

**TAX REGISTERS AS A TOOL FOR THE ANALYSIS OF WEALTH
INEQUALITIES IN SELECTED TOWNS OF THE POLISH-LITHUANIAN
COMMONWEALTH IN THE 17TH CENTURY AND THE BEGINNING OF
THE 18TH CENTURY. OVERVIEW AND RESEARCH PROBLEMS**

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Rezumat: *Registrele fiscale ca instrument pentru analiza inegalității de avere în câteva dintre orașele Uniunii Polono-Lituaniene în secolul al XVII-lea și începutul secolului al XVIII-lea. Prezentare generală și probleme de cercetare*

Articolul cuprinde o analiză a registrelor fiscale din secolele al XVII-lea și al XVIII-lea (taxe municipale și registre de impozite suedeze) folosite pentru a determina utilitatea lor în cercetarea inegalităților de avere. În plus, el definește factorii care determină bogăția și face referire la utilitatea lor în relație cu registrele fiscale.

Abstract: *The article contains an analysis of tax registers from the 17th and the 18th century (municipal tax and Swedish contribution registers) carried out to determine their usefulness for the research of wealth inequalities. Moreover, the paper defines factors determining wealth and discusses their usefulness in relation to tax registers.*

Résumé: *Les registres fiscaux comme outil pour l'analyse des inégalités de fortune dans les villes de l'Union Polonaise-Lituanienne pendant le XVII-ème siècle et le début du XVIII-ème. Présentation générale et questions de recherche*

L'article ci-joint analyse les registres fiscaux du XVII-ème et XVIII-ème siècles (taxes municipales et registres de contributions suédoises) employés pour déterminer leur utilité dans la recherche des inégalités de fortune. De plus, celui-ci identifie les facteurs qui déterminent la fortune et fait référence à leur utilité en relation aux registres fiscaux.

Keywords: *wealth inequalities, tax registers, the Deluge, Great Northern War*

Introduction

Tax registers are an interesting and still relatively poorly explored source of information for the research of social history¹. In order to determine the wealth of inhabitants of modern towns, two types of registers need to be analysed: records of the collection of municipal tax and records of contributions imposed on the Commonwealth's towns by the Swedes during the period of their occupation. Both types of tax were paid in amounts depending on the amassed wealth and were imposed in a similar manner, i.e. by defining an amount to be paid by the entire town (a lump sum) and leaving the division of the amount into rates for individual inhabitants to the discretion of municipal authorities; rate levels serve as an indication of the wealth of individual townsmen. Municipal authorities were also responsible for collecting the taxes. Similar procedure of their imposition is precisely why these two types of taxes have been included in the present discussion.

In this short article, I will focus on answering the question of research possibilities offered by tax registers when it comes to the analysis of wealth inequalities in towns over the period of the 17th century and the beginning of the 18th century. Moreover, I will point out research problems that may certainly be encountered when dealing with source material of such kind.

Description of the Source

In the present paper, I will analyse tax registers from four towns – Warsaw, Kraków, Poznań, and Lviv² – drawn up in the first half of the 17th century and at the beginning of the 18th century; the year 1702, common for all the four towns, has been selected as an example. The sources reflect the situation in the towns,

¹ The author of the paper is writing her PhD thesis entitled *Townsmen and Taxes. Wealth Inequalities in Selected Towns of the Polish-Lithuanian Commonwealth in the 17th century* at the History Department of the University of Warsaw.

² Warsaw – Archiwum Główne Akt Dawnych w Warszawie [The Central Archives of Historical Records in Warsaw], Warszawa Ekonomiczne (AGAD, WE), no. 832, 1431; Kraków – Archiwum Narodowe [National Archives in Kraków], Aktamiasta Krakowa [Municipal Records of Kraków], no. 2607, 2623, 2717, 2649; Poznań – Archiwum Państwowe w Poznaniu [National Archives in Poznań], Aktamiasta Poznania [Municipal Records of Poznań], I 1759, I 1765, I 1844, I 1851; Lviv–National Archives of Municipal and Rural Records in Lviv, Municipal Records of Lviv [CDIAUL, AmLw], f. 52, op. 2, nr 777, 782, 795.

right before the Swedish invasion; therefore, they can be used to analyse the wealth of townsmen in times of peace, on the eve of the Second Northern War, referred to as the “Deluge” in Polish historiography, and the Great Northern War.

