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**The Price of Freedom:  
Poverty, Emigration and Taxation in the  
Prince-Bishopric of Würzburg in the Eighteenth Century**

The eighteenth century was a time of vast population movements as the land-starved peasants and underemployed artisans of western and central Europe swept across the plains of eastern Europe as well as onto the coasts of the Americas. This "spillover" of millions of people, as Bernard Bailyn called it, raised established patterns of migration to a new level of intensity. Push and pull factors of emigration supplemented and re-enforced each other and about one million people left the Holy Roman Empire between roughly 1683 and 1803. They became part of that "extension outward and . . . expansion in scale of domestic mobility," analyzed by Bailyn for the British Isles, but which characterized the heart of Europe as well.<sup>1</sup> This voluntary mass migration pushed the issue of emigration from the empire into a new phase of its development. Emigration now took on an economic and, in the form of fees and taxes connected with emigration, a financial dimension as well.

The Edict of Potsdam in 1685, the decisions of the Hungarian diet of 1722, and the emigration manifesto of Catherine II of 1763, all proclaimed the settlement of vast but thinly populated territories a goal of national policy and sought to promote that goal by massive recruitment.<sup>2</sup> In 1683, Franz Daniel Pastorius founded Germantown in Pennsylvania, thus providing a viable alternative for people determined to improve their lot. A mass exodus of Palatines in 1709-10 proved the lure of this alternative in the New World. Some eighty years later, one of the accusations levied against George III in the Declaration of Independence in 1776 would be that of having "endeavoured to prevent the population of these States" by refusing to pass laws "to encourage their, i.e., new colonists, migration hither."<sup>3</sup> This encouragement of migration, however, was not always welcome in the homelands of the emigrants. As varied as the reasons for emigration were on the part of the peoples of Europe, they were reflected in the complexity of argumentation on the part of their governments over whether to promote, tolerate, or hinder this migration.

In the early decades of the century, some attempted to use the outflow of people as a negative selection of their subjects. At best, they gave it their qualified support. But as the century progressed, more and more princes became opposed to emigration as a matter of economic policy and undertook whatever necessary to end it. One of the means employed to achieve this goal was a restrictive system of emigration taxes, and the purpose of this essay will be to analyze the attempts of the prince-bishops of Würzburg to influence the migration of their subjects by means of taxation.

In September 1683, the Ottoman Empire unsuccessfully laid siege to Vienna. This defeat became the starting point for an accelerated expansion of the Hapsburg monarchy into southeastern Europe. It culminated in 1719 with the Peace of Passarowitz, which opened up a vast area for settlement by the land-starved peasantry of central Europe. In the fall of 1722, an imperial recruiter submitted a request for settlers in Würzburg, asking for permission to let surplus population emigrate to the Banat, which, "as a wall of Christianity" against the Turks, "should be settled by Germans."<sup>4</sup> This use of peasant-soldiers in the protection of central Europe from the infidel had a long tradition in the military border organization of the Hapsburg empire. It was, however, only part of the reasoning behind the request of 1722. Much less publicized, but equally important, was the domestic situation in Hungary. In 1711, the Compromise of Szatmár ended the Kuruc War, which had devastated the country since 1703. After the defeat of the insurgents around Prince Ference II Rákóczi (1676-1735), the monarchy was free to resume its policy of pacification by immigration. Authorities from Vienna still considered Hungary a conquered territory, even though one of the major reasons for the revolt of 1703 had been the blatantly preferential treatment granted to Germans after 1683. The government in Vienna argued that immigration was absolutely necessary: "Hungarian blood, with its tendency to unrest and revolution, will be tempered by German," and "the kingdom, or at least a large part of it, will gradually be germanized."<sup>5</sup> With the onset of a concerted recruiting effort in Germany in the 1720s, Hungary quickly became the major destination for the landless peasantry of the prince-bishop of Würzburg too, and in the next eighty years, some twenty thousand subjects of the see of St. Kilian took the route along the Danube into the eastern parts of the Hapsburg empire.<sup>6</sup>

In 1722, the imperial government had asked the princes of Germany not only for settlers but also to forego their right of collecting emigration taxes from them. This aspect of the request was challenged in court. With an eye toward the recruitment of settlers, the *Reichshofrat* in Vienna found in 1723, that it "went against the German liberties to deny the subjects their right to emigrate as it is permitted in the Holy Roman Empire even outside the Treaty of Westphalia." But in order to placate the princes of Germany, this timely decision also confirmed the right of collecting emigration taxes as they had been guaranteed in the Peace of Augsburg of 1555 and reconfirmed in 1648

at the end of the Thirty Years' War.<sup>7</sup> When Johann Philipp Franz von Schönborn (1673-1724), prince-bishop of Würzburg since 1719, granted the request for settlers in 1724, he had the law of the empire on his side when he insisted on the collection of the customary statewide and local emigration as well as manumission fees, through which the government would take in "as much and even more that the emigrants would have paid in many years in taxes."<sup>8</sup>

In Johann Philipp Franz's argumentation the financial interests of the prince-bishopric played an important role. Equally important in its support of emigration were fears of overpopulation in his prince-bishopric. In 1717 the canons of the cathedral had already voiced their fears when they claimed that because of population growth "there are too few homes" in some of the villages under their administration. The long-range consequence of such conditions could only be poverty and vice, thus young people should be urged "to look for their happiness and sustenance elsewhere."<sup>9</sup> Not surprisingly then the government in February 1724 argued that as a rule all emigrants were but "slovenly people, burdened with debts and children, which were useless for the country and not more than a burden, and whose emigration not only relieved the country," but also improved the standard of living of those who remained behind.<sup>10</sup> In the same month, Lothar Franz von Schönborn (1655-1729), uncle of the bishop of Würzburg and elector and archbishop of Mainz, described the emigrants "qui vont s'établir en Hongrie que je le regarde comme une preuve vendable."<sup>11</sup> The goal of these early emigration policies was to cleanse the country of its poor. Johann Philipp Franz hoped that a policy of taxation might discourage propertied subjects from leaving. The emigration of unpropertied subjects was encouraged, as long as a country could be found which would take them in. But neither Prussia nor Hungary wanted to be the dumping grounds for the poor of Germany and turned the destitute away. Emigrants who had been denied settlement at their destination, however, were refused readmission everywhere as a matter of principle.<sup>12</sup> When colonizing states, e.g., Prussia in 1724, required proof of sufficient property to start a new life in the east, Würzburg responded by prohibiting all emigration to those states.<sup>13</sup> The country "was to be relieved from the onerous burden of unemployed idlers and the almost daily growing number of beggars."<sup>14</sup>

If emigration had been condoned along the Main between 1724 and 1730, Schönborn family fortunes demanded the active promotion of emigration in the villages around Würzburg after 1730. In 1728 and 1729, Lothar Franz had received thousands of acres of confiscated Rákóczi land. This made the Schönborns not only one of the most influential families in the empire, but also one of the largest landholders in the thinly settled areas of northeastern Hungary. Without settlers these lands would be worthless. After the death of Lothar Franz in 1729, Friedrich Karl (1674-1746), a brother of Johann Philipp Franz and imperial vice chancellor in Vienna at the time, not only became prince-bishop of Würzburg and Bamberg, but also heir (in entail) of

the Hungarian estates. By May of 1730, some twelve hundred printed advertisements praising the benefits of the Schönborn domains in the Carpathian mountains circulated in the lands of Friedrich Karl, who had himself signed the circulars both in his capacity as imperial vice chancellor as well as of prince-bishop.<sup>15</sup>

By mid-century, the recruitment of settlers became more difficult. This was true not only for the Protestant principalities of the empire which were gravitating away from Vienna to Berlin for political reasons, but in the Catholic states of the empire as well.<sup>16</sup> Here economic reasons determined a change in attitude toward emigration. By the 1750s, the ideas of mercantilism in their German variant of populationism had found their way into the cabinets of most central and east European states. Within its framework, the increase of population became an end in itself, demanded by the equation of people with power. Populationists like Johann Heinrich Gottlieb von Justi, Josef von Sonnenfels and Felix Egid von Borie in the *Staatsrat* in Vienna formulated the *Impopulationsprogramm* of Maria Theresa and Joseph II. In it the differentiation between "useful" and "useless" subjects, which determined population policies in western Europe, no longer existed. For Justi, the goal of any government had to be "the removal of all obstacles and causes which keep on suppressing the natural increase of the population."<sup>17</sup> There was no danger of starvation or unemployment resulting from overpopulation. If "the majority of people are nevertheless poor and without property it is easy to see that they only have themselves to blame."<sup>18</sup> Everywhere the subject experienced a revaluation as a potential taxpayer, producer and soldier. New economic models based on the twin concepts of cameralism and populationism demanded the reduction, and ultimately the outright prohibition, of all emigration.

