

The paradoxes of autonomy and centralization in the local administration of Hungary under dualism

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In the nineteenth century Europe one of the most important aspects of the strengthening and modernization of the civilian state was formed by the relations between the existing local autonomies and the state centralization just being completed. In countries where the capitalist market economy being organized within the frames of state-power and nation-state altered, integrated or actually eliminated the feudal, territorial and local autonomies, successful models of modernization were built, however, in places where this was only partly realized, significant tendencies of anti-modernization were observed.

The most difficulties caused to the practice of administration in Hungary under the whole period of dualism were the distinct levels of local administration (small and big parishes, plains, peripheries, notary public services, districts, district courts, local tax administrations, the integration of suburbs, towns with ordered councils, boroughs), particularly the renewal and modernization of parish administration.

The package of question above has an obvious nexus with the unbalance of the economic, township structural and gentilitical characteristics and development of the country, which statutorily put both the possible and imaginary political risk of the alteration of the local administration to the fore, highlighting and enlarging it. However, the basic and necessary reforms were eventually not realized in that crucial half a century neither for Hungary itself nor for the Hungarian statehood, although, regarding its constitutional law, democratic point of view and administration, Hungary is quite significant.

"The government knows very well that ... the basis and conditions of a healthy state life are to find in strong municipal administration, and it is also aware of the requirements that this makes along with the notion of political science." Nevertheless, the power of the relations given is stronger than the theory itself. Given the fact that the unique and supreme autonomy of the public legislative authority was dominant, there was almost nothing that could have been done regarding civil parishes but "coding life itself" reads the governmental axiom of the "antireform" of

the municipal administration to hold for the whole period, found already in the first municipal law of 1871 justified by the minister.¹

Forming the foundation stone of local administration, the civil municipal administration under dualism not only grew out from the administration for villains in feudal Hungary, but its legislation also preserved several elements of it and, in some parts, the logic of feudal ruling. Following the organization of copy-holding – while legislating most of the former municipal practice as well – it was the Act IX from 1836 to deal with the issue of the organization of municipal administration in the most elaborated way, summarizing and systematizing it.

The election of judges and notaries public were ruled by law that also dictated the rules for making budget and statement and taking measures about the obligation of the public estrangement of municipal commons and the possibility of the municipal surtaxation. It appointed the authority of country gentleman in power and, through his mediation, the county, the body of supervision and control. The rating in order to cover the municipal needs also required the approval of the authority of country gentlemen. The law strengthened the right of the country gentlemen to appoint judges, but – altering the former practice, which had not been steady anyway – “only those who owned a house or other properties in the place or at its border” were allowed to participate in the election of judge, not the whole village as it was the case before.

The legislation of 1848 and the freeing of villain land from squirely legislation meant a root change in the issue of municipal administration. As a result of the ceasing of the squirely power the parishes became the only local bodies of the municipalities self-supporting and right under the level of county administration. According to the Act XXIV, §3 it was the counties that took measures provisionally and made rules and policies in all parishes without a law court. Parish municipality was also supported by the Act XVI in 1848 allowing the parishes to take part in the county general assembly.²

Following the revolution the scope of Austrian parish law of 1849 was not extended to Hungary. In 1851 only the general principles of the renewal of the organization of the administration was recorded by the law-maker. The first regulation of the civil relations of parishes took part in 1859. The sovereign patent issued on 24 April 1854 was not only the first law allowing self-supporting for the parishes, but, regarding its main features it formed a foundation stone for the posterior regulation of parish household and municipality under dualism.³ The patent differentiated two main basic types of the parish assets, namely the ones possessed and enjoyed naturally by the inhabitants of parishes and those the takings of which were incoming right into the communal treasury, respectively those assigned to certain

¹ *Képviselőházi Irományok 1869–1872*. [Writings of the House of Representatives, 1869–1872] Vol. 6: 198.

² ‘... apart from those authorized by law all those have a right to vote who are ordered by the county from each parish to participate in assemblies.’ 1848. Act. XVI. 1.§ b) *Magyar Törvénytár 1836–1868*. [Hungarian legislative records 1836–1868] Budapest 1896, 237.

³ A summary of high standard of the packet of question: Z. Kérészy, *Községi közigazgatásunk alaptörvényének (1871: XVIII. t.c.) előzményei*. [Precedents of the village fundamental municipal law] Budapest 1942.

expenses. The parishes and their institutes were required to make cost estimates on their annual incomes and outcomes and, at points where certain parts of the parishes preserved their judiciary separateness, own budgets were made. Moreover, the incomes and outcomes serving certain social groups were included in unique cost estimates detached from the municipal ones.