In order to better understand the research potential of tax registers, it is necessary to provide a detailed description of both types of sources. Municipal tax registers and contribution registers were both drawn up in the form of books; the data is organised by names of streets or larger parts of the town (e.g. quarters in Kraków). Next, the name and surname or only the surname of each taxpayer is provided; in some cases, the register also includes additional differentiating information, for example the profession of an inhabitant of a given building. It was indicated whether the taxpayer was an owner or a tenant of a building. It is important to note that municipal taxes and contributions were paid by both citizens of towns (who owned real estate) and tenants, most of whom formed part of the transient population, which resided in the town temporarily, or were people who could not afford to assume citizenship³. Most taxpayers listed in the registers are men, but, under extraordinary circumstances, female names were registered as well, for instance when the man was away from home or when women ran households by themselves. Actual amounts paid were provided in a column (or several columns) next to the taxpayers’ names⁴.

Naturally, it needs to be remembered that those two types of tax were significantly different. Funds collected through the municipal tax were used to meet the towns’ immediate needs, while the contributions were a war-time tax, imposed by the enemy to fund his army. Polish archives contain Swedish contribution registers from the period of the Second Northern War, called the “Deluge” in the Polish territory (1655-1660), and the Third Northern War, also known under the name of the Great Northern War (1700-1721). During the former, the Swedish king – Charles X Gustav – imposed a war tax on the inhabitants of Warsaw upon seizing the town. It was already at that time when the contribution was divided into two categories: financial contributions and contributions paid in provisions⁵. Such division was maintained during the Great Northern War.

³For more information on the cost of assuming citizenship, see: Janina Bieniarzówna, Jan M. Małecki, *Dzieje Krakowa* [History of Kraków], vol. 2, Kraków 1984, pp. 210-211.

⁴Katarzyna Wagner, “Potop” a wielka Wojna Północna w Warszawie w świetle rejestrów podatkowych - przyczynek do porównania dwóch szwedzkich okupacji [The Deluge and the Great Northern War in Warsaw in light of tax registers], in “Saeculum Christianum” 2013, no. XX, pp. 109-119.

⁵*Descriptio albo comput Kamienic, Dworów, Domów, Kościołów, Klasztorów, Szpitalów, tak w Mieście iako y po Przedmieściach Starej Warszawy w roku 1655 diebus Septembris*

As an aside, it should be noted that as long as the Swedish Army remained within its territory, the responsibility of supplying it with provisions rested with the Swedish State and was regulated by local war-time laws. The situation was different when the army left its country. In order to prevent problems with food supply, a group of commissaries, quartermasters, and a chancellery were created. Their main goal was to supply the army with food, organise transport, collect contributions and tributes in cooperation with civil and military authorities (according to the “war will feed itself” rule), as well as to give soldiers pays during their service⁶. The Swedish process of planning their supply service was influenced by the experience they had gained during Gustav II Adolph’s war in Germany and was later improved in the period when Charles X Gustav’s army stationed in Poland.

The Swedish system of collecting contributions was improved as the Swedes were gaining more experience⁷. Upon entering the town, they demanded a specific sum and set out their conditions in the form of universals hung on the gates of churches and public institutions in two languages: Polish and Latin. Local authorities were asked to provide any necessary information, which is the size of the town, the number of houses, inhabitants, etc. On the basis of this data, Swedes determined the level of wealth of the townsmen and adjusted the amounts to be paid in contributions to individual people⁸. It was also decided that one of the citizens would oversee the collection of the contribution on behalf of the municipal authorities⁹.

