, estatism, towns, taxes

The different segments of the estate-based society had a diverse character in different parts of early modern Europe. Territorial specifics were reflected, among other things, in the varying social roles of towns. Towns were important not only as economic units, but in a more advanced form they embodied an unmistakable political force with the potential to dynamically influence the organisation of society. The position
of towns in the political system of particular states, countries, or otherwise defined territories can be measured by their ability to promote or defend their interests.¹

The immense importance of large urban production and market centres was reflected in their multifaceted economic potential, which benefited not only people directly linked to the urban space. By its very nature, the urban economy was a permanent object of interest for power structures, which exerted economic pressures on it for a long time, although the nature and intensity of their demands varied with the geopolitical specifics of particular areas. Levying taxes found universal application in the European early modern period. Its extraordinary impact on the urban environment was due, among other things, to the fact that the intensification of monetary relations was intrinsically linked to the management of urban communities and their inhabitants. Towns were the centres of money trade, where in addition to the increasing role of money in everyday transactions, certain forms of prospective credit transactions were applied.²

Early modern systems of taxation were formed in parallel with the transformation of medieval into modern states. Depending on the specific conditions, they fulfilled a number of functions in addition to their “state-forming” role.³ In the Central European context, the Ottoman wars and financing defence against the Ottoman expansion were decisive factors in the development of taxation. The Ottoman threat represented one of the main arguments for the promotion of new types of taxes, which added to the financial burdens on Central European towns. This was far from being the case only in the towns of Hungary, or (from the perspective of the Christian side of the struggle) in the part of the Kingdom of Hungary that remained under the Habsburg dynasty’s rule.⁴

The tax system was also relevant for towns in areas further away from the “front line”. In the broader context of Central Europe, especially in the Habsburg Monarchy, urban centres (especially those that were considered large and economically developed in the local context) were seen as an irreplaceable source of taxes, the system of which was organised differently in the various countries under the House of Austria, and changed over time.⁵ Towns generally faced increasing fiscal

¹ Among attempts at a synthetic view of the phenomenon of the early modern town, in which the relationship between the town and the early modern state is emphasized from various angles, see Gerteis, *Die deutschen Städte*; Schilling, *Die Stadt in der Frühen Neuzeit*; Knittler, *Die europäische Stadt*; Rosseaux, *Städte in der Frühen Neuzeit*.


³ From the rich literature, see Stolleis, *Pecunia nervus rerum*, 63–72; Buchholz, *Geschichte der öffentlichen Finanzen*, 22–38, 47–58; on the theoretical and legal foundations of tax collection, see at least Schwennicke, *Ohne Steuer kein Staat*.


⁵ In a broader context, see at least Buchholz, *Geschichte der öffentlichen Finanzen*, 26–30, 47–54;
pressure, and their ability to resist these pressures reflected their political strength in any given country. This article focuses on the Margraviate of Moravia, one of the lands of the Bohemian Crown, that was incorporated into the Habsburg Monarchy from 1526. The territorial lord’s towns in Moravia, where the relationship between tax burdens and urban politics is examined, provide a case study to show the real power of towns around 1600 in an area framed by the German territories of the Holy Roman Empire, Poland, Hungary, and the Austrian lands.

**Territorial lord’s towns and the Fourth Estate in Moravia**

In the political sense, the town estate of the Margraviate of Moravia—after the Bohemian Kingdom the second main component of the constitutional whole of the lands of the Bohemian Crown—in the century before the Battle at White Mountain (1620) was comprised of six royal (free) towns: Brno and Olomouc as the pair of towns competing for the status of the land’s capital, Jihlava, plus Znojmo, Uherské Hradiště and Uničov (see Fig. 1). These localities avoided the fate of a number of other urban communities degraded at the end of the fourteenth century and during the fifteenth century due to the disintegration of the sovereign’s property in the land into a part of the domains of powerful Moravian feudal lords.

Although Moravia was a margraviate, these (free) towns were referred to as royal, not margraviate. In the Middle Ages, their institutional establishment was guaranteed by the authority of the Bohemian kings (who usually ruled as Moravian margraves at the same time).

The efforts of some Moravian subject towns whose representatives in the mid-sixteenth century made efforts to gain the status of free royal towns were not crowned with the desired success. Although Kyjov (1548), Nový Jičín (1558) and Šumperk (1562) managed to redeem themselves from serfdom, thus to rid themselves of the tie that had bound them to their aristocratic lords, these municipalities were still not included in the town estate. They became only so-called ‘chamber towns’, namely towns directly subordinated to the royal chamber (see Fig. 1). As such, they did not have the right to participate in the proceedings of the land diets, the highest estate political forums in the land. They therefore remained outside the Moravian “political nation”.

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In comparison with Bohemia, where there were nearly forty territorial lord’s towns (including the dowry towns), the town estate in Moravia—a land almost half the size of Bohemia—had disproportionately fewer towns in the sixteenth and at the beginning of the seventeenth centuries. Moreover, the politically understood estate system of the Margraviate of Moravia differed in structure from its Bohemian counterpart. Due to the upheavals suffered by the power of the Church in the Hussite era, the prelate (religious) estate did not have representation at the land diet, while members of the lordship (the higher nobility), knighthood (the lower nobility) and town estates took part in the top estate political forums in the Bohemian Kingdom.

**Figure 1** Moravian territorial lord’s towns, the usual gathering places of anti-Ottoman troops in the Margraviate, in the pre-White Mountain period

Legend: • Royal (free) town—the most important Moravian gathering place of troops; ○ Royal (free) town; ◊ Chamber town.

