

# *Fiscal and Military Developments in Hungary during the Jagello Period*

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## *Introduction*

There can scarcely be many occasions when a single article not only challenges most contemporary scholarship on a historical period but also obliges a reconsideration of views and opinions held for almost half a millennium. This achievement belongs to a young Czech scholar, who in the course of his research on late-fifteenth and early-sixteenth-century Hungary has found and published several neglected manuscripts relating to the size and composition of the Hungarian army at the time of Mohács. In the journal *Hadtörténelmi Közlemények*,<sup>1</sup> Antonín Kalous draws attention to new evidence relating to Hungarian participation in the battle and to the losses sustained, as well as to a description of the royal army as it processed ceremonially from Buda on 20 July, 1526, little more than a month before its fatal engagement.

Although Kalous eschews analysis of the figures and descriptions given in the sources he has uncovered, the evidence he presents has the following implications. First, and as some historians have already argued, it is plain that the Hungarian army was of substantial size by contemporary standards, numbering, even though not at full strength, some 25,000 combatants by the time of the battle.<sup>2</sup> Secondly, it had been adjusted to fight the Turks by the inclusion in its ranks not only of hussars but also of a significant number of infantry. The ratio of cavalry to

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<sup>1</sup> A. Kalous, "Elfeledett források a mohácsi csatáról: Antonio Burgio pápai nuncius jelentései, és azok hadtörténelmi jelentősége," [The forgotten sources on the battle of Mohács: The reports of papal nuncio Antonio Burgio and their importance for military history] *Hadtörténelmi Közlemények* 120:2 (2007), 603–621.

<sup>2</sup> B. J. Szabó, "A mohácsi csata és a 'hadügyi forradalom'," [The Battle of Mohács and the "Military Revolution"] *Hadtörténelmi Közlemények* 117 (2004), 450–55; *ibid.*, 118 (2005), 573–627.

foot soldiers is likely thus to have been around the 6:4 ratio previously estimated by András Kubinyi.<sup>3</sup> The deployment of a relatively large infantry force, most of whom appear to have been harquebusiers and pikemen, comports with accounts of the battle that describe the Hungarian line as being drawn up in an integrated formation with blocks of infantry supporting squadrons of cavalry.<sup>4</sup> Thirdly, the Hungarian army was well supplied and equipped. According to the information given by Kalous, its provisions were conveyed by some 5000 waggons, which might also be deployed on the field as a *Wagenburg*, a form of defense the Turks especially feared.<sup>5</sup> Accompanying the army were 85 cannon and 500 smaller guns (*barbatos pragenses*). Some of the infantry are described as bearing pavises "as big as a man" while others were armored and carried pikes tipped with iron. In reviewing Kalous's findings, the military historian László Veszprémy concludes that the Hungarian army at Mohács had at its disposal "all the modern military innovations of the age."<sup>6</sup> The Hungarian army may, as it turned out, have lost in battle against the Turks, but in terms of its numbers and composition it was plainly a formidable fighting force.

Ever since 1526, Mohács has served as the prism through which the Jagello kingdom has been viewed and as a verdict on the larger failure of its rulers, Wladislas II (1490–1516) and his son, Louis II (1516–26). Both contemporaries and historians have thus been apt to contrast the supposed indignities of Jagello rule with the achievements of Matthias Corvinus (1458–90). In so doing, they have frequently drawn attention to the decline in the royal revenues after 1490 which, we are told, meant that the kingdom was unable to maintain the military strength it had previously possessed. In support of this contention, we are often assured – quite wrongly – that the Hungarian revenues under Matthias had equaled those of the kings of France.<sup>7</sup> Once we acknowledge, however, that Hungary's military

<sup>3</sup> A. Kubinyi, "The Battle of Szávaszentdemeter-Nagyolaszi (1523): Ottoman Advance and Hungarian Defence on the Eve of Mohács," in G. Dávid, P. Fodor, eds. *Ottomans, Hungarians and Habsburgs in Central Europe: The Military Confines in the Era of Ottoman Advance*, London 2000, 85.

<sup>4</sup> "Tomoreo distese à longa fronte tutte le genti in squadra, interponendo battaglioni de fanti tra li squadroni de cavalli, acciò non fussero si facilmente circondati dalla moltitudine de turchi, et missa quella poca artiglieri c'havea in lochi opportune." P. Giovio, *Commentarii delle cose de Turche*. Venice 1541, fol. 29r. For Giovio and his knowledge of the 1526 campaign, see V. J. Parry, "Renaissance Historical Literature in Relation to the Near and Middle East (with special reference to Paolo Giovio)," in B. Lewis, P. M. Holt, eds. *Historians of the Middle East*, London 1962, 286. A translation into Hungarian is provided in B. J. Szabó, *Mohács*. Budapest 2006, 158–159.

<sup>5</sup> C. Imbert, *The Ottoman Empire: The Structure of Power*. New York–Basingstoke 2002, 269.

