

MONEY AND MERCENARIES HOME TREASURY OF THE COUNTIES IN THE JAGELLONIAN PERIOD*

ISTVÁN K Á D A S

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The reforms of the military mobilisation and taxation between 1498 and 1500 brought significant changes in the life of the counties of the medieval Kingdom of Hungary. The counties received half of the royal tax from the estates that were not owned by a banner-bearer lord or a high priest (or a free royal town), in order to equip mercenary soldiers. This half-tax, the so-called war money (*pecunia exercitualis*), was a new regular source of income for the counties, but it also involved a significant expenditure on the mercenary troops. In the Jagellonian era the system of taxation underwent many changes and the experiments had an impact on the collection and administration of the war money. On the one hand, this paper traces these changes of the system and the history of the county administration of the war money in the period of the Jagellonian kings. On the other hand, it examines the burden these new military expenditures placed on the counties and its consequences. The examination of the counties' revenues and expenditures is aided by two specific sources, the accounts of the war money of Nógrád county between 1505 and 1508, and the somewhat later expenditure list of Szepes county from 1544. Both sources show that the county tax was insufficient to cover the military expenditure, and that this system led to the indebtedness of the counties, which can be justified from other sources. In addition, the creditors of the counties will often be the very same county elites who were involved in the war money administration as *alispánok* or county treasurers.

Key words: Medieval History. Hungarian Kingdom. Taxation. War Finance. Counties.

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The backbone of the administration of the Medieval Hungarian Kingdom was formed by the counties, their multifaceted activities including tax collection and equipping armies. The work of royal tax collectors was assisted and supervised by members of the county authority (*vicecomes* and noble judges), who also fined those who resisted paying taxes. It even occurred in the 15th century, in a few extraordinary cases, that the nobility of the counties elected tax collector from their own ranks for their respective counties.¹ Furthermore, it can be traced from the middle of said century that the counties themselves elected a noble juror to accompany the royal tax collector, supervising his work.²

However, the counties did not only assist the collection of royal taxes, but sometimes they levied and collected their own respective taxes. In the turbulent times of the middle of the 15th century, the counties of a region exposed to the threat of war took the issue of tax collection and military protection into their own hands. In 1449, for example, the counties of Vas, Zala and Sopron united by levying a special tax for defense against German incursions.³ At the 1454 assembly of the northeaster counties, the participants proposed a tax for the protection of the region, the collection of which fell on the persons chosen by the counties. However, after paying the mercenaries, they were free to farm with the remaining amount, for the benefit of the county.⁴ The counties levied local taxes even when they sent ambassadors to the king.⁵ The joint payment of these ambassadors was also prescribed by the *Decretum Maius* of 1486.⁶ The county authority also played an important role in the military and mobilization. The *militia portalis* set up by King Sigismund in 1397 required the enumeration of the serfs of the landowners, which task fell to the noble judges and so-called *connumeratores*, who could be appointed centrally, but were often chosen by the county.⁷

- 1 KÁDAS. Az adószedés megyei kezelése (1436–1474). In KÁDAS; SKORKA and WEISZ, eds. *Márvány, tárház, adomány. Gazdaságtörténeti tanulmányok a magyar középkorról*. Budapest 2019, pp. 133–135.
- 2 KÁDAS. Adószedés „terepen“. A rovásfa és a helyi adóadminisztráció a késő középkorban és a kora újkor első évtizedeiben. In KÁDAS and WEISZ, eds. *Kapocs, érme, rovás. Gazdaság- és várostörténeti tanulmányok a magyar középkorról*. Budapest 2024, p. 235.
- 3 Magyar Nemzeti Levéltár (MNL), Országos Levéltára (OL) Diplomatikai Levéltár (DL) 49670. In October 1449, Austrian troops invaded Körmend, and devastated the western part of the country. MNL, OL DL 93167. Cf. WEISZ; ZSOLDOS; CSUKOVITS et al. *A középkori Magyar Királyság történeti kronológiája 997–1526. I–II*. Budapest 2023, II. p. 455.
- 4 KÁDAS, Az adószedés, p. 137.
- 5 MNL, OL DL 44877. Cf. PÁLOSFALVI. A középkori magyar országgyűlések. In FAZEKAS; GEBEI and PÁLOSFALVI, eds. *Rendi országgyűlések a Magyar Királyságban a 18. század elejéig*. Budapest 2020, pp. 102, 168, 429 footnote.
- 6 PÁLOSFALVI, A középkori magyar országgyűlések, p. 102.
- 7 BAK. *Online Decreta Regni Mediaevalis Hungariae. The Laws of the Medieval Kingdom of*

However, the law of 1498, as well as the resolutions of 1499 and 1500 that refined its provisions, brought important changes in the field of tax collection and military equipment, imposing new tasks on the emerging self-governing county in both areas.

Equipping the county banners in 1498

Wladislas II and his government decided after the battle of Krbava polje in 1493, which had a catastrophic outcome and resulted in a huge loss of blood for the Croatian nobility, that the lords and prelates of the country could collect the taxes of their own estates if they mobilized and kept their own banners armed at the frontiers.⁸ The Decretum Minus of 1498 further developed this and listed by name those lords who, together with the prelates, could keep half of the royal tax to be collected from the serfs of their estates, the war money (*pecunia exercitualis*), with the aim of using this money to issue mercenary soldiers based on the number of their serf plots.⁹ At that time, in the counties of the southern part of the country, a mercenary was appointed after every 24 serf's posts, while in the rest of the country after every 36 plots.

The nobles not included in the list also took their share of the military provision, half of the tax of their serf plots also went into the royal treasury, but the county received the war money, and the county had to equip soldiers from it. The county authorities convened the county nobility (*universitas*) and elected *connumeratores*—and tax collectors—from their own noble community. They registered the serf plots, collected the tax and hired the necessary mercenaries.¹⁰

The decree designated St. Martin's Day (November 11) as the deadline for the display of the county mercenary army, but reserved the possibility to summon the county armies earlier if necessary.¹¹ This "necessity" was met, because around August 24, Wladislas II had already ordered Sáros County (Šarišská župa) to equip its mercenaries within a month due to the Turkish attack on Poland.¹² In this county, the preparations had actually already begun. Just a few days before the order was issued, the county nobility held a meeting on the feast of King Saint Stephen (August 20) in the case of tax defaulters. Tax collectors usually left two weeks from the date of payment to pay the tax, after which the debts

Hungary [online] (ODRMH), pp. 662-663, 667-669.

8 KUBINYI. Politika és honvédelem a Jagellók Magyarországon. In KUBINYI. *Nándor-fehér-vártól Mohácsig, A Mátyás- és Jagelló-kor hadtörténete*. Budapest 2007, pp. 218-219.

9 KUBINYI. Hadszervezet a késő középkori Magyarországon. In KUBINYI, *Nándor-fehér-vártól Mohácsig*, p. 208.

10 ODRMH, pp. 925-926, 951-952.

11 ODRMH, pp. 926, 952.

12 MNL, OL DL 70332; KOSÁRY. *Magyar külpolitika Mohács előtt*. Budapest 1978, pp. 81-82.

were collected. This way, we can probably date the tax payment at the beginning of August. The charter also reveals that the extraordinary tax of half a florin (*subsidium*) to be paid to the royal treasury and half a florin for the payment of the new mercenaries of the county were jointly collected by two tax collectors chosen by the local nobility, Mátyus Szinyei and Szaniszló Bertóti.¹³

The tax collection in Szabolcs county also took place in a similar manner. The tax collectors in this case were also local nobles: János Szakolyi and János Kemecsei. From their receipt, we learn that a total of 1,080 gold florins was collected, which was handed over to the county captain (*belliductor*), Tamás Apagyi.¹⁴ While the war money collected by the county tax collectors went to the captain, the royal tax portion was handed over to the royal treasurer and his familiars. This was done in December 1498 by the two tax collectors of Bars county (Tekovská župa), Benedek Kistapolcsányi and Jakab Baracska, who handed over 894 gold florins to treasurer Zsigmond Vémeri for the half-florin tax.¹⁵

