

Between the Census and the Poll-Tax: the Jewish Population of Crown Poland during the XVIIIth Century*

Judith Kalik

The Hebrew University of Jerusalem

Since the census of the Jewish population of 1764/65 and the Jewish poll tax lists complement each other, their comparative study can be used to reconstruct a complete map of the Jewish settlement in the Crown Poland. Almost no Jewish community paid its poll-tax continuously during the entire recorded period of 1717-1764. For this reason there is little point in comparing the figures of the census with any particular annual poll-tax list, including the list for 1764. In fact, little more than a half of the existing Jewish communities are usually present in any given list, and the total figures of the census data is generally about twice that of the poll-tax lists. In spite all the above, the Jewish poll-tax never became completely detached from the size of the Jewish population. The proportions of poll-tax assessed for different fiscal units remained more or less constant, and the amount of poll-tax paid by every individual Jewish community was in most cases quite compatible with the figures of the census. In the present study I chose to compare the 1764/65 census figures with the latest listed amount of poll-tax for every Jewish community throughout Crown Poland. These figures combined together would represent the full poll-tax potential of the Jewish population of Crown Poland during the 18th century.

1. Introduction

Two systematic sources – the census of 1764/65 and the lists of the Jewish poll-tax – provide a solid statistical basis for the study of the Jewish population of Crown Poland in the eighteenth century. However, the original manuscript of the census was destroyed during the second world

* I wish to thank Shaul Stampfer and Jacob Goldberg, who read the manuscript, for their very constructive and useful remarks. All the ideas and remaining errors are, of course, mine alone.

¹ A compilation of all published data of the census is found in S. Stampfer, "The 1764 Census of Polish Jewry", *Bar-Ilan. Annual of Bar-Ilan University. Studies in Judaica and the Humanities* (Studies in the History and Culture of East European Jewry, ed. G. Bacon and M. Rosman) 24/25, 1989, pp. 59-147.

war, being only partly published during the period when it was available to scholars.¹ The Polish records of the Jewish poll tax (*pogłówne żydowskie*) with few exceptions (years 1735, 1737, 1756,² and 1764³) were believed to be lost as well,⁴ but fortunately this was not the case.⁵ A comparison is essential for a proper interpretation of both sources since the two documents complement each other, originating from two different authorities: the census was conducted by the Polish state officials, and the Jewish poll-tax was assessed by the Jewish councils. All modern scholars agree that the available census figures are lower than the real Jewish population of Crown Poland in mid-eighteenth century. Opinions differ however about the size of the undercount in the census. Mahler estimated this undercount at about 20%,⁶ but, since already in 1800 Tadeusz Czacki proposed to correct census data at about 50%, this view was accepted by several modern scholars.⁷ Stampfer compared the census data with the nineteenth-century statistics and, on the basis of population growth rates,

¹ Lists of the Jewish poll tax assessment for these years have survived in Czartoryski Library in Cracow. See I. Halperin, *Piņas va'ud arba aratsot* (ed. I. Bartal), (Jerusalem 1990), pp. 271-272, 506-509, 514. The data for 1717-1718 which is also found there is wrong.

² The list of the Jewish poll-tax from 1764 was printed by the Treasury already in 1763 under a heading *Dyspartymen pogłównego żydowskiego ordynaryjnego na Seymie Anni 1717* ... One copy of this print is found in the Jagellonian Library at Cracow, see Mag. St. DrIII, 392787. For critical edition see J. Muszyńska, "Dyspartymen pogłównego żydowskiego w Koronie w 1717 roku", *Czasy Nowożytne* 5, 1998, pp. 121-131. The title is misleading since 1717 appears in the heading only, but the tax assessment itself is for 1764. On p. 124, 15 towns of the district of Przemyśl are omitted, and the rest of the towns of this district are annexed to the community of Węgrów.

³ Several such lists also survived in the library of the Ukrainian National Academy of Sciences. Copies of them are kept also in the Central Archives for the History of the Jewish People in Jerusalem, see HM 476-477, HM 2/8111.2. Data for Podolia found there was used in Б. Лукин, "Неопалимая купина. Еврейские общины Подолии столетие после хмельнитчины", *Cahiers du monde Russe* 41/4, 2000, pp. 451-494. Lists of the Jewish poll tax assessment for 1706-1711 are found in the Czartoryski Library in Cracow (MS 2666), and copies of them are kept in the archive of Aaron (Arthur) Eisenbach at the Institute for the Research of Diaspora of Tel Aviv University (microfilm No. 735).

⁴ On this lists see J. Kalik, "Ha-otsar ha-avud: reshimot mas ha-gulgolet ha-yehudi be-mea ha-18 she-be-arkhiyon ha-tsava ha-polani", *Zion* 69, (2004), pp. 329-356; id. "Jewish Leaseholders (Arendarze) in 18th Century Crown Poland", *Jahrbücher für Geschichte Osteuropas* (forthcoming).

⁵ R. Mahler, *Yidn in amoliken Poiln in licht fun tsifern*, (Warsaw 1958), chapter 1.

⁶ Z. Guldon and N. Krikon, "Przyczynek do krytyki spisów ludności żydowskiej z końca XVIII w.", *Studia źródłoznawcze* 23, (1978), pp. 153-157.

reached a conclusion that "the 1764 census was remarkably accurate", and that Mahler "may even have been more cautious than necessary".⁸

