STUDIA Z DZIEJÓW PAŃSTWA I PRAWA POLSKIEGO
XXVII — 2024
STUDIES IN HISTORY OF POLISH STATE AND LAW

DOI: 10.48269/2450-6095-sdpipp-27-012 e-ISSN 2450-6095; ISSN 1733-0335

Tadeusz Szulc
PhD, DSc, Associate Professor, University of Łódź
https://orcid.org/0000-0002-1943-5122

Intended use and expenditure of amounts from extraordinary taxes on noble goods in Poland in the 15th century[1]

1. Introduction; 2. Reasons for enacting taxes; 2.1. Redemption of land and tenures; 2.2. Marriage of the ruler or his daughter; 2.3. Taxes for the war, to repayment off the enlisted troops; 3. Spending of tax revenues; 4. Conclusions.

1

"In view of the steadily diminishing income from landed property, namely due to numerous donations and even more pledges, from the very beginning of the 15th century on extraordinary expenses, there was a need for extraordinary taxes… This happened for the first time in 1404 in connection with the intended purchase of the Dobrzyn land… Of groundbreaking importance in this respect was the war with the Order during the times of Casimir IV Jagiellon. Necessity of keeping troops of mercenaries during … this war has created a need for extraordinary efforts on the part of society" – in this way Jan Rutkowski explains the reasons for the emergence of extraordinary taxes in Poland in the 15th century[2]. In turn, Anna Sucheni-Grabowska presents the following the justification: "In the second half of the 15th century, the monarchs paid for the military security of the south-eastern lands from domain and rack income and, increasingly, from loans. With the increase in appropriate outlays caused by the fear of invasion or the need to wage wars, the monarchy asked the public for help in the form of taxes".[3]

---

[1] The text is a translation of the article: T. Szulc, *Przeznaczenie a wydatkowanie kwot z podatków nadzwyczajnych z dóbr szlacheckich w Polsce XV wieku*, Kwartalnik Historyczny 1993, vol. 100, no. 2, pp. 15–26.

[2] J. Rutkowski, *Historia gospodarcza Polski*, t. 1: *Czasy przedrozbiorowe*, Poznań 1947, p. 107. A similar view was expressed earlier by B. Markowski, *Administracja skarbowa w Polsce*, Wyższa Szkoła Handlowa, Warszawa 1931, pp. 21–22.

[3] A. Sucheni-Grabowska, *Monarchia dwu ostatnich Jagiellonów a ruch egzekucyjny*, cz. 1: *Geneza egzekucji dóbr*, Zakład Narodowy imienia Ossolińskich, Wrocław 1974, p. 23.

Thus, the reasons for adopting extraordinary taxes in Poland were indicated in the literature, but these were usually marginal remarks.[4] There were no attempts to present this phenomenon in a wider perspective.[5] Most often, we come across general statements in historiography that the first collection was adopted in 1404 in order to purchase the land of Dobrzyń from a Teutonic pledge, and the remaining tax resolutions were caused by the wars fought by the Jagiellons and their dynastic policy.[6] Doesn't this picture of the reasons for establishing taxes seem to be an oversimplification? Let us try to present the motives indicated in the sources, with which the monarch encouraged the nobility to accept his tax demands. We learn about them from the few 15th-century tax universals, issued in connection with decisions made at local assemblies, and from the royal certificates of tax freedom for the nobility estate. We also find some information in the resolutions of church bodies. The Annals of Jan Długosz are also the source, in which the monarch's efforts to obtain a tax permit are recorded.

2

In the royal demands, 3 types of justifications can be distinguished for tax demands made to noble or synodal assemblies: 2.1) the redemption of land or castles; 2.2) the marriage of the king or his daughter; 2.3) taxes related to war, and after the end of war with the repayment of mercenary troops[7].

2.1. The buyout of land and tenures in the 15th century concerned several tax resolutions. Chronologically, these were the following resolutions:

1) 1404 "*pro liberacione et redempcione Terre Dobrinensis*".[8]

2) 1447 „[pro] *redemptione bonorum regalium, per divae memoriae Vladislaum patrem et Vladislaum filium, reges Poloniae personis quibuscunque inscriptorum*".[9]

---

[4] T. Brzeczkowski, *Ustanawianie podatków nadzwyczajnych w Polsce w XV wieku*, Roczniki Dziejów Społecznych i Gospodarczych 1981, vol. 42, pp. 78–79.

[5] The difficulty for researchers is the fragmented nature of sources. Stanisław Russocki writes: "In the absence of sources, not much can be said about the state's finances in the first half of the 15th century as well as in later times", S. Russocki, *Od Krewa do Radomia: monarchia w Polsce pod rządami Jagiellonów (1385–1505)*, Przegląd Humanistyczny 1984, vol. 28, no. 11–12, p. 36. A similar position was expressed by J. Matuszewski, *Uwagi wprowadzające – początki skarbowości publicznej*, Studia z Dziejów Państwa i Prawa Polskiego 2003, vol. VIII , p. 13, 15, 17.

[6] T. Brzeczkowski, *Ustanawianie podatków nadzwyczajnych w Polsce…*, pp. 78–79.

[7] Synod resolutions relating to taxes allow them to be established in order to maintain or repay off mercenary troops.

[8] *Codex Diplomaticus Poloniae*, t. II, pars I, ed. L. Rzyszczewski, A. Muczkowski, Varsoviae 1848, no. 349.

[9] *Ius Polonicum, codicibus veteribus manuscriptis et editionibus quibusque collatis*, ed. J.W. Bandtkie, Varsoviae 1831, p. 258.

3) 1454 „*quomodo cum regni nostri confinia iniquorum hostili rabie furencium insultibus invadi, predacionibus vastari ac plerumque incendio ignis depopulari et a gente Thartarica nedum truculenta diripi manu* […] *heu mesto corde cerneremus, ipsum itaque regnum nostrum, sub tanto oppressionum magis unualescencium gemens pondere, nostri muniminis defensione fulciri ac tueri cupientes castraque seu fortalicia, in metis regni nostri situata, utilitate facilius ex ipsis regnum nostrum protegendi suadente redimere volentes*".[10]

4) 1456 „[the power to administer the tax has been granted – T.S.] *non in alios tamen, nisi in publicos, et praesertim Prussiae et terrae Oswanczimensis solutionem, usus comissa*".[11]

5) 1463 „[the king sent envoys] *ut eorum ope et opera arx et civitas Kamyenyecz solveretur de obligatione pecuniali Theodorico olim Buczacki inscripta* […] *et quoniam ex aerario regio, quod nullum ea tempestate fuerat, impensa ad fabricam et redemptionem huiusmodi dari non poterat, per militares Podoliae, de quolibet laneo et kmethone unum bovem se praestare obligantes, liberaliter collata est*".[12]

6) 1465 "*Rex* […] *praefatum lohannem Odrowansch de castris Leopoli, Zidaczov, Sambor et aliis amovendum* […]. *Quod ut facilius Rex efficeret, consensu unanimi terrarum Leopoliensis, Podoliae, Haliciensis et Belszensis* […] *de singulis vero praefatarum terrarum habitatoribus, proprios focos et familias habentibus, boves, decreti sunt ad solvendas pecunias, in dictis castris quomodolibet per Regem inscriptas, decretumque in executionem positum*".[13]

7) 1493 „*pro exemptione bonorum regalium*".[14]

---

10 *Knigi polskoj koronnoj metriki XV stoletija*, vol. 1: *Kniga nr 10 (1447–1454),* ed. A. Graniczny, W. Mysłowski, Varsoviae 1914, no. 220.

