

## The Arithmetic in the Royal Land Taxation of Iceland.

It is an old saying that two things are certain in life: death and taxes. To these, we may add another certainty: taxpayer complaints that they are being taxed too harshly. Icelanders have complained that they were taxed more excessively than other subjects in the Danish-Norwegian monarchy. What Iceland actually paid in taxes is difficult to figure out - the amounts due in land rent from tenants to owners should not be confused with land taxation, or with poor relief, or with tithe due to the church. Another element of confusion is the use of an archaic counting system for, the so called "long hundred," (in which the word "hundred" had the numerical meaning of 120) was used for assessments of the land rent, the tithe, as well as for state taxes from the middle ages until the 1920s. In my paper, I will first present how to calculate in the "long hundred" counting system before discussing the taxes collected for the king from the free peasantry in Iceland (*þingfararkaupsbændir* and *skattbændir*). Then I will examine arithmetic of the land rent, in order to establish how much of it became royal receipts. Finally I will try to approach the question what Iceland actually paid to the Crown.

Of great importance for my study is Björn Lárusson's study of the land rent in Iceland.<sup>1</sup> To illustrate the taxation I will present documents pertaining to the Bishopric Skalholt and Holar and in conclusion I will compare the information in the land registers with the Royal receipts from Iceland from around 1750. I obtained access to these documents last year resulting from research grant from the *Stofnun Árnammagnússonar á Íslandi*, for which I am indebted to Stefán Karlsson.

### The Long Hundred Counting System.

It is extremely important to be aware that in Icelandic manuscripts higher numerals commonly represent values in the so-called "long hundred" counting system, in which the word "hundred" and even the Roman numeral "C" has the value 120.

German linguists have studied the "long hundred" in great detail. For example, Hans Krahe<sup>2</sup> explains that: *Das Altnordische führt die Zählweise der voraufgegangenen Zehnerzahlen fort; hundrǫþ bezeichnet das "Grosshundert (= 120)", während das zugrundeliegende idg. Wort ursprünglich nur das Dezimalhundert (= 100) bedeutete. Die Neuerung beruht auf Einfüssen des (babylonischen) Duodezimalsystems [!] auf das (idg.) Dezimalsystem.*

No.	Gothic	Old English
	Old Norse: =	Roman
20	twai tigjus	twenty
	tuttugu	xx
30	þrie tigiwe gen.	þritig
	þrī tiger	xxx
40	fidwor tigjus	feowertig
	florer tiger	xxxx
50	fimf tigjus	fiftig
	fimtigi	L
60	saihs tigjus	sixtig
	sextigi [halft hundrǫð]	LX

<sup>1</sup> Björn Lárusson, *The Old Icelandic Land Registers*. (Lund, 1967).



<sup>2</sup> Hans Krahe, *Germanische Sprachwissenschaft*, bd 2: *Formenlehre*. (Berlin 1948). Sammlung Götschen. 780. P. 88-90: *Die Zahlen 20-60, Die Zahlen 70-120*.

70	sibunte-hund	hundseofontig
	siau tiger	LXX
80	ahtaute-hund	hundeahatig
	atta tiger	LXXX
90	niunte-hund	hundnigontig
	nio Tiger	LXXXX
100	taihunte-hund	hundteontig
	[V <sup>100</sup> ] tio tiger	LL or Lxxxxx
110	?	hundenleofantig
	ellefo tiger	LLX = Lxxxxxx
120	?	hundtwelftig
	[VI <sup>100</sup> ] hundrap	C


The origin of the "long hundred" is unknown, but linguists have sought its origin in Mesopotamia. The immediate origin should, however, be sought in the British Isles, in Scotland or Ireland. The similarity between the numbers in Old English and Old Norse was first noticed by Rasmus Rask and Jacob Grimm. The long hundred is, however, rarely found in Scandinavia outside Iceland. For example, the editors of *Kong Valdemars Jordebog* Kr. Kaalund and Sv. Aakjær despite great efforts are unable to establish firm evidence of a single "long hundred" in that text.

The "long hundred" should be considered to be a remnant of a prehistoric general counting system and not a particular way of counting, comparable to the way we count in scores or dozens. Examples of general calculation in long hundreds can easily be found, for example in *Jomsvikinga Saga* Ch. 30, where hundred men went to Jomsborg, eighty were accepted, and forty went away. In 1588, an unknown scribe found that there were "two hundred, five score, and three" folios in the *Book of Kells* (Ireland), and the chapters in the *Bute Manuscript* (Scotland) is enumerated in long hundreds. The system was certainly not used only for counting ells of cloth or the number of planks being sold (Scotland, Iceland).