The Jewish poll-tax data are no less problematic. Since the Jewish poll-tax was not collected in the eighteenth century '*per capita*', but its general amount was fixed in 1717 at 220,000 *złoty*, and the total Jewish population of Crown Poland was at least twice as large, amounting to 429,587 according to the census, the Jewish councils had broad freedom of manoeuvre in their tax assessment politics. The Jewish poll-tax was assessed for every Jewish community according to various principles, sometimes progressive (rich Jews were obliged to pay on behalf of the poor), sometimes regressive (weaker communities under-represented in councils were often over-taxed). The most important implication of this freedom of manoeuvre was a rotation schedule of different Jewish communities in their poll-tax obligations. Almost no Jewish community paid its poll-tax continuously during the entire recorded period of 1717-1764. In particular, centres of major Jewish communities (such as Tarnów in Little Poland and Krotoszyn in Great Poland) paid their poll-tax at very long intervals indeed. For example, the Jews of Brody (one of the major communities in the council of Rus) in 1763 paid an enormous amount of 10,897 *złoty*,⁹ but the last time they had paid their poll-tax (6,700 *złoty*) was 23 years previously, in 1740.¹⁰ For this reason there is little point in comparing the figures of the census with any particular annual poll-tax list, including the list for 1764 (the entire *voivodeship* of Cracow had not paid a penny that year), since little more than one half of the existing Jewish communities are usually present in any given list, and total figures of the poll-tax are always about twice as low as the census data. Despite this, the Jewish poll-tax never became completely detached from the size of the Jewish population. The proportions of poll-tax assessed for different fiscal units remained more or less constant, and the amount of poll-tax paid by every individual Jewish community was, with a few spectacular exceptions (such as in 1634 the Jews of Lublin, according to the census, paying 30 *złoty* in 1764), in most cases quite compatible with

⁸ S. Stampfer, "The 1764 Census ..." (note 1), p. 57.

⁹ Archiwum Główne Akt Dawnych (AGAD), Archiwum Skarbu Wojskowego (ASW), dz. 84, syg. 53.

¹⁰ *Ibid.* syg. 30.

the figures of the census. Stampfer tried to compare the 1764/65 census of the Jewish population in the Grand Duchy of Lithuania with the surviving lists of the Jewish poll-tax from the seventeenth and eighteenth centuries in Lithuania,¹¹ and reached the following conclusion: "Thus, comparing the tax data with the census data strengthens the assumption that tax allocation reflected population distribution and allows for a fair degree of security in drawing conclusions from them. It should be emphasized, however, that tax data are revealing about the demographic relationships between communities but cannot give information about the absolute number of Jews."¹² This conclusion, however, was reached on the basis of very incomplete information (14 annual lists for the entire eighteenth century). With the discovery of the complete body of poll-tax lists for the entire period from 1717 to 1764, a comparison between the census and the poll-tax records for Crown Poland can be made on much broader basis.

In this paper, I chose to compare the 1764/65 census figures with the latest attested amount of poll-tax for every Jewish community throughout Crown Poland. These figures combined together would represent the full poll-tax potential of the Jewish population of Crown Poland during the eighteenth century. I am well aware that poll-tax potential is an unusual economic category.¹³ However, the situation is unusual as well: poll-tax lagging behind the real population, being assessed on different communities in rotation, when this rotation schedule can be traced exactly over almost half a century. The proposed poll-tax potential is not, of course, the true figure of the Jewish population of Crown Poland, but this figure may be regarded as the closest available verification of the census data derived from an independent contemporary source.

2. Methodology and observations

In order to understand more clearly what I mean by the poll-tax

¹¹ Sh. Stampfer, "Some Implications of Jewish Population Patterns in Pre-partition Lithuania", in *Studies in the History of the Jews in Old Poland in Honor of Jacob Goldberg* (Scripta Hierosolymitana 38), ed. A. Teller, (Jerusalem 1998), pp. 189-223.

¹² *Ibid.* p. 199.

¹³ For the use of the poll-tax record for historical demography see M. A. Arnould, *Les dénombremens de foyers dans le comté de Hainaut (XIV^e-XVI^e siècles)*, (Brussels 1956).

potential, and why it could be related to the real size of the Jewish population, let us look more carefully at all available data for a relatively small *voivodeship* of Płock (see *Table 1*). The poll-tax amount paid by the Jewish communities of this *voivodeship* varied from 5477 *złoty* in 1725 to 720 *złoty* in 1751. However, these fluctuations were mainly caused not by variations in the amounts of money paid by different communities, which remained relatively stable, but by the number of communities obliged by the Jewish Council of Great Poland to pay their poll-tax during any given year. Thus, the community of Radzanów, for example, paid only once (in 1729) during the entire recorded period of 1717-1764. If we try to compare a combination of all the latest attestations of poll-tax paid by every community with the figures of the census, the following observations are most evident: (1) the Kuczbork-Osada community never paid any poll-tax, but the nearby Szreńsk community was not counted in the census; (2) all matching numbers are remarkably similar; (3) the total of this poll-tax potential is 13.6% higher than the total of the Jewish population in this *voivodeship*, according to the census (*Table 1*).

The results of the comparison between the hypothetical poll-tax potential and the census are promising indeed: the poll-tax potential is consistently higher than the census in all fiscal units (except for the predominantly rural communities of Tykocin and Węgrów), as well as in the grand total, where the difference stands at 14%. This difference is slightly lower than Mahler's estimate, and it fully confirms Stampfer's conclusions. This very consistency confirms, in my opinion, both the general reliability of the census, and the connection between the poll-tax potential and the Jewish population of Crown Poland.

The main difficulty for a comparison between the census and the poll-tax records is the discrepancy between the two administrative systems reflected in these two sources. The terminology of both groups of documents is misleading: the census sometimes used the pseudo-Jewish terminology (*kabał, przykabatek*), but in fact it reflected the Polish administrative system only, while the poll-tax lists were written in Polish and used Polish administrative terminology (*województwo, powiat, ziemia*), but in fact they reflected the Jewish autonomous administrative system based upon regional councils (Hebrew *galil*) and major

communities (Hebrew *kahal rashi*). The two systems did not correspond either on regional or on local levels. Thus, the Jewish Council of Great Poland, called in the poll-tax list *województwo poznańskie i kaliskie* (*voivodeship* of Poznań and Kalisz) consisting of ten Polish *voivodeships* and six districts in two more *voivodeships*, but the Polish *voivodeship* of Mazowsze was divided between four Jewish councils, and even the small district of Sanok in the *voivodeship* of Rus was divided between three different Jewish councils.