11 Joannis Długossii *Opera omnia* cura A. Przeździecki edita, *Historiae Polonicae libri XII*, instr. J.Z. Pauli, t. V, liber XII, p. 234; *Ius Polonicum…*, *op. cit.*, p. 300. From the tax established this year it was decided to purchase Malbork, the act was connected with the war with the Teutonic Order that was going on at that time, therefore the justification for the adoption of the tax is included among the levies connected with the wars. We omit the issues related to the formal and legal nature of the transaction of buying Malbork from mercenary troops. It should be noted that in various acts from one year devoted to the same tax, we encounter different degrees of detail in justifying the need to enact the tax, see 2.1/4; 2.3.A/3.

12 Joannis Długossii…, *op. cit.*, p. 383.

13 *Ibidem*, p. 410. According to A. Sucheni-Grabowska, the tax of 12 gr per *łan* and 1 ox was earmarked for this redemption, see eadem, *Odbudowa domeny królewskiej w Polsce, 1504–1548*, Zakład Narodowy imienia Ossolińskich, Wrocław 1967, p. 37. This conclusion is unlikely, see T. Szulc, *Uchwały podatkowe ze szlacheckich dóbr ziemskich za pierwszych Jagiellonów (1386–1501)*, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 1991, pp. 76–77.

14 *Matricularum Regni Poloniae Summaria*, ed. T. Wierzbowski, t. 2, Varsoviae 1905–1907, no. 267.

One extraordinary tax was allocated for the purchase of the Dobrzyń land pledged by the Teutonic Knights (1) and for the purchase of royal lands pledged by legacies by the father and brother of Casimir the Jagiellonian (2). Three resolutions were devoted to the redemption of tenures in Ruthenia (3, 5, 6), and two to the redemption of fiefs: the land of Oświęcim (4) and the land of Zator (7, this land was bought back in 1494). From the financial resources of the latter, it was also intended to be bought back as a part of the Crown estate. The taxes (3, 5, 6) were related to the increase of state defense.

2.2. Information about the tax of 1453 for a gift for the King's future wife, based on an account of a Teutonic agent, was given by Jacob Caro.[15]

In 1475 the monarch applied for „*universale subsidium pro solvendo aere contracto, ab universo Regno se obtenturum, cuius in erogenda ampla pro filia dote fuerat effusio*".[16]

2.3. Much more tax resolutions were adopted in connection with the wars waged by the monarchy. In the sources we can distinguish the following gradation of details of the motives given to justify the adoption of taxes:

(A) General, without any specific reasons, however, due to the circumstances in which the kingdom has found itself, it is presumed that the resolution was adopted in connection with a war being waged or in connection with a threat arising from one of the neighbours of the Jagiellonian state.

(B) Indication of the circumstances in which the State has found itself.

(C) More precise indication of the purpose for which the collection was intended to be used; for example, paying the servants.

ad. A):

1) 1451 "[tax] *pro defensione terrae* [… which after the conscription was to be kept] *pro ardua necessitate*".[17]

[15] J. Caro, *Geschichte Polens*, Bd. 4, Gotha 1875, p. 450–451, it was supposed to be a tax (conscription) "*dies sollte der zukunftigen Kőnigin Morgengabe sein*" this report was in the Königsberger Archive. Doubts arising in connection with this tax, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, pp. 33–34.

[16] Joannis Długossii…, *op. cit.*, p. 635.

[17] *Ibidem*, p. 87. Nobles bought themselves out of arduous military service in case of violent need, with a tax. This tax was related to the situation on the border with Moldova, where a year ago there was an unsuccessful Polish military intervention, Z. Spieralski, *Z dziejów wojen polsko-moldawskich. Sprawa pokucka do wstąpienia na tron Zygmunta I*, Studia i Materiały do Historii Wojskowości 1965, vol. 11, part 2, p. 70.

2) 1455 „*subsidum fertonum* […] *sed ad petita nostrae Majestatis et pure considerata nostra, et Regni nostri magna et ardua necessitate, dederunt*".[18]

3) 1456 „[tax collected] *magnis necessitatibus*".[19]

4) 1458 „*in facto et necessitate rei publice tocius Corone et pro pace facienda*".[20]

5) 1498 „*ut pro libertate et fide ac summo reipublicae periculo salvandis*".[21]

ad. B):

1) 1456 „*occasione belli contra ordinem crucigerorum*".[22]

2) 1466 „*pro negotiorum belli Prussiae belicorum felici paratione*".[23]

Such a justification could include an indication of the threat to the state, an invasion by one of its neighbours:

[18] Volumina Legum, I, 186. The tax taken at the camp congress near Grudziądz, on October 31 or just before that date, 1455, was connected with the Thirteen Years' War with the Teutonic Order, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, p. 41.

[19] *Ius Polonicum*, p. 294, see also *Acta capitulorum Cracoviensis et Plocensis selecta (1438–1523, 1438–1525)*, ed. B. Ulanowski, Akta Komisji Historycznej AU, t. 6, Kraków 1891, no. 29 from 1458; *Index actorum saeculi XV*, ed. A. Lewicki, Kraków 1888, no. 3391 from this year refers to the *szos* tax. The tax was adopted for the war with the Teutonic Order, see the justification for this tax in 2.3.B/1; 2.3.C/2.

[20] *Acta capitulorum Cracoviensis et Plocensis…*, *op. cit.*, no. 29. In the resolution of the Poznań Chapter of 11 September 1458 it was found that the contribution from the clergy was paid "pro reipublice necessitate" and in the resolution of the Gniezno Chapter of 21 October 1458 that it was "contribucio pro subsidio in terras Prussie", *Acta capitulorum nec non iudiciorum ecclesiasticorum selecta*, ed. B. Ulanowski, vol. I (Monumenta Medi Aevi Historica, vol. XIII), Cracoviae 1894, no. 504, 1885. Tax from peasant fields on noble estates was passed at the New Korczyn congress in December 1457 and in Koło in January 1458, and was – as Jan Długosz writes – intended to pay off soldiers mercenary claims that plague Małopolska, Joannis Długossii…, *op. cit.*, p. 259, 260. The clergy also made decisions about taxes at that time, H. Karbownik, *Ciężary stanu duchownego w Polsce na rzecz państwa od roku 1381 do połowy XVII wieku*, Towarzystwo Naukowe Katolickiego Uniwersytetu Lubelskiego, Lublin 1980, p. 131.