In order to argue that the "long hundred" constituted a particular number system it is important to demonstrate the existence of expressions of numerical values, such as multiples and fractions of a "long hundred" and thousand having a particular value, which is 20% larger than the value the number would have in a pure decimal counting system. The arithmetical structure of the "long hundred" counting system is a combination of decimal and duodecimal calculation, but it has often been misinterpreted, to be "duodecimal" (12 x 12 x 12 etc), but such a system seems never to have existed in any culture.

The basis of the counting system is decimal calculation, which is the foundation of the number words in all Indo-European languages, but in Anglo-Saxon and Old-Norse the decade extends up to 119 ¾, and the number 120 is expressed as "one hundred" or as the Roman numeral "C", which in Icelandic manuscripts is written as  or  but both signs have the numerical meaning 120. Each hundred is then indicated with Roman numerals from "i" to "LLXVIIIJ". - Our definition of the value of "100" is expressed as tíutigir, or the Roman numerals "LL" or "LXXXXX." So when one hundred is 120, then two hundred means two-hundred and forty, three hundred means three-hundred and sixty, etc.

Unit fractions of a "long hundred" are easily found in the Land Registers, where a farmstead estimated at halft hundrað in one register is represented in another the the value LX (sixty). Furthermore, in the payment of the tithe, which was ten per cent (or 1/10) of the profit, which is 12 - as the payment to the church was in "long hundreds" (10% of 120= 12).

The larger multiples of hundreds pose particular problems. Instead of using word þúsund, which would mean 1,200, the documents often use the expression "hundred-hundred"  which represents the value 14,400 in our counting system (120 x 120), but only when calculating with Roman numerals.

The Arabic numerals, which became dominant in the mid-eighteenth century, started the process that led to the demise of the "long hundred." In order to accommodate the principle of exponentiation of base ten which is fundamental to Arabic number system, the "long hundred" changed the value of the hundreds to be decimal (by ignoring the single units), with the result that hundred hundreds obtained the numerical meaning of 12,000 (100 x 120). The "long hundred" is virtually incompatible with the Arabic number system, which does not allow decimals to be larger than 99 - whereas the numbers 100 to 119 ¾ in the "long hundred" has a decimal value. In order to solve the conflict the Land Registers entered Arabic numerals in two columns, one for hundreds and one for single units of ells, ålin (1 to 119¾). One hundred (of 120) is entered as "1" in the hundred column, and thereby the "hundred" is treated as if it is a new unit, by ignoring that it consists of 120 smaller units - which are treated as submultiples of the hundred (the principle is known in e.g. the old English coinage: one £ is a new "unit" which is considered to be a new unit even though it consists of 240 pence, so 100 £ is considered to be its own unit, and not in terms of being 24,000 pence).

In an example of a Land Register I will bring, the Roman numerals have the following values:

xij <sup>C</sup>	= 1,440	xv <sup>C</sup>	= 1,800
xx <sup>C</sup>	= 2,400	xxx <sup>C</sup>	= 3,600
xL <sup>C</sup>	= 4,800		
Lxxxx <sup>C</sup>	= LL <sup>C</sup> = 12,000 (tiu-tiu-hundrað)		
Hundrað <sup>C</sup>	= 14,400		
iiij <sup>C</sup> hu[n]ðra[ð] z Lxxx <sup>C</sup> z v <sup>C</sup> = 53,400	(3 x 120 x 120) + (80 x 120) + (5 x 120)		
xvj <sup>C</sup> hundraða Lxxx <sup>C</sup> & ij <sup>C</sup> = 240,240	(16 x 120 x 120) + (80 x 120) + (2 x 120)		

Manuscript LBS 54 exemplifies how the "long hundred" is modified in a seventeenth century text to fit the Arabic numeral system. The Land Skyld is entered in two columns (col. 2 and 3), one for "long hundreds" and another for units of ålin lower than 120. The land tax in Mule syssel present a simple example:

*Mule Syssel*

	Lege Skuld.	Land skuld.	Skuld. ålin.	Skuld. dygde.	Skuld. Søllerdyg.
Stenderpart	238	110	110	1125	909 20
Mellerpart	212	106	63	1553	941 20
Synderpart	265	118	115	1589	981 10
Landsskuld	716	336	48	4569	2832 10

Mule had three parts:

North:	110 hundred and 110 Al.=	110 x 120
(13,200) + 110=	13,310 Al.	
Medium:	106 hundred and 63 Al.=	106 x 120
(12,720) + 63=	12,783 Al.	
Southern:	118 hundred and 115 Al.=	118 x 120
(14,160) + 115=	<u>14,275 Al</u>	
Reduction	+2            288 - 240=	
Total value:	336 hundred and 48 Al.=	336 x 120
(40,320) + 48=	<u>40,368 Al</u>	

