



Volume 2. From Absolutism to Napoleon, 1648-1815
Emperor Joseph II's Taxation and Urbarial Patent (1789)

This drastic ruling, ideologically justified by the Enlightenment's criticism of the surviving remnants of "feudalism," aimed to replace the subject villagers' non-monetary rents (labor services, deliveries in kind) with cash payments to their seigneurial lords. It sought to limit the landlords' share of the peasant farm surplus while increasing the taxes paid by both noble estate owners and village cultivators alike. In his respect, the ruling went a step beyond the higher direct taxes imposed on the landed nobility since 1749. This 1789 patent, which Joseph II threatened to introduce even in the Kingdom of Hungary, ignited deep protest from the seigneurial class, and was never effectively implemented. Leopold II withdrew it after Joseph's 1790 death, in exchange for the privileged elites' acceptance of Joseph II's other reforms.

The Taxation and Urbarial Patent of 1789

[. . .]

The final objective of the State – to establish equality through a proportionate allocation of the land taxes, and thus enable the owners of land to carry out their civic duties without hardship, and not only be capable of maintaining their diligence but also to have an incentive to increase it – could never be attained unless at the same time alleviations were granted to those subjects on whom the burden or demands of their landlords, magistrates, or recipients of tithe weigh too heavily.

10. Far as it be from Us to intervene arbitrarily in the property rights of the manorial lords or to enquire into the causes, customs, or contracts from which the present obligations in service, cash, and kind, and the so-called subjects' dues sometimes levied on death or change of tenure, derive; yet the duty by which We are bound to watch over the preservation of the whole requires, that where the manorial dues exceed the resources which the subject can draw from his land, equitable limits and definitive bounds shall be set. With this object, and considering that under the above dispositions the definition of gross yield has been raised, no deduction being made either for seed or for cultivation, and further that the cultivator, after providing for himself and his family, has also to bear separately the communal expenses and the payments to the minister of religion and the schoolmaster, We lay down as a general rule that the subject shall be allowed to retain, on an average, a minimum of 70 per cent of his gross yield, as declared and controlled, to provide for these demands, and only the remaining 30 per cent shall

be devoted to covering the Provincial land tax and the manorial dues, 12/florins, 13½/kreuzer, for the former and 17/florins, 46⅔/kreuzer, for the latter, this 17/florins, 46⅔/kreuzer, to include everything due from the subject to his landlord and manorial authority, whether in cash, in kind (value converted into cash), or in haulage or hand service, and also the taxes, death duties, and duties on change of tenure customary in some Provinces, which last, insofar—but only insofar—as they affect real property and industries, are to be assessed on a twenty years' average and converted into a fixed annual payment.

In calculating the manorial dues, the same scale, allowing for the different quality of the land of which a subject's holding consists, is to be applied as has been laid down for calculating the State taxation. Thus, the maximum rate for arable and vineyards is fixed at 15 florins, 25 kreuzer per hundred, for leys, gardens and fishponds at 26 florins, 2¾ kreuzer, for rough pasturage and woodlands at 30 florins, 50 kreuzer, and for lakes and rivers at 15 florins, 25 kreuzer, giving an absolute maximum average of 17 florins, 46⅔ kreuzer.

Where, however, a subject has not at present to pay so much, his future obligations are to remain at the lower figure.

11. According to these principles, money is thus in the future the sole, immutable measure for determining all manorial dues; and in future, the manorial authorities are, as a general rule, not entitled to demand anything but money from the subjects. The two parties are, however, free to convert this monetary sum into dues in kind or labor, including wage labor, under agreement *voluntarily* entered into between them; but this agreement must be concluded each time for a minimum of three years, and attested by the Kreis office.

Should the lord and the subject be unable to agree on the value of the service [*robot*], work, or dues in kind previously rendered, the Kreis office, under the chairmanship of the Higher Committee for Tax Regulation [. . .] shall decide on the valuation of the labor services and work on the model of the State properties in the Kreis, where conditions are similar, on which the labor services have already been commuted for an equitable and reasonable cash equivalent; the dues in kind are to be valued in accordance with local prices.

[. . .]

If a subject is able to prove that the dues, etc., hitherto paid by him amounted to more than the estimated 17 florins, 46⅔ kreuzer per hundred, the Kreisamt, under the chairmanship of the Tax Regulation Committee, shall reduce them to this maximum, and the subject is allowed a maximum of two years to produce the necessary documents, etc.

12. If a case of reduction of previous obligations arises, and if the subject's obligations are towards more than one manorial authority and tithe beneficiary, each must concede a proportionate reduction thereof.

13. The regulations in para. 10 relate only to the so-called rustical lands, which have always been used as peasant holdings and under previous Patents can no longer be reconverted to demesne land, under pain of punishment; this irrespective of whether the tenure is hereditary and bought in, or not. In the case of demesne land no control is exercised over the agreements between the landlords and their tenants or emphyteutical holders.

To avoid undue delays: should any question arise whether any land is demesne or rustical, the existing situation is to be retained, and a peasant who claims as rustical any land now in *de facto* possession of the landlord, or *vice versa*, must bring proof that the land in question fell within the category claimed by him in the "normal years" fixed in each Province for the determination of the demesne and rustical areas in them.

14. Cottagers of all categories and livers-in continue to pay their previous dues, which they may also commute against cash with the agreement of their masters, and, where their obligations consist of payments to be made on death or change of tenure, these are to be commuted for annual payments calculated on the basis of the average receipts over the last twenty years.

Where cottagers hold taxable land besides their cottages, or where livers-in hold such land, they are to be treated in respect thereof in accordance with Our general rules for all landholders.

Millers, brewers, innkeepers, and other owners of assets deriving from a license to trade, if they also possess rustical holdings, are taxed like other rusticalists in respect thereof. The remainder of their obligations, attached to the property as a whole or, more properly, to the trade license, is, where occasional duties and payments on death and change of tenure are levied, commuted into an annual payment calculated on the basis that such payments recur every twenty to twenty-five years, but only on the yield from the real property. [. . .]

Given in Vienna, February 10, 1789

*Joseph, Leopold, Count Kollowrat, Franz Karl, Count von Kressel,
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ad mandatum, etc., Joseph von Kaller*

Source of English translation: C.A. Macartney, ed., *The Habsburg and Hohenzollern Dynasties in the Seventeenth and Eighteenth Centuries*, in *Documentary History of Western Civilization*. New York, Evanston, and London: Harper & Row, 1970, pp. 181-84. Introduction, editorial notes, chronology, translations by the editor; and compilation copyright © 1970 by C.A. Macartney. Used by permission of HarperCollins Publishers.

Source of original German text: Karl Grünberg, ed., *Die Bauernbefreiung in Böhmen und Mähren* [*The Emancipation of the Serfs in Bohemia and Moravia*]. Leipzig, 1893, II, pp. 443ff.