<sup>6</sup> L. Veszprémy, "The state and military affairs in east-central Europe, 1380–c. 1520s," in F. Tallett, D. J. B. Trim, eds. *European Warfare, 1350–1750*, Cambridge 2010, 109.

<sup>7</sup> The myth that the Hungarian royal income in the 1480s was equivalent to the income of the king of France rests on Marino Sanuto's *Diarii*, and found its way into Hungarian literature through Dezső Csánki, "I. Mátyás udvara," [The Court of Matthias I] *Századok* 17 (1883), 525. The French royal income was in fact equivalent to about 4 million florins per year in the late fifteenth century, more than five times Matthias's.

capability under the Jagello rulers was actually quite considerable and the kingdom able to field an army that counted amongst the most numerous and best equipped in Christendom, then we must necessarily reconsider the capacity of the kingdom to wage war. It is the purpose of this essay to review the resources available to the Jagello kings, to reconsider the fiscal-military arrangements that prevailed in the kingdom after 1490, and in conclusion to offer some more general observations on the relationship between these arrangements and the kingdom's larger organization. In this way, we would hope to tease out the importance of Kalous's discoveries for late medieval Hungary as a whole.

### *Finance: Exemptions and Expedients*

Estimates of the royal income and expenditure for the Jagello period largely derive from brief statements and jottings that are, almost literally, "back of the envelope" calculations.<sup>8</sup> Designed for the most part to convince the diet to agree to further supply or to convince foreigners that Hungary was needful of financial support, they should be treated with caution.<sup>9</sup> Generally, they seem to agree that the royal income wavered at around 200,000 florins – split more or less evenly between ordinary revenue and extraordinary taxes – and this remains the figure that most historians usually quote as the royal income.<sup>10</sup> It is indeed a very low sum – about £40,000 in the English money of the time, which was smaller than the English crown's revenue even in bad years.<sup>11</sup> Moreover, even excluding the income that Matthias had derived from his foreign conquests – Silesia, Moravia and Lower Austria – it is considerably less than that previously obtained in Hungary during the 1480s, possibly by up to two-thirds.<sup>12</sup>

<sup>8</sup> The majority of these calculations come from Venetian accounts. See I. Balogh, *Velenzei diplomaták Magyarországról (1500–1526)*. [Venetian Diplomats on Hungary] Szeged 1929, vii–viii, xvi, xxviii–ix, lxxvii.

<sup>9</sup> Zs. Hermann, "Államháztartás és a pénz értéke a Mohács előtti Magyarországon," [Domestic economy and the value of money in Hungary before Mohács] *Századok* 109 (1975), 303, 320; A. Kubinyi, "Magyarország hatalmasai és a török veszély a Jagelló-korban," [The magnates of Hungary and the Turkish threat in the Jagello period] in idem, *Nándorfehérvártól Mohácsig. A Mátyás és a Jagelló-kor hadtörténete*. Budapest 2007, 239.

<sup>10</sup> Summarized in A. Kubinyi, "Hungary's Power Factions and the Turkish Threat in the Jagellonian Period (1490–1526)," in I. Zombori, ed. *Fight Against the Turk in Central Europe in the First Half of the Sixteenth Century*. Budapest 2004, 121–123.

<sup>11</sup> G. Harriss, *Shaping the Nation: England 1360–1461*. Oxford 2005, 61. Conversion of currencies is facilitated by the equivalence of the Hungarian florin and the ducat which was recognized even at the time: see Hungarian National Archive, *Collectio Antemohacsiana*, Dl.15475.

<sup>12</sup> For the royal revenues in the 1480s, see I. Draskóczy, "King Matthias' Revenue and the Royal Treasury," in P. Farbaky, ed. *Matthias Corvinus, the King: Tradition and Renewal in the Hungarian Royal Court, 1458–1490*. Budapest 2008, 284; J. M. Bak, "Monarchie im Wellental. Materielle Grundlagen des ungarischen Königtums im fünfzehnten Jahrhundert," in R. Schneider, ed. *Das spätmittelalterliche Königtum im Europäischen Vergleich*. Vorträge und Forschungen 32, Sigmaringen 1987, 359–360.

The problem that Hungary faced was commonplace throughout Europe. Since the thirteenth century and the birth of the noble estate in Hungary, the nobility had been exempt from taxation. The Hungarian nobleman's privileged status was deeply entrenched - so much so that when Sigismund in 1434 laid a fiftieth tax on all noble incomes to pay for the Hussite wars, he had to promise never to repeat the levy.<sup>13</sup> Accordingly, the list of the cardinal liberties of Hungarian nobles, provided in the principal legal text of this period, Werbőczy's *Tripartitum* of 1517, included that "they are entirely exempt and free of all servile obligations, and of paying taxes and dues, tolls, customs and the thirtieth; and they need only serve under arms in defense of the realm."<sup>14</sup> As Werbőczy's explanation suggests, the nobleman's exemption from taxation arose from his personal commitment to serve the ruler at time of war. The law of 1498 accordingly explained in respect of the nobles' exemption that their ancestors had "won and defended this realm by the shedding of their blood and who and whose descendants still have to defend and protect it."<sup>15</sup> As it happened, however, the descendants did nothing of the sort, for the *insurrectio*, the collective mobilization of the whole nobility for war, might only serve *in extremis* and on Hungarian soil.<sup>16</sup> Accordingly, it had long fallen into desuetude, surviving only in rhetoric and in the general muster that accompanied some meetings of the diet.<sup>17</sup> The failure of the kingdom's nobles to perform their traditional function as warriors and to protect ordinary folk from Turkish raiders was a criticism leveled at them during the peasant uprising of 1514.<sup>18</sup>