## TAXATION.

The public duties in Iceland are not based on decrees only but also on customs, and you can't you cannot understand the taxation completely from looking at figures and decrees – you must have insight into these traditions. There are at least 27 different kinds of obligations, some of which relate to owners of farmsteads, while other are obligations for tenants, which were the majority of the population. Of these obligations, only the payment of skattur is a royal duty; the king obtained other incomes from fines, and after the Reformation from land rent of confiscated ecclesiastical estates and he took over the Bishops quarter of the tithe. It is difficult to generalize what total fees were paid since the terms differed from one owner or farm to another, independently of the the assessment of a farmstead.

### Skattur

Royal taxation emerged when Iceland acknowledged the king of Norway in 1262, and agreed to pay taxes. The tax was based on the *tingfarekaup*, an amount free peasants had to pay to send a representative to the althing. The *Íslendingabók* (ch. 10), written between 1122 to 1133, mentions the number of free peasants, the **Þingfarakaupsbændur**, but without mentioning the amount that was paid. When comparing with the skattbændur below, the number system used seems more likely to be normal hundreds, even though the text brings other numbers in long hundreds (Ch. 4: 364 days in a year: *fiora daga ens fiorþa hundraps*):

Austfirþinga fiórþungi	vij hundröþ heil=	840
Rangæinga fiórþungi	X                    =	1,200
Breþfirþinga fiórþungi	ix                    =	1,080
Ayfirþinga fiórþungi	<u>xij</u> =	<u>1,440</u>
Total no. of þingfarakaupsbændur	38 hundred       =	<u>4,560</u>

The amount to be paid to the king is first stipulated in *Jónsbók's Kingstegnaskyldubalk* (ca. 1280), that each subject was obliged to pay 20 Alen. The list of **skattbændur** from 1311 indicates, however, that the payment was only 10 Alen per taxpayer. Björn Magnússon Ólsen<sup>3</sup> has examined the number of skattbændur. (IF 2, p. 373-375, IV, 9-10).

Fjórföng	Skattbændur	Skattur:
Norðlendings-	ix <sup>C</sup> ok lxx = 1,150	xcv <sup>C</sup> tiutigir
=	95 h 100 = 11,500 ái	
Austfirðinga-	ccccxxxiv = 564	xl <sup>C</sup> ok vij <sup>C</sup> =
	47 h = 5,640 ái	

<sup>3</sup> Björn Magnússon Ólsen, "Um Skattbændatal 1311 og Mannatal á Íslandi fram ad them tíma *Safn*, bd 4 (Copenhagen, 1907-1915).

Sunnlendinga-  
álinir =.  
Vestfirðinga-

viiij <sup>c</sup> xxxviiij = 998	bxxxiiij ok xx
83 h 20 = 9,980 ál	
dxxxx ok xx = 1,100	
ixxxx <sup>c</sup> (hálf <sup>c</sup> ) = 91 h 80 =	
<u>11,000 ál</u>	
skattbændur= 3,812	Skattur
<u>317 h 80 = 38,120 ál.</u>	

Total number:  
total:

The definition of the taxpayer is any peasant with more tithes in hundreds of property than he has people in his house including himself, plus one hundred, or more than 10 hundred without debts i.e. peasants who also paid Stifftiende. The fee is 20 álin, no matter the size of the property – an amount that in 1702 would be 90 Skilling Courant. In 1696, the Skattur of 317 hundred, at 4-5 Rigsdaler the hundred, would amount to about 1,200 to 1,500 Rigsdaler.

Björn Lárusson<sup>4</sup> demonstrates that the number of farms was constant, whereas the number of owners decreased; he does not examine if the skattur also decreased. At the end of the seventeenth century there 4,020 farms in Iceland of which private owners, who paid the Skattur, held 1,869 farms, the Crown had acquired 722 farms, and the bishoprics Skalholt and Holar held 613 farms.

#### Land Value, Land Rent, and Quille

Another source of income for the Crown was rent from tenants on the Royal estate in Iceland. The tenants paid rent of land and of animals to the owner. The rent was settled according to an agreement, but the highest rent that the owner could demand was the amount stipulated in the land register. The land registers distinguish between two kinds of rent - rent of land *dyrhed* and *leiequille* (or *kugildi*) rent of livestock. The land value Björn Lárusson calls *tax value* (even though it is not a tax). The land rent *landskyld* is 1:20 of the land value. The value is entered in the land registers is stated in long hundreds and álin cloth, and at times in aurar, which is six álin. A cow has the value one hundred, and a tariff stipulated the value of other animals accordingly.