In Würzburg the era of benign neglect, which had been in effect since 1724, came to an end in 1755 with the election of Adam Friedrich von Seinsheim to the see of St. Kilian. Seinsheim, an ardent populationist, denied the existence of a right to emigration. In 1764, he decreed that "it was in no way up to the arbitrary decision of the subject to withdraw from the obedience that he owed his government."<sup>19</sup> He was convinced that "the temporal welfare of the subjects is, among others, especially enhanced when the number of the inhabitants is increased." This caused the income of the state to rise whereby "the reputation and power of the prince-bishopric will increase considerably."<sup>20</sup> Just as Austria and Prussia stepped up their recruitment of colonists in 1763, competition became even fiercer when Russia, too, began seeking settlers. Traditional recruiting areas were reluctant to let their subjects emigrate as rulers like Seinsheim feared that their "country would become depopulated."<sup>21</sup> Almost one dozen decrees prohibiting emigration were issued in the 1760s alone. After the death of the last of the Schönborn bishops in 1746, family interests no longer played a role in emigration policies, and in 1751 the general taxrate for emigration from Würzburg was raised from 2 to 5 percent; in the

1760s a 10 percent rate became customary. From now on, these tax laws were to be strictly enforced. Tax rebates were no longer granted, exemptions abolished wherever possible. A regressive and increasingly restrictive system of taxation became an integral part of a general policy designed to prevent any kind of emigration.<sup>22</sup>

In order to assess the impact of this policy, we need to address these questions: What was the legal basis of emigration taxes (I), who had the right to levy them (II), when were they due (III), who had to pay them (IV), how and on what basis were they computed (V), how much of a burden were they (VI), and did they achieve their purpose of preventing emigration (VII)?

I. The legal basis for the levying of emigration taxes was fourfold:

1. Municipal rights, derived from medieval city law.
2. Local emigration taxes levied by the mediatised institutions of the prince-bishopric either for the communities which they controlled and which had acquired this right in the Middle Ages, or for their territory as a whole in competition with the claims of the prince-bishop for migration outside their jurisdiction but not necessarily outside the boundaries of the prince-bishopric.
3. Statewide emigration taxes, legalized in the Peace of Augsburg of 1555. This right was also extended to rulers of ecclesiastical states like the prince-bishops of Würzburg, which began collecting a statewide emigration tax in 1556. This treaty brought the general recognition of a separate Protestant faith, the establishment of the principle of the *cuius regio, eius religio*, and the recognition of the *ius emigrandi* for religious reasons.
4. Servitude. Prior to emigration, serfs, who constituted about 5 percent of the population of the prince-bishopric, had to purchase their freedom.

II. These emigration taxes could be levied by four different administrative levels:

1. The 64 (or 36 towns and 553 villages) communities in 18 of the 56 counties (= Ämter) as the *Abzugsgeld*.
2. The four (the Canons of the Cathedral, the Juliusspital, the Julius-Universität, the monastery of Ebrach) of the 25 mediatised institutions of the state, called either *Nachsteuer* or *Abzugsgeld*. Those four institutions controlled 98 of the 162 communities outside the immediacy of the prince-bishop.
3. The central authorities, e.g., the bishop himself, under the title of *Nachsteuer*.
4. The owners of serfs, e.g., the bishop, institutions and monasteries, or members of the nobility, in the form of a manumission fee, called the *Ledigzehlungsgebühr*.

There also existed a variety of fees resulting from the sale of property:

1. The *Handlohn*, a sales tax which was computed as a percentage of the value of the real estate sold.
2. Fees for the compilation of legal documents connected with the sale of property.
3. *Kanzleigeühren* or administrative fees, due local administrators as well as the central bureaucracy in Würzburg.

III. Local as well as statewide emigration taxes were due from the exported property of free as well as non-free subjects every time they decided to leave their home community for good, if that community had the right to collect the *Abzugsgeld*. It was also collected by a mediatised institution with the right to levy the *Nachsteuer* if they left the jurisdiction of that institution. The state itself collected in the form of the state-wide *Nachsteuer*. If serfs left the jurisdiction of their lord they had to pay the *Abzugsgeld* and *Nachsteuer* for exported property and the manumission fee in the form of the *Ledigzehlungsgebühr*. The *Nachsteuer* was also due when money left a locality or a territory, e.g., as a dowry or as part of an inheritance.<sup>23</sup>

IV. In principle everyone was subject to these taxes, exemptions were extremely rare. They were collected indiscriminately, with only minor exceptions, even if the move of a person, or the transfer of money, was only from a mediatised institution to the immediacy of the bishop, or from one mediatised institution to another within the state.<sup>24</sup>

V. Taxes and fees were either computed as a certain percentage of the exported property or as a fixed sum from every emigrant, or both, from personally free subjects as well as serfs. Serfs had to pay manumission fees independent of destination, whether they left the state altogether, e.g., for Hungary, or migrated only to a community within the state where serfs were not allowed to settle, and even if they were to become again the serfs of another lord within the boundaries of the prince-bishopric.<sup>25</sup> At the same time, the fees and taxes were also collected concurrently, e.g., serfs had to pay the manumission fee to their lord, the local *Abzugsgeld* to the community, and the *Nachsteuer* either to the prince-bishop or the mediatised institution they lived under, if it had the right to collect that levy, or to both. In the *territorium inclausum* of eighteenth-century Franconia, it was not uncommon that the same property was taxed more than once. A subject of the bishop, who in the case of emigration had sold a piece of land lying in the territory of one of the many imperial knights, or even within the area of one of the many communities of the prince-bishopric itself that had the right to collect a local emigration tax, had to pay the tax for the exportation of property from the jurisdiction of the imperial knight, or to the community, to the prince-bishopric

proper. Then, when they emigrated from the prince-bishopric, the bishop would demand his share from the remaining property as well.<sup>26</sup>

VI. Most of the 64 communities (in 18 counties) which had the right to levy a local *Abzugsgeld* charged either between 1 percent (Bischofsheim) and 10 percent (Neustadt/Saale) of the value of the exported property as their share. Others collected a lump sum from the emigrant, ranging from 4 fl rhein. (Dettelbach) to 10 fl rhein. (Iphofen) per married couple, independent of the amount of property, or both, like Gemünden, where a 10 percent tax was levied on top of a lump sum of 2 fl per person. Single persons usually paid half of the sum levied on married couples. If there were differences in the computation of taxes based on the sex of the emigrant, males usually paid more than women (Ripperg, Iphofen). These local taxes were sometimes subdivided and shared with other institutions or the bishop himself, as was the case in Bischofsheim and Dettelbach. In some cases they were due only if the emigrants left the state, not if they stayed within the prince-bishopric (Münnerstadt), sometimes the opposite was true (Mellrichstadt), while in other communities like Iphofen the local tax replaced the statewide tax altogether. The destination of the emigrant could also decide the amount of taxation as well as the participation of other institutions in the local tax. In Sesslach the central government in Würzburg received one-third of the 6 percent local tax for a transfer of property within the state, and one-half of the 8 percent for any emigration outside the prince-bishopric.<sup>27</sup>