The nobility's exemption from taxation rested upon an outmoded formulation of its members' role as knights in the king's service. The impact of this exemption upon the medieval Hungarian kingdom was, however, substantial. Noble wealth accumulated over generations in the form of coin, jewelry, money lent out, herds and flocks, was not subject to a moveables tax. Nor was the income taxable that the nobleman obtained from his peasant tenants in the form of dues in kind, the "ninth" on produce (where it was paid), tolls, mills and payments in lieu of labor services. Given that there were about 300,000 peasant households in Hungary

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<sup>13</sup> E. Mályusz, "Les débuts du vote de la taxe par les ordres dans la Hongrie féodale," *Nouvelles Études Historiques*. 2 vols, Budapest 1965, 1: 60.

<sup>14</sup> *Tripartitum*, I, 9 [4] (available with parallel English-language translation as *Stephen Werbőczy: The Customary Law of the Renowned Kingdom of Hungary in Three Parts*. ed. J. M. Bak, P. Banyó and M. Rady, Budapest-Idyllwild 2005, published as DRMH 5. *ibid.*, 57).

<sup>15</sup> 1498: 35 (references in this form refer to the laws of the realm, as given in the *Corpus Juris Hungarici*).

<sup>16</sup> 1492: 18, 19; 1498: 17.

<sup>17</sup> The *insurrectio* is mentioned in the laws of this period as if still an institution of war. See thus 1492: 18-9; 1498: 17; 1518 (Tolna): 2; 1526: 9. Although many nobles joined the colors in the 1526 campaign, a general levy was not summoned.

<sup>18</sup> J. M. Bak, "Delinquent Lords and Forsaken Serfs: Thoughts on War and Society during the Crisis of Feudalism," in St. B. Vardy, A. Huszar Vardy, eds. *Society in Change: Studies in Honor of Béla K. Király*, Boulder and New York 1983, 291-292, 294-296.

paying annually between two and four florins to their lords, we can estimate that about a million florins flowed every year into noble coffers that was not being directly taxed.<sup>19</sup> Moreover, because the nobles were left untaxed, they had no great incentive to extract additional dues from their peasants. As a consequence, the burden falling upon the peasantry in terms of what they owed to their lords was relatively light – about five per cent of their average income.<sup>20</sup> In short, because of the nobles' exemption from taxation, the wealth of the Hungarian countryside went largely untapped.

There were some obvious ways by which to compensate for this deficiency, of the type to which most European rulers had resort. The alienation of lands and revenues was a standard recourse and one which the diet identified as a major cause of the hemorrhaging of the royal income.<sup>21</sup> An easy alternative was to extract loans that were eventually paid off with such properties as might from time to time escheat to the crown.<sup>22</sup> By 1516, Wladislas II had accumulated debts of possibly 400,000 florins in this way, and his son continued to raise loans even though the lenders knew that they had little chance of speedy repayment.<sup>23</sup> Nevertheless, while rulers elsewhere in Europe might acquire the bulk of their revenue from taxing the cities and trade, this was not possible in Hungary. Certainly, Hungary had a lively commerce and wealthy merchant class, sustained primarily by the export of metals and cattle.<sup>24</sup> Merchant capital was, however, difficult to tax, for the great venturers were often foreigners, from Nuremberg, Vienna and Augsburg. If pressed, they might withdraw their trade and ingenuity and bring commerce and mining industry to a halt. Accordingly, the loans extracted from them, although amounting to several hundred thousand florins over the 1520s,<sup>25</sup> were never as burdensome as the income tax or benevolences of Tudor England. For their part, native merchants often bought their way into the nobility, thus putting their wealth outside the reach of royal and urban taxation.

<sup>19</sup> The number of peasant plots derives from A. Kubinyi, "A magyar királyság népesége a 15. század végén," [Population of the kingdom of Hungary at the end of the 15th century] in ed. J. Kovacsics, *Magyarország történelmi demográfiája (896–1995)*. Budapest 1997, 105. The value of peasant payments to lords is hard to quantify with any certainty as a significant part might be paid in kind or services, but was seldom less than a florin in cash per plot. See L. Kredics, L. Solymosi, *A veszprémi püspökség 1524. évi urbárium*. Budapest 1993.