[21] *Codex Epist. Saec. XV*, t. III, ed. A. Lewicki, Cracoviae 1894, no. 415, for the date of this act, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, p. 137. The conscription was enacted as a result of Jan Olbracht's unsuccessful expedition to Moldova, which suffered a severe defeat on the Bukowina River (26 October 1497), and therefore in early 1498 the kingdom was threatened by a Turkish invasion, see *Historia dyplomacji polskiej*, vol. 1: *Połowa X w. – 1572 r.*, ed. M. Biskup, Państwowe Wydawnictwo Naukowe, Warszawa 1982, pp. 541–542. At the Sejm of 1498 in Piotrków, high taxes were passed, among them the tax of 12 gr from peasant fields in the noble estates. From the collected taxes, it was decided to keep 3 thousand heavy soldiers in Ruthenia, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, pp. 140–142.

[22] *Kodeks dyplomatyczny Wielkiej Polski*, zebr. K. Raczyński, wyd. E. Raczyński, Poznań 1840, no. 127.

[23] *Codex Epist. Saec. XV*, t. I, ed. A. Sokołowski, J. Szujski, Cracoviae 1875, no. 201.

1) 1476 „*pro tuicione et defensione terrarum nostrarum Podoliae et Moldaviae a Thurcorum impetu, hostium Regni nostri et tocius Christianae religionis impetu et incursu*".[24]

2) 1485 „[contribution] *contra Thurcum*".[25]

3) 1496 „*invalescentibus contra nos et regnum nostrum gravissimis insidiis, tam ab immanissimo Thurcorum imperatore, cum quo treuge per triennium confecte iam prope diem expirabunt, quam a Thartaris et aliis hostibus, dominia regni nostri non solum depopulantibus verum eciam occupare volentibus cupientesque recolligere vires et subsidia, quibus hostium eorundem molimina reprimamus*".[26]

4) same year „*pro necessitate regni, id est, bello contra turcos et tartaros*".[27]

ad. C), for the maintenance of heavy troops:

1) 1455. "*pro expediendis stipendiariis*".[28]

2) 1456 „[king at the convention] *petiturus in ea* [...] *omnium censuum, quo facilius utrisque stipendiariis satisfacto impendi posset, meditatem*".[29] For this conscription we come across a more extensive motivation in the royal confirmation of the church's freedom of 17 September 1456, issued in connection with the decided a tax on the clergy – it was allocated "*ad relevandum publicas res regni nostri pluribus eventibus debilitatas et infectas, ad solvendum quoque debita per gwerram Pruthenicam contracta et continua sua dilatione ascendentia, usurarum turbationem quoque in solverentur causatura, ad recuperandum quoque castrum Mariemburg et caeteras munitiones, castra, fortalitia etcivitates, et ad solvendum captivos de hostili manu et potestate, quorumneutrum sine gravi aere et impensa poterat provenire*".[30]

---

[24] *Akta Grodzkie i Ziemskie*, vol. 6, Lwów 1876, p. 186, no. 123 – concerns the *szos* tax imposed on Kraków.

[25] *Acta capitulorum nec non iudiciorum ecclesiasticorum*, no. 752. The contribution was connected with the resolutions of the congress in Piotrków 1484, H. Karbownik, *op. cit.*, note 256; see also T. Szulc, *Uchwały podatkowe...*, *op. cit.*, p. 120.

[26] *Codex Epist. Saec. XV*, vol. III, no. 417. In this year's tax universal, imposing a "cize" tax on all cities the item was accounted for as follows: „*quod defensioni belligeracionique contra potentissimos immanissimosque Christi fidelium hostes, comuniter scilicet Turcorum et Thartarorum cezaris* [sic], *thezauri sicut principis quantumcunque ditissimi sic eciam nostri vix sufficere possunt, nisi comunibus consiliis et auxiliis ageretur res*", ibidem, no. 416.

[27] *Matricularum Regni Poloniae Summaria*, vol. 2, no. 629, 643. Similarly, in 1498 the "*subsidium bellicum contra Turcas*" was adopted, *Akta Stanów Prus Królewskich*, vol. 3, part 2, ed. K. Górski, M. Biskup, Państwowe Wydawnictwo Naukowe, Toruń 1963, p. 14.

[28] Archiwum Toruńskie, no. 1627, Hińcza from Rogów letter to Gabriel Bażyński from 17 March 1455.

[29] Joannis Długossii..., *op. cit.*, p. 222.

[30] It was further stated that the conscription was to serve "ad rescindendam publicam calamitatem et necessitatem, et ad stabiliendam pacem communem se obtulissent, oblationem ip-

3) 1463 „*pro stipendiatorum per nos nunc susceptorum conservatione in terris Cujaviae, pro reprimendis hostibus, ab invasione ipsarum Terrarum*".[31]

4) 1465 „*cum his quoque pecuniis et emerita solvantur stipendiariorum obsequia, et bellum Pruthenicum continuetur*".[32]

5) 1473/1474 „[king] *subvenire sibi pecuniario subsidio a militibus, ad manutenendum stipendiarios pro reprimendo bello, quod indubie ab Hungaro incumbere annuntiabatur, expostulans*".[33]

Another reason may have been the need to repay debts that the monarchy owed to mercenary troops after the end of the war.

1) 1469 „*pro stipendiariorum nostrorum alias in Prussia degencium exsolucione*".[34]

2) 1486 „*videlicet pro facienda servicii solucione stipendiariis de Walachia ad Regnum Poloniae et praesertim ad terram Cracoviensem venientibus et magno dampno propter negligenciam sive retardacionem eorum solucionis et expediciones hominibus*".[35]

We see, therefore, that the monarch turned to the nobility for a resolution the tax defined its purpose in advance. According to some researchers, the need to present such a motivation seems to be a factor limiting the ruler's possibilities: firstly, in the frequency of imposing taxes[36], and secondly, in spending public money for the purposes outlined in the resolution of the Sejmiki or the Sejm.[37]

The first problem is determined by tax practice over time the reign of Casimir IV Jagiellon, the constant address of this monarch to nobility for taxes contradicts

---

sam eflectu reali expleturi" , zob. *Codex diplomaticus universitatis studii generalis cracoviensis,* pars II: *1441–1470*, Cracoviae 1873, p. 179, no. CLXXXV.

31 *Volumina Legum*, I, f. 202.

32 Joannis Długossii…, *op. cit.*, p. 411.

33 *Ibidem*, p. 597.