Both types of tax sources were also different when it comes to the amounts paid – a single rate of the municipal tax or it’s multiple (double, triple, etc.) was collected when the financial situation of the town demanded it. Contributions, on the other hand, were imposed when the occupant decided it was necessary.

uczyniony – a register of Swedish contributions imposed on Warsaw. *Starożytności Warszawy* [Warsaw’s Antiques] vol. 4, Warsaw, 1856.

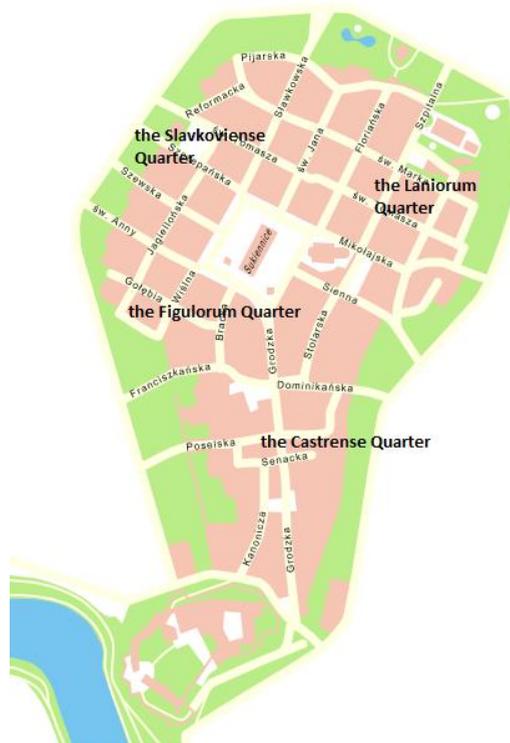
⁶ Sven Grauers, *Stosunek szwedzkich i polskich sił zbrojnych podczas Wielkiej Wojny Północnej* [The Relations between Polish and Swedish Armies during the Great Northern War], in “*Studia i Materiały do Historii Wojskowości*” (hereinafter:SMHW), 1976, vol. 20, pp. 124-125.

⁷ The Headquarters of the Swedish Army were usually located in small or large towns, while the army itself stationed in nearby villages. Subsequently, the area was divided into districts; in each district, the occupant’s officials assessed its financial situation. It was necessary to determine the amount that the local population would be obliged to pay.

⁸Sven Grauers, *Stosunek szwedzkich i polskich sił...*[The Relations between Polish and Swedish Armies...], p. 127.

⁹*Ibid.*, pp. 125-126.

It also needs to be pointed out that the registers of the municipal tax in Kraków are slightly different from those drawn up in other towns. Instead of streets, they use quarters, also called districts, as the basic registry unit. The dividing lines ran through the Main Square, which was divided by a horizontal and a vertical straight line. This way, four quarters were created: *Castrense* (the Castle Quarter, also called the Municipal Quarter), *Slavcoviense* (the Sławkowski Quarter), *Figulorum* (the Garncarski Quarter), and *Laniorum* (the Rzeźniczy Quarter)¹⁰. I attempted to isolate data on individual streets from each of the quarters, but due to complications appearing in case of the town's outskirts, quarters will be used as the smallest registry units in Kraków.



Map 1. Division of 17th-century Kraków into quarters

Source: own elaboration

¹⁰ The Castrense Quarter encompassed the area stretching from the centre of the Main Square to the city walls, between the streets Bracka and Sienna – the south-eastern corner of historic Kraków; Slavcoviense – between the streets Szewska and Św. Jana, that is the north-western part of the Old Town; Figulorum, adjacent to the Castle Quarter, was located in the south-western part of Kraków, between the streets Bracka and Sienna; Laniorum was situated between the streets Św. Jana and Sienna, in the north-eastern part of the town.