<sup>20</sup> Á. Nógrády, "A földesúri adó és az adózás elve a keső középkori Magyarországon," [Seigniorial tax and the basis of taxation in late medieval Hungary] in A. Kubinyi, J. Laszlovszky, P. Szabó, *Gazdaság és gazdálkodás a középkori Magyarországon: gazdaságtörténet, anyagi kultúra, régészet*. Budapest 2008, 373.

<sup>21</sup> 1492: 27; 1514: 1; 1518 (Bács): 9, 18, 45; 1521: 3.

<sup>22</sup> More complicatedly, escheated estates might be pledged in return for cash and then the pledge itself used to reimburse an existing loan, thus netting the king a double profit.

<sup>23</sup> J. Fögel, *II. Lajos udvartartása 1516–1526*. [The Court of Louis II] Budapest 1917, 16–18.

<sup>24</sup> See P. Engel, *The Realm of St Stephen: A History of Medieval Hungary*, tr. T. Pálosfalvi, London–New York 2001, 323–325.

<sup>25</sup> Fögel, *II. Lajos udvartartása*, 16–17.

Let us take just one famous example of this. Already by the 1450s, John Ernuszt, a converted Jew from Vienna, was recorded as a merchant of Buda.<sup>26</sup> He seems to have made his money selling goods to the court. On account of his business skills, Ernuszt was appointed royal treasurer in 1467, elevated to the nobility and awarded by Matthias with the castle lordship of Csáktornya. Evidently continuing in business (it was difficult for any royal treasurer not to do so), Ernuszt acquired considerable mining interests in Besztercebánya. His son, Sigismund, was elevated to the bishopric of Pécs in 1473, which was always closely linked to the treasurer's office, and he succeeded to his father's office in 1493, while still maintaining the family's mining interests. In 1496, however, Sigismund was accused of embezzlement. In order to forestall the same sentence of imprisonment as had befallen his deputy, Sigismund bought his freedom for the incredible sum of 400,000 florins.<sup>27</sup> Had it not been, however, for this windfall, we may guess that little or none of the Ernuszt family's wealth would have otherwise made its way to the royal treasury.<sup>28</sup>

Beyond the nobility and the kingdom's commercial elite, there was the church. By the early sixteenth century, the church owned about fifteen per cent of properties in the realm and about a fifth of Hungary's market towns. The income of the bishops and prelates of the realm (excluding Croatia) is reckoned to have been about 200,000 florins per year.<sup>29</sup> Certainly, a part of this, tithe income, might be effectively converted into a royal resource by specifying that it be used to furnish military contingents. According to the law of 1498, the principal churchmen of the realm were thus obliged to field retainues, amounting in all to 6,600 cavalrymen, and the lesser clergy to contribute to furnishing the local county contingents.<sup>30</sup> The weakness of the clerical estate at the diets meant, moreover, that its members might be subjected to additional imposts.<sup>31</sup> Nevertheless, the resources of the church remained for most of this period largely outside the treasury's reach. Individual churchmen, such as the cardinal primate Bakócz, might thus accumulate substantial private wealth, sufficient to found their own dynasties. In Bakócz's case, however, the king confiscated upon his death in 1521 his entire moveable wealth, which amounted to at least 40,000 florins (he was unable to get

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<sup>26</sup> Ernuszt maintained close links with Buda's Jewish community throughout his life; his coat-of-arms bore a double Star of David. See G. Komoróczy, ed. *Jewish Budapest*, Budapest 1999, 13.

<sup>27</sup> F. Soós, *Magyarország kincstartói 1340-1540*. Budapest 1999, 43-44, 50-51.

<sup>28</sup> Ernuszt had, in fact, embezzled 10,000 florins, through an easily-spotted accounting fraud.

<sup>29</sup> A. Kubinyi, *Főpapok, egyházi intézmények és vallásosság a középkori Magyarországon*. [Prelates, ecclesiastical institutions and faith in medieval Hungary] Budapest 1999, 88. This figure roughly comports with our earlier estimate of total noble income being about a million florins per year.

<sup>30</sup> 1498: 15.

<sup>31</sup> 1518 (Bács): 18. See also 1495: 31.

hold of his landed assets).<sup>32</sup> The royal right to sequester the entire property of prelates who had recently died in office was subsequently approved by the diet.<sup>33</sup> Thus although Bakócz's successor as primate, George Szatmári, left upon his death 60,000 florins of his personal fortune to the king, Louis seized the whole of his moveables.<sup>34</sup> The private wealth of Bakócz and Szatmári may have been rather less than Sigismund Ernuszt's. Nevertheless, their example indicates the extent to which the treasury was failing to exploit the accrued wealth of the church, leaving this instead to the prelates to sweep up.