Concentration of the estate arsenal in Moravia: ● Functioning Moravian land armoury; × Planned Moravian land armoury
In contrast, the representatives of the church retained the position of a political estate in Moravia, therefore in the period discussed the estates community had four segments here rather than three. Ranging from the most important one to the one that enjoyed the least prestige, the Four Estates were: lord, prelate (the most significant Moravian prelate, the bishop of Olomouc, was, nevertheless, not included in the prelate but at the head of the lord estate), knightly, and town.⁹

The voting of the estates in the land diet took place separately within the individual curiae, within which the votes were not simply counted, but “weighted” according to the prestige of specific persons or institutions. At the same time, the consent of all the curiae was usually required for a regular parliamentary resolution. Although there were four political estates in Moravia, there were only three parliamentary curiae. The royal (free) towns shared a common, third curia with the prelate’s estate at the land diet. This, along with the fact that in most questions the interests of the church representatives were related to those of both aristocratic estates rather than to the interests of the towns, fundamentally weakened the political significance of the Moravian Fourth Estate.¹⁰

The Moravian society and the Ottoman threat

Not only political representation, but the entire organized society of estates in the Bohemian lands included in the constitution represented by the Habsburg dynasty faced endless armed conflict with the expansive Ottoman Empire for most of the sixteenth and early seventeenth centuries. The struggles against the Turks, whose main stage remained Hungary torn into two spheres of power, provided space for the military involvement of some of the population of Bohemia and Moravia.¹¹

However, the fact that huge sums of money were lost on the hot soil of the Hungarian battlefields immediately impacted the lives of the broadest classes of the population in the Bohemian lands. The Habsburg rulers’ escalating fiscal pressure on the political representations of their countries was based on emphasising, sometimes even purposefully exaggerating the Ottoman danger at a time when the formation of modern states required fundamental changes in the structure of public finances practically throughout Europe.¹²

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¹¹ Mainly Pánek, “Podíl předbělohorského českého státu, I”; Pánek, “Podíl předbělohorského českého státu II” (with a summary of Pánek’s earlier studies on this issue).

¹² Synoptically in the work by Sterneck, “Raně novověké bernictví.” For the perspective of the
Although the defence of estate politicians against the maximalist fiscal demands of the rulers was tenacious, it was always limited by the terrifying spectre of “the greatest enemy of all Christianity” deeply rooted in the mentality of Central Europeans and amplified by the echoes of specific battles.\(^\text{13}\) For the lands ruled by the Central European Habsburgs, the end of the sixteenth and the beginning of the seventeenth century marked a period of intense militarization. After a temporary relative calm, which was occasionally disturbed by minor skirmishes, the so-called ‘Long Turkish War’, sometimes referred to as the Thirteen, Fourteen or Fifteen Years’ War, broke out in Hungary in 1593, and ended with the Peace of Zsitvatorok on 11th November 1606.\(^\text{14}\) In this phase of the fight between the two hostile worlds, the Bohemian lands played an important role in organizing the defence of the Central European space. However, the effects of the war were different in each territory.

In comparison with inhabitants of the Bohemian Kingdom, due to the geographical location of the Margraviate, Moravians undoubtedly experienced the Ottoman threat more intensely. Moreover, their fear of the Islamic crescent was permanently exacerbated by the presence of domestic and foreign troops in the land, which was used as a platform for Christian fighters preparing to move to the Hungarian border fortresses. Although most Moravians who did not take a personal part in fighting the Turks were spared the long-term direct experience of the war, no one doubted the reality of the danger (which, after all, manifested itself several times during the raids of enemy units into Moravia). Therefore, in addition to constant bargaining with the monarch or his deputies about the amount of the Moravian contribution to the maintenance of the crews of the Hungarian border fortresses, the Moravian Land Diets had to deal with issues related to the immediate defence of the Margraviate.\(^\text{15}\)

Holy Roman Empire of the German Nation, see Schulze, *Reich und Türkengefaehr*, 223–363. With an obvious tendency to highlight the importance of the Bohemian lands, they tried to summarize the effects of the Ottoman wars in our area Krofa, “My a Maďaři”; Urbánek, “Češi a války turecké.” On the geographical aspects of the threat to the Bohemian lands by Ottoman expansion, cp. Sterneck, “Turecké nebezpečí v českém kontextu.”


The role of Moravian towns in the defence against the Ottoman expansion

Territorial lord's towns, especially royal (free) towns, in pre-White Mountain Moravia had an irreplaceable role in the organization of anti-Ottoman battles (see Fig. 1). The economic capacity of these production and market centres and their direct subordination to the territorial lord, on whose favour and support they depended in their conflicts with higher estates, made them ideal bases for the armaments, temporary accommodation, and feeding of imperial troops. However, they were also used in the same way by the land in fulfilling its military obligations arising from its position within the union of states represented by the Habsburg dynasty, as well as in ensuring its own security.16

Not only the troops sent to the Hungarian battlefields from the Margraviate, but also various foreign armies, which were involved in the defence of the Central European area against the Ottoman expansion, were placed in the Moravian territorial lord's towns. These military units usually stayed in the Moravian territorial lord's towns preceding the transfer of the soldiers to Hungary: very often they were directly related to the performance of a mandatory military parade associated with the control of the number of soldiers and the revision of their equipment. The wait for the parade sometimes lasted for weeks, and the soldiers often stayed outside the town for some time after the event. However, soldiers also found refuge at the royal towns, and after returning from Hungary, were waiting for the final settlement of their pay, the imbursement of which was delayed on the battlefield with almost iron regularity. Due to permanent problems with financing the armies, it took a long time for the soldiers deployed near the towns to be paid and disbanded. It was then the civilians' obligation to provide shelter and food for officers and ordinary soldiers.17