Research Possibilities

When discussing wealth inequalities, or, in other words, wealth concentration in the modern era, one needs to consider the elements defining wealth in the 17th and the 18th century. The answer to this question can be found in tax registers. At the time, wealth was synonymous with owning real estate, especially brick buildings (tenement houses), as well as their location, preferably in a prestigious area, and having tenants, who provided an additional source of income, and working in a well-respected profession. Moreover, such sources can be used to calculate the index of income distribution – the Gini coefficient. The elements of the definition presented here need to be further specified, but considering the scope of this paper and its introductory character, I will focus only on its most significant aspects, that is on the type of buildings, the occupational structure, and the Gini coefficient.

The aforementioned prestigious areas can be determined through the analysis of the places of residence of the 5% and 10% paying the highest amounts of tax in each town. By compiling this information with data from different years, we can also trace any potential changes in the location of zones inhabited by the wealthy. The basic information carried by tax registers from all the towns is the fact that market squares remained areas of prestige throughout the analysed period. Apart from them, each town had one or two streets, usually of commercial character, which could be classified as places of residence of wealthy citizens. Among such streets were Krakowska and Ormiańska in Lviv, Św. Jana in Warsaw or Wielka in Poznań.

Another, probably most obvious, criterion of modern wealth is the infrastructure of the town or, more specifically, the predominance of brick buildings over wooden buildings. As indicated by Jerzy Piekalski, *the technical development of the house served to adapt living conditions to the expectations of merchants and craftsmen, which stemmed from the growing economic potential and the level of awareness*, which means that brick was used in order to comply with the technique of building churches, monasteries, palaces, and castles¹¹. The construction of brick buildings was connected to the economy – the increase of financial potential led to people deciding to erect brick buildings. The dominance of brick or the process of substituting wood with brick was one of the symptoms of a town's development. This is why owning a brick building on a plot located by

¹¹Jerzy Piekalski, *Wczesne domy mieszczan w Europie Środkowej. Geneza – funkcja – forma* [Early Townspeople's Houses in Central Europe. Origin – Function – Form], Wrocław 2004, pp. 193, 209.

the main square or on one of the nearby streets was an indication of an individual's prestigious position in the society.

As shown in the analyses by Maria Bogucka and Henryk Samsonowicz, the initial phases of town planning in medieval Poland focused on those landowners who would prove decisive to the development of the town, which practically meant that the town square – the economic centre of the town – was inhabited by craftsmen¹². The situation was similar in case of the representatives of municipal authorities, who worked in the Town Hall, situated by the main square. The bigger distance there was between the main square and a given area, the poorer and less influential population was given houses and plots of lands there; among such people were the town's poor, the marginalised society, or those working in disgraceful professions (executioners, prostitutes). Such processes led to the creation of "better" and "worse" streets and districts, which in turn allows us to delimit the areas of poverty and wealth in the developing towns¹³. Soon, however, it turned out that the spatial planning model did not correspond to what was happening in reality, because even though people living close to one another had a possibility of engaging in joint activities, there were various factors, for instance the growing number of crafts in towns, that made it impossible to keep representatives of each profession living in clusters¹⁴. Moreover, purchase transactions and inheritance intensified the process of heterogenization of urban space.

In case of the analysed towns, all buildings located by the Main Square were made of brick and registered as tenement houses. This further confirms the assumption that the main square was an elite area, both because of the people who lived there (municipal authorities and craftsmen, both of whom had real influence on the economic development of the town) and because of the brick buildings. The processes taking place in other parts of the town were identical to those observed in all analysed towns, which is why only a table presenting data from Warsaw is included in this paper.

Tab. 1. Types of buildings in 17th-century Warsaw

	1655		1702	
	number	%	number	%
BRICK	152	33,9	246	51,6

¹² Maria Bogucka, Henryk Samsonowicz, *Dzieje miast i mieszczaństwa w Polsce przedrozbiorowe* [History of Towns and Bourgeois in Pre-partition Poland], Wrocław, 1986, p. 91.

¹³*Ibid.*

¹⁴Henryk Samsonowicz, *Szkice o mieście średniowiecznym* [Sketches on a Medieval Town], Warsaw, 2014, pp. 78, 79.