### *Fiscal Decentralization*

The adage, "rich land, poor country," was never appropriate for Hungary. The country was rich; it was the kingdom's government that was poor. Under the Jagello rulers, however, a system of decentralized revenue collection was put in place that broke with the methods previously used by Matthias, whereby taxes were paid directly into the treasury and expended on the recruitment of a largely mercenary (and foreign) royal army. It is not clear how the fiscal arrangements practiced after 1490 worked in all their details. The texts of the laws relating to royal finance are often ambiguous and they do not always comport with the surviving charter material. Some guidance is, however, provided by the survival of a volume of treasury records for 1494-1495, compiled as part of the evidence laid against Sigismund Ernuszt.<sup>35</sup> This tells us that treasury expenditure was 200,000 florins, but that actual income was 180,000 florins, leaving a 20,000 florin deficit. Income should, however, have been about a 100,000 florins more, but there was significant non-payment to the treasury of a part of the one-florin household tax raised on the peasantry.<sup>36</sup>

If we examine these figures closely, however, several discrepancies become apparent. Most obviously, no tax income is recorded from twelve of the counties in the south-east of the kingdom. Instead, a single payment was made on their behalf of a token 5000 florins by the military captain, Paul Kinizsi, who bore responsibility at that time for the defense of the Lower Danube frontier.<sup>37</sup> Plainly, Kinizsi had himself collected the tax of the twelve counties, allocated it according to his own military needs, and handed over what remained to the treasury. Likewise, there are in the treasury accounts no references to income accruing from Slavonia – presumably, these too were retained at source. The figures given elsewhere in the treasury accounts in respect of non-payment of the household

<sup>32</sup> V. Fraknói, *Erdődi Bakócz Tamás élete*. [Life of Thomas Bakócz of Erdőd] Budapest 1889, 176, 200; Hungarian National Archive, *Collectio Antemohacsiana*, DI.8805.

<sup>33</sup> 1525 (Hatvan): 17.

<sup>34</sup> P. Tóth-Szabó, *Szatmári György prímás (1427-1524)*. [Life of Primate György of Szatmár] Budapest 1906, 301-302.

<sup>35</sup> *Registrum omnium proventuum regalium*, published in J. Ch. von Engel, *Geschichte des ungrischen Reichs und seiner Nebenländer*, Vol. 1, Halle 1797, 17-181.

<sup>36</sup> *Ibid.*, 181-182.

<sup>37</sup> *Ibid.*, 17.

tax are equally suggestive. Certainly, there were in every county petty nobles who because they owned no land of their own had become liable to taxation but who were, nonetheless, incapable of payment. The vast majority of the unpaid tax had, however, been assessed by officials on behalf of the treasury by reference to peasant households, but the relevant lords had not released the money. These lords included the principal barons of the realm, most notably the palatine, so we are hardly dealing here with the sequestration of royal revenues by unscrupulous robber lords living on the political or geographical margins of the kingdom.

The income which local lords were diverting in 1494–1495 was the so-called *subsidiium* of a florin. This was an extraordinary tax, normally voted by the diet (although in some years the diet was bypassed and the tax approved by the royal council alone), that was raised on peasant households. From no later than 1493, however, the leading men of the realm were permitted to collect this tax themselves and use it to recruit troops for their own retinues, and this arrangement prevailed for most of the Jagello period.<sup>38</sup> These private armies or *banderia* were supposed to operate at a fixed size, but the figure was adjusted to the resources available.<sup>39</sup> Barons fielding armies on the frontier and those required to maintain standing forces had their income supplemented with direct grants from the royal treasury.<sup>40</sup> Likewise, the major prelates were expected to retain *banderia*, furnished out of the revenue of their tithe income, and to deploy these on the border.<sup>41</sup>

Ordinary nobles who did not have their own *banderia* or standing forces were expected to enforce collection of the *subsidiium* from their tenant peasants. A part of the money they raised was paid to the treasury, which used the proceeds to sustain the border defenses and to subsidize the main baronial *banderia*.<sup>42</sup> The remainder, about a half of the total that was collected, was not, however, paid to the treasury but to the county. These *pecuniae exercitiales* (*pecuniae ad exercituandum*), as they were known, were used to recruit mercenaries, mainly heavy cavalymen, although lightly-armed hussars were increasingly demanded, especially in the south, as they were better at dealing with Turkish raiders, while in the northern counties harquebusiers were required.<sup>43</sup> As far as we can make out, these mercenaries were local men, possibly landless peasants or drovers who followed a military vocation for part of the year. The names of the mercenaries' captains, where they are preserved, certainly suggest a Hungarian origin.<sup>44</sup>

<sup>38</sup> J. Házi, *Sopron szabad királyi város története. Oklevéltár*. [History of the Royal Free City of Sopron. Documents] 2 vols. Sopron 1921–1933, Vol. 1, part 6: 123; 1518 (Tolna): 17.

<sup>39</sup> Házi, *Sopron, ibid.*, 122; 1492: 20; 1518 (Bács): 1.

<sup>40</sup> These are listed in 1498: 21.

<sup>41</sup> 1498: 15; 1521: 15.

<sup>42</sup> Kubinyi, "The Battle of Szávaszentdemeter-Nagyolaszi (1523)," 76; ed. E. Liptai, *Magyarország hadtörténete*. [Military history of Hungary] 2 vols, Budapest 1984, 1, 141.