34 *Kodeks dyplomatyczny miasta Krakowa*, t. 1, wyd. F. Piekosiński, Kraków 1879, nr 179, see also A. Gąsiorowski, *Uchwały piotrkowskie i nowokorczyńskie roku 1468*, Czasopismo Prawno-Historyczne 1968, vol. XX, no. 2, p. 73; *Acta capitulorum Cracoviensis et Plocensis…*, *c*, p. 185, no. 627.

35 *Acta capitulorum Cracoviensis et Plocensis…*, *op. cit.*, p. 202, see note on note no. 258.

36 T. Brzeczkowski, *Podatki zwyczajne w Polsce* w *XV wieku*, Acta Universitatis Nicolai Copernici, Historia XVIII – Nauki Humanistyczno-Społeczne, no. 128, 1982, p. 42.

37 This suggestion was made by J.S. Matuszewski, *Świadczenia duchowieństwa na rzecz państwa* w *Polsce od r. 1381 po połowę XVII wieku (w związku z pracą H. Karbownika, Ciężary duchowieństwa…*), Czasopismo Prawno-Historyczne 1983, vol. XXXV, no. 2, p. 194.

this opinion.[38] Let us also note that there was no customary or legal norm that would prohibit the monarch to turn to the gentry for granting him the extraordinary financial assistance in the form of the tax, especially since these requests have always been appropriately justified.[39] It is therefore difficult to speak about the existence of a limitation of the King's powers in this respect.

As for the second issue, the literature has not dealt with it in detail, although it has noticed the existence of discrepancies in the spending of public money with its original purpose.[40] In our article we would like to discuss this problem for the XV century. especially those accidents from which we learn that the conscription (tax) or part of it was intended for purposes not indicated in the resolution.

3

What do we know from sources about the spending of tax amounts for the purchase of land and castles? For 4 out of 6 tax resolutions, established in connection with a planned buyout, we have information on the use of the funds collected as the result of their implementation. These were the resolutions of the years 1404, 1463, 1465, 1493. The money collected was used in principle in accordance with the justification given at the time of its establishment.[41] Only in the case of 1404 we have information that the ruler assigned 38 fines to pay for the works carried out at the castle in Nowy Miasto Korczyn from the tax on the purchase of Dobrzyń land pledged to the Teutonic Order.[42] The doubts arise in connection with the use of the amounts obtained from the 1447 collection of the royal pledges. In the source

[38] The king acted with admirable stubbornness here, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, where it was presented, among others, the ruler's efforts for taxes and the frequency of passing tax resolutions in the 15th century (see table pp. 150–151).

[39] Nieszawa's privileges, as well as previous guarantees of the nobility's freedom of taxation, have never ruled out the possibility of voluntary tax making.

[40] See S. Trawkowski in: *Zarys historii Polski*, ed. J. Tazbir, Państwowy Instytut Wydawniczy, Warszawa 1979, p. 146; J.S. Matuszewski, *op. cit.*, p. 194.

[41] Joannis Długossii…, *op. cit.*, t. III, p. 559; t. V, liber XII, p. 383, 410; *Matricularum Regni Poloniae Summaria*, *op. cit.*, t. 2, no. 267; see A. Prochaska, *Konfederacja lwowska 1464 roku*, Kwartalnik Historyczny 1892, vol. VI; L. Kolankowski, *Polska Jagiellonów. Dzieje polityczne*, Oficyna Warmińska, Olsztyn 1991, p. 113; F. Papée, *Jan Olbracht*, Polska Akademia Umiejętności, Kraków 1936, p. 49; T. Szulc, *Uchwały podatkowe…*, *op. cit.*, p. 22, 76.

[42] *Rachunki z prac budowlanych na zamku w Nowym Mieście Korczynie w l. 1403–1408*, wyd. J. Karwasińska, Kwartalnik Historii Kultury Materialnej 1956, vol. IV, no. 2, supplementary issue, p. (3) 425.

material, we do not see any redemption of the crown property after 1447.[43] We also don't know if the 1454 conscription was used as originally intended (buyout of castles in Ruthenia) or, what is likely, it was used for the purposes of the beginning of the Prussian war. We have not encountered any information that border castles were bought out at that time.

In the source material we find a lot of information about the use of the collected conscriptions established in connection with the conducted wars. Jan Długosz in *Annales* reported on the payment of wages to the troops during the Thirteen Years' War with money from extraordinary taxes. It concerns the receipts from taxes passed in 1456,[44] 1457/1458,[45] 1461.[46] In the Annales of Jan Długosz there is a message from the first half of 1469, which says about the settlement of financial debts from the Prussian war with the amounts collected in 1468.[47] In the annalist's works there is no mention of spending tax revenues for purposes other than their intended purpose.

---

43 Let us note the ambiguous position of literature in this respect. Stanisław Trawkowski, in connection with this resolution, wrote: "Probably only a part of the sums obtained from here were turned over for the revindication of the most important monarchy goods", S. Trawkowski in: *Zarys historii Polski*, *op. cit.*, p. 146. In turn, Jacek S. Matuszewski expressed doubts as to whether the sums actually obtained were spent on this purpose, J.S. Matuszewski, *op. cit.*, p. 194, note 40.

44 Joannis Długossii…, *op. cit.*, t. V, liber XII, p. 236, 243, 255.

45 *Ibidem*, p. 268; about payment of mercenaries, the chronicler writes on pp. 276–277, but we do not know whether it came from extraordinary taxes. J. Caro stated that the receipts from the mercenary troops, who were paid around Pentecost 1458, are published in F. Palacký, *Archiv český*, vol. VI/1, p. 508; and in *Codex Epist. Saec. XV*, vol. 1/2, no. 164, see J. Caro, *Geschichte Polens*, vol. V/1, Gotha 1886, p. 111, note 1. Marian Biskup also assumes that from this conscription, an installment was paid out to prince Janusz Oświęcimski for the principality and to other mercenary soldiers in Małopolska were satisfied, 25–26 May 1458 in Bytom, M. Biskup, *Trzynastoletnia wojna z Zakonem Krzyżackim 1454–1466*, Wydawnictwo MON, Warszawa 1967, p. 521, note 132, with reference: Metryka Koronna 11, p. 366; *Matricularum Regni Poloniae Summaria*, vol. I, no. 482, 486, 487; *Acta Capitulorum Cracoviensis et Plocensis…*, *op. cit.*, no. 29. Meanwhile, the Metryka Koronna (Crown Metrics) reports no. 486, 487 inform about the monarch's borrowing "*pro necessitate reipublice*"; the next one (no. 482) is a royal mandate to the starost of Przedbórz from Koniecpol aimed at the reluctant taxpayers; the excerpt from the capitular records testifies to the Krakow Chapter's consent to the tax. Thus the appointed sources do not justify M. Biskup's conclusion. None of them contain the slightest mention of about the use of the money obtained from borrowing.

46 From conscription established in the camp near Chojnice, see Joannis Długossii…, *op. cit.*, t. V, liber XII, pp. 326–327.