In May 1499 the King ordered Pilis County (and presumably other counties as well) to send its troops to the military camp in Szeged.¹⁶ However, equipping the county banner did not go so smoothly everywhere, as the collection of the tax was delayed in many places. The diet held in August 1499 granted a reprieve until Matthias Day (February 25) for the equipment of the banners and the collection of the necessary tax.¹⁷ The deployment of the mercenary army could also stir up the public life of the county. At the parliament held on Epiphany (January 6) of the year 1500, János Kun Rozsályi, on behalf of Ugocsa county, complained against Gábor Perényi, the *ispán* of Ugocsa, that Perényi did not allow the county to equip its banner.¹⁸ Nonetheless, according to the testimonies given during the investigation, it was revealed that János Kun wanted to be the captain of the army himself, as well as the tax collector and the *ispán* in one person. In addition, after his plans were not supported, Kun even resorted to falsifying documents and “violence against the authorities”.¹⁹ In Sáros County, after collecting the 1498/1499 tax, the *universitas* chose two other noblemen

13 MNL, OL DL 60888.

14 TÓTH. *Szabolcs megye hatóságának oklevelei II.* Budapest; Nyíregyháza 2003, II. p. 204, Nr. 725.

15 MNL, OL DL 24384.

16 GÉRESI. *A nagy-károlyi gróf Károlyi család oklevéltára. I–V.* Budapest 1882–1897, III. pp. 37–38, Nr. 24. Cf. TRINGLI. *Pest megye a késő középkorban.* In ZSOLDOS and TORMA, eds. *Pest megye monográfiája I. 2. rész. A honfoglalástól 1686-ig.* Budapest 2001, p. 180.

17 MNL OL, Diplomatikai Fényképgyűjtemény (DF) 216239; DL 104082. Cf. SZENTPÉTERY. *Oklevéltani naptár.* Budapest 1912, Nr. 29.

18 TRINGLI. *A Perényi család levéltára 1222–1525.* Budapest 2008, pp. 336–337, Nr. 696.

19 TRINGLI, *A Perényi család,* pp. 337–338, Nr. 697.

(János Kálnási and Jób Csuta Baracscai), whom they entrusted with examining the accounts prepared by the tax collectors.²⁰

The debate surrounding the county tax and city properties

In accordance with the law, the counties tried to collect the half-florin war money from all landowners who were not included in the list of banderial lords, including those from the royal towns. The council and citizens of Košice (Kassa) turned to King Wladislas II already at the beginning of the tax collection, who immediately forbade Abaúj County (Abovská župa) to collect the county tax required by law from the estates of the people of Košice. Wladislas II justified this the following way: since Košice is his town, as a result, the property rights of the inhabitants of the town also belong to the king.²¹ Even in the year of the law, Bardejov, Prešov and Sabinov (Bártfa, Eperjes and Kisszeben) were exempted from the county tax. However, the dispute did not end there, because in 1498 the counties of Abaúj and Sáros (as well as possibly Szepes [Spišská župa]) sent envoys to the court, who managed to get Wladislas to modify his previous exemption: a part of the town's pledged estates excluded from the scope of the provision.²²

After the tax collectors of Abaúj county continued to try to collect the tax from all of Košice's possessions, the citizens turned to the king again in 1499 to warn the county. In his order to the county authorities, Wladislas stated that the town and all its appurtenances belonged to the king, and that he also wanted to use the taxes of the cities to equip a banner and keep soldiers when necessary.²³ However, the ruler later seems to have given up his intention, and the counties successfully asserted their claim at the diet of Buda in August 6, 1499.²⁴ The king ordered Košice to pay war money even after all the town's pledged property and the private property of the citizens.²⁵ On the same day, a letter with a similar content was sent to Bardejov as well.²⁶

The question of urban estates was also on the agenda of the parliaments of the year 1500. In the charter of King Wladislas dated March 11, 1500, sent

20 MNL, OL DL 47107. See more KÁDAS. A megye pénze. A zsoldosok fenntartására kivetett adó és a megyei pénztár (1498–1511). In KÁDAS; SKORKA and WEISZ. *Veretek, utak, katonák. Gazdaságtörténeti tanulmányok a magyar középkorról*. Budapest 2018, pp. 185–190.

21 MNL, OL DF 269158.

22 MNL, OL DL 70333.

23 MNL, OL DF 269402, 269403.

24 DÖRY; BANYÓ; RADY et al. *Decreta Regni Mediaevalis Hungariae IV. The Laws of the Medieval Kingdom of Hungary IV. 1490–1526*. Budapest; Idylwild 2012, p. liii.

25 MNL, OL DF 270818.

26 MNL, OL DF 216238.

to the council and citizens of Prešov, Bardejov and Košice, we can read that, although the king had ordered in his previous letter that the war money must be paid for all private estates (inherited or pledged) in Sáros County—except for specifically those from the member of the city (*precise de membro illius civitatis*), or those belonging to it—many of the citizens are not willing to do so. The king also discussed the issue with the prelates, barons and nobles, and they basically confirmed the previous decision.²⁷ In this case, the term ‘membrum civitatis’ refers to the estates,²⁸ while the private property of citizens as taxable, the exemption probably applied to estates belonging to the town itself.²⁹ In addition, the sources refer to the king’s previous letter, which is presumably the more clearly worded order of August 6, 1499, preserved in Košice and Bardejov, according to which only urban estates are tax-free.³⁰

In addition to the three aforementioned towns, we also find this document from the year 1500 in the archives of Kežmarok (Késmárk), with the difference that in this case the estates in question were not located in Sáros, but in Szepes county.³¹ At the diet held in April-May of 1500,³² the issue came up again. In contrast to 1499, town ambassadors were also invited to this event. The northeaster royal towns met both before their departure and after the decrees were issued.³³ In this case too, the Parliament reached a decision similar to the previous one.³⁴ This order seems to have—for a time—put an end to the case. In the case of Prešov, the citizens probably paid the tax to the county in the meantime, according to an entry in the town book dated March 15, 1500, the town hosted the two county *dicatores*, Szinyei and Bertóti.³⁵

27 IVÁNYI. *Eperjes szabad királyi város levéltára 1245–1526*. Szeged 1931–1932, II. p. 312, Nr. 802; MNL, OL DF 216301, 229162; MNL, OL DL 70531.

28 IVÁNYI, *Eperjes*, II. p. 312, Nr. 802. Cf. GERICS. Az ‘ország tagja (membrum regni)’ és az ‘ország része (pars regni)’ kifejezés középkori magyarországi használatáról. In ROZSONDAI, ed. *Jubileumi csokor Csapodi Csaba tiszteletére*. Budapest 2002, pp. 84–85; KUBINYI. Rendelkeztek-e országrendiséggel a magyar királyi szabad városok a középkorban? In MAYER and TILCSIK. *Egy emberöltő Kőszeg szabad királyi város levéltárában. Tanulmányok Bariska István 60. születésnapjára*. Szombathely 2003, p. 58.

29 Cf. KUBINYI. A magyarországi városok országrendiségének kérdéséhez: különös tekintettel az 1458–1526. közötti időre. In *Tanulmányok Budapest Múltjából*, 1979, Vol. 21, p. 19.

30 MNL OL DF 216238, 270818.

31 MNL OL DF 281609.

32 DÖRY; BANYÓ; RADY et al, *Decreta Regni*, p. liii.

33 KUBINYI, A magyarországi városok, p. 24; KUBINYI. A városok az országos politikában, különös tekintettel Sopronra. In TURBULY, ed. *A város térben és időben. Sopron kapcsolatrendszerének változásai, Konferencia Sopron szabad királyi város 725 évéről*. Sopron 2002, p. 52.