The rent on livestock, the *leiequille* or *kugildi*, to the owner was originally paid in butter. The *Jonsbók* decrees that one quille must not be higher than 2 Föring-measures (20 pounds) of butter, which in the 1690s had the value 4 Skilling. The number of quills on a piece of land is not determined by law; according to custom the quille follows the land value so that a farm at 20 Hundreds the owner can supply 4 Quills of livestock, so one Quille matches 5 hundred in land value.

#### Land Registers from the 16<sup>th</sup> and 17<sup>th</sup> Century.

It is not known when the land tax was established, but if we assume that the system of land rent was derived from the payment of tithes to the Church, which was introduced in 1096, we may assume that the system came into existence in the 12<sup>th</sup> or the 13<sup>th</sup> century. The land evaluation, does not appear in the oldest Icelandic inventories of the property of individual ecclesiastical estates, such as the *Reykholtsmáldagi*, from the 12th century, which specifies the number of cows, sheep, and horses were on the land. Land evaluation in hundreds and álin seem not appear in the deeds before the 13<sup>th</sup> century.

The oldest existing land registers date from the mid-16<sup>th</sup> century show that at that time the system of land taxation was firmly established. The oldest registers did not cover all of Iceland, but registered Royal property (AM 902c. 4to. *Konungsjarðabók*, 1550-1600) and property of the Bishoprics (1597).

<sup>4</sup> Björn Lárusson, p.33, 25-26, 36.

Arent Berntsen<sup>5</sup> presents a table of the Icelandic land taxation tariff. The table is written in long hundreds (except the information of Rigsdaler values), and must be converted into our numerical system so that we can understand it (see the table below). I present the original information in boldface, next to the numerical value in our counting system. One hundred álin was equivalent to 8 Rigsdaler, but in the land registers that are available from the 1690s it was only 4 Rigsdaler. The Rigsdaler are counted in normal hundreds.

A similar table to Arent Berntsen's can be found in the Land Register 1686, presented by Björn Lárusson (p. 18). A tariff from 1679 (AM 460 fol.) reveals a hundred of 240 álin, and this numerical structure appears in the edition of the 1686 land register that Björn Lárusson has published, but he does not explain this phenomenon, because he converts the álin information into fractions of the hundred.

There seems, however, to be an internal consistency between the tables: one frit in tax value equals 20 álin in land rent and one hundred (120) in land rent equals eight Rigsdaler. The AM 460 fol. seems, however to equal one álin landskyld with 40 álin tax value. The difference may be that AM 460 fol. considers fiskur instead of frit, since two fiskur equals one álin frit.

**Arent Berntsen, 1655: ICELAND'S LAND TAX (in 100, is 6 Score).**

<u>Frijt</u>	<u>Frijt [100]</u>	<u>Fiske</u>	<u>Fiske [100]</u>	<u>Hundret Jord</u>	<u>Hundred J.[100]</u>	<u>Rigsdlr</u>
600	720	1200	1,440	100 Hundret	(120x120)14,400	960
500	600	1000	1,200	5 snes hund	12,000	800
400	480	800	960	4 snes hund	9,600	644[640]
360	420	700	840	3 ½ snes hund	8,400	560
300	360	600	720	3 snes hund	7,200	480
260	300	500	600	2 ½ snes hund	6,000	400
200	240	400	480	40 Hundret	4,800	
160	180	300	360	30 Hundret	3,600	
100	120	200	240	20 Hundret	2,400	
80	80	140	160	13 H. oc 40 Alen J	1,600	
70 Al		120	140	11 1/2 H. & 20 Alen J	1,400	
60		100	120	10 Hundret	1,200	
50 Al		5 Snæs 100		800 oc 40 Alne Jord	1,000	
40		80		7 ½ Hundret Jord	900	
33 Al		66		6 Hundret Jord	720	
30		60		5 Hundret Jord	600	
25		50		420 Alne Jord	500	
22 Al		44		3 ½ Hundret oc 20 J	440	
21 Al		42		3 1/2 Alne Jord	420	
18 Alne Frjt		36		300 Alne Jord	360	
15 Alne Frjt		30		260 Alne Jord	300	
9		18		160 Alne Jord	180	
5 Øre Frjt (30 Al)				500 Alen Jord	600	
1 Øre Frjt (6 Al)				100 Alen Jord	120	(1 Frjt = 20 Al.)

Islands Jordebogs Taxt 1679  
(AM 460 fol).

