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Hidden morals, explicit scandals : public values and political corruption in the Netherlands (1748-1813)

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6 Taxes, Political Corruption and Moral Reform (1748 – 1756)⁶

6.1 Introduction

In this chapter I present the first case study in the sphere of tax collecting in Holland between (roughly) 1748 and 1756. In 1748 demands for change from an angry population and desires and assumptions from disgruntled administrators aligned to strive for a new and improved system of taxation. With the implementation of bureaucratic elements (such as fixed office hours, supplying means or separating person from office) the Provincial Estates of Holland slowly but steadily turned the ‘private’ system of tax farming into a more or less ‘public’ one. This was meant to eradicate political corruption, immoral behaviour and abuse of office that, according to many, had become endemic in the system of taxation. This chapter therefore explores the link between bureaucratic changes in the system of taxation and changing public values in the province of Holland. While the link between taxation and public values has been explored in the past – for instance by Jean Bodin (1530 – 1596) (cf. Wolfe, 1968: 269), Pietro Verdi (1728 – 1797) (cf. 1771/1993: 93), Adam Smith (1723 – 1790) (cf. 1981: 902) and, of course Max Weber (cf. Gerth, et al., 1991) – it has hardly been explicitly and/or empirically investigated in more recent times and is non-existent for the Dutch case.

In the following I therefore first provide a general overview of events in 1748 and empirical evidence that outlines the reasons for the changes in the system of taxation. This is followed by an empirical analysis of the bureaucratic regulations regarding tax collecting before and (mostly) after 1748 to assess public value change. I adopt an approach similar to the one taken by Van Braam (1977), Raadschelders (1990) and Wagenaar (1997) who used Weber’s ideal-type characteristics of bureaucratization to historically analyze reform in public administration. Unlike these authors, however, I apply Weber’s characteristics to specifically analyze and assess not only organizational reform in taxation before and after 1748 but also the link between bureaucratic tax reform and changing public values. These findings will then be connected to scandals in the area of taxation.

6.2 Taxes, political corruption and reform

Taxes, political corruption and protest

The province of Holland had a high number and large variety of taxes, something that was recognized by contemporary authors as well. In his *Fable of the Bees* (1705) Bernard Mandeville (1714/1988: 187) noted how Holland was “loaden with greater taxes than any other nation”.

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similarly, Adam Smith (1981: 906) noted how “the singular countries of Holland and Zealand require a considerable expense even to preserve their existence, or to prevent their being swallowed up by the sea”. Taxes in the Dutch Republic mostly consisted of indirect excises on popular consumer items such as bread, wine, butter, peat, beer or meat (Diederiks, 1977: 485-490; De Vrankrijker & Elias, 2005: 32-42). The collection of these excises in Holland (officially since 1583) was largely arranged by means of tax farming by ‘private’ tax farmers in collaboration with public authorities. Tax farmers were private businessmen who could buy the right to collect taxes, usually for a year, during annual auctions organized by the authorities. In order to acquire the farm, tax farmers had to pay a deposit. They were also obligated to hand over a part of their proceeds to the authorities every month. The amount to be paid was determined in advance of the auction and was based on expected returns. The system was devised in such a way that it encouraged aggressive levying. Tax farmers had to collect enough to pay their monthly dues and had to recover their deposit. They were, however, allowed to keep the difference between the estimated amount (the money they paid to the authorities every month) and the money they actually collected (Dekker, 1982: 134; Heringa, 1983: 83).

Tax farming systems had been around since antiquity (cf. Kiser, 2007; Webber & Wildavsky, 1986; Weber, 1978: 557) and were common in other early modern European states such as France (Matthews, 1958; E. White, 2004), Prussia (Kiser & Schneider, 1994) and Britain (Kiser & Kane, 2001). Tax farming ensured the authorities of a steady flow of revenue without having to establish or operate an elaborate and expensive organization for collection (Ma, 2003: 441; Scholten, 1999: 308). Public authorities simply benefitted from entrepreneurs who were willing and able to acquire the know-how. In addition, tax collecting on consumer items was risky business. Harvests, live stock or trade routes could easily be affected by bad weather, plague or war and tax farming ensured that such risks – along with tax evasion and/or fraud – were for the tax farmers and not the authorities (Dekker, 1996: 9; Heringa, 1983: 83). The system also ensured that revenues were received partly in advance. This was obviously important for planning or making policy.

A final crucial idea behind the system was, as we have seen, that tax collecting should be left to private entrepreneurs. Since they were allowed to keep all the revenues other than the amount they had agreed to pay to the authorities, aggressive levying was beneficial for tax farmers and authorities alike. Self-interest of tax farmers was believed to make levying efficient and reliable. Of course, the disadvantage to the province was at the same time that part of the proceeds would disappear in the pockets of the tax farmers (Dekker, 1982: 134). If tax farmers were indeed able to collect more than the estimated amount, the province, in a way, lost out but this was apparently not enough to outweigh the benefits. This is no to say that the system of tax farming was indeed able to generate much revenue for the Dutch treasury. Gosse and Japikse (1947: 639) already noted that the eighteenth century United Provinces were a rich country with a poor government, meaning that the Dutch were largely unable to tax the wealthy (obviously because the wealthy were also those in charge), much like France or any other major European state apart from England (Palmer, 1974, part I: 78). Still, a public system proved (in hindsight) more effective in terms of revenue. Proceeds rose, especially shortly after 1748 with about 10% (Diederiks, 1977: 501; Heringa, 1983: 83-84, 89, 100-101; Oldewelt, 1955ff; De Vrankrijker & Elias, 2005: 42-44) presumably as parts of it no longer went to the private tax farmers.