There was a possibility to take loans or make different 'ratings' in cases when the realization of some municipal tasks happened to be unaffordable by the village itself. The patent listed four different ratings serving communal needs: the charges allowing one's admittance for the communal bonds and providing access for the parish assets, communal work, allowances related to direct tax and excise and other taxes forborne by the state.

Final accounts were made in every two months following the end of the year and it was a compulsory to compile the estimate of the new account year at the very latest three months before the beginning of the new budget year. It was the communal body of representatives to decide about budgets and final accounts, which were set before the state appointed civil servants by the municipal magistrate. The patent ruled the election of parish chief (judge) so that amongst the three candidates chosen by the village it was the parish/state authority to appoint the magistrate and the elected parish jurymen could take up their posts only by the confirmation of the authority.

The patent also ordered the establishment of bodies of representatives, half of which were elected by the inhabitants of the village owning a property, while the other half was made up of those paying the most tax.

However, the imperial patent from 1859 never came into force *de facto*, but the next year, following the issue of the "October Diploma", without considering the orders of the patent, in most villages of the country renewal of society leadership/officers partly took place by completely free election and partly by assigning the newly appointed administrative magistrates.

In 1861, by the return of the absolute government, besides setting back the appointment system the Royal Council of Governor only let the country gentlemen' authority's right of election prevail with rare exceptions. The legislation, which was partly conflicting resulted in the operation of the most possible diverse forms of the Hungarian parish administration in the 1860s. Part of the villages elected their magistrates according to the law of 1836, others did it according to the order of the Royal Council of Governor from 1861 while some counties carried out their elections without appointments or by the mixed system of elections. What made the situation more complicated was the persistence of the privileged self-governments of the patrician villages directly connected to the counties, and there were the so called plains⁴ becoming more and more dominant remaining outside of the parish administration while forming and preserving the autonomic form of farming and administration of the manors.

Following the restoring of the constitutionality in 1867, it was the county again in full-scale to determine the scope of parish administration. The period of territo-

⁴ About the role of plains and patrician parishes: Z. Horváth, "A községi önkormányzat és a parasztság," [Village self-government and the peasantry] in I. Szabó, ed. *A parasztság a kapitalizmus korában 1848-1914*, Budapest 1972, Vol. 2: 565-615.

rial ruling in most counties was built on the parish regulatory act of Arad accepted in 1869. The regulatory act provided election right for all the inhabitants of the village, paying taxes *de facto* to elect judges and magistrates. The elections were carried out by public voting by the moderation of local administrative leaders. The headcount of the body of representatives was determined by the regulatory ordering 12 heads for populations of up to 2000, while 24 heads in villages with the population of over 2000.

The above were the legislative antecedents of the Act XVIII of 1871 on getting parishes up and the Act XXII of 1886 partly altering the former one, which laws actually determined the constitutional situation of the villages as well as the relation between parish administration and autonomy up to the disintegration of the historical Hungary. The Parish Act of 1871 re-recorded that self-government must be carried out by the representative bodies of the villagers. A representative could be elected for every one hundred villagers, and the right to vote could be held by every village members over 20 provided they had been paying property, land or income tax for two years for their own wealth or earning. The voting right of those not actually living in the territory of the village but owning a property there could be practiced by their certain mandatories. The parish judge was elected from three candidates of the body of representatives by the inhabitants holding a right to vote. The local administrative leader in charge was responsible for the conduct of the election, the maintenance of public order and the announcement of the results.

The parish notary public and other office-holders were elected freely by the body of representatives. Difference between parishes was made by law on the grounds of whether they were able to fulfill their duties by self-help (major parishes) or only by cooperating with other villages (minor parishes). According to the regulation the local administrative leadership in minor parishes was made up of the judge, the deputy judge and the administrative law judge, two members of the council (jurymen), the notary public and the regional clerk. In major parishes it was made up of at least four council members, the treasurer, the notary, the public trustee and the doctor if there was a job position of such created. The parish council of magistrate provided jurisdiction as well which meant that a board made up of the judge, a jurymen and the notary public could bring judgment of legal force in cases of legal actions started by the inhabitants and could execute judgment immediately in their own minions of the law.⁵

The operative parish law was altered by the Act XXII in 1886 at two essential points: on the one hand it ceased the right of the body of representatives to appoint a judge, on the other hand it widened the possibilities to interfere with the parish municipality. The latter was realized by the municipality alluding to the deficiency in practical things that had been frequently experienced that time. As Kálmán Tisza while being Minister of the Interior put it in the justification of law by the minister "in the spirit of not interfering" with the administration: "this proposal does not require to be considered as a reform of high importance so its purpose is simply to fill the gaps observed by experience, moreover to adjust certain decisions and to replace or alter the orders different from the laws brought later."⁶

⁵ K. Kmety, *Magyar közigazgatási jog*. [Hungarian municipal law] Budapest 1907, 769.