<u>Land rent</u>		<u>Land value</u>	
1 allen Landskyld	er	40 allen	i dyrtheden

Land Register 1686  
Björn Lárusson

<u>Land value (Tax value)</u>
20 álin

<sup>5</sup> Arent Berntsen, *Danmarkis oc Norgis Fructbar Hertighed*, vol. 1 part 2. Copenhagen 1655), p. 328-331.

2 allen Landskyld	er	80 allen	i dyrheden	40 ál	
3 allen Landskyld	er	120 allen	i dyrheden	60 ál	
4 allen Landskyld	er	160 allen	i dyrheden	80 ál	
5 allen Landskyld	er	200 allen	i dyrheden	100 ál	
6 allen Landskyld	er	jH	i dyrheden	120 ál	
som er j Ørre Landskyld		jH	i dyrheden		
10 allen Landskyld	er	jH 160 allen	i dyrheden	1 2/3	h
20 allen Landskyld	er	3H 80 allen	i dyrheden	3 1/3	h
30 allen Landskyld	er	5H ...	i dyrheden	5	h
40 allen Landskyld	er	6H 160 allen	i dyrheden	6 2/3	h
50 allen Landskyld	er	8H 80 allen	i dyrheden	8 1/3	h
60 allen Landskyld	er	10H ...	i dyrheden	10	h
70 allen Landskyld	er	11H 160 allen	i dyrheden	11 2/3	h
80 allen Landskyld	er	13H 80 allen	i dyrheden	13 1/3	h
90 allen Landskyld	er	15H ...	i dyrheden	15	h
100 allen Landskyld	er	16H 160 allen	i dyrheden	16 2/3	h
110 allen Landskyld	er	18H 80 allen	i dyrheden		
120 allen Landskyld	er	20H ...	i dyrheden	20	h
½H Landskyld	er	10H	i dyrheden		
J H Landskyld	er	20H	i dyrheden		
i¼ H Landskyld	er	30H	i dyrheden	30	h
ij H Landskyld	er	40H	i dyrheden	40	h
ij½H Landskyld	er	50H	i dyrheden	50	h
ijj H Landskyld	er	60H	i dyrheden	60	h
½ Argilde		10 Allen	jH 160 allen	i Dyrheden	
1 Ar med lamb	er	20 Alen	3H 80 alen	i dyrheden	
2 Ær med lamb	er	40 Allen	6H 160 alen	i dyrheden	
3 Ærgilde	er	60 Alen	10H	i dyrheden	
4 Ærgilde	er	80 Alen	13H 80 Alin	i dyrheden	
5 Ærgilde	er	100 Alen	16H 160 Alen	i dyrheden	
6 Ærgilde	er	120 Alen	20H ...	i dyrheden	

### 1697, Extract of Skalholt and Holar land registers

This land register concerning the land holding of the two Icelandic bishoprics provides valuable insight in how to calculate the tax both in butter "leyeqville" and in land, and how to convert the amounts into Rigsdaler. The text distinguishes between leyeqville and land tax, but the latter is both expressed in hundreds of álin and in vet of fish. Then the land tax is calculated so that one hundred is four Rigsdaler. The wetter and fisk stand in the relation one to forty, and by dividing the number by 6 (2 x 3 vet) the result is the hundred in land tax.

For each leyeqville the fee is two fœring-measures, and three fœringer equals one Rigsdaler. In the following example I present the total values per page containing payments from each farmstead.

#### Extract of the Land Register for Skalholt Bishopric

Pag	leyeqville	fride landskyld	wetter	fisk	
1	52 1/4	21H	35 AL	127	30
	115	16H	90	100	20
2	167 ¼	38H	5 AL	228	10
	33	9H	-	54	-
3	200 ¼	47H	5 AL	282	10
	61 ½	20H	30	121	20

4	261 ¾ 126		67H 35 AL 21H 16	403 30 126 32
5	387 ¾ 110		88H 51 AL 27H 30	530 22 163 20
6	497 ¾ 141 ½		115H 81 AL 33H 70	694 2 201 20
7	639 ¾ 131	1HH	29H 31 AL 32H 110	895 22 197 20
8	770 ¾ 136 ½	1HH	62H 21 AL 31H 20	1093 2 187 -
9	906 ¾ 117	1HH	93H 41 AL 28H 80	1280 2 172 -
10	1023 ¾ 136	2HH	2H 1 AL 24H 50	1452 2 146 20
11	1159 ¾ 113 ½	2HH	26H 51 AL 19H 116	1598 22 119 32
12	1273 ¾ 116	2HH	46H 47 AL 24H 40	1718 14 146 -
13	1389 ¾	2HH	70H 87 AL	1864 14
				<b>Total</b>

Efter hver **leyeqville** regnis ordinarie over alt landet 2 færinges smør beløber saa smørleyerne 2778 ½ færinges, som beregnis paa landsvis i penge 3 færinges for 1 RDR in specie, Som gjør RDR 926 1/6 sp.