For each town as a whole, as well as for its individual households, the presence of bands of soldiers always posed a considerable economic burden and caused problems of an organizational character. The capacity of traditional urban food production could not cover the huge onslaught of demand caused by the sudden increase in the numbers of people, as well as of draft and equestrian animals in and around towns. It was therefore necessary to take various emergency measures, of which one random example is the establishment of temporary mills powered by horses, or oxen—i.e., a facility which enabled to temporarily increase flour production. The forced cohabitation of urban populations, their suburbs and rural hinterland with bands of soldiers recruited in various parts of Europe naturally provoked

16 Sterneck, “Soumrak »zlaté doby« moravských měst.”
17 Numerous documents for the turn of the seventeenth century are collected in the regest edition Líva, ed., Regesta fondu Militare II; for the earlier period Roubík, ed., Regesta fondu Militare I.
innumerable conflict situations. The soldiers, who were to act as defenders of the Christian faith, committed criminal excesses, which contributed to escalating tensions between civilians and anti-Ottoman troops. Their insulting or violent outbursts, showing their contempt of the town authorities, contributed to the growing hostility towards the soldiers.\(^\text{18}\)

The Moravian royal (free) towns were not, however, only rear areas of the armies sent to Hungary. They also actively participated in the battles against the Turks. Like other members of the estate community, they sent cavalry and infantry soldiers to the provincial troops in accordance with parliamentary resolutions or patents of the provincial governor. The number of cavalries was based on the relative valuation of property on the so-called ‘arms horses’ (zbrojné koně), while the number of infantries was based on the number of serfs (serf farmsteads). According to the actual needs of the Margraviate, every thirtieth person was to be removed from the rural estates, but at a moment of extreme danger the proportion could go up to every fifth man. In addition, during the Long Turkish War, the townspeople equipped the troops to fight against the Turks and their allies with war supplies, including predominantly cannons, ammunition and other necessities for the artillery. These duties were not new for the municipalities belonging to the estate of the towns, as this had a long tradition in the Moravian military establishment. However, the provision of transport and the qualified service of cannons (at the expense of individual municipalities), as well as the provision of gunpower, which was permanently in short supply, potassium nitrate, and lead rounds (supplies that were to be reimbursed to the towns) caused major problems to the townspeople.\(^\text{19}\)

The strategic importance of individual Moravian royal (free) towns was determined, on the one hand, by their economic and population potential and the position they occupied in the political system, and on the other hand, by their geographical location. An important stronghold of the anti-Ottoman fighting was the smaller Uherské Hradiště, located in close proximity to the border with the rest of Habsburg-controlled Hungary.\(^\text{20}\) In contrast, it was the town of Jihlava, located relatively distant from the front line, a royal town on the Bohemian–Moravian border, which did not escape the attention of military structures. To a large extent, this interest was due to Jihlava’s “economic miracle” that unfolded in the sixteenth century thanks to its magnificent boom in cloth production.\(^\text{21}\) Nevertheless, from the military point of view, Brno and Olomouc, the political centres of the Margraviate, occupied a key position among the territorial lord’s towns. In addition, Olomouc

\(^{18}\) Sterneck, “Mnohem hůře nežli nepřítel.”

\(^{19}\) Kameníček, Zemské sněmy a sjezdy, vol. II, 170–400; Sterneck, Město, válka a daně, 67–85.

\(^{20}\) Verbík and Zemek, eds, Uherské Hradiště, 156–64.

\(^{21}\) Pisková, ed., Jihlava, 265–85.
was also the centre of the Moravian ecclesiastical administration. Participants in the proceedings of the provincial courts used to come to these municipalities on a regular basis, but above all, it was here that the land diets most often met to discuss, among other things, the defence of the land. Many participants in the parliamentary meetings, numerous officials, but also officers bought houses or, in other ways, found temporary residence in the town.  

The production of armour, weapons, ammunition, and other war supplies was concentrated in the two leading Moravian towns, both of which were involved in the plan to build a land (estate) arsenal before the outbreak of the Long Turkish War. The geographical factor highlighted the importance of Brno, where the land arsenal began to operate from the late 1580s or early 1590s: material was concentrated in it, which, if necessary, supplemented the land army’s equipment. Brno and its surroundings provided suitable conditions and environments for gathering the Christian troops before they moved to the southeast. The Hungarian battlefields were not far from here, but in the long-term perspective the town managed to stay out of the immediate danger posed by the hordes of non-believers.

Fiscal pressure on Moravian territorial lord’s towns in the late sixteenth and early seventeenth centuries

Due to their geographical location and other factors, individual territorial lord’s (royal and chamber) towns in the Margraviate were burdened very differently by the parades, dissolution, and marches of troops. Unlike the burdens listed, the fiscal pressure was directed at these municipalities as an imaginary whole—as part of the monarch’s chamber. Even in this respect, however, we find clear differences. The chamber towns of Kyjov, Nový Jičín and Šumperk found themselves in an unfavourable position. The fact that they had freed themselves from aristocratic domination was expensively redeemed by the fact that the bottomless chamber of the monarch did not hesitate to make maximum use of them as a welcome source of money. In comparison with the old territorial lord’s towns, chamber towns did not have large numbers of privileges built up over centuries and carefully guarded that could at least partially face the escalating fiscal pressure. However, in the pre-White Mountain period the increasing draining of funds from municipal treasuries could not be avoided even by royal (free) towns.

22 On Brno in this relation, see further in this study. On the aristocratic purchases in Olomouc, see Müller and Vymětal. “Šlechta v předbělohorské Olomouci”; cp. also the synoptic work on the early modern history of the town: Schulz, ed., Dějiny Olomouce, vol. I, 278–79.