Another difficulty for a comparative study was created artificially by the inadequacy of the census's publication. A detailed description of the rural Jewish population was published for seven administrative units only: the *voivodeships* of Cracow,¹⁴ Wołyń, Kiev, Braclaw, Podolia,¹⁵ and the districts of Lwów¹⁶ and Halicz¹⁷ in the *voivodeship* of Rus. In the poll-tax lists, however, the rural Jews (mostly leaseholders) appear systematically in a restricted area, which I proposed to call the "leaseholders' belt",¹⁸ stretching from northern Podlasie to Carpathians and comprising six Jewish councils: Węgrów, Tykocin, Lublin, Ordynacja Zamoyska, Przemyśl, and Rzeszów. All the regions with published data concerning rural Jews remained outside this belt, and only occasional information is available for comparison in the poll-tax lists (the community of Wodzisław in *voivodeship* of Cracow and the community of Lwów in the *voivodeship* of Rus).

I chose the Jewish administrative system of the poll-tax lists in its latest attested form¹⁹ as a framework for comparison. The data of both

¹⁴ A. Czuczynski, "Spis Żydów województwa krakowskiego z roku 1765", *Archiwum Komisji Historycznej Akademii Umiejętności* vol. 8, (1898).

¹⁵ И. Каманин, "Статистические данные о евреях в Юго-Западном Крае во второй половине прошлого века (1765-1791)", *Архив Юго-Западной России*, vol. 2, part 1, (1890), pp. 1-232.

¹⁶ F. Bostel, "Żydzi ziemi lwowskiej i powiatu żydaczowskiego w r. 1765", *Archiwum Komisji Historycznej Akademii Umiejętności* vol. 6, (1891), pp. 357-378.

¹⁷ M. Bałaban, "Spis Żydów i Karaitów ziemi halickiej i powiatów trembowelskiego i kołomyjskiego w r. 1765", *Archiwum Komisji Historycznej Akademii Umiejętności* vol. 9, (1909), pp. 11-31.

¹⁸ See J. Kalik, "Jewish Leaseholders (Arendarze) in 18th Century Crown Poland", *Jahrbücher für Geschichte Osteuropas*, 54, 2006, pp. 229-240.

¹⁹ The map of Jewish autonomy changed several times during the eighteenth century. Ciechanowiec, Międzyrzecz Korecki, Sambor, and Siemiatycze were treated sometimes as separate fiscal units, but by 1764 they were incorporated into the councils of Węgrów, Wołyń, Przemyśl, and Tykocin respectively.

sources are presented according to a geographical principle: (1) Little Poland consisted of two fiscal units: the city of Cracow and the 'voivodeship of Cracow and Sandomierz'; (2) Great Poland consisted of the city of Poznań and the 'voivodeship of Poznań and Kalisz'; (3) Rus, (4) Podolia; (5) Lublin consisted of the city of Lublin and the 'voivodeship of Lublin'; (6) Wołyń; (7) Chełm-Betż, Ordynacja Zamoyska, and Józefów; (8) Przemyśl including four fiscal units: the city of Przemyśl, the district of Przemyśl, Rzeszów and Dębica; (9) Tykocin, Węgrów, and Międzyrzecz Podlaski. The fourth table shows the composition of every fiscal unit in terms of the Polish administrative system and the general totals of their Jewish population. Detailed commentary is provided for every unit.

Before proceeding with details, I wish to present several general observations about the substantial differences between the poll-tax lists and the census.

1. Three *voivodeships* of Western Prussia (Pomorze, Chełmno, and Malbork), are entirely missing from the poll-tax lists with the exception of two suburbs of Gdańsk (Langführ and Schotland), but their Jewish population is promptly counted in the census. On the contrary, in the district of Czersk in the *voivodeship* of Mazowsze, the Jews are present in poll-tax lists, but the census claims that "there are no Jews in this district" (*ziemia ta Żydów nie ma*).²⁰ Both cases reflect the precarious Jewish existence in both regions, where the presence of the Jews was technically illegal, but it is hard to explain why the same situation was reflected in two opposite ways in the census and in the poll-tax records: the Jews were hidden from the census in the district of Czersk, but paid their poll-tax, while in Western Prussia they registered at the census, but were tax-exempt.

2. The suburbs of Gdańsk, Lublin, Przemyśl, and Lwów were treated differently both in the census and in the poll-tax lists. Three suburbs of Gdańsk (Langforty, Hoppembrug, and Weinberg) appear in the census, and two of them are found in the poll-tax lists, too (Langfuhr and Szotland corresponding to Lanforty and Hoppembrug of the census), but Gdańsk

²⁰ J. Kleczyński, F. Kluczycki, "Liczba głów żydowskich w Koronie z tarifu roku 1765", *Archiwum Komisji Historycznej Akademii Umiejętności* vol. 8, (1898), p. 20.

itself is missing in both documents. Three suburbs of Lublin (Kalinowszczyzna, Krakowskie Przedmieście, and Wieniawa) appear in the poll-tax lists and two of them are found also in the census (Kalinowszczyzna and Wieniawa) alongside the city of Lublin itself (called in the poll-tax lists Lublin synagogue) in both sources. However, in the poll-tax lists Lublin together with its suburbs constitutes a separate fiscal unit, whereas in the census they are all recorded as parts of the *voivodeship* of Lublin. Two suburbs of Przemyśl (Wilcze and Zasanie) appear in the poll-tax lists separately from the exterritorial urban community of Przemyśl inside the district of Przemyśl, but none of them is mentioned in the census. In Lwów, on the contrary, the city (*miasto*) and the suburb (*przedmieście*) are distinguished in the census, but no such distinction is reflected in the poll-tax lists.

3. Some Jewish communities in border areas were split between two councils, paying part of their poll-tax in the framework of one council and another part in the other council during the same year. The case of Winnica is most interesting: from 1748 this town belonged either to Wołyń or to Braclaw in alternate years. Thus, it belonged to Wołyń in 1748, 1750, 1752, 1754, 1756, 1758, 1760 and 1762,²¹ and to Braclaw in 1749, 1751, 1753, 1755, 1757, 1759, 1761 and 1763.²²

4. In those few cases where a comparison of the Jewish rural population is possible the results are confusing. 107 villages and small towns belonged to the community of Wodzisław in the *voivodeship* of Cracow according to the census, while only 15 villages near this town appear in the poll-tax lists, and only eight of them match the census. However, the community of Lwów included 42 villages according to the census, 49 villages according to the poll-tax records, and 30 of them match.