Summa paa fride **landskylden** er 2HH 70H 87 AL, hvilcke beregnis paa landsvis hver hundred @ 4 RDR in specie, som gjør RDR 1242 9/10 spe.

Hvilcke forskrefne 1864 Wetter 14 fiske med 6 divideret til stort hundredt gjør 310H 87 al. Som igjen divideris med 120 til HH facit 2 HH 70H 87 al. Som reduceris igjen til Wetter og fisk at multipliceris med 6 som følger, efterdi 1H er 6 wetter:

$$310H\ 87\ al / 6 = 1860\ wetter$$

for 80 al.... 4: - -

for 7 al - - - - 14 fisk

Wetter 1864: 14 fisk

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2778 ½ færinges @ 1 RDR in specie for 3 færinges er gjør RDR 926 1/6 in specie

**2HH 70H 87 Al: Landskyld @ 4 RDR specie hver hundredt gjør Rdr 1247 9/10 in specie**  
**Summa Summarum paa Skalholt Bispestols Indkomst RDR 2169 1/15 in specie**

Over the next hundred years, the Skalholt estate slowly decreased from 309 hundreds and 92 álin, in 1696 to 281 hundreds and 116 álin, for 310 farms.

**Holar:**

Leyeqviller: 1480= 986 2/3 Rdr

Landskyld: 3HH 35H 104 Al, =1580 4/5 in specie

=3375 Wetter 8 Fisk

The total land rent for the Holar estate= 2567 7/15 in specie

**The 1698 Land Register.**

The land register enumerates the value and rent of all farmsteads in Iceland, and at the end the value of the land rent of all of Iceland for the year 1698 and for 1759 and 1760. The amount does not relate to payments to the Crown:

Jordebog Landskyld of Quilde leyer belöb

963,600 Alen



Hertil legges af Westmannöe	<u>3,527 ½ Alen</u>
Beregnet 24 Alen til 1 Rigsdaler udgør	40,297 Rdr
Men beregnet:	
Landskyld 4811 C 60½ Alen @ 4 Rd=	19,246 Rdr
Leyekvilde 19311 [/ 6] @ 4 Sk=	12,874 Rdr
Af Vestmannöe 1 Rdr med 30 al	<u>117 Rdr</u>

Derimod Aar 1759 og 1760 er den heele Afgift saaledes:	
1516 Vetter 10 Fiske in Natura @ 5 Sk=	1,263 Rdr 52 Sk
3452 H 86 Alen @ 4 Sk=	13,810 Rdr 76 Sk
13798 leyeqvilde [/ 6] @ 4 Sk 9,198 Rdr 64 Sk	<u>24,273 Rdr</u>

### Land Registers from the 18th Century.

In the years 1701 to 1712, the King ordered Arna Magnússon and Páll Vidalin to traveled across Iceland in order to create a detailed land register for all of Iceland. The Icelandic text has been published, whereas the Danish version, which contains some further explanations, still remains in the Arnamagnean Institute in Copenhagen.<sup>6</sup>

This detailed register shows a more complicated pattern of ownership and more detailed information than in the earlier, and less detailed land registers. A large-scale comparison of the information of different land registers would be necessary in order to establish the development in the taxation of Iceland, and to observe who receives the rent. Let us for example look at *Kalmanstunga, Borgarfjarðarsýsla*.

The Skalholt extract states that the farm had: Leyequilder 5, Landskyld i ½ h, Wetter 9, LBS54: Leyequilder, 5 Landskyld i hundred 60 Allen, 30 h dyrhed, Afgift 14 væt Arna Magnússen: Kirkjustaður annecteraður með Húsafelli og Stóra Ási. Jarðardýrleiki xxxC og so tíundast fátæum einum. Eigandinn biskupsstóllinn Skálholt.... Landskuld i ½ C. Betalast i landaurum á alþing inntil næstu ii ára, síðan að Heynesi á Akranesi til ráðsmannsins yfir Heynessumboði. Leigukúgildi ix, iiii kirkjunnar betalast hálfar i smjöri eður öðrum aurum til prestsins á Húsafelli, hálfar i smjöri eður öðrum aurum til prestsins á Húsafelli...

Uppsaler in Borgarfjarðarsýsla: In the Skalholt extract the farm had: 5 leye quille, Landschylden, frit: lxxx al. or.: 4 Wetter.