<sup>43</sup> 1498: 16; 1523: 19.

<sup>44</sup> K. Kandra, "Bakócz-codex," in *idem*, *Adatok az egri egyházmegye történelméhez*. Vol. 1, Eger 1885, 350–351, 402–403; A. Kubinyi, "The Road to Defeat: Hungarian Politics and Defense in the Jagiellonian Period," in J. M. Bak, B. K. Király, *From Hunyadi to Rákóczi*:

The number of troops that any individual county was supposed to furnish rested on a ratio determined by the number of peasantry. The ratio varied from one warrior per 36 households, to one per twenty and even one per ten.<sup>45</sup> When the number of troops needed or their period of service increased, the *subsidium* also went up, after 1518 from one to two florins per peasant household. The principle of the ratio went back to *militia portalis* introduced during the reign of Sigismund by the terms of which the peasants themselves had been obliged to furnish set numbers of warriors from out of their ranks. Although this form of military recruitment had long been abandoned, the *pecuniae exercitiales* were understood as payments made in lieu of military service.<sup>46</sup> In time of emergency, however, some or all peasants might yet be expected to join local units.<sup>47</sup>

The fiscal methods of the Jagello rulers involved the decentralization to the barons and the counties of revenue collection and its disbursement locally on military recruitment. This sort of arrangement required, however, a high degree of trust, which was in short supply in Jagello Hungary. The common nobles who gathered at the diet or sent delegates there, were convinced that the lords and larger landowners were not in fact collecting taxes from their peasants to field armies but were purloining the money instead for their own ends. This was true to the extent that the lords collected the *subsidium* every year from their tenants but were seldom obliged to raise their *banderia* for service in war, deploying such troops as they raised for private purposes. Accordingly, in 1511 the diet succeeded in securing the appointment of an "estates treasurer," elected by itself, who in company with one of the barons, was supposed to supervise the collection and administration of the tax voted that year.<sup>48</sup> The institution soon languished and after 1516 the royal council assumed control of the treasury apparatus.<sup>49</sup> Clearly though, the common nobility remained convinced that money was being diverted to personal ends. At the Tolna diet of 1518, the diet sought to have representatives of the counties supervise the collection of taxes, after which they were held to report to the diet.<sup>50</sup> Later that year, an even more ambitious scheme was pro-

*War and Society in Late Medieval and Early Modern Hungary*, New York 1982, 168. See also 1521: 16.

<sup>45</sup> 1492: 20; 1498: 16; 1518 (Tolna): 2; 1523: 19.

<sup>46</sup> C. Wagner, *Petri de Warda Epistolae*, Pressburg-Kassa 1776, 218. Here *praediales* of the Archbishop of Kalocsa who should have served with the contingent of Solt county were held liable to *pecuniae exercitiales*, but they claimed poverty (1491); A. Kubinyi, *Matthias Rex*. Budapest 2008, 118. See also 1526: 28.

<sup>47</sup> E. Mályusz, "II. Lajos király levelei a Herceg Batthyány-család körmendi levéltárában (1526)," [Letters of King Louis II in the Prince Batthyány Family Archive in Körmend] *Levéltári Közlemények* 4 (1927), 81, 87, 89-90; A. Fekete Nagy, et al., *Monumenta Rusticorum in Hungaria Rebellium Anno MDXIV*, Budapest 1979, 105; 1523: 19; 1526: 10.

<sup>48</sup> Gy. Bónis, "Ständisches Finanzwesen in Ungarn im frühen 16. Jahrhundert," in *Nouvelles Études historiques*. 2 vols, Budapest 1965, 1: 87-89.

<sup>49</sup> E. Szabó, *A magyar országgyűlések története II. Lajos korában*. [History of the Hungarian diets in the reign of Louis II] Budapest 1909, 22.

<sup>50</sup> 1518 (Tolna): 9-12.

posed whereby the diet would, as in 1511, appoint its own estates treasurers who would arrange for the collection of taxes, see to the recruitment of mercenary forces, and ensure that the barons fielded *banderia* appropriate to the revenues that they raised. The system of supervision inaugurated at the Bács diet of 1518 scarcely lasted much more than a year.<sup>51</sup> Nevertheless, in 1521 an even more radical remedy was attempted by the diet. All payments of tax were henceforth to go through estates treasurers appointed by the diet and the previous arrangement whereby barons and larger landowners funded their contingents by diverting revenues was abolished. From now on, their *banderia* and retinues were to be paid for out of central funds. The aim behind this was both to prevent defalcation and to equip a larger mercenary force.<sup>52</sup> As it turned out, however, the scheme imposed in 1521 was far too ambitious as well as too cumbersome and inflexible. Money continued to be diverted at source in order to fund military recruitment and thus never made its way to the treasury.<sup>53</sup> On the ground, many of the collectors were inexperienced and selected on account of their connections rather than their expertise. In the end, less than a paltry 100,000 florins reached the treasury. The arrangement was abandoned and previous methods of military financing re-introduced, with the barons, larger landowners and counties once again equipping their forces out of tax revenue taken at source.<sup>54</sup>