5. Karaites are mentioned in both sources, but in different places: in the census they appear at Halicz and Kulikow in the *voivodeship* of Rus, but in the poll-tax lists they are consistently recorded only at Łuck in Wołyń.

²¹ *Ibid.* syg. 39, 41, 43, 45, 48, 50, 52. Poll-tax list for 1756 is missing in AGAD, but it is found in Czartoryski Library in Cracow: MS No. 1079.

²² AGAD, ASW, df.84, syg. 40, 42, 44, 46, 47, 49, 51, 53.

3. The Jewish communities

Little Poland consisted of two fiscal units: the city of Cracow as an exterritorial urban community and the 'voivodeship of Cracow and Sandomierz' (*województwo krakowskie y sandomirskie*), which in fact consisted of the entire *voivodeship* of Cracow, the districts of Opoczno, Wiślica, and Sandomierz (except for Rozwadów and Ulanów), the towns of Tarnów, Dąbrów, Kolbuszowa, Radomyśl, Przeclaw, and Żochow (modern Rzochów) in the district of Pilzno in the *voivodeship* of Sandomierz, the towns of Działoszyn, Konicpole, and Kamińsk in the *voivodeship* of Sieradz, and Jaczmierz, Nowytaniec, and Rymanów in the district of Sanok in the *voivodeship* of Rus. In the census, Cracow is correctly called Kazimierz, since the Jews of Cracow in actual fact lived in this Jewish town. Maków in the *voivodeship* of Cracow, Gowarczew and Sokołów in the *voivodeship* of Sandomierz, and Jaczmierz and Nowytaniec in the district of Sanok, which paid their poll-tax, nevertheless do not appear in the census. The Jewish rural population in the community of Wodzisław is compared in table 2. The considerable discrepancy between the census and the poll-tax records can probably be explained by the fact that only leaseholders (*arendarze*) appear under the subheading "submitted by the elders of Wodzisław" (*z podania starszych wodzisławowskich*) in the annual lists for 1758 and 1759.²³ Since Wodzisław was outside the leaseholders' belt, only a few villages in its vicinity were leased to the Jews by their lords.²⁴

Great Poland consisted of two fiscal units: the exterritorial urban community of Poznań and the 'voivodeship of Poznań and Kalisz' (*województwo poznańskie y kaliskie*), which, in fact, included as well as the *voivodeships* of Poznań and Kalisz eight more *voivodeships* (Kujawy, Inowrocław, Chełmno, Malbork, Pomorze, Płock, and Łęczyca), the districts of Wyszogód, Ciechanów, Zakroczyn, and Rożan in the *voivodeship* of Mazowsze, and the districts of Sochaczew and Gostynin in the *voivodeship* of Rawa.

²³ *Ibid.* syg. 48, 49.

²⁴ See J. Kalik, "Jewish Leaseholders ..." (note 16).

According to the census, Jews lived in nine towns in the *voivodeship* of Chełmno (Bratian, Cybor, Filów, Ostromęcko, Pławęcino, Pokrzywin, Szmeruk, Toruń, and Wlew) and in a village, Brodzent, in the *voivodeship* of Malbork, but none of these localities ever appeared in the poll-tax lists. Only two suburbs of Gdańsk, Langführ and Szotland (in the census called Hoppembrug, being annexed to this neighbouring town) in the *voivodeship* of Pomorze appear in the poll-tax lists, while the third Jewish suburb of Gdańsk, Weinberg, as well as the rest of the towns (Belnów, Bochlin, Bolszewo, Bukowiec, Chwarzcienko, Grabowo, Grupa, Kolincz, Malechin, Mosty, Wielki Komor), suburbs (Podzamcie Hamersztyńskie, Podzamcie Kościerzyńskie, Podzamcie Tucholskie, Przedmieście Człuchowskie), and villages (Kosnica, Kroków, Zarzece) in this *voivodeship* never appeared in these lists.

The fiscal unit called the '*voivodeship* of Rus' (*województwo ruskie*) in fact consisted of three regions without any territorial connection between them: the community of Lisko in the district of Sanok (Baligród, Lisko, and Sanok) cut off from the rest of the unit by the district of Przemyśl, the *voivodeship* of Braclaw (including Zwinogród and Bosowka in the *voivodeship* of Kiev) separated from the *voivodeship* of Rus by the *voivodeship* of Podolia, and the central part of this unit consisting of the districts of Halicz and Lwów, the communities of Drohobycz, Skolia, and Stryj in the district of Przemyśl, and Żałoszcze in Wołyń. The *voivodeship* of Braclaw appears under a separate subheading in the poll-tax lists. The Jewish rural population in the community of Lwów is also compared in the *Table 3*. Villages near Lwów appear in the annual lists for 1750-52, and 1754²⁵ under the subheading "submitted by the community of Lwów" (*z podania kabatu lwowskiego*).

Podolia (*województwo podolskie*) was the only Jewish fiscal unit, which corresponded exactly to the Polish *voivodeship*. Kamieniec Podolski, which enjoyed a privilege "not to tolerate Jews" (*de non tolerandis Judaeis*), does not appear in the census, but it does appear in the poll-tax lists from 1720 to 1750.²⁶

²⁵ AGAD, ASW, dz. 84, syg. 41, 42, 43, 45.

²⁶ *Ibid.* syg. 9, 20, 21, 22, 40, 41.