The central administration levied the *Nachsteuer*, which in the mid-eighteenth century usually meant a tax of between 5 percent and 10 percent of the value of the exported property. Four mediatised institutions which controlled 98 of the 162 communities under mediatised administration levied their own emigration tax. Treaties with other states setting emigration tax rates, normally concluded on the basis of reciprocity, were not necessarily valid for these mediatised institutions nor did they invalidate local emigration taxes; some communities even shared in the statewide tax levied by the bishop on top of their own local tax (Kissingen). Statewide tax rates varied from no tax in the case of Mainz, where the emigration tax was abolished in 1593, to a tax of 10 percent for most areas outside the boundaries of the Holy Roman Empire, e.g., Russia, Hungary, North America, which also were the primary destinations for emigrants.<sup>28</sup>

Given this wide range of options and tax rates, it is not surprising that we see large fluctuations in the amount of taxes due, dependent on the locality of origin and destination. The tax burden on a free citizen for exported property could be as low as 5 percent for some communities in the county of Aub, which were exempt from statewide as well as local emigration taxes and only paid their sales tax, but could reach 30 percent or more in Gemünden (on the basis of property valued at 100 fl) or Iphofen, where the local tax was levied as a lump sum. This includes the sales tax or *Handlohn* of between 5 percent

and 10 percent of the value of the sold property, depending on the locality, but not the fees to the local administrator for setting up the sales documents. These usually amounted to another 8 batzen for property valued at under 100 fl; 12 batzen for property valued at 100 fl and above.<sup>29</sup>

Some examples may clarify the computation of emigration taxes in the prince-bishopric of Würzburg. A family of four from the town of Bischofsheim, with real estate and other property valued at 100 fl, wanted to emigrate to Hungary. In an area of partible inheritance like Würzburg, real estate often consisted of ten or more pieces, which would mean a corresponding increase in the legal fees in our model. If we assume, however, that the real estate was in one piece and thus required only one sales contract, the tax bill would have looked like this:

Real estate value:	100 fl		
	- 10 fl		= 10% sales tax ( <i>Handlohn</i> )
	<u>90 fl</u>		
	- 32 kreuzer		= legal fees
	89 fl	28 kreuzer	
	- 55 kreuzer		= 1% local tax ( <i>Abzugsgeld</i> )
	88 fl	33 kreuzer	
	- 8 fl	51 kreuzer	= 10% state tax ( <i>Nachsteuer</i> )
leaves	79 fl	42 kreuzer	----> a tax burden of 21%

For burghers of the city of Gemünden, the expenses would have been:

Real estate value:	100 fl		
	- 5 fl		= 5% sales tax ( <i>Handlohn</i> )
	<u>95 fl</u>		
	- 32 kreuzer		= legal fees
	94 fl	28 kreuzer	
	- 9 fl	27 kreuzer	= 10% local tax ( <i>Abzugsgeld</i> )
	- 4 fl		= twice the lump sum of 2 fl/person (children under 8 were exempt)
	<u>81 fl</u>	1 kreuzer	
	- 8 fl	6 kreuzer	= 10% state tax ( <i>Nachsteuer</i> )
leaves	72 fl	55 kreuzer	----> a tax burden of 27%

If the family had lived in Iphofen, where local emigration taxes were levied as a lump sum, and if they had had property valued only at 30 fl, the percentage of taxes would have been considerably higher.

Real estate value:	30 fl		
	- 1 fl		= 5% sales tax ( <i>Handlohn</i> )
	<hr/>	28 fl 30 kreuzer	
	- 32 kreuzer		= legal fees
	<hr/>	26 fl 58 kreuzer	
	- 10 fl		= lump sum for emigration of a married couple ( <i>Abzugsgeld</i> )
	<hr/>	16 fl 58 kreuzer	
	- 1 fl 41 kreuzer		= 10% state tax ( <i>Nachsteuer</i> )
leaves	15 fl 17 kreuzer		----> 50% tax burden

This already high tax rate went up considerably if the potential emigrant was personally unfree. In 1745, the *Gebrechenamt* in Würzburg, the administrative branch responsible for aspects of servitude, defined in thirty points the procedure for manumissions, which were valid also for those mediatised institutions which owned serfs.<sup>30</sup> Its main features were:

1. Servitude was passed on only through the mother; children of an unfree father and a free mother were free.
2. Servitude could also be acquired *per habitationem* of more than one year in communities composed exclusively of serfs.
3. Manumission was an act of mercy by the owner of the serf; the serf had no right to it, and it could be denied, particularly "wegen besonderer Kunsterfahrenheit."
4. Serfs had to buy freedom, even when migrating to a free community within the prince-bishopric or into the territory of a mediatised institution, where they might become serfs again.
5. There will be no more reciprocal treaties in manumission fees like the one with Mainz of 1669, which had set the fee indiscriminately at 1% for men and women alike.
6. Set rates for manumissions, which were different for men, women and children.

Of paramount importance here is the last point, the difference in treatment of men and women. If males sometimes had to pay a higher local *Abzugsgeld*, the opposite was true in the case of manumissions. If a male serf wanted to migrate to a "free" community within the prince-bishopric or into the jurisdiction of a mediatised institution, his manumission fee was 5 percent of his property; if he left the state altogether, it cost him 10 percent of his property. If his property was valued below 30 fl for a move within the prince-bishopric, or 60 fl if he left it, he had to pay the minimum fee of 2 fl 40 kreuzer; at a property valued at exactly 30 fl/60 fl, the fee was 3 fl. In the case of a female serf, the rates were 10 percent and 15 percent respectively

—since servitude was only passed on through the female line, women as potential mothers were more valuable. If her property was valued below 20 fl for a move within the prince-bishopric or 30 fl if she left the state, the minimum fee was the same as with a man; the same is true for the lump sum of 3 fl at exactly 20 fl/30 fl. If both husband and wife were serfs, the property had to be divided in half and the manumission fee to be computed at the respective rate; children were manumitted free of charge independent of the destination. If only one marriage partner was a serf, and there were no children, half of the property of the serf plus half of all acquisitions during marriage were used as a basis for computing the manumission fee. If there were children, and only the father was a serf, the manumission fee was to be computed from half of the available property, and if the move was only within the prince-bishopric, the children were manumitted free; if the family left the state, 1 fl 30 kreuzer were due per child. If only the mother was a serf, 1 fl 20 kreuzer were due for every child if they stayed within the prince-bishopric, 1 fl 30 kreuzer if they left the state. In all cases the *Kanzleigeühr* of 3 fl 15 kreuzer was levied by the central administration in Würzburg for the manumission plus 15 kreuzer to the local administrator for the compilation of the manumission request of an adult; children under eighteen years of age were not considered serfs and thus did not yet have to be manumitted, even though their parents had to pay a fee for them as potential serfs.

#### The Computation of Manumission Fees in Würzburg

Single serfs and families where both partners are serfs (total property divided in half) migrating within the prince-bishopric:

<u>Property Level</u>			
Male	over 30 fl	30 fl	under 30 fl
Female	over 20 fl	20 fl	under 20 fl
<u>Manumission Fee</u>			
Male	5%	3 fl	2 fl 40 kreuzer
Female	10%	3 fl	2 fl 40 kreuzer
Children	no charge		

Single serfs and families where both partners are serfs (total property divided in half) wanting to leave the prince-bishopric:

<u>Property Level</u>			
Male	over 60 fl	60 fl	under 60 fl
Female	over 40 fl	40 fl	under 40 fl

### Manumission Fee

Male	10%	3 fl	2 fl 40 kreuzer
Female	15%	3 fl	2 fl 40 kreuzer
Children	no charge		

Married couples with only the man a serf:

If the move is within the prince-bishopric ----> property is divided in half, man pays 5%, children free.

If the move is outside the prince-bishopric ----> man pays 10%, children pay 1 fl 30 kreuzer each.