23 Sterneck, “Moravská zemská zbrojnice.”

In the second half of the sixteenth century, the sovereign often turned to the Moravian royal and chamber towns for loans, which he needed to try and resolve his permanently unsatisfactory financial situation.\(^{25}\) Requests for credit, mostly based on the specification of the purpose to use the borrowed money for, were usually conveyed to the towns by the Moravian vice-chamberlains (Latin *subcamerarius*).\(^{26}\) However, the return of the sums lent to the monarch, who skilfully took advantage of the position of immediate lordship vis-à-vis his creditors, was highly problematic. The town councils themselves often had to borrow money to meet the court’s requirements. This added to the burden of interest payments on municipal budgets.\(^{27}\)

In 1593–1606 credits directed directly to the territorial lord receded somewhat into the background, while towns struggling with other burdens made a greater effort to have their old debts repaid.\(^{28}\) However, repeated calls for the territorial lord’s debts were generally ignored, and even the effort to obtain deductions from regular payments flowing to the territorial lord’s treasury, especially from the special town tax and beer tax, so that money collected from the population by its own municipal collectors should remain in municipal budgets, did not enjoy more distinctive success.\(^{29}\)

During the Long Turkish War, town representations were forced to provide money mainly to soldiers. These loans, whether officers took them to finance their current military needs as so-called *liefergelt* (maintenance) or were used for the settlement of wages before the dissolution of military units, generally took the form of tax advances. In this way, the settlement of often very large sums was, unlike older town receivables from the monarch, relatively reliably secured.\(^{30}\)

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25 Volf, “Královský důchod a úvěr,” 160–65. The most recent fundamental works on the role of credit in various social milieus of the pre-White Mountain Bohemian lands are Ledvinka, Úvěr a zadlužení; Bůžek, Úvěrové podnikání; Vorel, “Úvěr, peníze a finanční transakce”; Slavíčková, A History of the Credit Market.


27 Cp. an overview of the receivables of the Moravian royal (free) towns from the middle of the sixteenth century to 1588: NA České oddělení dvorské komory IV Sign. Morava Karton 160 Podkomořský úřad fol. 91r–104r.

28 With references to the sources and literature, see Sterneck, Město, válka a daně, 123–25. In connection with the increase in other burdens that the towns had to face after the outbreak of the Long Turkish War, the forced town loan was also reduced in Bohemia. However, the pressure on the Bohemian towns to provide loans to the monarch intensified again during the war and reached its peak at the beginning of the seventeenth century. Cp. on that Picková, “Nucený úvěr českých měst,” 978, 988–1004; Páněk, “Úloha předbělohorské Prahy,” 151–53.

29 For illustration in the correspondence of Moravian towns with the under-chamberlain and in other documents from the end of the sixteenth century, see in NA České oddělení dvorské komory IV Sign. Morava Karton 160 Podkomořský úřad.

30 E.g., AMB A 1/3 Sbírka rukopisů a úředních knih Ms. 85 fol. 5v, 30r.
In addition to having to lend cash, other burdens which weighed down the Moravian royal (free) and chamber towns as a consequence of the emperor’s indebtedness, gained more importance in the period under review, because of the forced assumption of the role of guarantors for the sovereign’s debts with wealthy members of the nobility and burgher credit entrepreneurs. Depending on the amount, a specific territorial lord’s debt could be secured by one or simultaneously by several municipalities. The liability of one town could thus cover a very wide range of the monarch’s financial obligations. The royal and chamber towns discussed the distribution of the surety burden among themselves through their representatives.

The Moravian territorial lord’s towns, including Brno, were in great difficulty at the beginning of the seventeenth century due to the unrefusable claims of the lords of Tiefenbach against the monarch. In addition to redirecting some tax payments from individual municipalities to the Tiefenbach coffers, the towns had to pass considerable sums of cash to members of this aristocratic family from the title of guarantors. However, even these were not enough to fully cover the interest, let alone repay the debts. In revenge, the burghers responsible for the territorial lord’s debt were seized by the Tiefenbachs’ armed servants during trade missions to Austria or Hungary and robbed of the goods they were transporting, or even held for ransom.

In addition to the imperial fiscal and military structures, the land or estate institutions tried to lighten the burghers’ purses in various other ways. In addition to the proven mechanisms of the tax system, which we will discuss below, we should recall the role that towns already played in conveying information from the estate political elite to a wider range of addressees. The councillors then—usually
at longer intervals—reported to the land governor about the reimbursement of the costs of envoys, which the towns’ representations had to send, especially in matters concerning the defence of Moravia. However, the repeated urgent calls for individual sums show that, due to the deepening deficit of the Moravian land budget, there were considerable difficulties in reimbursing messengers for their expenses.37

Towns and the Moravian tax system

A very significant phenomenon of the period, namely the tax system, played the decisive role in the depletion of the financial reserves of the Moravian royal (free) and chamber towns. In addition to the old, originally medieval special town tax, which affected only the territorial lord’s towns and whose income was primarily directed to the monarch (in practice, however, a large part of it was taken by various persons and institutions as rent), the town administration in the late sixteenth and early seventeenth century found it increasingly difficult to cope with the burden of land taxes. These were direct and indirect taxes of various kinds, the collection of which, as a rule, whether for the benefit of the monarch (such as the well-known tax on beer, calculated based on the barrels tapped or barrels sold) or for the benefit of the land, was subject to approval by the land diets.38

As for the special town tax, at the end of the sixteenth and the beginning of the seventeenth century, it was levied in nine municipalities in Moravia. In comparison with other Moravian territorial lord’s towns, Brno spent the highest percentage of its budget on this payment, amounting to over a quarter of its total revenue from the Margraviate. The analysis of the economic, social, and demographic conditions in individual Moravian towns shows that Brno stagnated at the time—and as an economic unit lagged behind not only Olomouc, but also Jihlava, which was experiencing a boom in the cloth business.39 Around 1600, Brno’s special town tax was thus at a disproportionately high level. The rate was based on a fixed assessment from the distant past, when the town benefited from unprecedented development, and did not consider the actual economic and population potential of Moravian towns (see Table1).40