The city of Lublin (*miasto Lublin*) and the 'voivodeship of Lublin' (*województwo lubelskie*) were two separate fiscal units in the poll-tax lists. However, unlike other exterritorial urban communities, the city of Lublin included not only the urban community of Lublin itself (called Lublin synagogue), but also three suburban communities, one of which (Krakowskie Przedmieście) appeared during only one decade from 1738 to 1747,²⁷ and was not listed in the census, and the small town of Głusko (in 1735, 1738, and 1750²⁸ only). The 'voivodeship of Lublin' also included the districts of Radom and Stężyca in the *voivodeship* of Sandomierz, the district of Czersk in the *voivodeship* of Mazowsze, and the district of Rawa in the *voivodeship* of Rawa, but the southern part of the Polish *voivodeship* of Lublin was not part of it, belonging to Ordynacja Zamoyska. Towns in the district of Czersk do not appear in the census at all, but nine of them are mentioned in poll-tax lists: Garwolin (1750-53),²⁹ Goszczyn (1758),³⁰ Grójec (1755-60),³¹ Łaskarzew (1746, 1749),³² Magnuszew (1727-61),³³ Osieck (1738-61),³⁴ Przebyszew (1758, 1760),³⁵ Sobikow (1761),³⁶ and Warka (1736, 1740).³⁷

The fiscal unit called the 'voivodeship of Wołyń' (*województwo wołyńskie*) as well as this *voivodeship* also included the voivodeship of Kiev, the towns of Lipowiec, Pików, Strzyżawka, Tetyjów, and Żywaków in the *voivodeship* of Braclaw, and Carny Ostrów in the *voivodeship* of Podolia. Wołyń was the largest fiscal unit, and the only one which in all poll-tax lists was consistently subdivided with subheadings into several major Jewish communities. Although in the poll-tax lists these major communities were called 'districts' (*powiat*), they did not correspond to

²⁷ *Ibid.* syg. 28, 29, 33, 35, 36, 37, 38, 39.

²⁸ *Ibid.* syg. 25 (in 1735 Głusko belonged to the 'voivodeship of Lublin', not to the city of Lublin), 28, 41.

²⁹ *Ibid.* syg. 41, 42, 43, 44.

³⁰ *Ibid.* syg. 48.

³¹ *Ibid.* syg. 46, 48, 50.

³² *Ibid.* syg. 37, 40.

³³ *Ibid.* syg. 17, 19, 20, 23, 24, 26, 27, 30, 34-44, 46, 47-51.

³⁴ *Ibid.* syg. 28, 31, 33, 35-38, 40, 41, 46, 51.

³⁵ *Ibid.* syg. 48, 50.

³⁶ *Ibid.* syg. 51.

³⁷ *Ibid.* syg. 26, 30.

the Polish administrative divisions of this region. The Polish *voivodeship* of Wołyń was subdivided into three districts (*powiat*): Łuck, Włodzimierz, and Krzemieniec, but the largest major Jewish community was the community of Ostróg, which included all the eastern part of the *voivodeship* of Wołyń, and almost all the *voivodeship* of Kiev (except for the community of Owruć). Kowel also constituted a separate major community, which included Dubno despite the lack of territorial connection between the two. In addition, Otyka in 1760-62³⁸ was regarded as a separate community consisting only of this town. The Polish *voivodeship* of Kiev was also subdivided into three districts: Kiev, Żytomir, and Owruć, but in Jewish terms the districts of Kiev and Żytomir were parts of the community of Ostróg, and the district of Owruć belonged to the Jewish Council of Lithuania during most of the recorded period appearing in the poll-tax lists only in 1749-1758³⁹.

The fiscal unit called in the poll-tax lists Chełm-Bełz consisted of the entire *voivodeship* of Bełz, most of the district of Chełm (the towns of Chełm, Hrubieszów, Krasnostaw, Krośniczyn, Kryłów, Lubomla, Opalin, Ratno, Rejowice, Siedliszcze, Swierz, Tarnogóra and Uchanie) and Sieniawa in the district of Przemyśl in the *voivodeship* of Rus. Ordynacja Zamoyska was treated as a separate fiscal unit in the poll-tax lists. It was located in the territory of four voivodeships: Łaszczów in the *voivodeship* of Bełz; Krasnobrod, Maciejów, Szczebreszyn, Turobin, Zamość and Żółkiewka in the district of Chełm, and Tarnogród in the district of Przemyśl in the *voivodeship* of Rus; Biłgoraj, Frannopol, Gorzków, Goray, Modliborzyce, Piłaskowiec and Wysokie in the *voivodeship* of Lublin; Rozwadów and Ulanów in the *voivodeship* of Sandomierz. Gorzków and Piłaskowiec are not mentioned in the census.

Since its foundation by Józef Zamoyski in 1725, the Jewish community of Józefów was not annexed to the Ordynacja Zamoyska, but became an exterritorial urban community.

The city of Przemyśl was an exterritorial urban community separate from the 'district (*powiat*) of Przemyśl', which consisted of a large part

³⁸ *Ibid.* syg. 50-52.

³⁹ *Ibid.* syg. 40-45, 47, 48.

of the Polish district of Przemyśl and the towns of Dubiecko and Dynów in the district of Sanok in the voivodeship of Rus, and the village of Wielki Oszy in the *voivodeship* of Belz. However, two Jewish suburbs of Przemyśl, Wilcze and Zasanie were treated separately from its urban community and paid their taxes in the territorial district. In the poll-tax lists they are called *Wolkowszczyzna* (in Ukrainian) and 'Jews of Przemyśl living over San', and in the census they are not mentioned at all.

The community of Rzerszów consisted of Cudecz (modern Czudec), Fryszak, Głogów, Robczyce, Sędrzyszków, Strzyżów and Wielopole in the *voivodeship* of Sandomierz; and Błazów, Rzeszów and Tyczyn in the district of Przemyśl in the *voivodeship* of Rus. Błazów is not mentioned in the census.

The Jewish community of Tykocin consisted of the districts (*ziemie*) of Bielsk and Mielnik, and the community of Siemiatycze in the district of Drohiczyn in the *voivodeship* of Podlasie, together with the districts of Łomża and Wizna in the *voivodeship* of Mazowsze. Tykocin was the only Jewish fiscal unit whose internal structure corresponded to that of the Polish administration. However, numbers in the table beside the districts of Bielsk, Łomża, Mielnik, and Wizna refer to the totals of their population in the census, but in the poll-tax lists they refer to the tax paid only by the rural population of these districts.