Married couples with only the woman a serf:

If the move is within the prince-bishopric ----> property is divided in half, woman pays 10%, children pay 1 fl 20 kreuzer each.

If the move is outside the prince-bishopric ----> woman pays 15%, children pay 1 fl 30 kreuzer each.

In all cases children were free of the *Kanzleigebür*.

To draw up the actual tax bill, the order adopted in the following models was used, and if we would use the same example as above, now for a family of serfs with two children from Hardheim where both husband and wife were serfs, we would get these results (again for an emigration to Hungary):

Real estate value:	100 fl		
	- 5 fl		= 5% sales tax ( <i>Handlohn</i> )
	<hr/>	95 fl	
	- 32 kreuzer		= legal fees
	<hr/>	94 fl 28 kreuzer	
	- 7 fl 5 kreuzer		= 15% manumission fee for wife from half of the property
	- 4 fl 43 kreuzer		= 10% manumission fee for husband from half of the property
	- 7 fl		= <i>Kanzleigebür</i> for two manumissions
	<hr/>	75 fl 40 kreuzer	
	- 1 fl 31 kreuzer		= 2% local tax ( <i>Abzugsgeld</i> )
	<hr/>	75 fl 09 kreuzer	
	- 7 fl 31 kreuzer		= 10% state tax ( <i>Nachsteuer</i> )
leaves	<hr/>	67 fl 38 kreuzer	----> a tax burden of 33%

If only the wife were a serf, we would get the following computation:

Real estate value:	100 fl		
	- 5 fl		= 5% sales tax ( <i>Handlohn</i> )
	<u>95 fl</u>		
	- 32 kreuzer		= legal fees
	94 fl	28 kreuzer	
	- 7 fl	5 kreuzer	= 15% manumission fee for wife from half the property
	- 3 fl		= fee for two children at 1 fl 30 kreuzer each
	- 3 fl	30 kreuzer	= <i>Kanzleigebühr</i> for one manumission
	<u>80 fl</u>	53 kreuzer	
	- 1 fl	36 kreuzer	= 2% local tax ( <i>Abzugsgeld</i> )
	79 fl	17 kreuzer	
	- 7 fl	54 kreuzer	= 10% state tax ( <i>Nachsteuer</i> )
leaves	71 fl	23 kreuzer	---> 29% tax burden

This already rather high tax burden would have increased considerably if the property of the family had been below the level of 30 fl. Then the tax burden for the same family from Hardheim would be like this:

Real estate value:	25 fl		
	- 2 fl	30 kreuzer	= 10% sales tax ( <i>Handlohn</i> )
	22 fl	30 kreuzer	
	- 32 kreuzer		= legal fees
	21 fl	58 kreuzer	
	- 2 fl	40 kreuzer	= flat manumission fee for husband
	- 2 fl	40 kreuzer	= flat manumission fee for wife
	- 7 fl		= <i>Kanzleigebühr</i> for two manumissions
	<u>9 fl</u>	38 kreuzer	
	- 11 kreuzer		= 2% local tax ( <i>Abzugsgeld</i> )
	9 fl	27 kreuzer	
	- 57 kreuzer		= 10% state tax ( <i>Nachsteuer</i> )
leaves	8 fl	30 kreuzer	----> 66% tax burden

If only the wife were a serf, we would get this tax bill:

Real estate value:	25 fl		
	- 2 fl	30 kreuzer	= 10% sales tax ( <i>Handlohn</i> )
		22 fl 30 kreuzer	
	-	32 kreuzer	= legal fees
		21 fl 58 kreuzer	
	- 2 fl	40 kreuzer	= flat manumission fee for wife
	- 3 fl		= manumission fee for two children
	- 3 fl	30 kreuzer	= <i>Kanzleigebühr</i> for one manumission
		12 fl 48 kreuzer	
	-	15 kreuzer	= 2% local tax ( <i>Abzugsgeld</i> )
		12 fl 33 kreuzer	
	- 1 fl	13 kreuzer	= 10% state tax ( <i>Nachsteuer</i> )
leaves	11 fl	20 kreuzer	---> 55% tax burden

One last example: if that family had lived in Ripperg with only the woman a serf, its tax burden in the case of emigration would have been as follows:

Real estate value:	25 fl		
	- 2 fl	30 kreuzer	= 10% sales tax ( <i>Handlohn</i> )
		22 fl 30 kreuzer	
	-	32 kreuzer	= legal fees
		21 fl 58 kreuzer	
	- 2 fl	40 kreuzer	= flat manumission fee for wife
	- 3 fl		= manumission fee for two children
	- 3 fl	30 kreuzer	= <i>Kanzleigebühr</i> for one manumission
		12 fl 48 kreuzer	
	- 3 fl		= lump sum for emigration of a married couple ( <i>Abzugsgeld</i> )
		9 fl 48 kreuzer	
	-	58 kreuzer	= 10% state tax ( <i>Nachsteuer</i> )
leaves	8 fl	50 kreuzer	---> 65% tax burden

How valid are the figures used in these theoretical models? An analysis of 306 cases of emigration from the prince-bishopric of Würzburg in the spring of 1764, in which some one thousand men, women and children were involved, yields the following figures.<sup>31</sup> Of 306 applicants, 120 had no property

whatsoever, of 45 the property was unknown, while the remaining 141 showed a combined property valued at some 13,200 fl. Of those 141, only

4 owned property valued at over	400 fl
10 owned property valued between	200 fl and 400 fl
30 owned property valued between	100 fl and 200 fl
46 owned property valued between	50 fl and 100 fl
51 owned property valued below	50 fl.

The vast majority, 97 of 141, or 70 percent, owned property valued at below 100 fl, 51 or more than one-third of the total had fortunes of below 50 fl. The average property for all emigrants, including those 120 applicants who owned no property whatsoever, would be some 50.5 fl. If we subtract the 14 top fortunes, those of over 200 fl, held by less than 5 percent of all emigrants for a total of 5,217 fl, the average property value declines to 28 fl (7,000 fl : 247). If we compare those figures with the models used above, we can say that as a rule the tax burden was even higher than in most of our examples, not only because of lower fortunes but also because some of them sold up to 30 pieces of land with correspondingly higher legal fees. Even 50 fl was a minimal fortune, when an acre of arable land or pasture cost between 290 fl and 500 fl and vineyards between 270 fl and 350 fl an acre in the 1770s and 1780s.<sup>32</sup> The average amount of land per family of four in the prince-bishop of Würzburg was around 3 hectares or 7.5 acres in 1765, half of what modern historians estimate as the minimum of between 5 and 6 hectares of land necessary to feed a family that size in the eighteenth century.<sup>33</sup> At the same time however, 50 fl were three to four times the annual salary of a maid at a time when it cost 180 fl to 190 fl to feed a family of five for one year.<sup>34</sup> Even a bed cost about 20 fl, the same as a weaving loom, a cow about 16 fl, and the price of a passage for a whole freight from Rotterdam to Philadelphia, six to eight pounds sterling (72 fl to 96 fl), was more than what most people could afford.<sup>35</sup>

Given the ruinous taxation, especially of serfs, this analysis also yields additional, not so surprising, results. Using this group of emigrants from our example, we find that in at least 20 percent (73 of 306) of all cases, the emigration did not come to the knowledge of the central authorities until after the emigrants had already left the state. Among the emigrants, serfs comprised at least 10 percent (31 of 306), possibly 20 percent of all cases, since the status of twenty-eight more people from areas with serfdom cannot be verified any more. This is considerably higher than their average in the population and not solely explainable out of economic reasons, since serfdom in Würzburg was confined to the agriculturally richer areas of the prince-bishopric. Like their free counterparts, most of them left without informing the bishop in time to collect his manumission fees or the emigration tax. Among those who paid the fees connected with manumission, three were

manumitted without cost, since they were too poor, eight paid the minimum fee of 3 fl, the rest (twenty) paid between 3 fl 30 kreuzer and 27 fl 30 kreuzer for their manumissions for a total of 150 fl. This amounts to the equivalent of 7 fl 30 kreuzer per manumission or a property valued at around 50 fl for a woman and 75 fl for a man.