The financial reform of 1521 was accompanied by two further innovations. First, the treasury undertook a reform of the coinage, replacing its silver denar currency with heavily debased coin, an expedient from which, it was anticipated, "a great sum of money could be added to [the king's] revenues."<sup>55</sup> As it turned out, the reform resulted in immediate inflation and yielded only a one-off dividend of about 120,000 florins.<sup>56</sup> Secondly, the principle of the nobility's exemption from taxation was for the first time called into question. In a remarkable act, the diet meeting in 1521 imposed a fifty per cent levy on the major sources of noble income, "notwithstanding the privilege of their liberty."<sup>57</sup> It is uncertain whether this extreme measure was applied in the years immediately following and Louis promised that it would not be.<sup>58</sup> In 1525, however, a record of all noble incomes, including revenue streams that had been left out of the law of 1521, was required by the diet with a view to establishing the military obligations of the individual counties of the realm.<sup>59</sup> A few months later, local captains were given the right to assess noble incomes on the spot and take what they needed to fit out troops.<sup>60</sup> Although this last measure was set aside as the diet that had agreed it

<sup>51</sup> Bónis, "Ständisches Finanzwesen," 92.

<sup>52</sup> Kubinyi, "The Battle of Szávaszentdemeter-Nagyolaszi," 81-82.

<sup>53</sup> Szabó, *A magyar országgyűlések története*, 177

<sup>54</sup> Bónis, "Ständisches Finanzwesen," 94-100.

<sup>55</sup> 1521: 6, 14; 1526: 36.

<sup>56</sup> A. Kubinyi, "Magyarország hatalmasai és a török veszély," 239.

<sup>57</sup> 1521: 17.

<sup>58</sup> 1521: 21.

<sup>59</sup> 1525 (Rákos): 9.

<sup>60</sup> 1525 (Hatvan): 10.

was deemed illegal, the assembly that convened the next year approved the principle of taxes being raised according to the capacity of individual nobles.<sup>61</sup> It may well be that the taxes on noble income and wealth were never actually imposed or, if they were, never collected in full (the English lay subsidies seldom yielded more than a small fraction of what they should have done).<sup>62</sup> Nevertheless, the implication in the laws was clear: henceforth nobles should regard their revenues as being, at least *in extremis*, a taxable resource.

The arrangements briefly adopted in 1521 – removal of the nobility's exemption, debasement of the coinage and the attempt to have all taxes go through the treasury – should not distract us from the principle of fiscal decentralization that prevailed throughout most of the Jagello period. According to this principle, a part of the kingdom's military capacity was funded at a local level, with royal revenues being taken at source to equip the *banderia* of the barons and to provide for the upkeep of the local contingents maintained by the counties. What passed to the king was used to fund the border garrisons and the few *banderia* that were sustained directly by the royal treasury. These forces were supplemented with retinues provided by the church out of its tithe income. It is for this reason that the treasury receipts look so low, since much of what was actually feeding into the kingdom's military capacity never actually went through the treasury. Its income of 200,000 florins listed in the 1494–1495 treasury records thus represents only a portion of the wealth that the treasury mobilized. If we consider the money taken at source by the barons, larger landowners and counties, and add in the tithe income used to furnish the prelates' own retinues along with the money accruing through ordinary revenues (salt, customs and so on), then we may reckon on an imputed income in the early sixteenth century of around 600,000 florins per year, plus windfalls, forced loans and so on. Although this sum was still small in comparison to the sums raised in contemporary France or Spain, it was about the same amount as Matthias obtained from domestic sources during the last decades of his reign.

### *Away from the Fiscal-Military State*

Despite the misgivings of the diet, the decentralized fiscal arrangements practiced under Hungary's Jagello rulers proved sufficient to field an army of impressive size and composition. As it happened, the army deployed at Mohacs was no match for the Sultan who, being aware of the kingdom's military strength, had taken care to raise against it a double army that was made up of both his Anatolian and Rumelian (that is Balkan) forces. The fiscal-military organization of the realm not only, however, resulted in the provision of an army capable of taking on the Turks, albeit unsuccessfully, but also hastened political decentralization within the kingdom, thereby reinforcing existing relations of power.

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<sup>61</sup> 1526: 11.

<sup>62</sup> M. Jurkowski, C. L. Smith, D. Crook, *Lay Taxes in England and Wales 1188–1688*. Kew 1988, 130–133.