34 IVÁNYI, *Eperjes*, II., pp. 313–314, Nr. 807; MNL, OL DF 271284.

35 MNL, OL DF 282535, 593. photo.

Later on, the nobility also sought to extend its tax collecting authority to the land holdings of the towns. The issue flared up again in the 1520s, when the issue of war money came up again in the Diet of September 1524.³⁶ The regulations will be discussed in more detail later, but at this diet it was decided that in the case of conscription, the estates of the towns should also be counted among the counties.³⁷ However, the effort ended with the fact that King Louis II did not sanction these decisions. The issue was also discussed half a year later, at the Diet of Hatvan in 1525, but the (not-sanctioned) orders of Hatvan already had a more favorable result for the towns, limiting the obligation to pay taxes only to recently purchased lands.³⁸

Nor did the decision of Hatvan deter the authority of Sopron county from trying to collect taxes from the town of Sopron. According to the order of Louis II issued on August 9, the county authority violated the town's tax exemption received from Wladislas II, not only did they demand taxes from Sopron, but they also confiscated animals from one of the town's estates in return for the tax debt.³⁹ In the reply of the county, they explained that they wanted to collect war money (*pecunia exercitualis*) for the villages belonging to the town. According to their argument, both during the reign of Louis II and his father, when the county of Sopron recruited an army, the town used to pay them such a tax.⁴⁰

Finally, Louis II ordered the county not to collect any taxes from the town's properties until the exemption expired, and then to act according to the laws and customs of the kingdom.⁴¹ Fortunately, there is also information from 1521 about what the town had to do when recruiting the county: it had to send the military people, whose units were to be maintained based upon the estates of the town, to the county banner with a fifth of "the better kind of peasants".⁴² (Because of the Ottoman attack against Belgrade the landowners had to equip a fifth of their serfs as well.) Based on this, we can conclude that although the Sopron contingent went to war as part of the county banner, the town did not pay war money to the county, but hired the soldiers itself from the taxes on its land holdings.⁴³

36 PÁLOSFALVI, A középkori magyar országgyűlések, pp. 85, 94, 149.

37 NAGY; KOLOZSVÁRI; ÓVÁRI et al. *Corpus Juris Hungarici. Magyar törvénytár. 1000–1526. évi törvényczikkek*. Budapest 1899, pp. 832–833.

38 ODMRH, p. 1143.

39 HÁZI. *Sopron szabad királyi város története*. Sopron 1921–1943, I/7, pp. 157–158, Nr. 113.

40 HÁZI, *Sopron*, I/7, pp. 161–162, Nr. 116.

41 HÁZI, *Sopron*, I/7, pp. 172–173, Nr. 125.

42 HÁZI, *Sopron*, I/7, pp. 20–21, Nr. 13.

43 KÁDAS. Város, falu, megye. A városi birtokok hadpénze a középkor végén. In *Korall*, 2019, Vol. 20, no. 78, pp. 67–70.

The county tax and banner between 1500 and 1516

The parliament held in the spring of 1500 already regulated the maintenance of the equipped banner. Article 21 of the law passed by the Diet singled out the ten courtiers from the county nobility who, like the barons, could issue soldiers themselves from the taxes of their estates. It is true that the law also stated that the counties must also collect the tax from their property, and then return it to these *decempersonae*.⁴⁴ The counties also had to pay the tax on those estates that were owned by the lord of the banner, but were pledged to nobles.⁴⁵ In essence, the county tax collectors avoided only the property of the banner-bearer barons and prelates, as well as the royal towns and their perpetual estates. In 1500, Wladislas II called on Lőrinc Ország to pay the money intended for the soldiers to the county from his estates in Temes County, as he is not among the banner-bearers.⁴⁶ However, after Boldizsar Battyányi's appointment as ban (*banus*) of Jajce, Wladislas II ordered the county of Somogy not to collect war money from Battyányi's estates during his term of office, because he ordered the soldiers equipped from them to protect Jajce.⁴⁷

Based on the scattered data, it seems that in 1500 there was also a change in the collection of the tax. While the 1498/1499 tax year, elected county tax collectors collected both royal and county taxes, this changed from 1500, the king's share—returning to the previous general practice—was mostly handled by the treasurer's men.⁴⁸ In 1501, in Veszprém county, the royal and county tax collectors certainly collected the double tax of 50 denars in parallel, but separately, just as in 1502 in Sopron county, the tax collectors sent by the treasury were responsible for the royal tax.⁴⁹ The county tax was still managed by county tax collectors and noble judges chosen by the county. In 1506, for example, in the territory of Nógrád county (Novohradská župa), the noble judge István Madács imposed and collected the county tax, while at the same time the royal taxes were handled by a certain royal tax collector Balázs Szilasi.⁵⁰

44 Cf. KUBINYI. A királyi tanács köznemesi ülnökei a Jagelló-korban. In H. BALÁZS; FÜGE-DI and MAKSAI, eds. *Mályusz Elemér emlékkönyv*. Budapest 1984, pp. 266-267; KUBINYI. A középbirtokos nemesség Mohács előestéjén. In SZVIRCSEK, ed. *Magyarország társadalma a török kiűzése idején*. Salgótarján 1984, p. 8; KUBINYI. A Jagelló-kori Magyarország történetének vázlata. In *Századok*, 1994, Vol. 128, p. 291.

45 ODRMH, pp. 981-982, 992-993.

46 MNL, OL DL 88854.

47 MNL, OL DL 101797. Cf. DL 86730.

48 MNL, OL DL 84004. Cf. MNL, OL DF 229202; KUBINYI. A kincstári személyzet a XV. század második felében. In *Tanulmányok Budapest múltjából*, 1957, Vol. 12, pp. 26-29.

49 SOLYMOSI. Veszprém megye 1488. évi adólajstroma és az Ernuszt-féle megyei adószámadások. In KREDICS. *Tanulmányok Veszprém megye múltjából*. Veszprém 1984, pp. 163, 214-216; MNL, OL DL 86 428.

50 NAGY. Magyarország pénzügyi történetéhez a XVI. sz. elejéről. In *Magyar Történelmi Tár*,

The task of the county tax collector or treasurer is illustrated by a Nyitra county (Nitrianska župa) charter from September 1500. At that time, the county treasurer György Apponyi was authorized by the county to levy and collect the tax for the county's troops for the campaign against the Turks, as well as to pay the expenses to be used for the county's needs.⁵¹ Our best source for the operation of the system is the war money accounts of Osvát Szántói, *alispán* (*vicecomes*) of Nógrád from between 1505 and 1508. In the source, Szántói called himself the tax collector of the county, a task he performed continuously during the four years.⁵² However, he did not carry out the actual tax collection, that was the task of a noble judge. The treasurer assumed the responsibility, administered the incoming money, made payments out of it, and accounted to the *universitas* of the county.⁵³

Of course, the system also changed by county. In Nógrád, for example, a single noble judge levied and collected the war money in the entire area of the county,⁵⁴ while in Borsod county in 1509 the noble judge Ambrus Szennyes, elected and sent by the community of nobles, only collected the half-florin tax levied for the maintenance of the county's mercenaries in his district.⁵⁵ Abaúj county also has data on the tax collection of noble judges. In 1501, noble judge Péter Céke handed over money on behalf of the *universitas* to the envoy of the county and one of the mercenaries,⁵⁶ while a year later noble judge Tóbiás Bakó handed over the sums collected by him to the *alispán*, Kerubin Kardos.⁵⁷ And from the counties of Heves and Sáros, there is an example where a nobleman (or noblemen?) with a small estate only loosely connected to the officeholders carried out the actual tax collection.⁵⁸ Other local nobles (e. g. *provisores*) could also help. In Vas County, for example, at least from the estates of István Hencelfi, in 1510 Pál Farkas Csákányi collected the half-forint tax for the maintenance of the county troops and then handed the money over to the county "tax collectors".⁵⁹

1862, Series 1, Vol. 11, p. 234; Cf. KUBINYI. A Jagelló-kori magyar állam. In *Történelmi Szemle*, 2006, Vol. 48, p. 300.

51 His son took over the task after his death. MNL, OL DF 281 938.

52 NAGY, Magyarország pénzügyi történetéhez, p. 236.

53 KÁDAS, A megye pénze, pp. 194-197.

54 NAGY, Magyarország pénzügyi történetéhez, p. 234.

55 MNL, OL DL 67500. Cf. TÓTH. Lehetőségek és feladatok a középkori járások kutatásában. In *Századok*, 2007, Vol. 141, p. 400.

56 MNL, OL DL 84007.

57 MNL, OL DL 84012, 84011.

58 Heves: MNL, OL DL 90258; Sáros: MNL OL DF 216556. Cf. KÁDAS. *A megye emberei. A szolgabírói hivatal és viselői Északkelet-Magyarországon (1329–1545)*. Budapest 2020, pp. 62, 88, 112.