On the basis of these examples a rather diversified picture emerges. The minimum tax burden for free citizens could vary anywhere from 5 percent to 50 percent, depending upon locality of origin, computational basis of taxes and fees, marital status and destination. It was generally rising with decreasing property in those communities where emigration taxes were levied as a lump sum. This regressive system of taxation hit the poorer portions of the population disproportionately hard even where it was always collected as a percentage of the exported property. The same is true for serfs. Here the tax burden could reach two-thirds of the property of the emigrant and more, with the poorer serfs again suffering more, since their manumission fee was collected as a lump sum once their property fell below a certain level. Tax laws like these could wreak havoc on the future of an emigrant as he was deprived of the starting capital for a new beginning if not the means necessary to pay for transportation to his destination in the first place. During the first half of the eighteenth century, when most colonizing states required proof of a certain amount of property before admitting a new colonist, taxation proved a somewhat effective way of curtailing emigration. Its long-range consequences for the home state, however, were disastrous. It prevented only the poorer portions of the population, the potential burdens to the state, those, whom Lothar Franz had called the "preuve vendable," from emigrating. The somewhat better-off subjects had always enough money left to try a new beginning elsewhere.

VII. How efficient were tax laws in preventing emigration? The sheer frequency of the decrees and orders already indicates a certain inefficiency and lack of compliance. In at least 25 percent of all cases (11 of 44), in which the bishop specifically denied emigration requests, in 1764 the emigrants left nevertheless, often with the tacit support of local authorities. Many more emigrants did not apply for a legal emigration. They chose instead to leave secretly by scaling the town walls at night or by selling their movable property to (mostly Jewish) tradesmen, thus saving themselves time as well as valuable resources.<sup>36</sup> In the years after 1763, colonizing states started offering travel support and start-up capital to make up for tax losses and to enable the poorer sections of the peasantry of central Europe to emigrate as well.<sup>37</sup> Now emigration taxes became not much more than a nuisance. With the help of local authorities they were, however, relatively easy to ignore.

Who were these local authorities who winked at emigration and brought the best intentions of the central government to naught, and what was their line of reasoning for such blatant disregard of law and order? At the basis of

their resistance lies a tradition of a de facto freedom of emigration which is best expressed in the report of the chief administrator of the county of Bischofsheim, who wrote the bishop on 12 July 1764 that "he did not know that it was necessary to report on emigration to Hungary." The *Gebrechenamt* backed up the administrator when it added that until now "emigration to Hungary had never been refused to the subjects of the prince-bishopric and that local administrators had never reported such emigration."<sup>38</sup> Throughout the 1760s local officials refused to cooperate, reporting either that they had "not the least knowledge" of any emigration, or that they had been sick and/or absent from their offices for the last few weeks.<sup>39</sup> The central administration also procrastinated. When a wave of emigrations to Russia swept across the state in the spring of 1766, the government responded to the admonitions of Seinsheim on 15 May that it was doing all it could, but that it did not know "what else to do but to insist most persistently on the strictest obedience to the decree" prohibiting such emigration.<sup>40</sup>

Contrary to Seinsheim, local and state officials considered emigration "certainly to be beneficial," since "all communities have considerably increased in population in the last 30 or 40 years," and since "there were no factories or manufactures which could provide safe employment and food for the subjects."<sup>41</sup> Five years later, in the spring of 1771, the *Gebrechenamt* again begged Seinsheim to let people emigrate. "It would be very hard if, on the one hand, we would let these truly poor people languish in misery and pain, if, on the other hand, it is in comprehensible why our lands, which are too thickly populated anyway, should suffer from the emigration of a few hundred families."<sup>42</sup> In the long run, the more realistic evaluation of the employment opportunities and food supply of the village mayors, county officials and the *Gebrechenamt* won out over a policy determined by theoretical principles. After the death of Seinsheim in 1779, his successor Franz Ludwig von Erthal (1779-95), ignored Seinsheim's decrees and did not even publish the imperial decree of 18 April 1786 which, like its predecessor of 1768, prohibited all emigration from the Holy Roman Empire.<sup>43</sup>

During most of the eighteenth century, emigration taxes constituted an integral part of the economic policies of the smaller states of central Europe, including the prince-bishopric of Würzburg. With the accession of a new generation of rulers in the 1750s, the ideas of populationism began to dominate their economic policies, too. Emigration was no longer desirable. This change of policies was initiated in Würzburg by Adam Friedrich von Seinsheim. It resulted in a general rise of fees levied in connection with emigration of personally free as well as unfree subjects of the prince-bishopric. In 1745, manumission fees were raised and codified. In the 1750s, the *Nachsteuer* went up in Würzburg from 2 percent to generally 5 percent for emigration within the Holy Roman Empire, and 10 percent became customary for emigration to states outside Germany. In the 1760s, more than one dozen decrees were issued by the government prohibiting emigration outright and

admonishing local administrators, who were shocked by this change in policy. If that proved impossible, they were to at least collect emigration taxes to the last kreuzer.

In the late eighteenth century, function and purpose of the emigration taxes changed again. After having proven their uselessness in preventing emigration, they resumed their traditional role as an additional source of revenue, a last opportunity to squeeze a tax out of those "mangy sheep"<sup>44</sup> who were determined to leave their homes. But here, too, the purpose of the emigration taxes as a means of preventing the emigration of "desirable" subjects becomes obvious. Even in a year like 1764 with a high emigration rate, the total amount of *Nachsteuer* collected from the emigrants was less than 1,500 fl, a paltry sum in a total budget of 830,000 fl in 1760.<sup>45</sup> As in the 1750s, financial gain dominated legislation in the 1780s and 1790s. In 1751, the *Gebrechenamt* had voted against the abolition of all emigration taxes. That would only bring an advantage to the subject, the state would suffer through a loss of income.<sup>46</sup> Seinsheim's successor, prince-bishop Franz Ludwig von Erthal, argued similarly in 1781, that a 5 percent or even 10 percent emigration tax was not too much of a burden to anyone.<sup>47</sup>

The end of emigration taxes had to wait until the break-up of the prince-bishopric and the integration of the larger part into the future Kingdom of Bavaria. On 1 January 1803, the Bavarian government abolished the local *Abzugsgeld*. This included the rights of the *Mediatstellen*, which were dissolved with the secularization of the prince-bishopric. From now on until 1817, the *Nachsteuer* was levied from all property that left Bavaria. The German Confederation did not know emigration taxes for migration from one member state to the other, but they were maintained for migration outside its borders.<sup>48</sup> With the abolition of serfdom for the Bavarian parts of the former prince-bishopric of Würzburg on 1 August 1818, manumission fees no longer had a legal basis and were abolished.<sup>49</sup> Throughout the eighteenth century, however, most emigrants would have agreed with Count Schönborn, who had written to the Ritterkanton Steigerwald in 1791, that "it seems as if [the emigrant's] property was considered a prize, of which one has to hold back as much as seems possible under the pretense of legality."<sup>50</sup>

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## Notes

<sup>1</sup> Bernard Bailyn, *The Peopling of British North America: An Introduction* (New York, 1986), 20-25. A comparative analysis of push and pull factors can be found in Hans Fenske, "International Migration: Germany in the Eighteenth Century," *Central European History* 13, 4 (1980): 332-47. A detailed analysis for a specific geographic area is Wolfgang von Hippel, *Auswanderung aus Südwestdeutschland: Studien zur württembergischen Auswanderung und*

*Auswanderungspolitik im 18. und 19. Jahrhundert* (Stuttgart, 1984), 56. The figures are taken from Hans Fenske, "Die deutsche Auswanderung," *Mitteilungen des historischen Vereins der Pfalz* 76 (1978): 183-220. Of the 1,000,000 people, approximately 330,000 went to Prussia, 350,000 to Austria, 125,000 to America, 125,000 to Russia and Poland, and the rest to countries like Spain, Denmark, or French Guyana. For migratory patterns in Germany see Steve Hochstadt, "Migration in Preindustrial Germany," *Central European History* 16 (1983): 195-224.