37 E.g. AMB A 1/3 Sbírka rukopisů a úředních knih Ms. 81 fol. 72r–72v; Ms. 82 fol. 40v–41r; Ms. 83 fol. 33v, 46r, 63r; Ms. 86 fol. 293v; Ms. 87 fol. 21v, 281r.
39 Marek, Společenská struktura. In a monograph on the economic and social relations in Brno, see Jordánková and Sulitková, Předbělohorské Brno.
40 Sterneck, “Ke zvláštní městské berní.”
Table 1 Percentage of individual territorial lord’s towns in the total payments of the special town tax in Moravia in the late sixteenth and early seventeenth century

<table>
<thead>
<tr>
<th>Royal (free) towns</th>
<th>Chamber towns</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brno</td>
<td>Jihlava</td>
</tr>
<tr>
<td>26.83</td>
<td>8.01</td>
</tr>
<tr>
<td>71.96</td>
<td>28.04</td>
</tr>
</tbody>
</table>

Note: Uherské Hradiště was exempted from the payment of cash on the basis of the privilege of 29 May 1472. However, the town’s representation had to hand over a sword worth 30 Hungarian ducats to the ruler every year. Although in the period under review, Uherské Hradiště failed to hand over the swords at the appropriate intervals, it kept the relevant proceeds of the municipal collection for its own needs.

If we turn our attention to the land taxes, they initially affected the taxpayers of all estates based on a single key. However, from the very beginning, the taxation of a wide range of consumer goods primarily affected large production and market centres, i.e., royal (free) towns, as that is where crafts and trade were primarily concentrated. The year 1570 brought a fundamental change to the detriment of towns, when a similar intervention was made in the land tax system, which in 1567 placed a large part of the tax burden of the higher estates on the shoulders of towns in Bohemia. Three years after its introduction in Bohemia, in Moravia as well the so-called *tax of tenth groschen* was introduced, within which inner town houses, as key tax units, were charged four and a half times more than rural farmsteads.  

During the fights in 1593–1606 the tax burden increased dramatically; the system of land taxes underwent stormy changes, with ever new types of taxes rapidly created, while some others disappearing unexpectedly. The vast majority of their proceeds flowed to the Hungarian battlefields or dissipated in various investments related to the defence against the Ottoman expansion. However, awareness of the need to face the common danger did not prevent many Moravian taxpayers from looking for ways to evade, or at least to partly avoid, their tax obligations.  


42 The Moravian tax system then is fully presented by Sterneck, *Město, válka a daně*, 162–200. On the technical side of the transfer of money to Hungary, see Sterneck, “S daněmi proti Turkům.” More recently on the transformations of the tax system in the later period with a focus on Moravia, see David, *Nechtěné budování státu.*
Table 2 Percentage of individual territorial lord’s towns in the total payments of the “town estate” to the land taxes in Moravia at the end of the sixteenth century

<table>
<thead>
<tr>
<th>Tax term</th>
<th>Royal (free) towns</th>
<th>Chamber towns</th>
<th>Other taxpayers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Brno</td>
<td>Jihlava</td>
<td>Znojmo</td>
</tr>
<tr>
<td>Christmas 1587</td>
<td>12.75</td>
<td>17.88</td>
<td>17.64</td>
</tr>
<tr>
<td>Tax on consumer goods</td>
<td>48.27</td>
<td>36.21</td>
<td>8.02</td>
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<tr>
<td>Tax of tenth groschen</td>
<td>44.14</td>
<td>34.25</td>
<td>13.20</td>
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<tr>
<td>Tax of tenth groschen</td>
<td>45.04</td>
<td>35.21</td>
<td>13.63</td>
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<tr>
<td>Ottoman tax</td>
<td>34.79</td>
<td>39.05</td>
<td>15.67</td>
</tr>
</tbody>
</table>

Note: The so-called “town estate” in the Moravian land tax registers was a broader group of taxpayers than the politically defined fourth estate. Apart from the royal towns, it included the chamber towns, but—inconsistently and variably—also some other taxpayers (especially freemen and burghers with extraordinary property). In the period under review, the Margraviate was divided into two tax regions, with Brno, Jihlava and Znojmo belonging to the Brno tax region, while Olomouc, Uherské Hradiště, and Uničov and all the chamber towns belonged to the Olomouc tax region. Pairwise preserved registers, i.e., tax registers that have been preserved for one tax date for the whole of Moravia from the last four decades of the pre-White Mountain period, have survived only for the above four tax terms.

The absence of effective control mechanisms was reflected in cases of illegal tampering with the number of units reported for taxation. In the last quarter of the sixteenth century, the people of Brno, who took advantage of their townspeople’s participation in tax administration and for a long time concealed a large part (up to 30 percent!) of inner-city houses in the town tax returns, committed such machinations in large numbers.43 Their actions apparently stemmed from a sense of grievance over the burden-sharing of the special town tax. As Table 2 shows, compared

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43 Sterneck, “Měšťanské elity v berních úřadech”; Sterneck, “Několik poznámek”; Sterneck, “K objektivitě berních přiznání.”
to other towns, Brno’s contribution to land taxes was surprisingly low. This seems to have been due to the machinations of the Brno representation. Dissatisfaction with the outdated—and at the same time unchangeable—assessment of this payment obligation was exacerbated by a rapid increase in aristocratic purchases in the local built-up area (at the end of the sixteenth century the nobility owned about 15 percent of burgher houses in Brno). The traditional provocatively elevated approach of lords and knights to paying fees on their real estate became a serious problem, with growing pressure on noble defaulters on the part of the town representatives having only partial success.