59 MNL, OL DL 58255.

According to Szántói's account, the ratio of royal and county tax could change from year to year. During the four years he administered, the serfs paid one florin each year, but while the county actually received half of the tax in 1505 and 1508, in 1506 and 1507 the treasury and the county shared 60:40 on the one-florin tax.⁶⁰ We can continue the series with sporadic data. Nyitra county received 60 denars from the tax in 1500, Borsod 50 denars in 1509 and Vas also 50 denars in 1510.⁶¹ In the meantime the ratio of the *militia portalis* changed as well. In 1502, the tax collector of Sáros county already collected the money for deploying one horseman for every twenty serf plots, and not according to the 36 plots decreed in 1498.⁶²

The first major reform of the system took place in 1511, when István Telegdi and László Szentpéteri were elected "national treasurers" for two years to manage the royal tax of half a florin per each year.⁶³ The question is that how this reform has affected the county tax and its administration. In November of that year, János Csetneki, the tax collector of Torna county (Turnianska župa), referred to as *exactor pecuniarum*, handed over 197 florins to the national treasurers' men.⁶⁴ The term 'pecunia', in this case probably used in a broader meaning, and the collection of war money remained the responsibilities of the counties. In 1511, the county banners were mobilised,⁶⁵ and in that summer the university of Borsod county concluded a contract with the county captain for his salary and the wage of his soldiers.⁶⁶ In May 1512, Mihály Kenderesi gave an account of the 50 denars counted by order of the *universitas* before the nobility of Pest county.⁶⁷ This was presumably the county tax, so that the royal tax of 50 denars in 1511 and 1512 could have been supplemented by the same amount of war money.⁶⁸ Presumably the same was done for the half-florin taxes of 1513 and 1514.⁶⁹ This

60 KUBINYI, Politika és honvédelem, p. 222; KUBINYI, A Jagelló-kori magyar állam, p. 63, 20. footnote.

61 MNL, OL DF 281938; MNL, OL DL 67500, 58255.

62 MNL, OL DF 216556.

63 BÓNIS. Ständisches Finanzwesen in Ungarn im frühen 16. Jahrhundert. In *Novelles études historiques*. Budapest 1965, p. 87; KUBINYI, Politika és honvédelem, p. 335.

64 MNL, OL DL 22224; BÓNIS, Ständisches Finanzwesen, p. 87.

65 MIKÓ. Háború vagy béke? A magyar királyság haderejének mozgósításai 1511–1513-ban. In ZSOLDOS, ed. *Nagyvárad és Bihar a késő középkorban*. Nagyvárad 2024, p. 17.

66 MNL, OL DL 90301.

67 "*de illis denariis quinquaginta ex nostra commissione nostri in medio connumeratis*" MNL, OL DL 105701.

68 A charter two years later also mentions the county tax of 1512. According to this, at Christmas 1512 in Máramaros, the *ispán* of the county, Gábor Perényi wanted to send the *alispán* and a noble judge to administrate the *pecunia armigerorum* ordered by the county *universitas*, or more precisely, to devastate the property of the Dolhais. MNL, OL DL 71133.

69 MNL, OL DL 91046, 48940. For the tax collection of 1513, see MIKÓ. Oszmánellenes had-

assumption is supported by the 1515 tax. In this year, a royal tax of 1 florin was collected in two installments, but this was supplemented by an additional 10 denars, each from the war money for both terms.⁷⁰ Based on this, the latter could have been 40 denars twice. According to the complaints of the Chapter of Bratislava (Pozsony) from January of 1516, Pozsony County (Bratislavská župa) was forcibly demanding *pecunia exercitualis* from certain villages of the chapter and the provost against their exemptions. In addition, during the “peasant revolt” of 1514, the tax collector of the county, István Amadé, sent county troops to one of the chapter’s estates.⁷¹

An army of country-dwellers instead of individual county troops

In March 1516, Wladislas II died. At the subsequent Diet in April, the idea of strengthening the position of the royal treasury was put forward, as part of which the war money, which had been administered by the counties, would be returned to the royal treasury. For 1516 and the beginning of 1517, a royal tax of 1–1 florin was also voted for,⁷² but this effort probably failed. A half-florin tax was still in place in 1517,⁷³ while a letter addressed to the Chapter of Bratislava tells us that the nobility of Pozsony County had decided that all nobles and the landowners who fought alongside the nobles should pay the war money to the county.⁷⁴ There are other examples as well. On 1 September 1517, Louis II ordered the authorities of Bodrog, Baranya and Tolna counties not to demand troops (i.e. the county tax for the troops), from the properties of János Várdai, because he was one of the *decempersonae*, and had the right to maintain his own troops with the money from his estates.⁷⁵ In Ung County, the war money was also collected at this time, and in October the county authorities were already collecting the arrears, until Miklós Hencelőci and his serfs attacked them.⁷⁶

In July 1518, Miklós Pongrác—probably the county tax collector of Liptó (Liptovská župa)—settled with the noble *universitas* with the tax of 80 denars collected from the serfs of the county. Furthermore, Pongrác also collected a

járatok lehetőségei a 16. század elején. Kísérlet Szrebernik, Szokol és Tessány várak visszahódítására 1513-ban. In *Századok*, 2020, Vol. 154, pp. 587–618.

70 MNL, OL DL 28499. Cf. ODRMH, pp. 1029, 1044.

71 MNL, OL DF 227843.

72 STEFANI; BERCHET and BAROZZI. *Diarii di Marino Sanuto*. Tomo XXII. Venezia 1888, pp. 250–251. columns; PÁLOSFALVI. *From Nicopolis to Mohács. A History of Ottoman–Hungarian Warfare, 1389–1526*. Leiden; Boston 2018, pp. 355–356.

73 MNL, OL DL 60042.

74 MNL, OL DL 74551.

75 MNL, OL DL 89098.

76 MNL, OL DL 82484.

tax of 50 denars for the county from the single-plot nobles.⁷⁷ This county tax seems exceptionally high. Among the three parliaments of 1518,⁷⁸ at the diet on St. George's Day, after the departure of the nobles, the lords and prelates decided on a royal tax of one florin to be paid in two installments and a county tax also totaling one florin.⁷⁹ Although the king did not sanction these decrees, the collection of the royal tax began, with the first installment (50 denar) due on 24 June.⁸⁰ Perhaps the deadline and the rate of the county tax was similar, but Liptó itself decided to impose a higher tax. We find an example of this in the nearby Zólyom County (Zvolenská župa), in 1526 as well.⁸¹

At the Tolna parliament convened by the nobility at the end of July and beginning of August, they already decided on a royal tax of 50 denars,⁸² perhaps this was supplemented by an additional 50 denars paid to the county. It was also decided that seven northern counties (Trencsén, Árva, Nyitra, Turóc, Liptó, Zólyom, Szepes) would not have to deploy cavalry, but instead equip one infantryman with an arquebus after twenty serf plots.⁸³

From the point of view of our subject, the third armed parliament held in Bač (Бац, Bács) is perhaps the most significant, where a tax of 2 florins was voted for the "country-dweller army" (*regnicolae*) for two years, and 120 denars for the king for two years. In addition, they provided for the election of two national treasurers (Mihály Szobi and János Paksi⁸⁴), and the election of one noble *connumerator* per county was prescribed.

Their task was to conscribe the serf plots. But while the barons' plots had to be examined because of the size of the banners they had to display, the nobles' serfs were counted because of the money they otherwise used to pay for the maintenance of the (county) mercenaries. Now, however, the latter war money was not received by the county and sent soldiers out of it, but had to be handed over to the national treasurers, and they financed the war from the counties' war money.⁸⁵

János Paksi, the Transdanubian national treasurer, started collecting the tax already at the beginning of 1519, which, based on his letter to the *alispán* of

77 MNL, OL DL 94848.

78 Cf. PÁLOS FALVI, *From Nicopolis*, pp. 363-367.

79 ODRMH, pp. 1063-1065.

80 Cf. MNL, OL DL 23065.

81 MATULAY, *Kongregačný protokol Zvolenskej župy. 1506-1579*. Bratislava 1962, p. 235, Nr. 446.

82 ODRMH, pp. 1070-1072, 1075-1078.

83 ODRMH, pp. 1071, 1077.

84 MNL, OL DF 208187; MNL, OL DL 93794. Cf. BÓNIS, *Ständisches Finanzwesen*, p. 91.

85 ODRMH, pp. 1081-1082, 1089-1090.

Veszprém, had to be collected from everyone except the banderial lords, the *decempersonae* and other exempted persons.⁸⁶ In July, Louis II has already urgently called Ferenc Ostfi, who was responsible for taxes in Vas county. In the letter, the king writes about the mobilization of the troops of the lords and the *regnicolae*, and about the fact that he also appointed the national treasurer János Paksi as the commander of the army.