WOOD	275	61,4	230	48,2
SQUARE	8	1,8	1	0,2
GARDEN	13	2,9	.	.
TOTAL	448	100,0	477	100,0

Source: compiled in the basis of AGAD, WE, no. 832, p. 1431.

The analysis of data from all towns shows that throughout the 17th century, there appeared a trend of converting wooden buildings into buildings made of brick. It needs to be remembered, however, that some of the buildings and their bigger elements remained wooden even until the 18th century¹⁵. Nonetheless, brick tenement houses were the dominant element of the architectural landscape of modern towns' *intra muros*, while most buildings in the outskirts were wooden¹⁶. Such trend can be noticed in the infrastructure of Warsaw – in 1655, as much as 80% of buildings in the outskirts were wooden – as well as Lviv or Poznań.

Despite the process of intensive construction, modern towns did have a small number of undeveloped areas, mostly in the suburbs (outside the city walls). The 1655 tax registers for Warsaw included gardens and free squares. That year, there were nine gardens located outside city walls, on Długa Street, while the rest were situated by Krakowskie Przedmieście (also outside the walls). In 1702, gardens were no longer considered independent units obliged to pay the municipal tax and instead were most probably treated as parts of the manor houses built on their premises in the 17th century¹⁷. The squares and plots of land located in the suburbs, mostly by Krakowskie Przedmieście, were also developed after the “Deluge”. New buildings were erected due to the trend of increased construction and the housing shortage which befell Warsaw in the second half of the century and which caused significant increase in the density of infrastructure¹⁸.

Moreover, all the towns were given an impulse which invigorated their economic development. The impulse which boosted Warsaw's economy and initiated changes in the town was undoubtedly the fact that in 1569, it was designated as the location of general sejms (and electoral sejms since 1572), and, later on, the fact that the royal court moved to Warsaw from Kraków. Those

¹⁵Jolanta Putkowska, *Architektura Warszawy XVII wieku* [Warsaw's Architecture of the 17th Century], Warsaw, 1991, p. 281.

¹⁶Maria Bogucka, Stefan Kieniewicz (eds.), *Warszawa w latach 1526-1795* [Warsaw in the Years 1526-1795], Warsaw, 1984, p. 106.

¹⁷Jolanta Putkowska, *Architektura Warszawy...*, p. 283.

¹⁸Maria Bogucka, Stefan Kieniewicz (eds.), *Warszawa w latach 1526-1795...*, p. 108.

factors converted Warsaw into the most important political centre in the Polish-Lithuanian Commonwealth. Moreover, numerous noble families, craftsmen, and artists working for the court came to Warsaw after it had been moved from Kraków. Political factors boosted the town's economic development and, consequently, the development of its urban space and culture¹⁹.

The analysis of the professional structure of taxpayers with highest amounts imposed also provides information on which professions were considered prestigious in the analysed period. In the first half of the 17th century, one of the most profitable and respected professions was merchantry. Interestingly, in the second half of the century and in the 18th century, the top position was taken by craftsmen. This trend was most visible in Poznań, which, in order to rebuild its population after the crisis of mid-17th century, increased the number of craftsmen admitted to the municipal law²⁰.

All towns suffered from the crisis of mid-17th century. It was caused by political and military factors and their immediate epidemiological aftermath. It means that the crisis was triggered both by the war-time damage caused by Swedish and Cossack forces, but also by the fear fuelled by the danger of Moscow (in Lviv) and by the spreading epidemics. In the second half of the 17th century, the financial situation of Poznań, Kraków, and Lviv worsened significantly, while Warsaw, thanks to the fact that it served as the capital, managed to deal with those problems. Nonetheless, in all the towns merchants started to lose their dominance and were replaced by craftsmen, who came to towns in throngs after the crisis caused by epidemics and military operations. Towns needed new citizens in order to develop and most newcomers arriving there in the second half of the century hailed from smaller towns or villages. They were not very wealthy, so many of them probably considered their move to the town to be a chance for improving their financial situation. A separate study should be devoted to the analysis of the professional structure of urban patricianship and patricians who formed part of the municipal authorities.