<sup>2</sup> For the older Prussian colonization see Max Behaim-Schwarzbach, *Hohenzollern'sche Colonisationen* (Leipzig, 1866); for the eighteenth century see Udo Fröse, *Das Kolonisationswerk Friedrichs des Großen* (Heidelberg, 1938). A Marxist-Leninist interpretation is Bruno Zilch, "Das Edikt von Potsdam," *Zeitschrift für Geschichtswissenschaft* 33, 9 (1985): 823-37.-On the early policies of the Hapsburgs see Helmut Rössler, "Der Wiener Hof und der ungarische Landtag von 1722/1723," *Südostdeutsches Archiv* 3 (1964): 110-28, and Felix Milleker, *Die erste organisierte deutsche Kolonisation des Banats unter Mercy, 1722-1726* (Wrschatz, 1923), as well as Johann Weidlein, "Über die deutschen Kolonisten der ersten Auswanderungsperiode (1722-1726)," *Deutsches Archiv für Landes- und Volksforschung* 1 (1937): 487-92. The best overall treatment of the Austrian colonization movement in the first half of the eighteenth century is still Konrad Schünemann, *Österreichs Bevölkerungspolitik unter Maria Theresia* (Berlin, 1936). For Russia see Karl Stumpp, *Die Auswanderung aus Deutschland nach Russland in den Jahren 1763-1862* (Lincoln, 1973), and Roger Bartlett, *Human Capital: The Settlement of Foreigners in Russia 1762-1804* (Cambridge, 1979). Recruiting efforts are analyzed in Lowell C. Bennion, "Flight from the Reich: A Geographic Exposition of Southwest German Emigration 1683-1815" (Ph.D. diss., Syracuse Univ., 1971).

<sup>3</sup> Quoted in Mary Beth Norton, et. al., *A People and a Nation: A History of the United States*, 2d ed. (Boston, 1986), 2:A-5. On Pastorius see Stephanie Grauman-Wolf, *Urban Village: Population, Community and Family Structure in Germantown, Pennsylvania, 1683-1800* (Princeton, 1976).

<sup>4</sup> Quoted from Lieutenant Kraus's letter in Bayerisches Staatsarchiv Würzburg (BSW), Reichssachen 3. The emperor originally asked for only 600 families. Photostats of these imperial requests are reproduced in Leo Hofmann, "Die Niederlassung der Banater und für Serbien angeworbenen Aussiedler auf ungarischen Privatgütern," *Neue Heimatblätter* 1 (1935): 50-55.

<sup>5</sup> Quoted in Zoltan Kramar, "The Military Ethos of the Hungarian Nobility, 1700-1848," in *War and Society in East Central Europe*, ed. Béla K. Király and Gunther E. Rothenberg, vol. 1 (New York, 1979): 67-79. On the Kuruc War, Rákóczi and Szatmár see Charles W. Ingrao, "Guerilla Warfare in Early Modern Europe: The Kuruc War (1703-1711)," *ibid.*, 47-66.

<sup>6</sup> On emigration from Würzburg see Alfons Pfenzinger, *Die mainfränkische Auswanderung nach Ungarn und den österreichischen Erbländern im 18. Jahrhundert* (Wien, 1941), and Robert Selig, *Räutige Schafe und Geizige Hirten: Studien zur Auswanderung aus dem Hochstift Würzburg im 18. Jahrhundert* (Würzburg, 1988). - The prince-bishopric of Würzburg, situated in modern-day northern Bavaria, was an ecclesiastical state of some 5,290 km<sup>2</sup> and a population which rose from some 160,000 in 1680 to 210,000 in 1730. In 1790, some 280,000 people lived there, and by 1803 it had almost 300,000 subjects. During that time, the amount of arable land decreased from 1.44 hectares per head in 1680 to 0.96 hectare in 1730 to 0.70 hectare in 1790 (1 hectare = 2.5 acres). Its economy was almost exclusively agrarian, dependent on growing grapes, while the largest factory employed less than 50 people, and then on a seasonal basis only. On the social and economic situation in Würzburg in the eighteenth century see Hildegunde Flurschütz, *Die Verwaltung des Hochstifts Würzburg unter Franz Ludwig von Erthal 1779-1795* (Würzburg, 1965); Ernst Schubert, *Arme Leute, Bettler und Gauner im Franken des 18. Jahrhunderts* (Neustadt/Aisch, 1983), and Selig, 106-26.

<sup>7</sup> *Reichshofratsconclusum* of 8 March 1723, quoted in *Europäische Staats-Cantzley* 49 (1727): 463. The best treatment of the constitutional issues is Carl Graf Ballestrem, "Zur Theorie und Geschichte des Emigrationsrechtes," in *Grund- und Freiheitsrechte im Wandel von Gesellschaft und Geschichte*, ed. Günther Birtsch (Göttingen, 1981), 162-81, and Rudolf Möhlenbruch, "Freier Zug, Ius Emigrandi, Auswanderungsfreiheit" (Ph.D. diss., Bonn Univ., 1977). In 1530, the Imperial

Diet had permitted emigration for religious reasons "ohne Beschwerde einiger Nachsteuer oder Abzug." In 1555, the right to emigrate was revised in §24 to include the "zimlichen billigen Abtrag der Leibeigenschaft und Nachsteuer, wie es jeden Orts von alters anhero üblichen." Johann Jacob Schmauss, *Sammlung der Reichsabschiede*, 4 vols. (Frankfurt, 1747; repr. Osnabrück, 1967), 3:315; 4:15. The only exception to this rule is Württemberg, where emigration taxes were abolished in 1514 in the Treaty of Tübingen. See Walter Grube, *Der Tübinger Vertrag vom 8. Juli 1514* (Stuttgart, 1964).

<sup>8</sup> Quoted in Alfons Pfenzinger, "Auswanderungen aus der Rhön im 18. Jahrhundert," *Fränkische Heimat* 64, 20 (1934): 79ff. The deliberations leading up to this decision of 24 April 1724 begin in BSW Gebrechenamtsprotokoll of 3 October 1722. For a brief information on the Schönborn family see Max Domarus, *Würzburger Kirchenfürsten aus dem Hause Schönborn* (Gerolzhofen, 1951).

<sup>9</sup> Alfons Pfenzinger, "Amerika als Ziel fränkischer Auswanderer nach dem Siebenjährigen Krieg," *Am fränkischen Herd* 10 (1939), Nr. 10. Würzburg lies in an area of partible inheritance laws, which may have contributed to the rapid population growth. See Selig, 85ff. and comparatively Lutz K. Bergner, "Peasant Household Organization and Demographic Change in Lower Saxony (1689-1766)," in *Population Patterns in the Past*, ed. Ronald Lee (New York, 1976), 53-69.

<sup>10</sup> Quoted in Pfenzinger, *Auswanderungen aus der Rhön*, 79.

<sup>11</sup> Lothar Franz von Schönborn to Graf Nesselrode, Bishop of Neustadt, in BSW Schönbornarchiv/Korrespondenzarchiv, 527.

<sup>12</sup> In his decree of 24 April 1724 Johann Philipp Franz ordered that returnees should be "als vagbundi gehalten und im Land nicht mehr gelitten (werden)." Philipp Heffner, *Sammlung der Hochfürstlich Würzburgischen (sic) Landesverordnungen*, 3 vols. (Würzburg, 1776/1790), 1:719.