Abuse of the system of tax farming seemed inevitable across Europe (Kiser & Schneider, 1994; Ma, 2003: 441-442, 445-448) and the province of Holland – as well as the rest

of the Dutch Republic – was no exception. Tax farming was a lucrative business and it was, thereby, also susceptible to abuse. While the Holland tax farmers, together with the local regent elite and public provincial officials were, at least in theory, tied to excise levels set by local or provincial authorities (Dekker, 1982: 132), they often abused their powers to collect more than was allowed. Lack of supervision and complexity of rules were part of the problem but there were also other – more fundamental – reasons. Abuse seems mostly to have been due to the way the system was intended to function. Certain organizational arrangements effectively facilitated fraud, abuse of office and highly aggressive methods of levying. Self-interest as a major catalyst of the system ensured that private tax farmers and public ‘law enforcement officials’ (bailiffs, sheriffs, debt collectors and the like) were, for instance, awarded parts of people’s fines as part of their income. This in turn led to aggressive levying and often meant people were arrested on false charges to collect more pay. The variety of offences such as smuggling, bribery or price fixing was also endless. Sometimes deals were made between tax farmers, public tax officials and traders to illegally import goods so they could sell it for themselves. Tax farmers would often smuggle goods by bribing officials or fix prices. People changed the prices of excises, deliberately over- or underestimated expected revenues, cheated with or forged tax notes, bribed people who weighed goods at markets or hid proceeds and goods from inspectors. Public officials in charge of supervision often turned a blind eye to illegal practices in return for rewards and sometimes actively participated (cf. Engels, 1862: 39-41). In addition, tax farmers would often pay bailiffs and process servers for their assistance in combating fraud or tracking down tax offenders making it interesting for the former to apprehend people without cause.

The high burden of taxation in Holland, but above all the level of fraud and abuse of office inherent in the system, led to violent and large-scale popular dissatisfaction concerning tax farming in the midst of Doelist agitation (see chapters four and five). Now, the protest was mostly focused against the moral corruption of the system. This, at least, was the case in the final days of June 1748. Protest in Holland followed that in Groningen and Friesland. In The Hague, Leiden, Haarlem, Rotterdam and Amsterdam, riots erupted that targeted the homes and possession of the hated tax farmers (Dekker, 1982: 134; De Vrankrijker & Elias, 2005: 44). As Doelist petitions that called for change were presented to local and central authorities (consider the complaints of men like Rousset de Missy and Van Gimnig in chapter five) many pamphlets simultaneously denounced fraudulent tax farmers. In Leiden, the house of tax farmer Van der Kok was pillaged and destroyed. A pamphlet of the time read “see here a crude image of Van der Kok, a tax farmer, renowned along the Rhine and Vecht for his extortion, the supreme Beelzebub, full of pride and vanity, so proud that even his house looks like the palace of some rich Venetian. His secret comforts alone have cost more than I have earned in all my life” (*Brief van een Zwitsers officier*, 1748: 19-20).^{li} Similarly, a short printed play in 1748 portrays a tax farmer saying “I always got what I want, no amount of complaining would help. How great was my power! How distinguished [as in posh, ‘aristocratic’? TK] my authority! It was, pay up, and if you did not have it then your wife and even your children would suffer the deprivation” (*Den bedroefden Pachter*, 1748: 7).^{lii} Various poems and other writings around the same time reflect similar basic sentiments. Tax farmer Lublink was, for instance, supposedly complaining about his lost wealth that he had been able to collect unjustly as one of the greatest usurers (*Historisch verhaal van het tumult*, 1748: 21) and tax farmer Glavink is supposedly full of remorse as he says “I have been devilish wise! I was a snitch! Yes the silliest bungler! Devoid of reason and spirit, I went and became tax farmer on butter. Oh! The remorse is

hardly bearable!” (Ibid., 23)^{liii} Tax collector Heus, as a final example, was depicted as saying “what goes around comes around. Now the angry mob is raging because I gnawed at their bones and did not know what a conscience was. Now I must suffer my usury and see the treasure [the tax revenues, TK] return to its source [the people? TK]” (Ibid., 25).^{liv}