⁶ *Képviselőházi Irományok* 1884–87, Vol. 9: 273.

In the regulation of parish administration the unrealized reforms, the anachronistic general principles of law and the inefficiency of the state operation was visible most significantly in the conflicts of the municipal autonomy. These sharp collisions between the municipal claims and state interests were brought to the surface mostly by the practice of parish administration, often exceeding the effective conditions of law by not considering or even deforming them.

Thereinafter, I attempt to list the most important municipal antinomies by taking Szepesszombat (Spišská Sobota) as an example, which is an average Hungarian major parish from late dualism regarding its size, gentilital relations and economic challenges and it is situated near the northern border of Hungary. Szepesszombat is located in one of the regions of the country with the – historically – densest urban network. Although most of these town settlements were stuck in development, lost their urban rights and their significance shrank to a local level by the decline of the eighteenth–nineteenth-century craftsmanship and the northern merchant routes leading to Poland, they preserved several elements of the old town life in their municipality, town traditions and parish assets.

Szepesszombat, having lost its former privileges, maintained a parish organization in the centre of this urbanized region in the probably most concentrated urban centerline of the Carpathian basin as one of the five once privileged towns⁷ – Felka (Veľká), Poprád (Poprad, Matheóc (Matejovce), Strázsa (Stráže pod Tatrami), Szombathely. There were three nationalities dominating in the parish at the centenary with a relatively balanced influence and number – German, Hungarian and Slovakian.⁸ At the most significant parish celebrations and public events at the centenary the festive speeches were held almost always in three languages – in Hungarian, German and Slovakian.⁹

Although there were some neuralgic places¹⁰ regarding their gentilital situations in the wider area of the parish, in Szepesszombat the administration had hardly anything to do about nationality cases. It was typical of the town that as the report says written by the notary of Szepesszombat to the county school-inspec-

⁷ About the details, see: V. N. Szepesi, *Az ősi Szepesség* [The Ancient Spis] Budapest n.d., and A. Halmos: *Szepes vármegye földrajza*. [Topography of Szepes County] Lőcse 1913.

⁸ It is typical that after the change of imperium in 1918 Hungarian remained the official language of the assembly for two more years, then until 1922 the assembly minutes were recorded in German and after that in Slovakian. *Štátny okresný archív v Poprede-spišskej Sobote*. *Zapisnice Obecnej Rady Spišska Sobota 1915–1919. and 1920–1922*. According to the census of 1910, four heads proclaimed themselves Slovakian, 319 heads German, 228 heads Hungarian and 8 heads of other origins. *Štátny okresný archív v Poprede-spišskej Sobote*. *Zapisnice Obecnej Rady Spišska Sobota*, 735/1913.

⁹ Among other things: *Štátny Oblastny archív v Levoci*. *Podzupan Prezidiálne* 21/1906.

¹⁰ First of all the northern parts of Slovakia inhabited in blocks counted as densely populated areas regarding their nationalities. Here magistrates regularly asked the local post offices to carefully watch the relations of suspicious inhabitants. 'Please inform me confidently what kind of papers does deputy priest Vojtassák receive at his address. Does not he receive letters from abroad including some forms? Suspicious posting places might be: Prague, Ölmütz, Moscow, Saint Petersburg, Bielitz, Brünn Inland: Rózsahegy, Szakolcza, Turócszentmárton, Bazin. Thank you for your information based upon patriotic interests in advance.

tor, "at the local primary folk school everybody at school-age receives a Hungarian education, but we don't even know about any parents not willing to provide their children a Hungarian education".¹¹ The local judge also stated with a hardly - concealed pride, that "the local Toth parents are all satisfied and there is no danger of a Toth movement in this area".¹²

Regarding the prevailing of the municipal autonomy, the mostly recurring factor, which in this case influenced the development of the whole settlement, was formed by the arbitrary designation of judiciary and administrative categories of the townships. The definition by parish laws which says that to be a big parish requires ability to fulfill duties imposed by law by self-help while to be a small parish means fulfilling duties only by cooperating with other villages, was not actually realized by the intentions of law.

The duties of parishes imposed by law referring to schools, poor case and healthcare were fulfilled equally both in big and small parishes and the common charges were carried by both forms of parishes, too. The only difference was that for the general duties of administration the big parishes held their own personnel - notary office - while the small parishes cooperated with each other in order to fulfill the same duties.