The relationship between war and the development of polities has by now become generally accepted. We are told that from the late Middle Ages onwards (the date is unclear), the burden of military provision obliged governments to shift from domain-based to tax-based systems of revenue raising. Along with this, came the bureaucratic and professional organization of government, increased governmental reach over available resources, larger administrative and financial centralization, and by degrees a greater apprehension among those called upon to shoulder the burden of taxation that they belonged to a political, even national community. By this measure, the fiscal imperatives engendered by warfare led to the foundation of the modern state. In reviewing these developments in the later Middle Ages, Jean-Philippe Genet has remarked, "The costs of war were enormous and rising [...]. Spurred on by the vital necessity to generate an ever-increasing amount of capital, [...] the growing "modern states" of western Europe had developed a means of raising money which guaranteed more abundant revenues than before [...]. As the revenues of these societies increased, so they functioned more effectively as states."<sup>63</sup>

There are plenty of criticisms of the fiscal-military model of state development, not least its teleology, the many exceptions to its rules (most signally the case of Prussia, the revenues of which long remained significantly domain-based), and its emphasis upon the coercive nature of government. As Charles Tilly reminds us, besides forcing the costs of war from their subjects, rulers might also pursue other routes, negotiating with existing power-holders and having them use their local muscle to extract the cash that the rulers themselves needed. In return, rulers might be induced to concede new rights to these power-holders, thus reinforcing their privileges and power. As Tilly observes, "[...] bargaining over the state's extractive claims produced rights, privileges and protective institutions that had not previously existed."<sup>64</sup> As a consequence, the fiscal demands of government brought about by war might not have the transforming, modernizing influence that may be observed in some parts of Western Europe, but serve instead through bargaining to entrench existing relations of power, even at the expense of the centre's own authority. At its most extreme, this phenomenon may be discerned in parts of the Ottoman Empire after around 1600, when substantial tax-raising and military responsibilities were vested by the Sultan in local pashas and potentates, who thereafter exercised an almost independent power in their provinces. Such also occurred, however, in late-seventeenth and eighteenth-century England, which is often otherwise regarded as one of Europe's premier fiscal-military states. As O'Brien and Hunt have argued in relation to England after 1688, "The level, structure and mode of government deployed for direct taxa-

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<sup>63</sup> J.-Ph. Genet, "Politics: Theory and Practice," in Ch. Allmand, *The New Cambridge Medieval History*, Vol. 7, (c. 1415–c. 1500), Cambridge 1998, 6–7.

<sup>64</sup> Ch. Tilly, *Coercion, Capital and European States, AD 990–1990*. Oxford 1990, 103. Tilly's analysis is obviously indebted to Barrington Moore's *Social Origins of Dictatorship and Democracy*. Boston 1966.

tion reflected compromises between court and country, centre and locality, monarchy and aristocracy over the division of political power within the realm."<sup>65</sup>

The same set of considerations surely also apply to the last decades of medieval Hungary.<sup>66</sup> The decentralized system of tax collection and military recruitment employed by the Jagello kings had the consequence of entrenching the powers of the principal power holders and institutions in the realm, thereby diminishing the scope and persuasiveness of royal government. The counties thus had their autonomy and authority extended, and they accordingly became semi-autonomous corporations, vested not only with the authority to collect taxes and raise contingents for war but also with an extended jurisdictional competence that included the right to choose their own magistracies. It was, however, the great lords – those who collected the tax revenues due from their estates and converted this resource into their own private armies or *banderia* – that profited the most. After 1498, the leading men of the kingdom, the so-called “banderial lords,” were recognized as constituting a hereditary class of barons. Whereas previously the dignity of baron and thus automatic membership of the royal council had belonged to the king’s main office holders and so depended upon the royal right of nomination, from this point on a hereditary peerage was also acknowledged with rights identical to those of the kingdom’s “true barons.” These *barones naturales* or barons *ex natu* were chosen from among those families who by reason of their wealth had the physical resources to equip and field their own military contingents and have them muster under their own banner. Like the office-holding barons, the hereditary peers had the address of *magnificus*, received a personal royal summons to attend meetings of the diet and were entitled to seal documents with red wax. The establishment of a hereditary baronage, with full entitlement to sit on the royal council, presaged the emergence just a century later of the Upper House of the Hungarian diet. Together with the county gentry, it was this group of hereditary barons which would later prove the main obstacle to Habsburg bureaucratic centralization.

### Conclusion

As Antonín Kalous’s work has demonstrated, the Hungarian army that fought the Turks in 1526 was both numerous and well equipped. It was sustained through a system of military recruitment and finance that rested not upon the centralization of functions, as was typical of fiscal-military states, but upon its very reverse. Fiscal decentralization was effective and probably resulted in an imputed, indirect yield to the treasury that was little different to that previously obtained in the fifteenth century, during the reign of Matthias. This decentralization, however, resulted in a consolidation of the powers of both the counties and the emerging class of hereditary peers. In this way, fiscal developments during

<sup>65</sup> P. O’Brien and Ph. A. Hunt, “England, 1685–1815,” in R. Bonney, *The Rise of the Fiscal State in Europe, c. 1200–1815*. Oxford 1999, 78.

<sup>66</sup> For this and what follows, see M. Rady, *Nobility, Land and Service in Medieval Hungary*. Basingstoke and New York 2000, 153–154, 170.

the Jagello period, although yielding an efficient army, served to entrench Hungary's existing structure of power relations, thus contributing to the kingdom's political complexity and to the weakness of its central authority.