The king therefore instructed Ostfi to immediately hand over to Paksi the amount already collected from the half-florin *pecunia exercitualis* levied for the maintenance of this army, as well as the register for those not yet collected, since without money the entire campaign would be in jeopardy (which would be partly Ostfi's fault and partly the fault of the reluctant taxpayers).⁸⁷ In the letter, the king therefore called the tax war money. However, in accordance with the orders of Bač, this had to be handed over not to the county treasury, but to the national treasurers. On the other hand, it is noteworthy that the king estimated the amount of the tax at half a florin.

According to previous literature, the tax could have been reduced to 50 denars in the parliament of early 1520,⁸⁸ but based on the order sent to Ostfi, this decision could be made at a royal council meeting in 1519. Although the taxes were voted at Bač for two full years, it is unlikely to have survived a single year in this form, because the Kingdom of Hungary had concluded a peace treaty with the Ottomans, which was ratified by the Sultan in the summer of 1519.⁸⁹

Furthermore, in November 1519, probably a new royal tax was levied.⁹⁰ In February 1520, a new Diet was held, where the taxation of the previous year were condemned as a failure.⁹¹ According to the instructions sent to Veszprém County, barely half of the tax levied on the "country-dweller army" was paid into the hands of the treasurers. The assessors of the royal court urged the county tax collectors to collect the arrears, and hand over the money to the treasurers, because both the prelates, the barons and the nobility should have their troops kept constantly on alert.⁹²

86 MNL, OL DL 93794.

87 THALLÓCZY. *Jajcza (bánság, vár és város) története 1450–1527*. Budapest 1915, pp. 280–281, Nr. 193. Cf. MNL, OL DL 49800, 82522.

88 SZABÓ. *A magyar országgyűlések története II. Lajos korában*. Budapest 1909, pp. 36, 42–43, 161–162, Nr. 32; BÓNIS, *Ständisches Finanzwesen*, pp. 91–93.

89 PÁLOSFALVI, *From Nicopolis*, pp. 369–371.

90 NEUMANN, *A Szapolyai*, p. 435, Nr. 508; MNL, OL DF 217815, 225107.

91 Even in the Elisabeth Day's Diet in 1521, the question of the arrears of the war tax ordered by the parliament of Bač came up. NAGY; KOLOZSVÁRI; ÓVÁRI et al., *Corpus Juris Hungarici*, pp. 806–807; ODRMH, pp. 1113, 1125.

92 SZABÓ, *A magyar országgyűlések*, pp. 159–160, Nr. 30.

Attempts for a more effective system in the shadow of Ottoman threat

In 1520—or maybe even at the end of 1519—, they could return to the old system. Once again, sources attest to the existence of the county war money, and the county troops too. In January 1520, the county nobility of Pest had been instructed, that since Ferenc Haraszti's estates were obtained by a banderial lord (Zsigmond Lévai) and *decempersonae* (the Paksi family), the county could not collect taxes, from those assets, and the already collected amount must be handed over to them.⁹³ This could still refer to the war money of Bač, but by the beginning of the following year a county tax was certainly being collected. A local investigation from February 1521 reveals that in Zemplén county (Zemplínska župa), the war money was given to the county captain Zsigmond Rákóci, for the maintenance of the troops and for his own salary. More precisely, the register containing the census of serf plots, and the tally sticks were handed over to Rákóci, who himself, assisted by his men, collected the tax and the fines of the taxpayers.⁹⁴

The negative perception of the Bač system is highlighted by Giuliano Caprile, the agent of Ferrara in Buda. According to his report of late July 1521, the nobility refused to vote for the next royal tax imposition in Spring 1521. The reason for this laid precisely in the negative experience of the past years, which, according to the nobility, had cost them a considerable amount of tax—more than 400 000 ducats—and had been pocketed by a few individuals.⁹⁵ However, the nobles still collected the war money for themselves in the summer of 1521. At this time in Pozsony County, György Illés and Mihály Szomor—probably the tax collectors—had to hand over the collected money from both installments to the *alispán*. This money had to correspond to the data in the register issued under the oath of the four noble judges of the county. Illés and Szomor had to give an account of their work in front of the county nobility, where the *universitas* most likely examined the register thoroughly.⁹⁶ In Bodrog County, the arrears of war money were still being collected in September 1521.⁹⁷ However, the refusal to pay the royal tax came at the worst possible moment, as Sultan Suleiman's army besieged the castles of Belgrade and Šabac by the beginning of July.⁹⁸ On 29

93 MNL, OL DL 23325.

94 MNL, OL DF 225131.

95 Vestigia infocus 1926. Cf. PÁLÓSFALVI, *From Nicopolis*, p. 379.

96 CSIBA. *Autentický protokol Bratislavkej kapituly V. 1519–1522*. Bratislava 2024, pp. 225–227, Nr. 193. Cf. CSIBA. Kondé Mihály élete és pályája. In *Spravodaj Múzea – Múzeumi Híradó*, 2022, Vol. 27, p. 29.

97 MNL, OL DL 82580.

98 WEISZ; ZSOLDOS; CSUKOVITS et al., *A középkori Magyar Királyság történeti kronológiája, II.* p. 672.

August, Belgrade fell, sealing the fate of the southern border defences and the medieval Kingdom of Hungary.

At the end of 1521, responding to the new situation, the tax collection was once again entrusted to national treasurers, two lords and two nobles. László Kanizsai and Ferenc Essegvári in the Transdanubian counties, and Gáspár Ráskai and István Verbőci in the area east of the Danube were responsible for this task, and they divided the counties under their jurisdiction among themselves. Locally elected tax collectors were also active in the counties this time, their tasks were to collect the entire tax, from which the chamber's profit (the traditional annual royal tax, 20 denars per plots), which at that time had increased to 25 denars, was sent to the royal treasurer Elek Thurzó, and the remaining 75 denars were handed over to the noble treasurers and their men.⁹⁹ Only the troops of the barons and prelates remained, the latter raised from the tithes, while the barons received money for their troops from the common budget. There was no war money for them, or for the counties.¹⁰⁰ The noble treasurers and county tax collectors were accounted for at the St. George's Day Diet of 1523, where the previous system has been reverted. A tax of 2 florins was decided, and the county troops was needed again. Mobilization was ordered, according to which lords and nobles had to equip and lead a horseman to war after every ten serfs. In the case of the nobles, this could mean the county banner, where infantry with arquebuses still had to be equipped in some northern counties.¹⁰¹

At the parliament held in September 1524,¹⁰² the question of the county banner and the war money for it was brought up again. On the one hand, they stipulated that lords, prelates, or nobles who could not provide 50 light horsemen from their own estates had to pay war money to the counties. To examine the incomes of the barons and prelates, the counties had to elect four *connumeratores* each, as well as a captain, who on the one hand took care of hiring, training and sending mercenaries to the frontier castles, and on the other hand of collecting the war money of the county.¹⁰³ Although the monarch did not sanction these orders, this claim was essentially repeated at the 1525 Hatvan Diet, with the addition that the elected captain and the county *universitas* should be aware of the size of the banner to be displayed, and that the units that had not been sent so far should be

99 TÓTH. A Magyar Királyság 1522. évi költségvetése. In WEISZ, ed. *Pénz, posztó, piac. Gazdaságtörténeti tanulmányok a magyar középkorról*. Budapest 2016, pp. 87-98.

100 PÁLOSFALVI, *From Nicopolis*, pp. 396-397.

101 ODMRH, pp. 1128-1129, 1132-1133. Cf. SZABÓ. The Military Organisation and Army of the Kingdom of Hungary (1490-1526). In SZABÓ and FODOR, eds. *On the Verge of a New Era. The Armies of Europe at the Time of the Battle of Mohács*. Budapest 2021, p. 157.