The series of attempts made by the municipalities - mostly by the county municipalities - to interpret the conditions for the status of a big parish expanded, first of all claiming the existence of a constant folk school and a village hall, did not lead to success. The ministry for home affairs affirmed several times in several forms:

"...possessing an own village hall by any parishes, be it desirable, is not specified in the Act XXII of 1886 as a criteria for a big parish and anyway, the requested measurement would not make any change to the essence of the issue as the only difference between small and big parishes is that the former hold a common notary with another parish, but regarding village hall, the small parishes are shifted for themselves as well as the big parishes."¹³

Moreover, the law did not exclude the possibility of cooperation for parishes in cases such as employing a doctor, a public trustee, a veterinary surgeon without losing their position as a big parish as a consequence. Furthermore, not even the common notarial acted as a common office holder, but he held separate statuses with the actual parishes instead. Although the common notary was commonly elected by the meeting bodies of representatives of the cooperating villages, "not even the designation of the living place of the notary and the determination of the extent of the contribution of the villages to the expenses belongs to the scope of the

¹¹ Štátny okresný archív v Poprede-Spišskej Sobote. Zapisnice Obecnjej Rady Spišska Sobota, [henceforth: ŠoaPS ZORSS] 1895-1905, 707/1913.

¹² Ibid., 297/1907.

¹³ *Közigazgatási elvi határozatok egyetemes gyűjteménye*. [A collection of municipal theoretical decrees] Budapest 1895, Vol.1: 612.

general assembly; it must be determined by the sub-prefect."¹⁴

It made the situation worse that neither the size of the parish townships did allow the optimal administrative scheduling of duties. In 1910 in nearly the two thirds of the Hungarian villages less than 1.000 inhabitants were counted, even 140 of the big parishes belonged to the same statistical category.¹⁵ Although, during the whole period the number of minor parishes was continually decreasing, the number of big parishes, notarial offices and administrative parishes were increasing. It was the economic weakness accompanying small populations to mean the biggest challenge for parishes. The "prestige" of problems of financing appearing in almost all villages was to determine the number of parish magistrates, personnel and the amount of salary to provide for them.

Although the headcounts of the bodies of representatives was rated to the actual population of the village and there were exact limits in headcounts determined (10–20 representatives for a minor parish, 20–40 representatives for a major parish), in practice, according to the scope of this law, "in case of a significant change in the number of the population, it is the right of the parish body of representatives to decide about the headcounts of the body of representatives in the first degree as the case belongs to the most typical scope of the self-government..." read the stance of ministry for home affairs affirming the actual practice.¹⁶

The parish enjoyed its strong autonomy when it came to increasing the numbers of the magistrates above the compulsory headcounts, employing new personnel and establishing new job positions. The jobs established by the parish within self-governmental scope could not be ceased by the actual jurisdiction,¹⁷ moreover it was not allowed to abolish a single decision "serving the interests of the interior parish life provided the parish is in the financial situation to be able to cover the expenses of the execution of the decision without surtaxation and no taxpayer is against the decision."¹⁸

The scope of parish self-government was so extended that it was able to overwrite the duties prescribed by the parish law. The ministry for home affairs sanctioned the actual practice that in case the parish established jobs that covered the duties of prescribed jurymen it was possible to decrease the number of jurymen determined by law earlier.¹⁹

In Szepesszombat the headcount of the body of representatives was established with twenty members in accordance with the population and the prescriptions referring to the minimal of headcount by law. Beside the ten elected representatives, among the ten representatives paying the most tax, representing the local intellectual class a doctor, a chemist, an architect, the parish judge, a lawyer, a distiller, a pub owner, a merchant, the local parish priest and a park owner could

¹⁴ S. Krisztics, "Járási önkormányzat, községi szövetségek Poroszországban," [District self-government, municipal alliances in Prussia] *Városi Szemle* (1914), 187.

¹⁵ L. Buday, *Magyarország községeinek háztartása az 1908. évben*. [Hungarian village households in 1908] Budapest 1913, 29.

¹⁶ J. Kampis, *A községek önkormányzati igazgatásának összes szabályai*. [Rules of municipal administration of villages] Budapest 1909, 91.

¹⁷ *Ibid.*, 145–149.

¹⁸ *Közigazgatási elvi határozatok*, 1: 349–350.

¹⁹ Kampis, *A községek önkormányzatának*, 146.

be found.²⁰ Among those paying the most tax the architect, the distiller, the merchant and the pub owner could become members of the body with their own rateable value, while the others could join upon the grounds of twofold tax compensation according to law.

The parish magistrate office – in contrast with the unambiguous intention of law – included seven members. Beside the judge, the sub judge and the parish notary the parish magistrate office was made up of the public trustee, the doctor, the treasurer and an architectural and economic superintendent. The contradiction was solved by the parish by appointing the deputy judge and the public trustee simply council members as well, so the four jurymen (council members) were officially indicated on the list of parish magistrates.²¹

For Szepesszombat – similarly to most Hungarian parishes – it was the decreasing of the constant expenses created from the parish organization to mean the main task to solve. In Szepesszombat for instance, it was only manageable in 1911 to leave out the job position for a parish prosecutor from the parish magistrates.