Through the example of the royal town of Brno, whose sources have been so favourably preserved, we can clearly see how the Long Turkish War was reflected in the local economy. An in-depth analysis of the relevant financial flows shows that a key factor, namely the increase in the tax burden, affected primarily the municipal (collective) management in the territorial lord’s towns, while the immediate tax burden on individual inhabitants under urban jurisdiction was relatively stable in the long run (see Fig. 2).

Although in the last decade of the sixteenth century there was an alarming increase in fiscal and other pressures on the Brno municipal budget, the real balance of the town’s financial management remained relatively favourable from the outbreak of the Long Turkish War to the 1602–1603 financial year. The budget was usually balanced; moreover, in individual accounting years the records actually show a slight surplus. But at that point, there was a dramatic change in the situation. Initially, this was reflected in the fact that the town did not immediately invest in loans the principal that the debtors had repaid, but instead used those sums as assets in the budget. In the 1604–1605 accounting year, however, the carousel of the town’s large indebtedness started spinning. In just two crisis years of this type, 1606–1607 and 1607–1608, the people of Brno borrowed more than 50,000 gulden. And in the following period their indebtedness continued, although at a slower pace. The municipal budget had collapsed, and failed to recover by the Thirty Years’ War, which was to complete its ruin.

The fundamental turn from relative prosperity to pure deficit management thus occurred in Brno in the final phase of the 1593–1606 war. It was certainly not merely an immediate consequence of the intensive campaigns for the defence of the Moravian territory against enemy incursions in 1605–1606, but was the outcome of a longer-term trend, which could not be slowed down by the town representatives’ shady practices.

44 On the aristocratic holdings in Brno, see mainly Jordánková and Sulitková, “Domy pánů z Pernštejna”; Jordánková and Sulitková, “Šlechta v královském městě Brně”; Jordánková and Sulitková, “Domy Valdštejňů v Brně.”
45 Sterneck, Město, válka a daně, 316–329.
with tax records. The municipal economy could not cope with the endless accumulation of various direct war-related expenditures, even though combat clashes with the enemy had not yet taken place in the proximity of the town walls.46

The atmosphere around 1600 was far from an urban idyll in the Moravian territorial lord’s towns. The sounds of warfare on the Hungarian front were constantly echoed in the urban environment. Municipal budgets were shaking and began to crumble under the unbearable weight of growing taxes and other accumulating financial and material demands from the monarch and land institutions. While the higher estates traditionally looked down on the burghers and did not hesitate to selfishly shake off much of the burden that fell on the Margraviate as part of the Monarchy facing the onslaught of the warriors of the Ottoman Empire, the monarch

46 Analytically Sterneck, Město, válka a daně, 275–97.
was completely insensitive to the towns’ interests. In fact, the old estate freedoms of royal towns only stood in the way of the eternally hungry imperial treasury eager to make maximum economic use of these communities.47

The towns’ joint action against the tax burden in 1604 and the limits of their cooperation

In relation to the very risky surety for the monarch’s debts, in addition to individual attempts to divert him from certain municipalities, long-term closer cooperation developed between the Moravian territorial lord’s towns. Their goal was to coordinate political manoeuvring to prevent the emperor from shifting responsibility for another of his unstoppably massive debts. From the late sixteenth and early seventeenth century, innumerable documents have been preserved in the files of urban correspondence. These are, on the one hand, letters exchanged between the territorial lord’s towns in which they sought to coordinate the process leading to the desired goals, and, on the other hand, letters addressed to the highest land authorities and the monarch himself.48 However, the above-mentioned problems, which arose in relation to the surety of the town at the beginning of the seventeenth century, reflect that these initiatives did not reach their desired goal.

At the time of the Habsburg Monarchy’s intense warfare with the Ottoman Empire, the territorial lord’s towns had to reckon with the fact that they would not avoid the accumulation of natural and financial burdens. However, it was logical for the towns to resist economic pressures and to try to cope with the associated financial outflow. We have seen that taxes played a crucial role in the growing fiscal pressure that the estate of the towns, accompanied by politically incompetent chamber towns, faced. In any case, the feeling of the long-term overload of tax obligations, which the members of the nobility and the clergy were either completely spared or suffered only to a limited extent, created the preconditions for joint action by the royal (free) and chamber towns in an effort to obtain at least partial relief. However, were these preconditions fulfilled with real initiatives?

We have scant evidence of this from the period. Nevertheless, it is clear that at the beginning of the seventeenth century there was an attempt to organize what we might call the ‘corporate tax policy’ of the estate of the towns of the Margraviate of Moravia—which, however, went beyond the narrow definition of the Fourth Estate and took into account the interests of the other territorial lord’s towns. The initiator

47 Sterneck, “Soumrak »zlaté doby« moravských měst.”
48 Cp. fortunately preserved register of Brno town correspondence: AMB A 1/3 Sbírka rukopisů a úředních knih Ms. 84–92 (passim).
of decisive steps in this direction concerning the approval of taxes by the land diets, was the assembly of the councillors of the royal town of Brno.

On 8th March 1604, another of the land diets was commenced in Brno, which among other questions, had to deal primarily with the monarch’s growing financial demands and the related problem of the threatening indebtedness of the land.\textsuperscript{49} The representatives of the Fourth Estate present certainly did not have any illusions about the three higher estates’ solidarity with the territorial lord’s towns. However, the burghers participating in the opening of the Brno land diet had little idea that at this dramatic time of the approaching culmination of the Long Turkish War, another attempt by lords, knights and also the representatives of the church was being prepared (remember that the prelates shared a common estate curia with the estate of the towns), namely a plan to increase the territorial lord’s towns’ share in the tax burden encumbering the entire Margraviate.