The community of Węgorów consisted of the district of Drohiczyn in the *voivodeship* of Podlasie (except for Szemiatycze and Drohiczyn), and the districts of Warsaw, Liw and Nur in the *voivodeship* of Mazowsze. It was the most rural Jewish fiscal unit in the whole of Crown Poland. Hundreds of villages in this region appear in the poll-tax lists under the subheadings: "villages near Czyżew, Jadowo, Kaluszyn" and so on. Two towns, Niegów and Warsaw, appear in the poll-tax lists only as rural periphery centres, without Jewish urban communities of their own. Niegów does not appear in the census at all, but Warsaw appears in the same capacity as in the poll-tax lists, both sources faithfully reflecting the official prohibition for the Jews to live in the capital.

Underlined percentage figure in the *Table 4* reflect the proportion of the amounts of poll-tax paid by different fiscal units to the grand total. All other percentage figures are proportions of the various components of the fiscal units to their totals.

REFERENCES

- Z. GULDON and N. KRİKON, "Przyczynek do krytyki spisów ludności żydowskiej z końca XVIII w.", *Studia źródłoznawcze* 23, 1978, pp. 153-157.
- J. KALIK, "Ha-otsar ha-avud: reshimot mas ha-gulgolet ha-yehudi be-mea ha-18 she-be-arkhiyon ha-tsava ha-polani", *Zion* 69, 2004, pp. 329-356;
———, "Jewish Leaseholders (Arendarze) in 18th Century Crown Poland", *Jahrbücher für Geschichte Osteuropas* 54, 2006, pp. 229-240.
- R. MAHLER, *Yidn in amolikh Poiln in licht fun tsifern*, Warsaw, 1958
- Sh. STAMPFER, "Some Implications of Jewish Population Patterns in Pre-partition Lithuania", in *Studies in the History of the Jews in Old Poland in Honor of Jacob Goldberg* (Scripta Hierosolymitana 38), ed. A. Teller, Jerusalem, 1998, pp. 189-223.
- S. STAMPFER, "The 1764 Census of Polish Jewry", *Bar-Ilan. Annual of Bar-Ilan University. Studies in Judaica and the Humanities* (Studies in the History and Culture of East European Jewry, ed. G. Bacon and M. Rosman) 24/25, 1989, pp. 59-147.

Appendix

Between the Census and the Poll-Tax:
the Jewish Population of Crown Poland
during the XVIIIth Century

TABLE 1. Voivodeship of Plock (amounts of annual poll-tax in zloty)

Years	1717	1718	1719	1720	1721	1722	1723	1724	1725	1726	1727	1728	1729
Biezu					120				580	100		80	80
Drobin	600	600			999				999		600	700	900
Kuczbork (Osada)													
Mława (and Zegrowo)			498	498	498	399	500	500	400		540	540	600
Plock	600	600	900	600	498	498	400	300	600		800		560
Płonsk	600	600	600	600	399	300	500	300	300		420	420	500
Radzanów (and Cempłowo)													500
Sierpc					1398				1800	690	1200	1400	800
Szreńsk													
Sierpc	798	798		798					798	348	700	623	550
Totals	2598	2598	1990	2496	3912	1197	1400	1100	5477	1138	4260	3763	4490
Years	1730	1731	1732	1733	1734	1735	1736	1737	1738	1739	1740	1741	1742
Biežuń	80	80							150				
Drobin	900	700	700	700	800	800	700	700	800	350	350	800	800
Kuczbork (Osada)													
Mława (and Zegrowo)	601	600	600	600	600	600	600	600	600	600	600	600	600
Plock	600	600	600	400	400	400	800	400	400	400	400	200	200
Płońsk	510	510	510	500	500	500	300	500	500	300	400	300	300
Radzanów (and Cempłowo)													
Sierpc	1000	1415	900	900	900	700	900	900	550	700	800	800	800
Szreńsk	600	400	400	400	400	400	400	400	400	200		400	400
Totals	4291	4305	3710	3500	3600	3400	3700	3500	3400	2550	2550	3100	3100

continues

TABLE 1. Voivodeship of Płock (amounts of annual poll-tax in złoty)

continued

Years	1743	1744	1745	1746	1747	1748	1749	1750	1751	1752	1753	1754	1755
Biezuń													
Drobin	800	800	805	830	830	830	730	830		600	800		900
Kuczborg (Osada)													
Mława (and Zegrowo)	600	600	600										400
Płock	300	200	210	220	220	225	250	250	270	275	275	300	300
Płońsk	300	300	300	300	300	310							
Radzanów (and Cempłowo)													
Sierpc	800	810	800	850	850	850	850	850		650	750	500	700
Szreńsk	400	400	400	400	400	405	405	405	450	347	300	300	300
Totals	3200	3110	3115	2600	2600	2620	2235	2335	720	1872	2125	1100	2600
Years	1757	1758	1759	1760	1761	1762	1763	1764	census	poll-tax potential			
Biezu									172	150			
Drobin	1020	650				1200	1200	1200	775	1200			
Kuczborg (Osada)									68				
Mława (and Zegrowo)	420	430	440	440	600	400	400		487	400			
Płock	220	320	350	400	1000	1000		1000	725	1000			
Płońsk						350		300	455	300			
Radzanów (and Cempłowo)									591	500			
Sierpc	710	740	770	770		700	700	700	689	700			
Szreńsk	452					400		250		250			
Totals	2822	2140	1560	1610	1600	4050	2300	3450	3960	4500			