“...we consider the job position for a parish prosecutor completely unnecessary and unmotivated straining in the case of this village that is imposed by surtaxation since this job position is not prescribed by law regarding parishes, and the prosecutor does not have any scope of such that without him the magistrate office and mainly the public notary would not be able to solve problems. In cases of legal actions – which is very rare with parishes – any lawyer can be charged with the legal representation in return for a payment of a lawyer without being obliged to belong to the parish organization.” – argued the members of the body of representation. At the same time they attempted to decrease the salary of the judge alluding to the following: “the job position of a judge means only few duties to fulfill so it can be considered rather a honorary job position of trust ... so ... every inhabitant is obliged to accept the position of a judge or must be fined in case of refusal, which can prevent the parish from not filling the position of judge”.²² However, this initiation did not turn out to be successful.

The natural aspiration can be observed, that the parishes, along with Szepesszombat were about to strengthen the certain administration fields advancing the most dynamically amongst the changing priorities of the parish. The headcounts of the personnel of the parish public safety and their financial appreciation were in the first place among these from the second half of the nineteenth century.

The regulation of organization of Szepesszombat as a major parish came into legal force in 1912, which – apart from the magistrate office – listed amongst the paid parish personnels a parish midwife, a sergeant of police, a herdsman (who did the duties of a ringer and a grave-digger as well) and a parish tower guide (who also did the duties of a ringer and a grave-digger).²³ The decisions made

²⁰ Štátny okresný archív v Poprede-Spišskej Sobote. Obecny notarsky úrad v Spišskej Sobote [henceforth: ŠoaPS OnúSS] 899/1913.

²¹ Ibid., 720/1913.

²² Ibid., 733/1911.

²³ According to the above, for example the judge in Szepesszombat received 3 *korona*, the treasurer got 200 *korona* honoration fee, the notary got 800 *korona* salary plus 360 *korona* for rent, the midwife got 120 *korona*, the police sergeant got 480 *korona* plus 40 *korona* boots money yearly, the tower guide got 120 *korona* salary plus 20 *korona* ringer

by the parish assembly always paid a special attention to personnels maintaining public safety. In 1896 the assembly ascertained that it is impossible to have a "good man" in return for the due actually paid, so beside the necessary rise in their salary they must be provided a dwelling and wood as well.²⁴

The town sergeant of Szepesszombat "is obliged to do the duties of the local servant in a school in the state primary folk school and nursery school as well as to live in the dwelling especially established for the servant in a school in the school yard."²⁵ "The tower guide is supposed to set the tower clock orderly (twice a week) personally, oil it up if necessary, keep it clean, adjust the clock and make needful repairs",²⁶ besides "it is especially the tower guide's duty to provide someone amongst his relatives guiding in the tower all the time in case he or his wife is hampered to be there."²⁷

During the military lodgments when public safety was really endangered trainbands were organized apart from sergeants of the watch and constables not only in Szepesszombat. It meant that "after each civilian dwelling – house, for the periods of half of the nights it is a compulsory to stand one adult man outside as a sergeant of the watch by the house owner at his own expenses ... the watchpost is to be organized so that before midnight, namely from 8–12 in the evening it must be four different men patrolling inside and outside the town, so it must be four other men to do the watching from 12–14."²⁸

The two leading factors of improving infrastructure in townships played a role in the development of Szepesszombat, as well. Namely, in the establishment of different state- administrative offices and in the procuring of the railway-infrastructure connection Szepesszombat was able to achieve excellent results.

The favourable transportation geography of the big parish was due to one of the Hungarian railways with the biggest circulation, the Kassa-Oderberg railway nearby. The central railway station for the traffic running to the High Tatras was in Poprád-Felka, actually being within sight, hardly a few kilometers from the main square of Szepesszombat. The parish government also achieved that each train of the railway with a local interest established in 1889 stopped at Szepesszombat station.²⁹

The growing significance of the railway motivated the parish to make further steps: 'house owners are to be called upon to report their dwellings not inhabited and also their yearly rent at the parish magistrate office, while the magistrate office is supposed to file an application with the management of the Kassa-Oderberg railway company in order to make them warn the railway officers working for the station of Poprád-Felka to rent dwellings in Szepesszombat, as our station is situated so near the station and dwellings are much cheaper here than in Poprád.'³⁰

Being a district base, Szepesszombat succeeded in settling a good deal of ad-

payment plus 6 *korona* for lighting. ŠoaPS OnúSS 40./1912.

²⁴ ŠoaPS ZORSS 1895–1905. 8/1896.

²⁵ Ibid., 4/1903.

²⁶ Ibid., 7/1903.

²⁷ Ibid., 186/1904.

²⁸ Ibid., 7/1902.

²⁹ Ibid., 401/1905.