102 PÁLOSFALVI, A középkori magyar országgyűlések, pp. 85, 94, 149.

103 NAGY; KOLOZSVÁRI; ÓVÁRI et al., *Corpus Juris Hungarici*, pp. 830-832.

sent to the to the frontier region.¹⁰⁴ The Parliament of 1526 also made a similar provision.¹⁰⁵ In the same year, a complaint was raised in Zólyom County against Ferenc Dóci, who illegally levied a tax of 80 denars for the maintenance of mercenaries, although no such tax was collected in other counties at the time.¹⁰⁶

The war money and the county banner survived even after Mohács. In 1529, the *alispán* and notary of Zólyom county reported to the *universitas* about the previous year's tax of 33 denars per plot, which was levied on the troops to be deployed against the Turks, and from which a horseman was equipped after every twenty plots.¹⁰⁷ Although not specifically war money, at the 1536 Košice meeting of the envoys of certain counties of the northern parts, a one-florin tax was also proposed for military purposes, the collection of which and the issuing of the army were also the responsibility of the county.¹⁰⁸ War money (*pecunia exercitualis*), which has long been paid to the counties of the kingdom, was also mentioned in the 1542 decree of Ferdinand I.¹⁰⁹

Expenses of the county banners on the examples of Nógrád and Szepes

The money received from the county tax was not particularly high. Nógrád county received 705 florins in 1505, 616 florins 40 denars in 1506, 732 florins 20 denars in 1507, and 1065 florins in 1508, a total of slightly more than 3118 florins. The arrears accumulated over four years amounted to an additional 706 florins and 20 denars.¹¹⁰ In 1498, the royal tax of 894 gold florins collected in Bars county was probably accompanied by a county tax of a similar size, while at the same time the tax collectors of Szabolcs county collected a total of 1,080 florins.¹¹¹ In 1502, Tóbiás Bakó, noble judge and tax collector of Abaúj, accounted for 312 florins, as well as an additional 12 florins due as *alispán*'s payment. Based on the size of the amount, this could have been the income of one or two districts.¹¹²

The expenses of the counties may have been more significant than the tax received, the four-year total expenses of Nógrád County amounted to 4,758 florins. The declared purpose of the tax was to use it to pay soldiers for the

104 ODMRH, pp. 1142-1143.

105 ODMRH, p. 1163.

106 MATULAY, *Kongregačný protokol Zvolenskej župy*, p. 235, Nr. 446.

107 MNL, OL X 10867 C289. X 1041, Zvolenská župa, Kongregačné písomnosti, Kongregačné protokoly (MF 43277) (Kongregačný protokol) fol. 88. p. 172.

108 Štátny archív v Prešove, Fond Farkaš zo Záborského inv. č. 165.

109 KOLOZSVÁRI; ÓVÁRI and MÁRKUS. *Corpus Juris Hungarici. Magyar törvénytár. 1526–1608. évi törvényczikkek*. Budapest 1899, p. 100.

110 NAGY, Magyarország pénzügyi történetéhez, pp. 234-235.

111 MNL, OL DL 24384; TÓTH, *Szabolcs megye*, II. p. 204, Nr. 725.

112 Cf. NAGY, Magyarország pénzügyi történetéhez, pp. 234-235.

county *universitas*. Osvát Szántói already had to pay 2,900 florins to the soldiers in the first two and a half years. The money was given to the captains and their officers, from which the mercenaries were hired and paid.¹¹³ The captain already drew a significant salary, Balázs Sági from Nógrád once received 50 florins, but his salary was supplemented with 45 florins in taxes from one of his own possessions.¹¹⁴ In 1511, the nobility of Borsod county concluded a contract with captain Ferenc Gyulafi and his two officers, agreeing on their salary, which in the case of the captain amounted to 100 florins for one year.¹¹⁵

The register of tax revenues and payments of Szepes county from 1544 serves as an interesting analogy. On Elizabeth Day of 1543, after the campaign of Sultan Suleiman in the same year caused the fall of Pécs, Székesfehérvár, and Esztergom among others,¹¹⁶ the diet of Banská Bystrica (Besztercebánya) stipulated a 2-florins tax in two installments. However, from these tax only 20–20 denars had to be paid to the Royal Chamber, 80–80 denars remained at the counties: 75–75 denars for the county troops, and 5–5 denars for other needs of the county. Of these income the counties had to equip four horsemen per 100 plots.¹¹⁷ The tax collection in Szepes was carried out by the *alispán*, Boldizsár Szakács, who collected taxes in the three districts of the county, but left out the more significant estates such as the demesnes of Spiš, Gelnica, Richnava and Kláštorisko, as well as the estates of Košice (but he had collected taxes from the villages of Levoča and the abbey of Štiavnik). He collected a total of 863.5 florins in two installments from circa 430 serf plots, to which he added the chamber's profit and the tax on one-plot nobles and churchmen. The chamber's profit had to be handed over, but the rest was managed by the *alispán*. Szakács spent 440 florins on the county troop's wages. However, with this money, he could not provide the required number of soldiers (after 430 plots this would have meant 17 horsemen), only 11 horsemen, and not even for a full year, but for ten months (from February to November).¹¹⁸ The monthly wage of the horsemen was 4 florins (a salary which had already been demanded for the soldiers in the Jagellonian era¹¹⁹). In addition, the troop's prefect received 32 florins to feed the

113 NAGY, Magyarország pénzügyi történetéhez, p. 236.

114 NAGY, Magyarország pénzügyi történetéhez, pp. 236–237.

115 MNL, OL DL 90301.

116 OBORNI; PÁLFFY; VARGA. *Magyarország történetei atlasza 1526–1711*. Budapest 2023, p. 45.

117 KOLOZSVÁRI; ÓVÁRI and MÁRKUS, *Corpus Juris Hungarici*, pp. 110–111.

118 Furthermore, the nobility deployed an additional eight horsemen, as the law prescribed that the noblemen should deploy two horsemen after every 100 plots to their own expense. KOLOZSVÁRI; ÓVÁRI and MÁRKUS, *Corpus Juris Hungarici*, pp. 110–111.

119 KUBINYI. Országgyűlési küzdelmek Magyarországon 1523–1525-ben. In NEUMANN and

soldiers. The county troops served under the command of András Báthory, the captain supreme of *Cisdanubianum*¹²⁰ and the *ispán* of Szepes, who received 100 florins from the tax for his salary.¹²¹

There are significant differences between the banner of Nógrád county in the early 16th century and the troops of Szepes county in 1544. While in Nógrád a sum of around 700–800 florins came from a half-florin tax per year, roughly the same income of Szepes was collected from a much higher tax. Of course, this can be explained by the different size of the peasant population in the two counties, and the number of serf plots also decreased steadily during the period. Nevertheless, not only the *alispán* of Szepes was not allowed to collect tax from the important demesnes, but his Nógrád colleague could also not demand war money from the estates of barons and prelates. Of a nearly similar amount of revenue, Nógrád County maintained 60 horsemen between 1505 and 1507, and 55 in 1508, a larger unit than the eleven-man band of Szepes. However, there was a big difference in the time spent in arms and in the wages.

The mercenaries of Nógrád were not permanently armed during the mentioned four years, they served only six and a half months. At that time, the most significant military event in which the county banner was deployed was the 1506 campaign against Emperor Maximilian I. In this military action most of the county banners could participate (the troops of Nógrád, Ugocsa, Borsod and Zala counties for sure).¹²² The annual wage of the mercenaries of Nógrád was really small, 14 florins per head, it was only a stand-by money.¹²³ In comparison, the troops of Szepes county in 1544 were continuously in arms for ten months, for which they received a significant wage. The 1544 census of Nógrád county is fragmental, only the censuses of two districts are extant, with lists of expenditure. According to these, during this particularly dreadful period for the county—the fall of the castle of Nógrád and the destruction of the southern part of the county—at least 25 troops were deployed, with a monthly pay of 3 florins.¹²⁴ Equipping and maintaining a banner of the required size for

RÁCZ, eds. *Honoris causa. Tanulmányok Engel Pál tiszteletére*. Budapest; Piliscsaba 2009, p. 135.

120 PÁLFFY. Kerületi és végvidéki főkapitányok és főkapitány-helyettesek Magyarországon a 16–17. században. Minta egy készülő főkapitányi archontológiai és „életrajzi lexikonból”. In *Történelmi Szemle*, 1997, Vol. 39, p. 270.

121 MNL, OL W 8, Magyar Kamara Archívuma, Összeírások, Conscriptio portarum (E 158) (1529–1774) (W8 E 158) Vol. 35, pp. 13–18.

122 NAGY, Magyarország pénzügyi történetéhez, p. 236; NEUMANN, *A Szapolyai*, pp. 282–283, Nr. 323, pp. 285–287, Nr. 325, 326.

123 NAGY, Magyarország pénzügyi történetéhez, p. 236.

124 MNL OL W8 E 158 Vol. 23, pp. 114–134. Cf. BELITZKY. *Nógrád megye története 896–1849*. Salgótarján 1972. p. 133.

a long period was a considerable challenge for the counties, and the tax for this purpose was insufficient both in the early 16th century and in 1544.