Tax registers can also be used to carry out more mathematic calculations of wealth inequalities among townsmen living in the territory of the Commonwealth.

¹⁹Maria Bogucka, *Narodziny stolicy. Warszawa w XVI i pierwszej połowie XVII wieku* [The Birth of the Capital. Warsaw in the 16th Century and the First Half of the 17th Century], in *Narodziny stolicy. Warszawa w latach 1596-1668* [The Birth of the Capital. Warsaw in the Years 1596-1668], Warsaw 1997, pp. 37-47; Jolanta Putkowska, *Architektura Warszawy...*, pp. 106-111; *Warszawa w latach 1526-1795...*, p. 177.

²⁰Stanisław Waszak, *Ludność i zabudowa mieszkaniowa miasta Poznania w XVI i XVII wieku* [The Population and Housing of Poznań in the 16th and the 17th Century], in "Przegląd Zachodni", 1953, vol. IX, no. 9-10, pp. 64-136.

We can use a simplified calculation method, which consists in adding up the amounts paid by the wealthiest 5% or 10% of the town's inhabitants and assuming that the remaining sum should be spread among the remaining 90-95% of the population. A more advanced way of determining wealth concentration in modern towns consist in calculating the Gini coefficient, which is a tool for the analysis of economic diversity of modern towns. It was used by, among others, Jan Luiten van Zanden, Guido Alfani²¹, Carole Shammas²², et al²³. It reflects the distribution on the entire scale, not only in the 5-10% of the wealthiest or the poorest. Its value can range from 0 to 1. A coefficient of 0 signifies a wholly even distribution of the parameter between each observation. A coefficient of 1 signifies utter inequality, when one observation encompasses the entire parameter²⁴.

Among all analysed towns, Kraków, Warsaw and Lviv have coefficients characteristic for large towns, as they show significant inequality of wealth among their inhabitants – for example in 1702, the coefficient had the value of 1.78 for Kraków, 0.66 for Warsaw, and 0.6 for Lviv. At the same time, the coefficient for Amsterdam between 1561 and 1808 fluctuated between 0.57 and 0.61 and for towns located in Northern Italy – between 0.65 up to even 0.85. It can therefore be seen that three out of four analysed towns had an index of wealth concentration similar to the coefficient observed in what at the time was one of the biggest towns in Western Europe.

²¹ Guido Alfani, *Economic Inequality in North-western Italy: A Long-Term View (Fourteenth to Eighteenth Century)*, in "The Journal of Economic History" 2015, vol. 75, No. 4, pp. 1058-1096; idem, *Wealth Inequalities and Population Dynamics in Early Modern Northern Italy*, in "Journal of Interdisciplinary History", 2010, vol. XL, No. 4, pp. 513-549; idem, *The effects of plague on the distribution of property: Ivrea, Northern Italy 1630*, in "Population Studies", 2010, vol. 64, No. 1, pp. 61-75.

²² Caroline Shammas, *Constructing a Wealth Distribution from Probate Records*, in "Journal of Interdisciplinary History", 1978, vol. IX, No. 2, pp. 297-307; eadem, *A New Look at Long-Term Trends in Wealth Inequality in the United States*, in "The American Historical Review", 1993, vol. 98, No. 2, pp. 412-431.

²³ R. Jolly, *Inequality in Historical Perspective*, Research Paper No. 2006/32, March 2006, in <http://www.rrojasdatabank.info/rp2006-32.pdf> [access 14 III 2016]; Jan Luiten van Zanden, J. Baten, P. Földvari, B. Van Leeuwen, *The Changing Shape of Global Inequality 1820-2000. Exploring a new dataset – working paper*, in <http://www.basvanleeuwen.net/bestanden/WorldIncomeInequality.pdf> [access 14 III 2016]; B. Milanovic, *Global Inequality and the Global Inequality Extraction Ratio. The Story of the Past Two Centuries – working paper*, in "Explorations in Economic History", 2011, vol. 48, No. 4, pp. 445-614.