³⁰ Ibid., 3/1900.

ministration offices in the parish. After the office for administrative magistrate, the district court, the district audit office, the district veterinary surgeon and the district agency for the supervision of forestry they successfully provided a place³¹ for the district tax office and settled it there: "so that those seeking jurisdiction or having troublesome official issues to solve coming to Szepesszombat can arrange all they have to at the royal tax office as well, furthermore it means a big advantage for the offices that avoiding the postal service the direct contact with each other makes the procedures much easier, mainly the contact with the royal tax office, royal district court and the office for administrative magistrate, since these offices are the most interdependent."³²

The improvements in administration and infrastructure speeded up the modernization of the township as well. There was electricity in the parish already at the end of the nineteenth century,³³ moreover a pay station network was created interconnecting to the Szepesbela-Késmárk-Poprád-Tátrafüred line.³⁴ A state elementary school and a nursery school, a catholic girl school and a boarding school, a branch bank, a steam saw settlement, a works for metal goods and a distillery was also erected in the area,³⁵ and a monument for the commemoration of the freedom fight of 1848/49 was consecrated.³⁶

Since neither Szepesszombat nor any of the Hungarian parishes had plans for improving infrastructure that time and to have such plans was not even prescribed in any operative Hungarian law, in some places remarkable tensions were caused in the life of the parishes accompanying the changes made by the developments. It is typical of the awareness when developing a parish, that in the spring of 1900, after a property owner built a piggery of stone just in front of his own house in a publicly owned land, the body of representatives issued a building permit posteriorly.³⁷

The absence of conception in the parish was felt in other fields as well: "the wrong practice is to be banned, that some inhabitants dig out soil and remove grass from certain parts of the cemetery in order to renovate their graves, so everyone attempting to carry on with this practice in future will be obliged to return the parts dug out so that it originally looked and pay 6 Hungarian *korona* [crown] as a fine for the benefit of the cemetery."³⁸ By the conduct of the town doctor parades for public healthcare kept stating that the home waste water drainers of the parish were totally neglected and filled with waste and refuse water.³⁹ As I ment-

³¹ The major parish paid a great attention to the fact that in the district base there will be a royal tax office to establish ... and enough private dwellings are available for the clerks of the tax office.

³² Ibid., 247/1910.

³³ *ŠoaPS ZORSS 1895-1905*. Anyway, the significance of investment is shown very well by the fact, that in 1908 amongst more than 12.000 Hungarian parishes less than 3 percent had any kinds of public street lighting. See A. Papp, "A községi pótdózás és reformja" [The village surtaxation and its reform] *Közigazdasági Szemle* (1914), 799.

³⁴ *ŠoaPS ZORSS 1895-1900*. 1086/1900.

³⁵ Ibid., 669/1905.

³⁶ Ibid., 56/1899.

³⁷ Ibid., 8/1900.

³⁸ Ibid., 91/1904.

³⁹ Ibid., 191/1904.

ioned it earlier the parish laws almost totally lacked regulations referring to the cooperation of parishes. In Szepesszombat this deficiency was repaired by the intensive history based relations with the neighbouring townships.

The foot-path connecting Szepesszombat and Poprád was built on the bank of the River Poprád across the Gréb park in an outrageous way,⁴⁰ or, taking another example, when the magistrate office of the neighbouring Strázsa filed an application to ask for building material for repairing the road between the two townships, Szepesszombat presented it free.⁴¹ It was also amongst the first townships to donate⁴² for the victims of fire, and it regularly attended the assemblies of the town of Szepes and took part in its decision makings.⁴³ The glee-club united by Felka, Poprád, Szepesszombat and Mateóc was one of the most favoured and renowned cultural association of the county.⁴⁴ The possibilities for cooperation were also encouraged by the River Poprád running between the parishes therefore considered common. The neighbouring river townships acted against the National Superintendence for Fishery in accordance, and the regulation of the river meant a common task for them to solve, too.⁴⁵

The magistrate office for Szepesszombat kept requesting the proper caring of the upper section of the river: "The closing gates of the upper flood gate of Szepesszombat possessed by the parish of Strázsa have to be lowerable only to the extent that the water can continually run under them as it is very necessary from the point of view of public healthcare to allow the stenchy substances to be rinsed by constant running water."⁴⁶ The most essential element of self-governmentness was undoubtedly the regulation of parish household: everything prescribed by the laws referring to parish management and everything the parishes were able to or willing to realize from those.

The laws referring to parish management constituted the weakest chapters of the Act XXII from 1886. The disorder and the eclectic manner of the parish management not only affected the finances but also contributed to the hardships of the state budget highly influencing the efficiency of the Hungarian state management.

The parts of parish law referring to management mostly contained directives to the parish trusteeship and the rating of surtaxation, however the rest of the finances remained in total disorder. The necessity of the national supply of information data based on standard principles to indicate the economic results of the parishes only arose at the very end of the era, and it is only remained a plan to create a standard public accountancy.