In LBS 54: Leyequider: 5, 80 alen, 12 dyrhed, 9 væt

Arna Magnússen writes: Jarðardýrleiki xii C og so tíundast fátækum alleina. Eigandinn biskupsstóllinn að Skálhoti. Ábúandinn Jón Jónsson.

Landskuld lxxx álnir. Betalast í öllum landaurum heima á jörðunni.

Leigukúgildi v, hjer eftir iiii. Leigur betalast í smjöri þangað sem umböðsmaður til segir innan hjeraðs. Kvaðir mannslán um vertið á Akranesi. Leysist med x álnum, ef ei geldst in natura.... (bd 4, 244-245).

If we at the end take a look at the total taxation of Iceland, it is worthwhile looking at the Land Register, LBS 54 from 1759 again. The total rent presented in the text is 47933 Vet, but the sum must be converted into Rigsdaler. First you divide the amount by 6 to obtain the number of hundreds, and then the result is multiplied by 4 to obtain 31,955 Rigsdaler - to which must be added the 1516 Vet which divided by 6, and multiplied by 5 is 1,263 Rigsdaler. The total amount 33,273 Rigsdaler was, however, not paid, but only 24,273 Rigsdaler.

<sup>6</sup> *Jarðabók Árna Magnússonar og Páls Vídalíns*. Gefin út af Hinu Íslenska Fræðafjelagi í Kaupmannaöfn. (Copenhagen, 1913-1990), bd 1-13.

<u>Afgiftens Summa</u>	<u>Vettur</u>	<u>Fiske [1 vet = 40 Fiske]</u>
Guldbringe Syssel	1282	37
Kløse	1061	26
Borgefiords	4294	6
Snæfieldsnes	1973	36
Hnappedals	770	34
Dahle	2546	20
Bardestrande	2559	11
Isefiords	2779	20
Strande	1194	6
Hunevands	4341	-
Hegraness	4743	24
Wødtu	4107	34
Thingeyer	3431	31
Muule	2867	56
Skaptafells	2390	38
Rangaarvalle	3828	6
Arnes	5128	12
Westmandøe	146	15
Summa	49449	12
Of this Summa must be deducted	49,449 Vetter	
what was paid in Fish in 1759:	1,516	
Left over:	47,933 (Vetter)	
Of these 47933 Vetter	Rdlr.	
Calculated at 4 mk makes	31,955 (i.e. 31,955 / 6 x 4).	
And the 1516 Vetter in natura		
At 5 mk is:	1,263 (i.e. 1,516 / 6 x 5)	
Total	33,218	
The total land rent paid	24,273	
Deficit	8,945 Rigsdaler	

The land rent received by the Crown cannot be extracted immediately from the land registers. Björn Lárusson (p. 81) has calculated the land rent of the Royal estate to be 819 hundred 35 álin in 1686, and 809 hundred 35 álin in 1695, which would mean if the hundred is worth at 4 – 5 Rigsdaler, the Crown would receive 3,300 to 4,000 Rigsdaler in land rent.

Similarly, the leyequille was assessed to 2,575 1/6 in 1686 and 19,301 1/6 in 1695. Using the traditional method of calculation the Crown would receive c 1,700 Rigsdaler in Leiequille.

**The Tithe.** The Icelandic Tithe was divided in four parts, of which the Crown received the Bishop's part after the Reformation. Since the Crown donated amounts to the poor relief, it is not possible estimate with certainty what the Crown received in tithe, if the land that paid tithe was 60,000 alin, the Crown would receive about 12,500 Rigsdaler.

**Total receipts.** The Crown received additional fees too, but if we add the skattur, the land rent, the leyequille with the tithe, the total receipts would be around 18,000 to 20,000 Rigsdaler.

**Royal Income 1750.** An extract of the Royal receipts in 1750 shows that the Crown received 21,580 Rigsdaler from Iceland. In the same year the Crown received 10,245 from the much

smaller Faroe Islands, an amount about half of Iceland's contribution. And the small Danish islands Møen and Bornholm paid (12,922 and 13,025) an amount comparable to Iceland. The Icelandic taxation seems to have been strikingly low. Iceland seems not to have particularly lucrative for the Danish monarchy, and if you consider the costs of sailing, it appears that Iceland was fairly bad business for the monarchy. But much more research in the payments from individual farms must be carried out before the last word has not been said in this debate.

Fra forestaaende Summa	49449 Bletter
drages det som med Fisk in natura Aar 1759 er beregnet at svares..	1516.