Between the Census and the Poll-Tax: the Jewish Population of Crown Poland

TABLE 2. Villages near Wodzisław in the Voivodeship of Cracow			
Villages near Wodzisław	Last attestation	Tax paid	Census
Birkow	1759	20	15
Biskupice			11
Boleszyce			6
Brzostki			8
Brzuchania			4
Buk	1759	300	9
Chobędza			7
Cisza			5
Czaple			8
Czarkowka			3
Czechy			5
Czekay			7
Czulice			33 [3?]
Dalowice			9
Desno	1759	50	
Dziaduszyce			6
Dziemierzyce			7
Dziewięcioły			7
Gniazdowice			3
Gniewiecin			5
Gotcza			11
Goleszyn			2
Gruszow			9
Grzegorzowice	1759	30	20
Hycza (Chycza)			7
Ibramowice			8
Igotomia			14
Jankowice			9
Jankowiczki			3
Janowice			7
Jaronowice			3
Jezówka			3
Kalina Mała			4
Kalinowska			5
Karsnica			3
Karwin			3
Klemięcice			6
Klimontow			10
Konary			4
Kozłów			3
Krzęzoły			6
Krzcięcice	1759	50	11
Krzeszowice			10
Lelowice			3
Lubcza			12
Luborzycza			7
Łączzyn			7
Łętkowice			3
Łowinia			11
Makowa			4
Mierzawa			6
Mstyczow			12
Nadzow			9
Nagłowice			11
Naporzyty	1759	192	

continues

TABLE 2. Villages near Wodzisław in the Voivodship of Cracow			
<i>continued</i>			
Villages near Wodzisław	Last attestation	Tax paid	Census
Niebyła			5
Niegosławice	1759	30	5
Obrazowice			6
Oksza	1759	50	5
Opatkowice			9
Pawłowice			5
Pekosław			7
Pieczyniegi			9
Pieczonogi			4
Pietonka			6
Piotrkowice małe			6
Piotrkowice wielkie			5
Polikarcice			11
Potok			8
Proszowice	1758	150	5
Przewody			7
Przyłęk	1759	80	5
Przyłęka			7
Radzienice			6
Rakoszyn			7
Rzemienice			2
Rzeszówek			3
Rzędowice			7
Sarbia			
Scyborzcy	1759	100	2
Sendziszów			1
Siedliska			13
Siensko			
Siabuszowcy	1759	30	6
Sładow			5
Sięcin			8
Sławice			
Siojowiec	1758	100	6
Słomniki			8
Strzebinia			5
Sudówek			
Sulcy	1759	40	6
Święcice			5
Szczytniki			8
Tropiszów			9
Trzczeniec			5
Ulinka mała	1759	30	3
Ulinka wielka			10
Waganowice			10
Warzyn			4
Wechadłow			11
Wielkanoc			4
Wierzbica			8
Wilkowice			7
Witowice			2
Wola lubecka			7
Woyciechowice			3
Wysocice			10
Zareszyn			5
Zarogów			8
Zbigały			13
Zdanowice			3
Zielonki			

TABLE 3. Villages near Lwów and the Voivodeship of Braclaw

Villages near Lwów	Last attestation	Tax paid	Census
Bereznica	1754	40	
Biłka Królewska	1754	29	
Borki	1752	26	7
Brodki			9
Brzuchowice	1754	22	10
Czyków	1752	18	
Cytilów	1754	160	
Dawidów	1752	54	5
Dąbrowica	1754	56	14
Dębna			7
Dobroszyn			11
Domazyń	1751	36	7
Dublany and Malechow	1754	22	11
Gajów			
Głuchowice			6
Grzybowice	1752	54	
Jańska and Łozina	1754	47	16
Kaminopol	1754	56	63
Kohajec			
Korzeinek	1752	18	7
Kozice	1754	18	
Kroczyń	1754	22	
Krotoszyń	1754	29	
Krywce	1754	38	
Laszki	1751	36	19
Leszkowice	1754	38	
Lisienice	1754	22	6
Małczyce	1752	18	
Miedzyrzecz	1752	36	11
Mikłaszów	1752	54	24
Milatycze	1754	44	
Mostka	1751	72	18
Mszana	1754	18	7
Piekułowice	1754	20	
Podborce			5
Podciemno	1751	30	
Podsadki			12
Rakowiec	1752	30	9
Rokitna	1754	20	
Rzęsna polska	1752	36	20
Rzęsna ruska	1754	56	8
Selicze			7
Skniłów			12
Stonka	1754	22	
Sokolniki	1754	29	4
Sroki	1754	20	
Stawczany	1754	20	27
Suchawola	1754	56	9
Sychów			14
Tołczów	1754	40	6
Winniki wielki	1754	26	
Wółków	1752	54	12
Wrocław	1751	54	11
Zagorze	1752	36	9
Zboiska	1751	36	8
Zimnawoda			7
Zimnawódka	1754	47	5
Zniesienie	1752	36	9
Zubrze	1754	22	17
Zydaczyce			5

continues

TABLE 4. Territorial Composition of Jewish Fiscal Units and their Totals

Jewish fiscal units (underlined) and their composition in terms of Polish administration	Tax potential		Tax paid in 1764		Census	
	In złoty	% of total	In złoty	% of total	No. of persons	% of total
<u>Cracow (Kazimierz)</u>	2375	0.48	-	-	3710	0.86
<u>Little Poland</u>	<u>62050</u>	<u>12.6</u>	<u>9550</u>	4	46084	10.7
Voivodeship of Cracow	21273	34			14960	32
Voivodeship of Sandomierz	32896	53	9429	98.7	27395	59
Działoszyn, Koniecpole and Kamiąsk in voivodeship of Sieradz	5000	8			2714	5.8
Jaczmierz, Nowytaniec, and Rymanow in district of Sanok	2881	5	121	1.3	1015	2.2
<u>Poznań</u>	<u>3417</u>	<u>0.7</u>	-	-	<u>1951</u>	<u>0.45</u>
<u>Great Poland</u>	<u>66753</u>	<u>13.5</u>	<u>36492</u>	<u>15</u>	<u>58725</u>	<u>13.6</u>
Voivodeship of Poznań	23550	35	14480	39.6	17962	30
Voivodeship of Kalisz	18599	28	5496	15	12729	21.6
Voivodeship of Sieradz	5696	8.6	2936	8	5212	8.8
Voivodeship of Kujawy	1380	2	1380	3.8	1267	2.1
Voivodeship of Inowrocław	1720	2.6	720	1.9	2504	4.2
Voivodeship of Chelmno					577	0.98
Voivodeship of Malbork					86	0.14
Voivodeship of Pomorze	800	1.2			2731	4.6
Voivodeship of Płock	4500	5.8	3450	9.4	3960	6.7
Voivodeship of Łęczyca	3424	5.2	2150	5.8	2905	4.9
Districts of Wyszogród, Ciechanow, Zakroczym, and Rożan in voivodeship of Mazowsze	4350	6.6	4200	11	5121	8.7
Districts of Sochaczew and Gostynin in voivodeship of Rawa	2830	4.2	1680	4.6	3671	6.2
<u>Rus</u>	<u>132510</u>	<u>27</u>	<u>66174</u>	<u>27.8</u>	<u>95668</u>	<u>22</u>
Districts of Lwów and Halicz in voivodeship of Rus	94511	71.3	44623	67.4	69741	72.8
Baligród, Lisko, and Sanok in district of Sanok	6300	4.7	1300	1.9	2267	2.3
Drohobycz, Skolia, and Stryj in district of Premysl	5960	4.5	1400	2.1	4713	4.9
Zaloscze in voivodeship of Woly	500	0.38	500	0.75	644	0.67
Voivodeship of Braclaw	24739	18.8	17851	26.9	18077	18.8
Zwinogród and Bosowka in voivodeship of Kiev	500	0.38	500	0.75	226	0.23