The county banners were, of course, also sent to fight against the Turks in the Jagellonian era. According to the provisions of the 1498 law, the royal, baronial and prelate banners had to be mobilized first, and only then the county troops.¹²⁵ Some mobilisation orders—or mentions of them—have been extant, ordering the county troops to march to the designated military camp, to an important frontier stronghold or to supply tasks.¹²⁶ County banners also took part in national politics. In 1501, Balázs Fuló, the envoy from Abaúj County presumably hurried to Tolna with the county banner for the parliament held on Giles Day (September 1). He did this for good reason, because the diet of Tolna was also army review, as well as the diet of Bač a year earlier.¹²⁷ The county troops, including the one of Pozsony County, under the command of captain János Korlát, also took part in the 1518 Diet of Bač.¹²⁸ According to the aforementioned register of Nógrád, however, the county banner was not only mobilized during the armed parliaments before military campaigns, but was also sent to the diets of the Rákos Field to support the policies of Mihály Szobi and István Verbóci.¹²⁹ On September 30, 1517, Princess Hedwig, the mother of John Szapolyai, ordered one of her retainers to take her contingent and the Szepes banner to Buda, probably to the parliament.¹³⁰ The county's own tax was not sufficient to be used to support a large mercenary force on longer campaigns, but it proved to be sufficient to provide armed support to the noble politicians in the parliaments.¹³¹

The counties in debt spirals

In addition to the salary of the captains and the soldiers' wages, the county also used the tax florins for covering other expenses. According to the regulations of the 1543 Diet of Banská Bystrica, only 5–5 denars of the tax could be used

125 ODRMH, pp. 926, 952.

126 GÉRESI, *A nagy-károlyi gróf Károlyi család oklevéltára, III.*, pp. 37–38, Nr. 24; MNL, OL DF 258923; MNL, OL DL 28498; FRAKNÓI. II. Lajos király számadási könyve. 1525. január 12 – július 16. In *Magyar Törtéleml Tár*, 1877, Series 2, Vol. 10, pp. 120–121, 133, 149; PÁLOSFALVI, *From Nicopolis*, passim.

127 TÓTH. Az 1501. évi tolnai országgyűlés. Adatok a királyi adminisztráció működéséhez. In *Századok*, 2009, Vol. 143, pp. 1458–1459, 1472. Cf. SZABÓ, *The Military Organization*, p. 157.

128 CSIBA, *Autentický protokol*, pp. 183–184, Nr. 150.

129 NAGY, *Magyarország pénzügyi történetéhez*, p. 236; KUBNYI, *A Jagelló-kori Magyarország*, p. 295.

130 NEUMANN, *A Szapolyai*, p. 403, Nr. 466. Cf. WEISZ; ZSOLDOS; CSUKOVITS et al. *A középkori Magyar Királyság történeti kronológiája, II.* p. 665.

131 KUBINYI, *Politika és honvédelem*, pp. 222–223.

for other purposes. In Szepes that was 67 florins in 1544.¹³² The payment of the county's various envoys, who were sent to the king and to other counties was another important item of Nógrád expenses as well.¹³³ In Abaúj county, in 1501, noble judge Péter Céke gave 134 florins from the war money to an officer of the county banner, János Homrogi, and to the envoy, Balázs Fuló.¹³⁴ Of course, the work of the people involved in tax collection (tax collectors, their retainers, and the *alispánok* and noble judges) was also paid from the war money.¹³⁵ Nevertheless, the tax could be used for other needs. Nógrád county gave 16 florins from the war money to the Franciscans to renovate their monastery in Szécsény.¹³⁶

These expenses were often not covered by income, so the missing money was mostly created through loans. In this matter, Nógrád County relied on its first captain, the leading political figure of the county nobility, Mihály Szobi, who supported the county with a substantial loan.¹³⁷ After the four years, the county owed Szobi and the *dicator* 1,641 florins.¹³⁸ In 1500, the *universitas* of Sopron county took a 50 florins loan from two noble judges.¹³⁹ It may have been more common, however, that the creditor belonged to noble leaders like Szobi. In 1506, Zala County borrowed 1,100 florins from Balázs Csányi—a former envoy and *later alispán*—to pay the banner.¹⁴⁰ After the nobles of Zala were unable to provide the loan later, Csányi further pledged their properties to Ferenc Sárkány, the county tax collector.¹⁴¹ In 1515, 14 noblemen of Pozsony county asked István Dienesi for a loan to pay the county troops.¹⁴² In 1525, Sáros county borrowed twice from its former (?) captain, László Farkas to maintain the troops, first for 200 and then another 100 florins.¹⁴³ The nobles of Nyitra county borrowed 100 florins from Mihály Salgói, the former *alispán*, in 1526.¹⁴⁴

132 MNL OL W8 E 158 Vol. 35, pp. 13-18.

133 NAGY, Magyarország pénzügyi történetéhez, p. 236.

134 MNL, OL DL 84007.

135 NAGY, Magyarország pénzügyi történetéhez, pp. 236-237.

136 NAGY, Magyarország pénzügyi történetéhez, p. 236.

137 KUBINYI, Politika és honvédelem, p. 222.

138 NAGY, Magyarország pénzügyi történetéhez, pp. 234-236.

139 MNL, OL DL 93687.

140 HOLUB, Zala megye, p. 306; TÓTH; HORVÁTH; NEUMANN et al. *Magyarország világi archontológiája 1458–1526. I–II.* Budapest 2016–2017, II., pp. 355-357, 511, 514, 516.

141 HOLUB, Zala megye, p. 306.

142 CSIBA, Kondé Mihály, p. 28.

143 MNL, OL DL 47 614, 47 638. Cf. ČOVAN. *Renesančná sepulkrália v Záborskom.* In *Pamiatky a múzeá*, 2014, Vol. 63, no. 4, pp. 35-38.

144 MNL, OL DL 90602; TÓTH; HORVÁTH; NEUMANN et al. *Magyarország világi archontológiája, II.*, pp. 171, 514.

The loans could involve pledging of the property of certain nobles, and the county's noble community could become indebted. From a document of Abaúj county from 1522, we learn that the county community accumulated a significant debt due to various loans. In order to settle this, special taxes were repeatedly levied on the local nobles and their serfs. However, the tax collectors in charge of this task, instead of using the money to repay the loans and redeem the pledges, embezzled it. The county thus elected new individuals to hold its guilty tax collectors to account.¹⁴⁵

The solution of Abaúj county was the additional county taxes. In 1525, the former captains of Fehér County in Transylvania demanded their payment, for which they collected a tax of 2 denars per plot in the county,¹⁴⁶ while in July 1526 the nobles of Vas County decided that if their soldiers returned home from the war, they would tax their serfs to give them half a year's payment.¹⁴⁷ The counties could levy special taxes for other purposes as well. In 1536, 50 denars were collected in Zólyom county for the benefit of the community.¹⁴⁸ They also continued to collect contributions to finance the costs of the county envoys and even to pay the salaries of county officials. In 1538, for example, in Vas county, the royal tax was collected by the *alispánok*, who also gathered 2 denars per plot (and 5 denars from the one-plot nobles) to pay the county envoys.¹⁴⁹ In 1530, the *universitas* of Sáros county demanded a special tax of one denar per port from the villages of Bardejov (and presumably other owners) as an old custom to pay the county's notary. A similar tax was levied for the compensation of the noble judges, this was called *soltéspénz*, which type of tax was already mentioned in 1519.¹⁵⁰

Tax collectors and county treasurers

Determining the identity of the county treasurers is made difficult by the uncertain designation of the position. In the second half of the 16th century, they were usually called as *perceptors*,¹⁵¹ but at the beginning of the century, when the

145 MNL, OL DL 60947.

146 MNL, OL DL 63036. Cf. KOVÁCS. Az erdélyi megyék részvétele a királyi adó behajtásában a 16. század elejéig. In BOGDÁNDI and LUPESCU MAKÓ, eds. *Peregrináció és erudíció. Tanulmányok Tonk Sándor tiszteletére*. Kolozsvár 2020, pp. 213-214.