²⁴ Michał Kopczyński, *Podstawy statystyki. Podręcznik dla humanistów* [Introduction to Statistics. Manual for Non-Scientific Minds], Warsaw 2005, pp. 55-59.

Research Problems

The main research problem related to working with registers, especially contribution registers, is that the total amount of collected tax does not always coincide with the notes taken down by the tax collector. The most glaring example of such disparities can be found in the 1704 Swedish contribution register for Old Warsaw. The person responsible for making notes regarding the collection of taxes added up the amounts on a given page in the corner of the sheet. Those sums were then compiled in a single document in order to make the calculations easier. The scribe, however, often made mistakes when adding up individual amounts and wrote down wrong sums on the bottom of the sheets. It could have been caused by miscalculations or by other factors, for example the final sum could have included additional amounts paid by the inhabitants of Old Warsaw which were not indicated in the register. Unfortunately, there is no evidence of such events taking place; out of 156 sums (6 months x 25 pages + 2 x 3 months = 156 entries), as many as 69 are incorrect (44%).

The difficulties do not end there. It would seem that after adding up the sums written down by the scribe on the bottom of each page, we will end up with the total amount, which should amount to 56,423 tymfs (złoty) and 29 groszy. The actual sum, however, amounts to 56,303 tymfs (zł) and 29 groszy. Interestingly, when we add up the amounts paid by townsmen each month (including the corrected sums wrongly written down by the scribe), we also do not arrive at the final sum. According to these calculations, the “corrected” sum of amounts on the bottom of each page is lower than the final amount by almost 374 tymfs and amounts to 56,057 tymfs and 28 groszy. It can be seen that it is difficult to trust the scribe. Naturally, one can assume that during the process of creating the register, the scribe collected additional amounts paid with delay by people who were “late.” It is also possible that the missing amount is the tax imposed by the municipal authorities for the utilisation of the Wójtowska and Miejska tenement houses (listed in registers as exempt from tax), which was later added to the final amount, but was not included in the registers. This matter should be subject to further analysis.

Another research problem is the fact that tax registers do not contain any information on the size of the families or the age of their members and the taxpayers themselves, which is why they do not serve as a primary source of demographic research. They are, however, extremely useful for determining wealth concentration in modern towns.

Another problem is connected to the fact that the registers from the beginning of the 18th century, especially the one from Kraków, are much more

general than those drawn up in the 17th century. It can therefore be seen that in the beginning of the 18th century, tax collectors tended to include less information in the registers. The same trend can be observed in case of registers made around the same period, as well as when comparing the register from Kraków to documents from other towns, e.g. Poznań or Warsaw. Despite the lack of certain information as compared to the previous century, the registers from 1702 are still a valuable source for the analysis of wealth inequality and as such should be analysed as well.

Conclusions

To sum up, the information included in tax registers allows us to define and analyse wealth inequalities in the 17th century and in the first years of the 18th century. By comparing the data obtained on the basis of the 1702 registers with older or newer sources, we can determine changes in wealth concentration in big towns of the Polish-Lithuanian Commonwealth. Moreover, it is possible to analyse social topography of the selected towns, which allows us to indicate zones of poverty and wealth in the urban space.

In the 17th century, there were no longer clusters of population specialised in a given field – purchase transactions, migrations, influx of new inhabitants, especially craftsmen, who were easily accepted into municipal law due to the depopulation of towns, as well as higher social mobility all contributed to the increase of heterogeneity of the urban space. The mobility of the representatives of certain professions, especially merchants, involved changing places of residence depending on the possibilities of pursuing their profession. Moreover, greater awareness of the town, of its advantages and drawbacks, made it possible to introduce changes which influenced the living conditions in a given area. Tax registers also provide information on tenants, women, and partially on foreigners living in each town, which opens wide possibilities of research.