continues

TABLE 4. Territorial Composition of Jewish Fiscal Units and their Totals

<i>continued</i>						
Jewish fiscal units (underlined) and their composition in terms of Polish administration	Tax potential		Tax paid in 1764		Census	
	In złoty	% of total	In złoty	% of total	No. of persons	% of total
<u>Podolia</u>	36569	7	28000	11.8	38158	8.8
Voivodeship of Podolia						
<u>City of Lublin</u>	2551	0.5	650	0.27	2695	0.6
<u>Lublin</u>	23822	4.8	14135	6	26104	6
Voivodeship of Lublin	13156	55	7973	56	14831	56
Districts of Radom and Stężyca in voivodeship of Sandomierz	8392	35	5007	35	9612	36
District of Czersk in voivodeship of Mazowsze	764	2.9			0	
District of Rawa in voivodeship of Rawa	1510	6.3	890	6.2	1661	6.3
<u>Wołyń</u>	77175	15.7	38220	16	74760	17.4
Voivodeship of Wołyń	52194	67	29486	77	50148	67
Voivodeship of Kiev	23102	29	7691	20	22126	29
Lipowiec, Piłkow, Strzyżawka, Tetyjów, and Żywtow in voivodeship of Braclaw	2028	2.6	863	2.2	2260	3
Czarny Ostrow in voivodeship of Podolia	180	0.2	180	0.4	226	0.3
<u>Chełm-Belz</u>	25802	5.3	11202	4.7	22912	5.3
Voivodeship of Belz	16549	64	6894	61	15687	68
District of Chełm	8014	31	4308	38	6110	26
Sieniawa in district of Przemyśl	1330	5			1115	4.8
<u>Ordynacja Zamoyska</u>	10326	2.1	412	0.17	8525	2
Łaszczow in voivodeship of Belz	300	2.9			369	4.3
Krasnobrod, Szczebreszyn, Turobin, Zamość, and Żółkiewka in district of Chełm	5340	51.7			3677	43
Bilgoray, Frannopol, Goray, Gorzaków, Modliborzyce, Piłszkowiec, and Wysokie in voivodeship of Lublin	2079	20			1657	19.4
Rozwadów and Ulanów in voivodeship of Sandomierz	1107	10.7			1216	14.2
Tarnogród in district of Przemyśl	1500	14.5			1606	18.8
Józefów	400	0.08			924	0.2
<u>City of Przemyśl</u>	2000	0.4			2418	0.56
<u>Przemyśl</u>	17524	3.5	13600	5.7	15834	3.6
District of Przemyśl	16228	92.7	12530	92.2	14084	88.9

continues

TABLE 4. Territorial Composition of Jewish Fiscal Units and their Totals

<i>continued</i>						
Jewish fiscal units (underlined) and their composition in terms of Polish administration	Tax potential		Tax paid in 1764		Census	
	In złoty	% of total	In złoty	% of total	No. of persons	% of total
Dubiecko and Dynow in district of Sanok	1070	6.1	1070	7.8	1364	8.6
Wielki Oczy in voivodeship of Belz	200	1.1			386	2.4
<u>Rzeszów</u>	<u>10691</u>	<u>2.1</u>	<u>8591</u>	<u>3.6</u>	<u>5626</u>	<u>1.3</u>
Cudecz, Frysztak, Głogow, Robczyce, Sędrzysow, Strzyżow, and Wielopole in voivodeship of Sandomierz	5810	54.3	4210	49	3838	68
Białów, Rzeszów and Tyczyn in district of Przemyśl	4881	45.7	4381	51	1788	32
Dębica	500	0.1	500	0.2	911	0.2
<u>Międzyrzecz Podlaski</u>	<u>600</u>	<u>0.12</u>	<u>600</u>	<u>0.25</u>	<u>1076</u>	<u>0.25</u>
<u>Tykocin</u>	<u>9295</u>	<u>2</u>	<u>6000</u>	<u>2.5</u>	<u>14332</u>	<u>3.3</u>
Districts of Bielsk and Mielnik in voivodeship of Podlasie	6265		4300		8667	
Siemiatycze and Drohiczyn in district of Drohiczyn	750		750		1895	
Districts of Łomża and Wizna in voivodeship of Mazowsze	2280		950		3770	
<u>Węgrów</u>	<u>6191</u>	<u>1.2</u>	<u>3274</u>	<u>1.3</u>	<u>9176</u>	<u>2</u>
District of Drohiczyn in voivodeship of Podlasie	3641		2504		7405	
Districts of Warsaw, Liw, and Nur in voivodeship of Mazowsze	2550		770		1771	
Totals	490551		234700		429589	

problems