47 *Ibidem*, p. 523; the realization of this tax is pointed out by Antoni Gąsiorowski referring to several dozen receipts from the roving masters of the enlisted troops mercenary dating from 18 May – 23 June 1469, A. Gąsiorowski, *op. cit.*, p. 74, note 19.

We come across a rather unusual situation in 1462. In November this year, the monarch took out a loan of 1,000 Hungarian florins from the Cracow voivode Jan of Pilcza, which he secured "*in et super exaccione fertonum terre lublinensis anni presentis colligendorum*".[48] We believe that the loan, because of the time it was taken, was needed to get cash quickly to cover the running costs of the war before the conscription was even chosen. This tax was in a way to guarantee to cover the repayment of the debt incurred by the ruler. Teodor Wierzbowski in his edition included two more records concerning the use of sums from extraordinary taxes. The first, issued on 16 December 1471, was a royal signature in favour of Stanisław of Chodecz, the Ruthenian voivode on "*800 marc. ex fertonibus terrarum Podoliae ad eximendas dictas villas de manibus Joannis de Pomorzany*".[49] As Jan Długosz informs us, the conscription at that time was intended to repay troops from the Thirteen Years' War.[50] Thus, the purpose for which the tax was taken would be different from the actual use of the part of the revenues. It follows from the second record that the King on 14 October 1475 in Konin secured for Marcin of Pońca "*116 fl. hung., quos olim Stiborius de Ponyecz, iudex posnaniensis, pater eius, Petro de Schamothuli, castellano Posnaniensi, pro rege solverat, super exactione 6 grossorum ex bonis monasterii Lubinensi inscribit*".[51] The tax was justified by the Polish-Hungarian armed conflict.[52] In this case the revenues were used differently than originally intended. We meet with the disbursement of a part of the adopted conscription to satisfy the debt in 1493, when

48 *Matricularum Regni Poloniae Summaria*, vol. 1, no. 618; cf. A. Pawiński, *Sejmiki ziemskie. Początek ich i rozwój aż do ustalenia się udziału posłów ziemskich w ustawodawstwie sejmu walnego 1374–1505*, Warszawa 1895, p. 105, note 1. The tax of this rate was passed in December 1461, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, pp. 65–66, where the sources and literature are discussed.

49 *Matricularum Regni Poloniae Summaria*, vol. 1, no. 746. The mentioned conscription was established in November 1470, T. Szulc, *Uchwały podatkowe…*, *op. cit.*, p. 90.

50 Joannis Długossii…, *op. cit.*, p. 543.

51 *Matricularum Regni Poloniae Summaria*, vol. 1, no. 1329. Ścibor z Pońca died in 1469 (K. Piotrowicz, *Chełmski Ścibor*, Polski Słownik Biograficzny, vol. III, pp. 286–287), so the debt arose before this year. We don't know the cause or time of its creation. Henryk Karbownik on the list of the synodal contributions from the years 1454–1643 publishes information about the rejection of royal tax requests in 1473 and 1474, idem, *op. cit.*, p. 133. The contribution of this rate (6 gr) was undertaken in 1469, but it referred to the diocese of Cracow, *ibidem*, p. 132. In our opinion, the suggestion is proof that the conscription of 6 gr from peasant fields on noble estates, adopted at the turn of 1473/1474, outside of Małopolska, covered Wielkopolska (Lubin is located in the Poznańskie Voivodeship) contrary to what we wrote earlier, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, p. 102. At the same time, it is unlikely that only peasants from noble estates would pay this conscription from the fields.

52 *Ibidem*, p. 102, note 2.

on 15 September Jan Olbracht instructed the consignee of Kalisz land to pay the Gniezno Castellan, Sędziwój Czarnkowski, 1,000 Hungarian florins from the tax that was being collected at that time.[53]

The royal bills provide us with information on subsequent expenses made from taxes. Although they are not sufficient to present the problem statistically over a longer period, they give the insight into the structure of royal spending. In these accounts, under 1477, it was noted that 38 florins originating from "*de antiqua exactione sex gr*", tax adopted in 1473/1474, were disbursed, specifying the items to which they were allocated.[54] The amount mentioned was distributed as follows.[55] 763 gr (which constituted 65.34% of the total) to cover the costs of travel to the Sejmiki; 313 gr (26.87%) for merciful deeds – alms; 90.9 gr (7.79%) for food and craft products delivered to the royal court. The summary of expenses gives the sum higher by 26.9 gr (0.89 florin, which is 2.35%), as the original sum was exceeded. Naturally, it is difficult to speak here of exceeding conditions when the state did not have a pre-defined budget. In 1478 we come across an entry from 21 June testifying to the payment of the amount of 30 fines[56] from the Radom land from a tax adopted then.[57] It issued 28 florins and 2 fines (65.82%) for royal envoys; 14 florins and 6 gr (29.95%) to pay the products delivered to the royal court and to the craftsmen. A total of 42 florins, 6 gr and 2 fines were spent, i.e. 45 florins and 12 fines, which corresponded to 28.25 fines (94.58%). Of the total amount, therefore, 1.75 fines remain, whereas the summary in the royal accounts states "*Condordant distributa cum perceptis et excrescunt in distributis sex gr*" so there's 6 gr left? This, as well as a previously noticed error in keeping books of accounts, may have been caused by an omission of the bookkeeper, but at the same time it proves that the accounts were not kept very meticulously. Due to the spending of this money, it was necessary to pay the royal courtier going to Prussia "*pro expensis*

[53] *Matricularum Regni Poloniae Summaria*, vol. 2, no. 245. Again, we do not know the cause of the claim, not mentioned by the author of the biographical note of Sędziwój Czarnkowski, K. Kaczmarek, *Czarnkowski Sędziwój of Nałęcz coat of arms*, Polski Słownik Biograficzny, vol. IV, p. 220.

[54] *Rachunki królewskie z lat 1471–1472 i 1476–1478*, compiled by S. Gawęda, Z. Perzanowski, A. Strzelecka, Zakład Narodowy imienia Ossolińskich, Wrocław 1960, p. 181. Between 1475 and 1477 there was no collection at such a rate, so we assume that the tax applies to this very resolution, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, p. 102.

[55] For ease of comparison, we convert the florins to groszes, where 1 florin equals 30 gr.

[56] One fine of 48 gr, i.e. the amount was 1440 gr; it should be noted that the expenditure was made in florins.

[57] That is, in March of this year, 12 gr tax from the field, see T. Szulc, *Uchwały podatkowe…*, *op. cit.*, p. 109.

decem fl. de presentibus pecuniis octo et duos de pecuniis a domino Maczeyowski".[58] Due to the above, 8 florins were paid from the money currently available to the treasurer (we do not know whether it came from the collection of an extraordinary tax) and 2 florins were spent from the proceeds obtained from the advisory tax collector Ścibor Maciejewski in the Sandomierska Land. The distribution of expenses presented above does not have much in common with the purpose of the nobility at the time of giving their consent. We can only guess that the journey of the said courtier to Prussia was dictated by the conflict that arose around the cast of the bishopric of Warmia, and only this item in expenses could be classified as being in accordance with the intended purpose the March 1478 tax on noble goods.

