A crucial period in the development of the Muscovite state began in the mid-fifteenth century. The successful conclusion of the civil war and the consolidation of power that followed brought the appanage period to a close. Vasilii II (1425-62) emerged from these struggles with undisputed authority over the territories of northeastern Rus', many of which had been recently brought under his hegemony. Ivan III (1462-1505) vigorously continued the gathering of the lands. With the final subjugation of Novgorod in 1478 the Muscovite state included almost all of the Great Russian lands and was brought face to face with powerful European neighbors. This meeting came at a time when Europe was undergoing a period of rapid transformation, a central part of which was the gunpowder revolution. As a matter of survival it was imperative that Muscovy keep pace with these developments. It was to be a costly undertaking.¹

The most immediate task was the expensive process of rebuilding and strengthening fortifications to withstand artillery attacks. These efforts began in Novgorod in 1484 on the vulnerable western frontier, but soon came to include the entire state. Armaments, support and communications services, and the creation of a standing army also heavily taxed Muscovite resources. In addition, many non-military costs ensued with the emergence of the Muscovite state. An imperial ideology began to develop and its trappings were costly. The late fifteenth century also witnessed the onset of a non-military building boom, as expensive stone edifices began to replace those of wood: much of this effort was financed by the grand prince too. By the sixteenth century, moreover, the administrative system was growing at a rapid pace, as were its costs. These expenses of modernization could not be met by the primitive system of tribute (daiz') that had been the principal source of grand princely income throughout the appanage period.

In order to meet these growing demands on the state the vast resources of

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Muscovy had to be harnessed. To accomplish this many new exactions were introduced, existing obligations were increased, and exemptions from these levies were eliminated. These measures were not, however, part of a systematic program of fiscal reform. On the contrary, most were accomplished on an ad hoc basis to deal with a particular need, most often military. Nevertheless, by the mid-sixteenth century almost the entire population owed substantial obligations to the state. This situation contrasts sharply with conditions a century earlier, when taxes were extremely light, if they were collected at all. It is also noteworthy that this transformation occurred gradually and without significant opposition. The fact that it took place in a period of great prosperity was surely a factor in this success.

Data on the financial system of Muscovy until the late sixteenth century are at best spotty. Nevertheless, a thorough examination of all relevant material provides sufficient evidence to reconstruct the basic structure of obligations prior to this time. In this task immunity charts are our most valuable source. Not only do they provide a detailed record of the obligations that existed, with some containing specific rates at which these were assessed, but they also, as we will see, describe a process whereby the Muscovite tax base was greatly expanded. Additional information is scattered in tax registers, the chronicles, and other documents. Rates of trade duties are somewhat better

2. Unfortunately, most tax registers from this period simply recorded eligible individuals and their property, and did not list actual payments.

3. Several other historians have examined the Muscovite system of taxation, but unfortunately most have done little more than list where and when each obligation appeared. The most thorough of these surveys is by A. D. Gorski, but it does not go beyond the fifteenth century (Ocherki ekonomicheskogo polozeniia krest'ian Severo-Vostochnoi Rusi XIV-XV vv [Moscow: MGU, 1960], pp. 162-261). A brief survey of the same material was done by A. P. P'ianov ("Formy yeodal'noi renty v Severo-Vostochnoi Rusi v XIV-XV vekakh," Uchenye zapiski Mogilevskogo gosudarstvennogo pedagogicheskogo instituta, 1 [1955], 3-30. S. M. Kashlunov has done a pair of similar surveys, one on the first third of the sixteenth century ("Otrazhenie v zhakvannykh i ukaznoykh gramotakh finansovoi sistemy russkogo gosudarstva pervoi treti XVI v.," Istoriicheskie zapiski [hereafter IZ], 70 [1961], 251-75) and another on the second half of the century ("Rost gosudarstvennykh povinnostei vo vtoroi polovine XVI v.," in Obyshchesto i gosudarstvo yeodal'noi Rosti: Sbornik statei posviashchennyi 70-letiu akademika L'va Vladimirovich Cherepnina, ed. V. I. Pashuto [Moscow: Nauka, 1975], pp. 291-95). P. Miliukov made the first attempt to measure the level of taxation during this period (Spornye voprosy finansovoi istorii Moskovskogo gosudarstva [St. Petersburg: Tipografia Imperatorskoi akademii nauk, 1892]). N. A. Rozhkov's work on this subject for the late sixteenth century is quite useful (Sel'skoe khozina Moskovskoi Rusi v XVI veke [Moscow: Universitetskaia tipografia na Strastnom bul'vare, 1899], pp. 220-70). Recently historians in Leningrad, headed by A. I. Shapiro, have done excellent work on this question for Novgorod (Agrarnaia istoria Severo-Zapada Rossii, 3 vols. [Leningrad: Nauka, 1971-78]). One of these scholars, G. V. Abramovich, also wrote an article on this subject for the sixteenth and early seventeenth centuries ("Gosudarstvennye povinnosti vlad'cheskikh krest'ian Severo-Zapadnoi Rusi v XVI-pervoi chetverti XVII veka," Istoriia SSSR, No. 3 [1972], pp. 63-105). See also S. B. Veselovskii, Sosnosti i'ano, 2 vols. (Moscow: Tipografia G. Lissnera i D. Sobko, 1915-16), 1, 99-155.