However, the minutes of the relevant parliamentary meeting only report that on St. George’s feast day the estates’ community approved, among other taxes, a special new tax owed by the settled “to pay off the land’s debts”, consisting in the taxation of serf farmsteads, houses in the inner town of royal (free) and chamber towns, and property expressed as the number of so-called arms horses. In addition to five gulden from each arms horse, feudal landowners were to divert five white groschen from all serf farmsteads from their own resources. This also applied to the territorial lord’s towns, which, in addition, were obliged to hand over ten groschen from burgher houses inside the walls, while the new tax did not apply to the local aristocratic and ecclesiastical houses at all.\textsuperscript{50}

We learn what lay behind this parliamentary resolution from a letter sent by the people of Brno to Olomouc following the land diet. During the negotiations on introducing the new tax, the three higher estates jointly advocated that burgher houses should be charged fifteen groschen. The harsh reaction by the representatives of the Fourth Estate forced them to agree to reducing the tax by five groschen. Thus, instead of fifteen, ten white groschen were to be paid by each burgher’s house. But the burghers were certainly not satisfied. They considered any further taxation of their houses totally unacceptable in view of the other burdens on the territorial lord’s towns. After all, when they gave in to the pressure of the higher estates, they agreed to only five groschen from each house, with the proviso that a higher tax was by no means possible. However, the nobility and prelates disregarded their

\textsuperscript{49} Protocol minutes from this diet in MZA A 3 Stavovské rukopisy No. 5 Památky sněmovní V fol. 166r–201v.

\textsuperscript{50} MZA A 3 Stavovské rukopisy No. 5 Památky sněmovní V fol. 185v–186r, 188r–188v. On the special tax from the settled, cp. Sterneck, \textit{Město, válka a daně}, 177–80.
opinion and used their dominance in the land diet. The burghers were ordered to pay ten groschen per house, which was entered in the parliamentary resolutions.\(^\text{51}\)

A relatively detailed reproduction of the events preceding the final text of the Diet Protocol, later, as usual, also published in the press, shows that the initial impetus for the following activities of the Fourth Estate was given by a purposeful anti-town “coalition” of the lords, prelates and the lower nobility.\(^\text{52}\) After the land diet, Brno took the initiative for the towns’ joint appearance. On 24th April 1604, the councillors of this leading royal town addressed the representation of “rival” Olomouc, whose representatives had naturally been also present at the discussions of the last land diet. The Brno letter was not a mere reminder of the incorrect behaviour of higher estates, but above all, was urging the towns to take further action against their arbitrariness.

The people of Brno proposed to their estate colleagues and eternal rivals to respect the tax which had been approved by the burghers at the diet. According to the ideas of the representation of the royal town, in which the interests of the Fourth Estate were trampled on at the land diet, all of the territorial lord’s towns in the Margraviate—i.e., in addition to six free municipalities, three chamber towns, which were also affected by the relevant diet resolution—were to file a complaint to the Moravian Land Governor against the higher estates’ approach. This struggle was not directed against the monarch’s interests, but exclusively against the (larger) part of the Moravian estate community. Brno councillors supported their argument with the many kinds of burdens (taxes, forced loans, and guarantees for the monarch’s debts) that were placed on the shoulders of the towns, which could not contribute to the repayment of land debts more than the other estates. The writers called on the Olomouc representatives to take a stand on the Brno initiative and to declare whether they agreed that the representatives of the towns concerned should meet “in a certain place”.\(^\text{53}\)

The representatives of Olomouc responded in a brief letter dated 29th April 1604, in which they agreed that the towns needed to hold a congress and discuss the matter accordingly (“aby města sjedúc se o to dostatečně rozmluvili”). Subsequently, they proposed the date of the meeting as 5th May, adding that it would be advisable to approach other territorial lord’s towns to have their envoys come to Brno on the

\(^{51}\) AMB A 1/3 Sbírka rukopisů a úředních knih Ms. 87 fol. 199v–200r. The Brno correspondence books (registers) represent an initial source of relevant sources, which, however, could be partially supplemented with complementary materials from archives in other towns.

\(^{52}\) Cp. MZA A 6 Sněmovní tisky Karton 12 Bound Volume 1603–1606 fol. 25r–58v (relevant resolution on the special tax from the settled on fol. 42r–42v); cf. the separate but damaged copy of this diet print in the same collection, Karton 1 1604 Monday after the First Sunday of Lent (Brno).

\(^{53}\) AMB A 1/3 Sbírka rukopisů a úředních knih Ms. 87 fol. 199v–200r.
eve of that date.54 Thanks to the support of Olomouc, which was united with the initiators of the struggle for the assessment of the new tax on each burgher’s house, the congress of the representatives of the Moravian royal (free) and chamber towns took place in Brno at the beginning of May 1604. On 5th May, on behalf of all the territorial lord’s towns, the host municipality sent a complaint to the land governor declaring that the text of the article on the new tax did not reflect their position, and that they would be unable to pay more than five white groschen. The writers were requesting that the land governor should instruct the collectors to receive payments from the towns based on the tax approved by the burghers at the diet.55

Despite the Brno councillors’ proclamations, however, not all territorial lord’s towns shared an entirely uniform attitude on this issue. Two royal towns, namely Jihlava and Znojmo, did not send representatives to the congress in Brno. Nevertheless, while the people of Znojmo showed interest in the outcomes of the negotiations at least afterwards, and later agreed to their goals, the way Jihlava representation appears in the documents seems to be in strong conflict with the Brno initiative. The opportunism of the town, which had earlier been the only one in Moravia to join the estates’ resistance in 1547, was such that the people of Jihlava promptly paid the amount of the tax specified in the diet protocol, moreover, it did not go to tax collectors, but directly to the then Moravian Rentmaster and Deputy Director of Land Money Ondřej Seydl of Pramsov.56