<sup>13</sup> On 4 July 1724 Charles VI prohibited the further admission of poor colonists to Hungary, since they were "meistens nur müßig-gehende und unnütze leuthe." Quoted in Eduard Diener, "Die Auswanderung aus Bamberg," *Alt-Franken* 1,19 (1925): 155-58. On the Prussian prohibition of 6 June 1724, see BSW Gebrechenamt V W f 33.

<sup>14</sup> Decree of 10 October 1731, quoted in Otto Morlinghaus, *Bevölkerungs- und Wirtschaftsgeschichte des Fürstbistums Bamberg im Zeitalter des Absolutismus* (Erlangen, 1938), 78, note 55. On 8 February 1764 prince-bishop Adam Friedrich von Seinsheim prohibited all further emigration so that "dem fürstl. Hochstift keine gute oder sonst nützliche Unterthanen entzogen, dagegen nur untüchte und dem gemeinen Wesen zu Last liegende Bettel-Leuthe zurück gelassen werden mögten." BSW Gebrechenamt VI G 128.-The policy of "cleansing" one's territory by deportation was standard procedure in Europe. On Austria see Konrad Schünemann, "Der Wien-Temeswarer Wasserschub," *Jahrbuch des Wiener Ungarischen Historischen Instituts* 2 (1931): 203-19 (some 3,130 people between 1752 and 1768 alone); on England see Roger Ekirch, *Bound for America: The Transportation of British Convicts to the Colonies 1718-1775* (Oxford, 1987) (some 50,000 people), and on the Franconian *Bettelschübe* Schubert, 216-22. For the response to this policy in America see Kenneth Morgan, "English and American Attitudes towards Convict Transportation 1718-1775," *History* 72 (1987): 416-31.

<sup>15</sup> On the Schönborn properties in Hungary, approximately 2,300 km<sup>2</sup> inhabited by some 14,000 people, which had been confiscated from Prince Rákóczi in 1728, see Julius Blumenwitz, *Die Herrschaft Munkacz und Szent Miklos im Beregher Comitate Ungarns* (Wien, 1867); Andreas Sas, "Deutsche Kolonisten auf der Schönborn-Herrschaft Munkacz-Szent-Miklos im 18. Jahrhundert," *Deutsche Hefte für Volks- und Kulturbodenforschung* 3 (1939): 28-45 and 80-98; "Ein Latifundium fränkischer Kirchenfürsten in den Nordostkarpathen," *Vierteljahresschrift für Sozial- und Wirtschaftsgeschichte* 24 (1931): 410-48. A printed copy of the 1730 advertisement together with the handwritten note to print and distribute a total of 1,200 copies can be found in BSW Gebrechenamt V W 79/389.

<sup>16</sup> In the same year, 1724, Würzburg too found itself obliged to let about one dozen mostly Protestant subjects emigrate to Prussia when King Frederick William I requested that favor. The negotiations of 1724 are in BSW Gebrechenamt V W 73/157.

<sup>17</sup> Quoted in Johann Heinrich Gottlob von Justi, *Staatwissenschaft oder Systematische Abhandlung aller ökonomischen oder Kameralwissenschaften*, 2 vols. (Wien, 1758), 1:205. Sonnenfels's major work is *Grundsätze der Polizey, Handlung und Finanzwissenschaft*, 2 vols. (Wien, 1765). For an interpretation of their views see Joseph Karniel, "Josef von Sonnenfels," *Jahrbuch des Instituts für deutsche Geschichte* 7 (1978): 111-58; on Justi see Ulrich Engelhardt, "Zum Begriff der Glückseligkeit in der kameralistischen Staatslehre des 18. Jahrhunderts," *Zeitschrift für historische Forschung* 8 (1981): 37-79. Borie had been a high member of the administration in Würzburg from 1739-54 before moving to Vienna. On him see Schünemann, 21-24 as well as Heinrich Hirsch, "Der habsburgische Staatsrat Egid Felix von Borie," *Heimatjahrbuch des Landkreises Rhön-Grabfeld* 5 (1983): 190-94. - For an overview of mercantilism in Germany see Ingomar Bog, *Der Reichsmerkantilismus; Studien zur Wirtschaftspolitik des Heiligen Römischen Reiches im 17. und 18. Jahrhundert* (Stuttgart, 1959). The connection between populationism and mercantilism is argued in Erich Frohnberg, *Bevölkerungslehre und Bevölkerungspolitik des Absolutismus* (Gelnhausen, 1930), and Erich Dittrich, *Die deutschen und österreichischen Kameralisten* (Darmstadt, 1974).

<sup>18</sup> BSW Historischer Verein Manuscripten f 1225, ca. 1755.

<sup>19</sup> From Seinsheim's decree prohibiting all emigration to French Guyana, 10 February 1764, reprinted in Heffner 2, 799-800. On Seinsheim see Harald Ssymank, "Fürstbischof Adam Friedrich von Seinsheims Regierung in Würzburg und Bamberg, 1755-1779" (Ph.D. diss., Würzburg Univ., 1939) and Burkard von Roda, *Adam Friedrich von Seinsheim*, (Neustadt/Aisch, 1980).

<sup>20</sup> BSW Historischer Verein Manuscripten f 1225. The *Leipziger Sammlungen von Wirtschaflichen-, Policy-, Cammer-, und Finanz-Sachen*, published from 1744-1767, which is frequently quoted in this memorandum, writes in its Nr. 78, vol. 7, 1750, p. 531: "The more people are in a country, the more consumption, trade and activity, and consequently also more wealth, income and troops."

<sup>21</sup> From Seinsheim's decree of 22 April 1766, quoted in Ssymank, 123.

<sup>22</sup> Decrees prohibiting emigration were issued, among others, on 2 February, 13 March, 14 April and 5 June 1764, on 25 February, 28 April and 19 December 1766, 13 March 1767, and 7 July 1768.

<sup>23</sup> On the historical development of these taxes see Franz Joseph Bodmann, *Pragmatische Geschichte, Grund- und inneres Territorialverhältnis des Abzugs- und Nachsteuerrechtes* (Mainz, 1791); Georg Ludwig von Maurer, *Geschichte der Städteverfassung in Deutschland*, 4 vols. (Erlangen, 1869), especially vol. 1, and the articles by Adalbert Erler, "Gabella Hereditaria" and "Gabella Emigrationis" in *Handwörterbuch zur deutschen Rechtsgeschichte* 1 (Berlin, 1971), 1367-68. Modern monographs on the legal and financial aspects of emigration from the states of the empire are virtually non-existent and treated rather cursorily in the standard works on emigration. Preliminary research had shown, however, that the rates for Würzburg were comparable to those charged by other states. Unless otherwise noted, this essay presents the legal situation as of 1803.

<sup>24</sup> Only ecclesiastics and their property were exempt as a matter of principle. Jews were usually not included in the agreements between the states but rather assessed a higher percentage of their property as tax. Income from emigration taxes could be quite substantial. Due to large losses in primary sources during the Second World War it is impossible to assess their share of the state budget in Würzburg, but Peter Steinle, *Die Vermögensverhältnisse der Landbevölkerung in Hohenlohe im 17. und 18. Jahrhundert* (Schwäbisch Hall, 1971), 57, computes them for Hohenlohe as twice as much as the income from the sales tax and heriot combined. - The 'fl rhein.' used in this essay is the Rhenish guilder:

1 fl rhein. = 15 batzen = 60 kreuzer rhein.

1 fl fränk. = 15 batzen = 75 kreuzer rhein.

1 reichstaler = 1 fl 30 kreuzer rhein.

<sup>25</sup> On the basis of a decree 4 April 1728, all serfs had to buy their freedom before they received permission to settle in a free community of the prince-bishopric. When Michel Helbling left his hometown of Hausseen in the county of Homburg/Main in 1764 to move to Helmstadt, a *Mediatort* of the bishop, he had to buy his freedom, even though he became a serf of the Baron Imhoff within one year's time.