147 MNL, OL DF 253297.

148 Kongregačný protokol fol. 114. p. 224.

149 MNL, OL P 532 Ostffy család, Család által lajstromozott iratok (1527–1722) 1. Q. Nr. 12.

150 KÁDAS, *A megye emberei*, pp. 57-58.

151 TÓTH. *Sopron vármegye közgyűlési jegyzőkönyveinek regesztái I. 1579–1549*. Sopron 1994, I. pp. 189, 258, 345, 536; OBORNI. *Nógrád vármegye nemesi közgyűlési jegyzőkönyveinek regesztái 1597–1603*. Salgótarján 2001, p. 339; BILKEI and TURBULY. *Zala vármegye közgyűlési jegyzőkönyveinek regesztái 1555–1711. I.* Zalaegerszeg 1989, p. 513. Cf. DOMIN-

scope of duties was born, however, the use of the term is quite uncertain, where it was called a tax collector (*dicator*), where it was called a treasurer (*thesaurarius*) or even *conservator*.¹⁵² In a charter of Sopron county from 1500, basically their tasks were listed: “*dicatores et exactores ac connumeratores, adventuros conservatoresque et dispositores pecuniarum*”.¹⁵³ The county treasurers can often be caught only during these activities.¹⁵⁴

The task of county tax collector required serious local authority and trust, as early as the 15th century, even the occasionally elected *dicatores* came from among the members of the local noble elite.¹⁵⁵ Osvát Szántói, who compiled the Nógrád register, was also a more prestigious nobleman, who in 1505 became not only an *alispán*, but also an envoy of the county to the parliament and a deputy of the judge royal.¹⁵⁶ György Apponyi, who was elected “treasurer” of Nyitra county in 1500, was also among the county’s most prestigious persons.¹⁵⁷ The other supposed county treasurers/tax collectors also belonged to the elite of their counties. They were the leaders of the public life of the counties, who became *alispánok*, elected jurors or/and envoys of their counties in the parliaments.¹⁵⁸ In the Jagellonian period, the opportunity for wealthier nobles to choose a county career is widened, thanks to the new offices and tasks.¹⁵⁹ Moreover, we can also add to this list the two tax collectors of Zólyom county in 1536.¹⁶⁰

The fact that an influential, richer nobleman was chosen as the treasurer of the county is understandable, since on the one hand he could provide adequate

KOVITS, Péter. A rendi jogok védelmezője - a központi utasítások végrehajtója: a 17. századi magyar vármegye. In *Századok*, 2005, Vol. 139, pp. 867, 876-877.

152 MNL, OL DL 46594.

153 MNL, OL DL 93687.

154 MNL, OL DL 66367, 105701, 94848.

155 KÁDAS, Az adószedés, pp. 131-145.

156 TÓTH; HORVÁTH; NEUMANN, et al. *Magyarország világi archontológiája, 1458–1526. I.*, p. 91; II., pp. 163, 514.

157 NEUMANN. Választott nemesi esküdtek Nyitra megyében: 1486. évi 8. tc. végrehajtása. In *Századok*, 2005, Vol. 139, p. 273.

158 János Apagy, János Anarcsi, János Kemecsei, János Alsóajkai, György Illés, Szaniszló Bertóti, Mátyus Szinyei, János Szakolyi, Benedek Kistapolcsányi, Mihály Kenderesi and Miklós Pongrác. TÓTH, HORVÁTH, NEUMANN et al. *Magyarország világi archontológiája, 1458–1526. II.*, pp. 170, 190-191, 205, 216, 246, 252., 512, 514-515, 519-520; ENGEL. Szabolcs megye birtokviszonyai a 14–16. században. In ENGEL. *Honor, vár, ispánság: válogatott tanulmányok*. Ed. CSUKOVITS. Budapest 2003, p. 604.

159 NEUMANN. Alispánválasztás a középkor végi Magyarországon. In *Századok*, 2021, Vol. 155, p. 132.

160 György Micsinszki and Ferenc Horvát. Kongregačný protokol fol. 114, p. 224. Cf. TÓTH; HORVÁTH; NEUMANN et al. *Magyarország világi archontológiája, 1458–1526. II.*, p. 514; FÖGLEIN. XVI. századi közigazgatástörténeti adatok Zólyom vármegyéből. In *Századok*, 1924, Vol. 58, p. 482.

security for keeping the money, and, on the other hand, his own wealth was sufficient as collateral. In 1521, Mihály Szomor—probably one of the tax collectors of Pozsony county—had to give an account for his own movable and, if necessary, immovable property to the county nobility.¹⁶¹ The assignment also came with a substantial allowance. For this task, Osvát Szántai received a salary of 100 florins per year from the county tax.¹⁶²

However, the emerging office of the county treasurer still seems malleable at this point. Their activities seem more like ad hoc tasks yet. Sometimes the *alispánok*, noble judges, or the county notary was responsible for the collection of county taxes, or, just as in the case of Szántói, one of the “ordinary” county officials was also made a treasurer. This also had its own tradition, in the 15th century, usually the members of the county authorities collected the special county taxes for the expenses of the envoys.¹⁶³ In 1529, in Zólyom county, the *alispán* and the notary settled the previous year’s county tax.¹⁶⁴

Summary

County tax collection has a long history, counties also levied special taxes (in exceptional situations or to pay envoys). However, the law of 1498 marked another milestone by giving the counties about half of the royal tax, the so-called war money, so that they could use it to maintain a mercenary force. The noble community itself chose the treasurer/tax collector to administer the war money, usually from among their wealthy and influential members. This person could also be the *alispán*, in which case he received a special allowance, but they could also choose a special “office-holder”. For the time being, the system was malleable, in the first third of the 16th century, or even the first half, we are faced with a practice that varies from county to county and from case to case, we can still talk about ad hoc tasks rather than offices.

In addition, the relevant legal regulations were changed several times during the Jagellonian period. The administration of the royal tax was characterised by trials and attempts to find an effective system of military finance in the face of an increasing Ottoman threat. The base of the often changing system was the tax division between the king and the “country” (the nobility). In this period national treasurers were elected on three occasions to administrate the war tax and hire mercenaries with the money. However, for example in the case of the 1522 tax, the activities of the national treasurers essentially fulfilled their purpose and

161 CSIBA, *Autentický protokol*, pp. 225-227, Nr. 193.

162 NAGY, Magyarország pénzügyi történetéhez, p. 236.

163 KOVÁCS, Az erdélyi megyék, pp. 490-492; PÁLÓSFALVI, A középkori magyar országgyűlések, p. 168, 433. footnote.

164 Kongregačný protokol fol. 88, p. 172.

raised substantial sums, but were still seen as a failure by contemporaries due to the heavy military burden.¹⁶⁵

Between the periods characterised by the existence of national treasurers, they returned to the system of taxation and equipment of the army, which had been essentially established under Wladislas II between 1498 and 1500. The main feature of this system was also the division of the one-florin royal tax, with only half of the tax flowing (at least ‘virtually’) into the royal treasury, while the other half, the so-called war money, was at the disposal of the lords, prelates and counties who had to pay and maintain their mercenary troops. Although the war money created a regular source of income for the counties, it was accompanied by the need to maintain the mercenary troops, which was a considerable expense. This was particularly burdensome when the troops had to be kept in arms regularly for long periods, but even in more peaceful times the county banner was consuming more money than the war money would have been sufficient to pay for. The missing sums could be made up through loans, pledges, and special taxes by the county *universitas*. But this only made the counties even more indebted to their noble elite, who were the *alispánok*, treasurers, envoys and captains of the county. The problem of the counties was the same as in the case of the royal treasury: although they collected substantial taxes on a regular basis, their military expenditure was too high.

Although the contemporaries sought the source of the financial problems in the system and in each other, the real reason laid in the immense financial strain of the Ottoman threat.¹⁶⁶ Maintaining the border castles, paying their garrisons, and keeping the baronial and county troops constantly on alert represented extreme burdens for both the royal treasury and the subjects of the realm. It was an impossible mission to match the seemingly infinite resources of the Ottoman Empire. The increasing financial burden posed by the maintenance of mercenary armies led to debt-management problems at a national level not only in the Hungarian Kingdom but in several European countries in the 16th century.¹⁶⁷ The present paper highlights that these difficulties were present at the level of localities too, in this case the counties, which were similarly in constant need of debt-management.

165 TÓTH, A Magyar Királyság 1522. évi költségvetése, pp. 126-127.

166 PÁLOSFALVI, *From Nicopolis*, pp. 459-462.

167 Cf. KENYERES. The beginnings of the European fiscal-military state in the first third of the sixteenth century. In SZABÓ and FODOR, eds. *On the Verge of a New Era: the armies of Europe at the time of the battle of Mohács*. Budapest 2021, pp. 33-46, especially pp. 42-43.

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