The parish notaries and the notaries carrying out the parish supply of information data frequently were in the biggest ignorance. It is also a general characteristic

⁴⁰ Ibid., 5/19002.

⁴¹ Ibid., 19/1900.

⁴² Ibid., 9/1902.

⁴³ Ibid., 3/1903.

⁴⁴ Ibid., 182/1905.

⁴⁵ This was served by the foundation of "Fisher Association of the valley of Poprád" as well, which regulated the issues of fishery and water management extending to 77 parishes of the River Poprád and its sub waters. SoaPS OnúSS 343/1904.

⁴⁶ The immediate brief reply from the parish notary from Strázsa is typical of the excellent relations: "I inform you that the water is already running".

of parish management that there can be found parishes completing their closing accounts of 1908 four years later, namely by the spring of 1913 without considering any of the legal prescriptions related to the deadline.⁴⁷

In accordance with the prescriptions of the parish law referring to the finances, the parish had disposal of the parish asset, could rate and collect taxes, looked after the roads and objects of virtue in the territory of the parish, maintained the parish schools, handled the police and the fire brigade and was responsible for the general public safety of the village. Stock-taking took place yearly of the movable and immovable estates of the parish asset, and it was a compulsory to carry out a unique procedure in case of an estrangement. Decisions about the parish asset management were made by the competent parish assemblies. The parish forests were exceptions, which had been supervised and handled by the state since 1879.⁴⁸

The ordinary and unusual expenses of the parish were included into estimates, which got supervised yearly by the county jurisdiction. It was legal to rate surtaxation on inhabitants and property owners of the parish to cover the expenses unaffordable from the capital of the township. There were three different parish surtaxes by the parish law.⁴⁹ Firstly, to cover the administration expenses equally touching all members of the parish surtax could be rated after the state land-, house-, and income tax, the tax of companies and associations obliged to make closing accounts in public, the mine tax, capitalized interest and allowance tax.

Second, only in case of trying to cover the expenses of a parish land was it possible to rate parish surtax after the land tax of the inhabitants with an interest. The third kind of parish surtax could be prescribed to ensure parish duties not belonging to the other two tax categories. In the fields of the expenses of home police and public safety, these taxes were legalized by law. The taxation of the day labourers enjoying state exemption from taxation according to Act X 1883 was a unique parish tax. It was a special order, that after the plains, alps and forests handled according to a regular schedule the state taxes could only constitute the half of the basis of taxation.

To maintain the parish school a surtax not exceeding 5 percent could be rated⁵⁰ while in order to establish a parish day nursery⁵¹ and also for the building of roads surtaxes could be rated or determined.⁵²

The parish law obliged the parishes to care for the poor coming from the village but not able to look after themselves without public charities. This obligatory was further extended later.⁵³ State officials, soldiers, office-holders for jurisdiction, teachers and notaries and parish notaries could enjoy total exemption from surtaxation.

The significance of surtaxation was growing year by year in the lives of paris-

⁴⁷ D. Laky, "Községi adminisztráció és községi háztartás a statisztika mérlegén," [Municipal administration and village household on the scale of statistics] *Közgazdasági Szemle* (1914), 18.

⁴⁸ The details of forest law with the referring mandates in Act XXXI. Chapter II. 1879.

⁴⁹ Act XXII. 130. § 1886. *Magyar törvénytár* 1884–1887. Budapest 1897, 436.

⁵⁰ See: Act XXXVIII. 35. § 1868. *Magyar Törvénytár* 1836–1868. Budapest 1896, 455.

⁵¹ See: Act XV. 1891. Chapter IV. *Magyar Törvénytár* 1889–1891. Budapest 1897, 414–416.

⁵² See: Act I. 1890. Chapter IV-V. *Magyar Törvénytár* 1889–1891. Budapest 1897, 190–198.

⁵³ See: Act XXI. 8. § 1898. *Magyar Törvénytár* 1898. Budapest 1899, 115.

hes. While in the year of 1881 there were 1658 parishes not in the need for rating surtaxation, there were only 859 parishes in 1898 and only 610 in 1908 being able to maintain their organizations without surtaxation. The proportion of the parishes without surtaxation decreased from 13.2 percent to 4.9 percent between 1881 and 1908.⁵⁴ Due to the lack of standard regulations for public accountancy the ratings of surtaxations took place by a rhapsodic supervision of financial jurisdiction with changing levels by a large scale arbitrariness.

In 1908 only the 13.4 percent of the parishes took the advantage of the three graded tax rating, but this proportion decreased to 5.2 percent in Transylvania, to 2.9 percent in counties on the right banks of the river Tisza,⁵⁵ which means that more than the 4/5 of the Hungarian parishes rated their parish surtaxations in an illegal way.