The certain idea of the structure of the spending of the amounts obtained from extraordinary taxes is obtained from the data contained in *Liber quitantiarum regis Casimiri*.[59] It includes, through its assignment, payments made from incoming amounts to tax collectors adopted at the turn of 1484/1485 in connection with the emerging Turkish threat of Wallachia. From the data on payments there, the largest part was absorbed by payments to courtiers – 81,744 gr (67.83% of entries), payment of mercenary troops amounted to 12,600 gr (10.45%), repayment of loans 11,400 gr (9.46%), remuneration for collectors 9,600 gr (7.96%), payment for delivered fur 3,000 gr (2.48%), parliamentary allowance 1,200 gr (0.99%), costs of sending a deputy to the margrave of Brandenburg 960 gr (0.79%). A total of 120,504 gr was issued for income from this collection.[60] Only a small part of this sum – 10.45% – was allocated for the mercenary army, i.e. for the purpose which was the reason for the tax resolution. The same book of accounts contains few information on the use of the proceeds from the collection adopted in 1487 in connection with the threat to the southeast borderlands from the Tatars. We find only 4 payments, one of which was for the royal courtiers, the second for the tax collector, the third for the renewal of the bridge in the Drohobycz Mine, the fourth was a payment for the skins delivered to the king[61]. It is difficult to find a connection in the above messages with the purpose of the conscription established to defend

[58] *Rachunki królewskie…*, *op. cit.*, p. 235.

[59] *Teki Pawińskiego*, t. II, *Liber quitantiarum regis Casimiri ab a. 1484 ad 1488*, Warszawa 1887.

[60] We realize that this data is not complete. Fryderyk Papée estimates that the extraordinary tax adopted at the time was to bring 17,178 Hungarian zloty and 8 gr from landed property, idem, *Polska i Litwa na przełomie wieków średnich*, t. 1: *Ostatnie dwunastolecie Kazimierza Jagiellończyka*, Kraków 1904, p. 321. Meanwhile, the amount spent through the assignees gives us the sum of 4,016 zloty, 8 gr, or 23.4% of the total.

[61] *Liber quitantiarum regis Casimiri*, p. 156; note of June 15, p. 169; note of September 10, p. 172; note of October 1 p. 183; note of October 19, 1487.

the state borders. Public expenditure of an administrative nature not related to the purpose of the enactment of the conscription is mixed with the private expenditure of the monarch.

About what the amounts from the extraordinary collections were spent on, we learn from the monarch's official but angry speech to the Members of Parliament in February 1501. "The embassies themselves cost about 16,000 ducats; beyond that, we hired proper soldiers, since the szostaks laid waste to the realm more than all our enemies […] Besides, I would not be your lord but merely your hireling if I were to render an account of every expense here".[62] The monarch rejected any attempt to control by his expenses. The Sejm's decision making of taxes allocation ended when they were passed, and from that moment the initiative in spending went into the hands of the monarch.[63]

The above situation did not change during the reign of Aleksander Jagiellonczyk.[64] Writing about the times of his successor, Zygmunt I, Anatol Lewicki noted that at that time "the conscriptions intended for wars were taken away [for other purposes – T.S.], they were forced by the fear of war attacks".[65] In the years 1536, 1538 and 1540, the nobility in the Sejm accused the ruler of spending the sums collected for private purposes and not for the defence of the state[66]. In turn, at the Sejm of 1542, as Anna Dembińska writes, when enacting the conscription for the maintenance of mercenary soldiers in the borderland of the Crown lands, the MPs added the reservation "that this money should not be turned over to something else, which deeply outraged the king".[67]

[62] „*Same poselstwa kosztowały około 16 000 dukatów, prócz tego najęto porządnych żołnierzy, gdyż szostaki więcej kraj spustoszyli, niż wszyscy nieprzyjaciele* […] *Zresztą nie byłbym waszym panem tylko parobkiem, gdybym miał tutaj rachunek zdawać*", as cited in: F. Papée, *Jan Olbracht*, *op. cit.*, p. 224, note 3.

[63] Contrary to the thesis sometimes put forward by the literature, the monarch was not restricted in his freedom to dispose of the sums coming from extraordinary taxes, see T. Szulc, *O dysponowaniu wpływami z podatków nadzwyczajnych w Polsce XV wieku*, Kwartalnik Historyczny 1992, vol. XCIX, no. 2.

[64] J. Rutkowski, *Skarbowość polska za Aleksandra Jagiellończyka*, Kwartalnik Historyczny 1909, vol. XXIII, no. 1/2, p. 70, 74, 75.

[65] A. Lewicki, *Zarys historii polskiej aż do najnowszych czasów*, 7th edition, reviewed and supplemented by H. Mościcki, Warszawa 1913, p. 192. According to the author, the monarch did it under the influence of his wife Bona. In our opinion, it was a continuation of the policy of previous monarchs.

[66] W. Uruszczak, *Sejm walny koronny w latach 1506–1540*, Państwowe Wydawnictwo Naukowe, Warszawa 1980, p. 24, 84–85, 211. See also A. Sucheni-Grabowska, *Odbudowa domeny królewskiej w Polsce…*, *op. cit.*, p. 57, note 57.

[67] A. Dembińska, *Zygmunt I. Zarys dziejów wewnętrzno-politycznych w latach 1540–1548*, Poznańskie Towarzystwo Przyjaciół Nauk, Poznań 1948, p. 208. The nobility agreeing to the tax

4

Summarizing our considerations so far, we conclude that the distribution of treasury income presented in the literature, to ordinary – selected for the court treasury, and extraordinary – earmarked for public purposes[68] is not confirmed by the available data for the 15th century. The material examined sheds light on the role of the ruler in treasury policy. The monarch did not differentiate between private and public spending, he freely disposed of tax amounts which, according to the taxpayers' intention, were often intended to be used for other purposes. They were used to finance the current activities of the state, e.g. for the legacies of the Sejmiks, MPs, etc., diplomatic, salary of conscripts, parliamentary allowances, maintenance of the royal court, or even to meet the personal needs of the ruler. The King, being indebted to private individuals, used extraordinary taxes to liquidate his (state?) debts. There were no institutionalised forms of control over how the monarch managed the money he collected. We can only speak of preliminary control, at the time of considering the monarch's applications for taxes, which resulted from the nobility's tax aversion. The decision of the Sejm or Sejmiks on the tax purpose ended at the time of its adoption, from that moment on, the King had complete discretion. He took it flexibly, depending on current needs. The tax resolution was intended for a specific purpose and was intended to be used as

at the Warsaw Sejm 1556/1557 demanded that "the collectors chosen for no letters and receipts should spend money, only on soldiers", *Diariusz sejmu walnego warszawskiego z r. 1556/1557*, ed. S. Bodniak, Biblioteka Kórnicka, Kórnik 1939, p. 80. A symptomatic statement of a member of the nobility to senators is found in the diary from the 1570 Sejm: „the Constitution proclaims and commands that these quarter shares are to be applied to nothing but the common defence; yet they [the nobility – T.S.] fear that, in the sequel [i.e. in the subsequent provisions], this fourth part will be squandered on the provisioning of castles and on foreign or domestic envoys, and that, for want of funds in the treasury, all will be brought to naught", see *Diariusz Sejmu Warszawskiego r. 1570*, in: *Scriptores Rerum Polonicarum*, vol. 1, published by J. Szujski, Kraków 1872, p. 124. It shows that the monarch tried (?) to deal with a quarter as with other taxes.