We do not know the reason for the Jihlava representatives’ attitude. In their letter to Brno dated 4th May 1604, they limited themselves to the alibi claim that due to time pressure they would be unable to send their envoys to Brno. They claimed that only the evening before had they received the information from Znojmo about the towns’ congress regarding the increased tax. They added a terse statement that the relevant tax had already been transferred from Jihlava to Ondřej Seydl of Pramsov at his request (“dem herrn Seidl die gedachte contribution auff sein begeren albereit abgefertigt”). This implies that they offered no convincing argument to support their positions.57 However, it is possible that the representation of Jihlava did not in principle identify with the legal interpretation that served as the basis of the Brno initiative,

54 SOkA Olomouc Archiv města Olomouce Úřední knihy 1343–1945 Inventory No. 536 Sign. 199 fol. 244v–245r.
55 Copy of the letter to the provincial governor in AMB A 1/3 Sbírka rukopisů a úředních knih Ms. 87 fol. 202v (on the circumstances of its origin there, fol. 204r–204v).
56 Letter from Brno to Znojmo dated 12th May 1604 – AMB A 1/3 Sbírka rukopisů a úředních knih Ms. 87 fol. 204r–204v. (Unfortunately, no complementary Znojmo sources have been preserved for the period under study.)
57 SOkA Jihlava Archiv města Jihlavy do roku 1848 Úřední knihy a rukopisy Inventory No. 346 fol. 187r–188r.
namely, with the view that town estate’s consent was required for the validity of the parliamentary resolution. By its very nature, the curial system applied in the deliberations at the land diet favoured purposeful (especially economically motivated) coalitions of the higher estates against the royal towns. The Jihlava representatives may therefore have believed that resisting the tax levy thus enforced would make no sense and that the expected defeat of the Fourth Estate might weaken its political position.

Undoubtedly, it was this step taken by the Jihlava councillors that contributed to the fact that, when they did not find understanding with the provincial governor for their resistance, the rebellious towns eventually submitted to the codification of taxes in the diet protocol. In their tax return dated 15th June, 1604, the people of Brno also accepted and returned the prescribed form with a tax of ten groschen for a burgher’s house.58 The corresponding amount was handed over to Toman Šram, a man from their ranks, who was working as a land tax collector.59

Nevertheless, the joint tax policy of the territorial lord’s towns subsequently enjoyed at least partial success. It led the higher estates to taking the interests of the bourgeoisie more into account later, seeking mutually acceptable compromises. When a special tax was allowed for the settled in 1605, again on the day of St. George, and within its framework there was an increase in the tax per serf farmstead in the sense that in addition to five groschen from the lordship annuities, rural farmers were directly to pay the same amount once again, a burgher house was not to pay more than 7.5 white groschen.60 The same tax was levied on the townspeople in 1606, after which the Moravian taxpayers did not have to pay the special tax for the settled for a longer time.61

Conclusion

The capitulation of Jihlava, which its partners from the ranks of the Moravian territorial lord’s towns may have perceived as a betrayal of a unified approach, only confirmed the incoherence of the politically weak Fourth Estate. In the background of this incoherence, on the one hand, there were the very limited possibilities for the royal (free) towns to influence public affairs in the Margraviate within the political system, which clearly disadvantaged them when their interests conflicted with those

58 AMB A 1/3 Sbírka rukopisů a úředních knih Ms. 104 fol. 62v.
60 Kameníček, ed., Prameny ke vpádům Bočkajovců, 26–27, no. IV.
61 Kameníček, ed., Prameny ke vpádům Bočkajovců, 124–25, no. L.
of the higher estates. Another factor that fundamentally undermined the long-term and systematic coordination of corporate urban policy was the territorial lord’s towns’ individual interests. These often intersected with each other, which became especially problematic in connection with the increase in fiscal burdens against the background of intense warfare in Hungary.

The coordinated approach of the territorial lord’s towns in their fight to reduce the tax burdens could be applied only in situations where the urban municipalities were exposed to similar pressure and decided to actively face it. However, as we have seen, the complex tax system in the pre-White Mountain period was very far from an even and fair distribution of payment obligations, which was the case even within the group of taxpayers represented by the territorial lord’s towns. Among other things, it was the persistent disproportions in the (archaic) assessments of the special town tax that caused each town to defend its own economy. Developing a long-term common tax policy of the Fourth Estate (with the possible participation of chamber towns) thus had no chance under the given circumstances.

However, in the pre-White Mountain period, other layers of urban policy were also largely limited by the fundamental obstacles to a joint approach of the territorial lord’s towns, which were manifest in their defence against economic pressures. The Moravian Fourth Estate was in all aspects a very weak player on the stage of regulating public life in the land, and there was no hope of its rapid rise in the given socio-political context. In addition, it consisted of disproportionately fewer municipalities than its counterpart in the Bohemian Kingdom (the Bohemian Third Estate). However, the sheer number of royal (free) towns was not a decisive criterion for their influence on contemporary politics. Even in Bohemia, the towns’ estate represented a corporation occupying a position on the tail of the contemporary “political nation”.

In the broader coordinates of early modern Europe, the specifics of the social structures of the Central Eastern part of the old continent were evident in the Bohemian lands. There was a less developed urban space and significantly weaker bourgeoisie than in their Western and Southern European counterparts. The burghers in Central Eastern Europe had to wait a long time for the fundamental changes associated with the breaking down of the limits of the estate-based society and its subsequent disintegration to eliminate the striking contrast between their irreplaceable economic importance, on the one hand, and their limited political influence, on the other. However, broad-based comparative research, mapping the specifics of the estate systems of individual countries between the sixteenth and eighteenth centuries, will be needed to refine the picture of the changing political role of the bourgeoisie.

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62 Pánek, “Města v politickém systému.”
63 Miller, Uzavřená společnost; Miller, Urban societies.
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