Most parishes chose the option to rate their surtaxes simply on the ground of all the state taxes but there were some extreme cases as well. A parish in Nyitra county determined different tax keys for its catholic and Israelite population, or in some of the villages in Csík surtaxation took place on the basis of the right of estovers while in Szeben county they ignored the parish taxation regarding smoke tax.⁵⁶ The parish household in Szepesszombat reflected the general tendencies of the country. The role of surtaxation in order to fulfill the duties of the parish became indispensable from the end of the nineteenth century. In 1895 40 percent, in 1900 50 percent surtaxes were rated on the taxpayers of the village.⁵⁷

Following the nationwide but illegal practice the Szepesszombat parish household determined the amount of local taxes on the ground of all the state taxes. It was the budget of 1910 containing the three graded taxation complying with the prescriptions of law for the first time. It stated that 43 percent of the state taxes could go for administrative expenses, 12 percent of the land tax could go for the land owners' interests, and 19.5 percent surtax was determined for other administrative expenses.⁵⁸ The income of the total of the public surtax in Szepesszombat increased from 3620 *korona* from 1899 to 4813 *korona* in 1910. In the ten year period between 1899 and 1908 the generally collected 4189 *korona* surtax in Szepesszombat was the highest in the whole county.⁵⁹ In 1908 the parish budget in Szepesszombat belonged to the major ones with almost 30.000 *korona*,⁶⁰ as at the same time in more than 30 percent of the Hungarian parishes the incomes remained below the low 10.000 *korona*.⁶¹

It indicates very well the growing significance of the national surtaxation, that in 1908 37.6 percent of the total parish income came from this income resource.⁶² The parish asset of Szepesszombat worth 300.000 *korona* counted as one of the most significant assets nationwide as well, although comparison is made difficult

⁵⁴ Buday, *Magyarország községeinek háztartása*, 36.

⁵⁵ *Ibid.*, 40.

⁵⁶ *Ibid.*, 40-41.

⁵⁷ ŠoaPS ZORSS 2/1896. and 4/1901.

⁵⁸ *Ibid.*, 245/1910.

⁵⁹ Buday, *Magyarország községeinek háztartása*, 510-525.

⁶⁰ *Ibid.*, 29.

⁶¹ Laky, "Községi adminisztráció," 29.

⁶² The same p. 29.



in this area by the nonstandard compilation of the parish stock-taking.⁶³

The administrative expenses constituted the major part of expenses in the Hungarian parishes (32.4 percent) followed by the debts (11.6 percent) then the expenses for public jurisdiction (7.6 percent), finally the expenses for home police (6 percent) and the public healthcare (5.6 per cent).⁶⁴ The establishment of different public funds was a particular feature of the parish management. This kind of management further decreased the transparency and checkability of public management while creating newer and newer systems of accountancy beside the parish treasury.

"Our parishes overdo the favouring of fund based management so much that they make difficult their own management of cases and the transparency of their own closing accounts for themselves. On the other hand they discredit their principles about the fund by frittering away their capital so much that the fund based management frequently seems to be an obstacle for the parish management."⁶⁵

Almost half of the parish funds were formed in the field of public charitable activities.⁶⁶ Almost 164 of the funds were for the poor where one could expect at least continuous incomes (fines for braking rules, permit fees for dance and music, etc.), however most of the other different parish funds (school, statue, fire brigade, street regulation, nursery garden, abandoned children, transportation, cemetery etc.) were managing in bad conditions. The number of parish funds increased to 38249 and there were three funds in average operating in each village.⁶⁷ The management in parish funds indicated as a model the imbalance of the relations between the parish self-government and the state interest. The funds made it possible to extract incomes from the parish public treasury, furthermore some parish income directly went into the funds.

As a conclusion we can generally say that the parish administration in late dualism was the broadest and the freest in those fields of finance, administration, public jurisdiction and interpretation of law where it would have been anyway essential to have a strict state regulation and supervision, but the government acted the most fiercely in those symbolic, bureaucratic and 'national' cases activating the most complete state apparatus, where there was a limit for the state imaginations on a parish level: growing parish autonomy and decreasing self-governmentness, more and more dominating state centralization and a decreasing standard of ability to enforce interests. These are the tragic dénouements of the paradoxes of Hungarian administration under dualism.

⁶³ Buday, *Magyarország községeinek háztartása*, 525.

⁶⁴ Papp, "A községi pótdózás és reformja," 802.

⁶⁵ L. Buday, "A községi alapokról," [About village fundaments] *Közgazdasági Szemle* (1913), 636.

⁶⁶ *Ibid.*, 639.

⁶⁷ Buday, *Magyarország községeinek háztartása*, 91-93.