68 J. Rutkowski, *Skarbowość polska za Aleksandra Jagiellończyka*, *op. cit.*, p. 74 – the author writes that at that time "Theoretically division of income and expenditure into public and private was carried out". According to L. Kolankowski, the practical division of the treasury into private and public took place when Zygmunt I took the throne (the researcher connected it with the appointment of Andrzej Kościelecki to the office of the Great Treasurer of the Crown), idem, *op. cit.*, p. 139. According to W. Pałucki, in turn, as early as in the 15th century "The revenue of the treasury and its sources… were divided into ordinary ones, mostly chosen for the court treasury, and extraordinary ones, intended for public purposes", *Encyklopedia historii gospodarczej Polski do roku 1945*, vol. 2, ed. A. Mączak, Wiedza Powszechna, Warszawa 1981, s.v. *skarbowość* [treasury]. Meanwhile, the actual division of income and expenditure into public and private will appear much later.

a justification for its adoption.[69] At the same time, we see the continuation of this policy in the 16th century.

The considerations above do not imply that the ruler abused the management of the collected money. The ruler often pays heavy soldiers – who should be supported by extraordinary taxes – with money from other income.[70] There was no fixed-term revenue and expenditure plan, so there was no state budget that would impose a monarchy of discipline in the disposal of funds. The king wasn't asked to account for this money. The tax money was spent through the assignees. The failure to comply with the tax purpose indicated in the resolution constituted no infringement of the law.

Bibliography

Sources

Acta capitulorum Cracoviensis et Plocensis selecta (1438–1523, 1438–1525), ed. B. Ulanowski, Akta Komisji Historycznej AU , vol. 6, Kraków 1891.

Acta capitulorum nec non iudiciorum ecclesiasticorum selecta, ed. B. Ulanowski, vol. I (Monumenta Medi Aevi Historica, vol. XIII), Cracoviae 1894.

Akta Grodzkie i Ziemskie, vol. 6, Lwów 1876.

Akta Stanów Prus Królewskich, vol. 3, part 2, ed. K. Górski, M. Biskup, Państwowe Wydawnictwo Naukowe, Toruń 1963.

Codex Diplomaticus Poloniae, ed. L. Rzyszczewski, A. Muczkowski, t. II, pars I, Typis Stanislai Strąbski, Varsoviae 1848, no. 349.

Codex diplomaticus universitatis studii generalis cracoviensis, pars II: *1441–1470*, sumptibus Universitatis, Cracoviae 1873.

Codex Epist. Saec. XV, t. I., ed. A. Sokołowski, J. Szujski, Cracoviae 1875.

Codex Epist. Saec. XV, t. III, ed. A. Lewicki, Cracoviae 1894.

Diariusz Sejmu Warszawskiego r. 1570, in: *Scriptores Rerum Polonicarum*, vol. 1, ed. J. Szujski, Kraków 1872.

Diariusz sejmu walnego warszawskiego z r. 1556/1557, ed. S. Bodniak, Biblioteka Kórnicka, Kórnik 1939.

Index actorum saeculi XV ad res publicas Poloniae spectantium quae quidem typis edita sunt…, ed. A. Lewicki, Cracoviae 1888.

Ius Polonicum, codicibus veteribus manuscriptis et editionibus quibusque collatis, ed. J.W. Bandtkie, Varsoviae 1831.

---

69 With the current state of the sources, it is not possible to determine how much of the collected taxes were distributed in accordance with the resolution and how much for other needs of the monarch.

70 W. Pałucki, *Drogi i bezdroża skarbowości polskiej XVI i pierwszej polowy XVII wieku*, Zakład Narodowy im. Ossolińskich, Wrocław 1974, p. 36, note 69.

Joannis Długossii *Opera ornnia* cura A. Przeździecki edita, *Historiae Poloniae libri XII*, instr. J.Z. Pauli, t. V, liber XII, Cracoviae 1876.

Knigi polskoj koronnoj metriki XV stoletija, vol. 1: *Kniga nr 10 (1447–1454)*, ed. A. Graniczny, W. Mysłowski, Varsoviae 1914.

Kodeks dyplomatyczny Wielkiej Polski, zebr. K. Raczyński, wyd. E. Raczyński, Poznań 1840.

Matricularum Regni Poloniae Summaria, ed. T. Wierzbowski, t. 2, Varsoviae 1905–1907.

Rachunki królewskie z lat 1471–1472 i 1476–1478, compiled by S. Gawęda, Z. Perzanowski, A. Strzelecka, Zakład Narodowy imienia Ossolińskich, Wrocław 1960.

Rachunki z prac budowlanych na zamku w Nowym Mieście Korczynie w l. 1403–1408, wyd. J. Karwasińska, Kwartalnik Historii Kultury Materialnej 1956, vol. IV, no. 2, supplementary issue.

Teki Pawińskiego, t. II, *Liber quitantiarum regis Casimiri ab a. 1484 ad 1488*, Warszawa 1887.

Volumina Legum, t. I, ed. J. Ohryzko, Petersburg 1859.

Literature

Biskup M., *Trzynastoletnia wojna z Zakonem Krzyżackim 1454–1466*, Wydawnictwo MON, Warszawa 1967.

Brzeczkowski, T., *Ustanawianie podatków nadzwyczajnych w Polsce w XV wieku*, Roczniki Dziejów Społecznych i Gospodarczych 1981, vol. 42.

Brzeczkowski T., *Podatki zwyczajne w Polsce w XV wieku*, Acta Universitatis Nicolai Copernici, Historia XVIII – Nauki Humanistyczno-Społeczne, no. 128, 1982.

Caro J., *Geschichte Polens*, Bd. 4, Gotha 1875.

Dembińska A., *Zarys dziejów wewnętrzno-politycznych w latach 1540–1548*, Poznańskie Towarzystwo Przyjaciół Nauk, Poznań 1948.

Encyklopedia historii gospodarczej Polski do roku 1945, vol. 2, ed. A. Mączak, Wiedza Powszechna, Warszawa 1981.