Lil Bage	47933
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Adl<sup>e</sup>

Bemeldte 47933 Bletter beregne de a 4 up. gior.	31955
Og de 1516 Bletter in natura - a 5 up - Er . . .	1263

Lil sammen . . .	33218.
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Her mentioneres 1759aars Tordeboogs heele Summa	24273
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Differ <sup>ts</sup> som er Mindre	8945
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# Afgiftens Summa

	Vælv	Sikke
Guldbringe Hysel	1282	37
Kige	1061	26
Borgefiord	4294	6
Snafieldsner	1973	36
Knappedals	770	34
Dahle	2546	20
Bardefstrand	2559	11
Isefiord	2779	20
Strandø	1194	6
Lunevand	4341	1
Aegranes	4743	21
Wødu	4107	32
Mingeyer	3431	31
Muale	2867	56
Skaptafells	2390	38
Kangaarvalle	3828	6
Arner	5128	12
Westmandøe	146	15
<b>Summa</b>	<b>49449</b>	<b>12</b>

	Lege- Quilder	Land Bunde	Pls. All.	Bordgaard Dyrbed	Afgivet Petter	Silke
3. Kule Syffel.	746	336	48.	4569	2832	16
Skaptefields.	713 $\frac{3}{4}$	279	18	3167 $\frac{1}{2}$	2365	24
Rangervalle	1472 $\frac{1}{2}$	391	1	5934 $\frac{1}{2}$	3819	1
Vestmannoe	"	"	"	"	146	15
etnes.	1868	379	31	7331 $\frac{1}{2}$	4143	22
Guldbunge.	369 $\frac{1}{2}$	55	55	3027 $\frac{1}{2}$	1290	25
Kiofe.	443	92	33	2004 $\frac{3}{4}$	1056	26
Borgefjorden.	2050 $\frac{1}{2}$	371	113	7334 $\frac{1}{2}$	4282	6
Steeffeldsnes.	714 $\frac{1}{2}$	110	38	937 $\frac{1}{2}$	2964	23
Knappedals.	365	66	77	1227	764	34
Dale.	1236	216	105	4258	2529	30
Bundestrand.	1257	220	66 $\frac{1}{2}$	3756	2574	11
Mefjorden.	1219 $\frac{1}{2}$	257	44 $\frac{1}{2}$	4461.	2761	25 $\frac{1}{2}$
Strande.	571 $\frac{1}{2}$	102	23	1869	1184	19 $\frac{1}{2}$
Kurevands.	1846 $\frac{1}{2}$	413	40	8108 $\frac{1}{2}$	4314	13 $\frac{1}{2}$
Hegraanes.	1733 $\frac{1}{2}$	487	27	10130	4718	34
Vadde.	1528 $\frac{1}{2}$	410	15	8899 $\frac{1}{2}$	4092	7 $\frac{1}{2}$
Thunjøe.	1285 $\frac{1}{2}$	356	73	6544 $\frac{1}{2}$	3569	17 $\frac{1}{2}$
Summa Summant	10114 $\frac{1}{2}$	4555	90 $\frac{1}{2}$	83554 $\frac{1}{2}$	49410	8 $\frac{1}{2}$

Samlingsregister		
1	Årsredningen för 1790 samt utgången	370220 00
2	Årsredningen till och för åren 1791-1794	341855 50
3	Årsredningen för åren 1795-1799	3029 10
4	Årsredningen för åren 1800-1804	109517 72
5	Årsredningen för åren 1805-1809	345777 10
6	Årsredningen för åren 1810-1814	12922 80
7	Årsredningen för åren 1815-1819	13025 50
8	Årsredningen för åren 1820-1824	82225 00
9	Årsredningen för åren 1825-1829	175005 46
10	Årsredningen för åren 1830-1834	708780 17
11	Årsredningen för åren 1835-1839	200
12	Årsredningen för åren 1840-1844	77277 10
13	Årsredningen för åren 1845-1849	2801 70
14	Årsredningen för åren 1850-1854	118100 50
15	Årsredningen för åren 1855-1859	21580 37
16	Årsredningen för åren 1860-1864	1233 48
17	Årsredningen för åren 1865-1869	10213
18	Årsredningen för åren 1870-1874	7575 13
19	Årsredningen för åren 1875-1879	16669 04
20	Årsredningen för åren 1880-1884	175377 77
21	Årsredningen för åren 1885-1889	63 16
22	Årsredningen för åren 1890-1894	317630 63
23	Årsredningen för åren 1895-1899	72140 5
24	Årsredningen för åren 1900-1904	771 76
25	Årsredningen för åren 1905-1909	712376 28
26	Årsredningen för åren 1910-1914	7865 70
27	Årsredningen för åren 1915-1919	95283 86
Årsredningen för åren 1750-1799		3158107 22
Årsredningen för åren 1800-1899		2610867 14
Årsredningen för åren 1900-1919		547300 0