<sup>26</sup> Dual taxation was common practice at the time. In January 1764, Johann Adam Köhler of Rottenbauer, a subject of Baron Wolfskeel, wanted to emigrate to French Guyana. Before he left he sold his vineyards that lay in the township of Winterhausen, a community which belonged to Count Rechteren. When he paid his emigration tax and sales tax for the money he exported less than five miles from Winterhausen to Rottenbauer he asked for speed and secrecy, otherwise he was afraid he would have to pay another 10 percent *Handlohn* and 10 percent emigration tax from the sale when he exported the money from Rottenbauer to Guyana. See *Gemeindearchiv Winterhausen, Ratsprotokoll* 11 February 1764.

<sup>27</sup> The primary source for the research into the local *Abzugsgeld* are the annual *Amtsrechnungen* (=budgets) of the 64 counties of the prince-bishopric, located primarily in the BSW. An (incomplete) compilation of 1774 is in BSW *Gebrechenamt VII W 228*. For reasons of space I have opted not to list the dozens of archival numbers in six different public and private archives which house the budgets of the various counties and which have been used in the compilation of these lists. They can be found in their entirety in Selig, 339-43.

<sup>28</sup> The primary source for the claims of the 25 *Mediatstellen* are their annual budgets in the BSW and the files of the *Gebrechenamt*, where all disputes between them and the central administration were negotiated. Since the right to collect a statewide emigration tax on the part of the *Mediatstellen* implied a certain independence from/within the prince-bishopric, these claims were hotly disputed on both sides. For an (incomplete) compilation of the late eighteenth century see BSW Reg. Sachen 935 as well as the *Gebrechenamtsprotokoll* of 28 July 1774. More complete is the *Gebrechenamtsprotokoll* of 16 October 1802, with a list compiled on the eve of the secularization. For a case in which a treaty between the Bishop and another state did not include the *Mediatstellen* see BSW *Gebrechenamtsprotokoll* of 10 July 1764.

<sup>29</sup> The rates for the *Handlohn* as well as the local fees, which varied from town to town, are registered in the annual budgets; the administrative fees for the central government were revised 15 January 1756 and are printed in Heffner 2: 680.

<sup>30</sup> The earliest records of a manumission based on a percentage of the property of the serf is a treaty between Rieneck and Würzburg of 1585, quoted in Manfred Tischler, "Die Leibeigenschaft im Hochstift Würzburg vom 13. bis zum beginnenden 19. Jahrhundert" (Ph.D. diss., Würzburg Univ., 1963), 76. The rules for 1745 are laid down in BSW *Gebrechenamtsprotokoll* of 26 February 1745. The case of Mainz, where the rate was set at 1 percent in 1593, is unique, see BSW *Historischer Verein Manuskripten* f 571. The geographical distribution of serfs can be reconstructed from BSW *Gebrechenamt IV W 269*. The manumission could be denied, those who were granted are recorded in the *Gebrechenamtsprotokolle* in the index. The economic importance of serfdom was negligible. Selig, 83, estimates the maximum number of serfs in Würzburg at 10,000 or less than 3 percent of the total population of some 290,000 in 1803. The monetary income which the bishop derived from serfdom was less than 1,000 fl out of a budget of almost 1,000,000 fl annually.

<sup>31</sup> For a detailed analysis of events see Selig, 165ff. A list of all emigrants is on pp. 210-49.

<sup>32</sup> In the community of Winterhausen, a village of 851 inhabitants in 220 families about 5 miles south of the city of Würzburg, one hectare of arable land cost between 713 fl in 1773 and 1,189 fl in 1793. Vineyards cost between 679 fl and 883 fl in the same time period. At 522 hectares of land used for agriculture, grapes and gardens, we have about 0.61 hectare per person. This is comparable to the situation for the prince-bishopric as a whole, where our figure is around 0.7 hectare in 1790. Robert Selig, "Eighteenth Century Last Wills and Testaments as a Source for Social History: Winterhausen as a Case Study," in *Proceedings of the Thirteenth European Studies Conference* (Omaha, 1988), 317-28, 321.

<sup>33</sup> Schubert, 40, 129 et passim; for land prices see *ibid.*, 364.

<sup>34</sup> Rudolf Endres, "Die wirtschaftlichen Grundlagen des niederen Adels in der frühen Neuzeit," *Jahrbuch für fränkische Landesforschung* 36 (1976): 215-37, 236. At the same time the average cost of a house in Dettelbach, a small community to the east of Würzburg, was 97 fl in 1777. Hans Bauer, "Die kulturlandschaftliche Entwicklung des alten Amtes Dettelbach seit dem 16. Jahrhundert," 2 vols. (Ph.D. diss., Würzburg Univ., 1977), 2:458.

<sup>35</sup> All figures are based on Selig, *Last Wills and Testaments*, 321. Property requirements for a marriage permit in the prince-bishopric of Würzburg were 200 fl fränk. or 300 fl rhein. in the eighteenth century.

<sup>36</sup> In February of 1764, seven families scaled the walls of Tauberrettersheim at night, leaving behind their debts and whatever else they could not carry. BSW Gebrechenamtsprotokoll 27 February 1764, and Gebrechenamt VI G 128. In July 1764, the administrator from Aschach reported that a man from Stangenroth had "secretly" emigrated to Hungary after having paid one reichstaler in *Nachsteuer* to the mayor of the town. See the Gebrechenamtsprotokoll 23 July 1764. In more than one case the village council even provided travel money for whoever wanted to leave. Examples in BSW Gebrechenamt VI G 128.

<sup>37</sup> Prussia, Austria-Hungary, Russia, France and even states like South Carolina offered bounties and travel support in the 1760s. On Austria see Alexander Krischan, "Das Kolonisationspatent Maria Theresias vom 25.2.1763 als Beitrag zur Besiedlungsgeschichte des altungarischen Raums," *Deutsches Archiv für Landes- und Volksforschung* 7 (1943): 99-104. A comparative analysis of these advertisements can be found in Schünemann, 285-303, and Selig, 148-52.

<sup>38</sup> BSW Gebrechenamtsprotokoll 12 July 1764.

<sup>39</sup> Instances of local officials having been sick or absent are reported in BSW Gebrechenamtsprotokoll 28 February and 23 July 1764, 4 July 1766, as well as in BSW Gebrechenamt VI G 128.

<sup>40</sup> BSW Gebrechenamtsprotokoll 13 May 1766. More than once did the villages even offer to pay for travel expenses if those willing to leave would get permission to do so.

<sup>41</sup> BSW Gebrechenamtsprotokoll 17 March 1766.

<sup>42</sup> BSW Gebrechenamtsprotokoll 9 March 1771.

<sup>43</sup> The imperial decree of 7 July 1768 was duly published in Würzburg on 4 October 1768. It was renewed on 18 April 1786, but there is no record of it ever having been published in Würzburg. Between the imperial decree of 1768 and 1803 only one decree prohibiting emigration was published in Würzburg, 11 October 1798. It is printed in Heffner 3:760.

<sup>44</sup> On 29 January 1764 the administrator of Hardheim used this term to describe the emigrants. BSW Gebrechenamt VI G 128.

<sup>45</sup> Ssymank, 128.

<sup>46</sup> BSW Gebrechenamtsprotokoll 10 May 1751.

<sup>47</sup> BSW Gebrechenamt VII W 558, dated 15 June 1781.

<sup>48</sup> BSW Gebrechenamt VII W 1610. Most of these rights were reintroduced between 1806 and 1814, when Würzburg was an independent Grand Duchy, but abolished again in 1814, when it became Bavarian for the second time. The *Wiener Schlussakte* in §18 permitted the levying of emigration taxes. See *Königlich Bayerisches Regierungsblatt*, Nr. 32, 23 August 1817, 748.

<sup>49</sup> The decree, based on a Bavarian order of 3 August 1808, was published in *Gesetzblatt für das Königreich Baiern*, Nr. 81, 1 August 1818.

<sup>50</sup> *Journal von und für Franken* 3,3 (1791): 369-73.