Gąsiorowski A., *Uchwały piotrkowskie i nowokorczyńskie roku 1468*, Czasopismo Prawno-Historyczne 1968, vol. XX, no. 2.

Historia dyplomacji polskiej, vol. 1: *Połowa X w. – 1572*, ed. M. Biskup, Państwowe Wydawnictwo Naukowe, Warszawa 1982.

Kaczmarek K., *Czarnkowski Sędziwój of Nałęcz coat of arms*, Polski Słownik Biograficzny, vol. IV.

Karbownik H., *Ciężary stanu duchownego w Polsce na rzecz państwa od roku 1381 do połowy XVII wieku*, Towarzystwo Naukowe Katolickiego Uniwersytetu Lubelskiego, Lublin 1980.

Kolankowski L., *Polska Jagiellonów. Dzieje polityczne*, Oficyna Warmińska, Olsztyn 1991.

Lewicki A., *Zarys historii polskiej aż najnowszych czasów*, 7th edition, reviewed and supplemented by H. Mościcki, Gebethner i Wolff, Warszawa 1913.

Markowski B., *Administracja skarbowa w Polsce*, Wyższa Szkoła Handlowa, Warszawa 1931.

Matuszewski J., *Świadczenia duchowieństwa na rzecz państwa* w *Polsce od r. 1381 po połowę XVII wieku (w związku z pracą H. Karbownika, Ciężary duchowieństwa…)*, Czasopismo Prawno-Historyczne 1983, vol. XXXV, no. 2.

Matuszewski J., *Uwagi wprowadzające – początki skarbowości publicznej*, Studia z Dziejów Państwa i Prawa Polskiego 2003, vol. VIII.

Pałucki W., *Drogi i bezdroża skarbowości polskiej XVI i pierwszej polowy XVII wieku*, Zakład Narodowy imienia Ossolińskich, Wrocław 1974.

Papée F., *Polska i Litwa na przełomie wieków średnich*, t. 1: *Ostatnie dwunastolecie Kazimierza Jagiellończyka*, Akademia Umiejętności, Kraków 1904.

Papée F., *Jan Olbracht*, Kraków 1936.

Pawiński A., *Sejmiki ziemskie. Początek ich i rozwój aż do ustalenia się udziału posłów ziemskich w ustawodawstwie sejmu walnego 1374–1505*, Warszawa 1895.

Piotrowicz K., *Chełmski Ścibor*, Polski Słownik Biograficzny, vol. III.

Prochaska A., *Konfederacja lwowska 1464 roku*, Kwartalnik Historyczny 1892, vol. VI.

Russocki S., *Od Krewa do Radomia: monarchia w Polsce pod rządami Jagiellonów (1385–1505)*, Przegląd Humanistyczny 1984, vol. XXVIII, nr 11–12.

Rutkowski J., *Skarbowość polska za Aleksandra Jagiellończyka*, Kwartalnik Historyczny 1909, vol. XXIII, no. 1–2.

Rutkowski J., *Historia gospodarcza Polski*, t. 1: *Czasy przedrozbiorowe*, Księgarnia Akademicka Spółdzielnia z Odp. Udz., Poznań 1947.

Spieralski Z., *Z dziejów wojen polsko-mołdawskich. Sprawa pokucka do wstąpienia na tron Zygmunta I*, Studia i Materiały do Historii Wojskowości 1965, vol. 11, part 2.

Sucheni-Grabowska A., *Monarchia dwu ostatnich Jagiellonów a ruch egzekucyjny*, cz. 1: *Geneza egzekucji dóbr*, Zakład Narodowy imienia Ossolińskich, Wrocław 1974.

Szulc T., *Uchwały podatkowe ze szlacheckich dóbr ziemskich za pierwszych Jagiellonów (1386–1501)*, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 1991 (Acta Universitatis Lodziensis. Folia Iuridica 48).

Szulc T., *O dysponowaniu wpływami z podatków nadzwyczajnych w Polsce XV wieku*, Kwartalnik Historyczny 1992, vol. XCIX, no. 2.

Uruszczak W., *Sejm walny koronny w latach 1506–1540*, Państwowe Wydawnictwo Naukowe, Warszawa 1980.

Zarys historii Polski, ed. J. Tazbir, Państwowy Instytut Wydawniczy, Warszawa 1979.

Tadeusz Szulc
PhD, DSc, Associate Professor, University of Łódź
https://orcid.org/0000-0002-1943-5122

Intended use and expenditure of amounts from extraordinary taxes on noble goods in Poland in the 15th century

There was no legal norm or custom which prohibited the royals from asking the nobility to enact extraordinary financial aid in the form of tax. His demands were always well-founded. As a reason the king quoted: a) the purchase of land or castles; b) the marriage of the ruler or his daughter; c) the cost of war or payment of wages. The taxes collected were usually spent for this purpose, but there were times when they were spent for purposes other than those that the nobility at the time agreed for to establish them. The king did not differentiate between private and public expenditure, he had free disposal of tax money. There were no institutionalised forms of control of the ruler's expenditure. The fact that the tax was intended for a specific purpose in a tax resolution did not mean that it had to be spent for that purpose, it was merely a matter of justifying its enacting.

Key words: tax resolutions, expenditure from extraordinary taxes, justification of extraordinary taxes, royal accounts

Tadeusz Szulc
dr hab., prof. UŁ, Uniwersytet Łódzki
https://orcid.org/0000-0002-1943-5122

Przeznaczenie a wydatkowanie kwot z podatków nadzwyczajnych z dóbr szlacheckich w Polsce w XV wieku

Nie było normy prawnej ani zwyczaju, które zabraniałby monarsze zwracać się do szlachty o uchwalenie nadzwyczajnej pomocy finansowej w postaci podatku. Jego żądania były zawsze odpowiednio uzasadnione. Jako przyczynę król podawał: a) wykup ziem lub zamków; b) małżeństwo władcy lub jego córki, c) koszty prowadzonej wojny lub spłatę zaciężnych. Zebrane podatki zazwyczaj wydawał on zgodnie z ich przeznaczeniem, jednakże zdarzały się sytuacje wydatkowania ich na inne cele niż ten, który przyświecał szlachcie w chwili wyrażania zgody na ich ustanowienie. Król nie rozróżniał wydatków prywatnych od publicznych, swobodnie dysponował pieniędzmi pochodzącymi z podatków. Nie istniały żadne zinstytucjonalizowane formy kontroli, które czuwałyby nad wydatkami władcy. Fakt, że podatek przeznaczony został w uchwale podatkowej na określony cel, nie oznaczał, że musiał być na ten cel wydatkowany, chodziło jedynie o uzasadnienie jego uchwalenia.

Słowa kluczowe: uchwały podatkowe, wydatki z podatków nadzwyczajnych, uzasadnienie podatków nadzwyczajnych, rachunki królewskie