The rioters of 1748 seem not to have succumbed to blind rage. They knew who the culprits were and targeted specific persons rather than laying waste to the entire city or even all tax farmers’ houses out of sheer frustration. Retired tax farmers from previous years were left alone and adjacent houses to those pillaged also remained untouched (Noordam, 1980). There existed a certain amount of order and discipline as becomes apparent from the plunder of the house of tax farmer of the wines Jan Staysail on 24 June in Amsterdam. Staysail had upped the excise on wine and had, accordingly, put small innkeepers or bartenders in such a stranglehold that they invariably went bankrupt (*Historisch verhaal van het tumult*, 1748: 16). The mob smashed his possessions but not until the maid had been allowed to secure her possessions. She was also apparently paid her wages by members of the attacking crowd (*Historisch verhaal van het tumult*, 1748: 12; Breen, 1934: 283). Tayspil himself, however, did not get off so easily. A poem from 1748 has him lament: “Ai! Poor me! That I have so shrewdly taken from other purses when I received my office. I have cheated myself and nobody cares” (*Historisch verhaal van het tumult*, 1748: 14).^{lv} Similar events apparently occurred during the sacking of the house of a certain Mr. A. Bundel in Amsterdam. A pamphlet of the time read how “the maid was allowed to leave with all her possessions before they went pillaging. Yes, they pillaged so carefully everywhere that all spectators had to wonder about the fact that the neighbours were not inconvenienced in any way” (*Pachters traanen*, 1748: 24).

In addition, a distinction was sometimes made between good and bad tax farmers whereby the former stuck to the rules without extorting the population through fraud and corruption and who did not flaunt their wealth. The house of the ‘bad’ tax farmer J. van Ockhuysen in Leiden was destroyed by the mob because of his harsh methods of levying (*Korte schets der Leidsche pachters*, 1748: 20; Noordam, 1980: 93). The house of another Leiden tax farmer, Van Kouwenhoven, was initially ransacked on 17 June but on 18 June several people gathered at the spot to retrieve some of his furniture from the canals. They did so, according to Noordam (1980: 90), “not because of the destruction but out of remorse for having targeted this specific man”. Van Kouwenhoven had in fact been one of the good tax farmers (*Korte schets der Leidsche pachters*, 1748: 20). The Hague tax farmer David Beekhof was, as a final example, also spared because of his fair (i.e., non corrupt) way of levying (Wagenaar, 1997: 90). The mob passed by the house of Beekhof “because of his politeness and moderation” (*Brief van een Zwitsers officier*, 1748: 15). The wrath of the mob therefore seems to have been evoked not so much because they were tax farmers in the service of some vicious government but because they had exploited the system and abused their position for their own benefit.^{lvi}

From such characteristics of the tax riots we can deduce how the protest had mainly moral motives. They signal that the riots of 1748 were not so much against taxation in general. Instead, motives for protest against taxation were essentially moral. The system of tax collecting as such was no longer fundamentally rejected (Dekker, 1982: 135; 1996; Ma, 2003: 448) but was now mostly despised for largely being corrupt. This conclusion can also be derived from the fact that widespread discontent with regard to the corrupted system of taxation and the behaviour of the tax officials has to be largely understood in the context of the general socio-economic and political difficulties in the Republic at the time (Dekker, 1996: 17; Israel, 1998: 1069-1078; Noordam, 1980: 87; Schama, 1977: 45-58; De Voogd, 1914: 95). In

the first place (as I discussed in chapters four and five) this concerned the political failure of William IV and the regents to instigate any kind of administrative reform. To many, pillaging tax farmers' homes and urging for the end of the system of taxation seems to have been a way to protest against the system of regent oligarchic government in general. Tax farmers were (for good reason, given the close ties between regents and tax levying, cf. Dekker, 1982: 134; Engels, 1862: 41-42; De Jong, 1987: 43, 51, 65-75; Scholten, 1999: 309; Slothouwer, 1875: 14; De Voogd, 1914: 101; De Vrankrijker & Elias, 2005: 44) considered to be in league with regent authorities and both were seen as part and parcel of the same corrupt elite. In addition, the general economic and social decay of the period made the wealth of the tax farmers more visible and intolerable (Israel, 1998: 959-1121; Pfeil, 1998: 44-49). Many apparently considered expensive clothing, chariots and horses and big houses proof of the fact that tax officials enriched themselves at the expense of others. One pamphleteer denounced people "who were able to buy a carriage, a country house and twenty to thirty horses only two years after receiving the right to collect excises. This ill-mannered line, stemming from a tribe that knows no decency, only wishes to commit usury and to scrape money together for which any honourable persons would only be ashamed" (*Burgerlyke oplettendheid*, 1748, volume 2: 4-5).^{lvii} Another pamphleteer remarked that tax farmers who "manage to acquire a carriage and twenty to thirty horses in the first two years of their office", obviously achieved this through "avarice, usury, greed, haughtiness and general lack of decency" (Ibid., 5-9).

Reform of the system

Contrary to the more or less failed Doelist movement (see chapters four and five) the tax riots of 1748 had immediate consequences for Holland's administration. After a brief period of resistance from William IV (see for variety of official warnings: *Groot Placaet Boeck* [GPB], collection of ordinances and regulations by the Estates General and the Estates of Holland and West-Friesland," 1658 – 1796, Volume [vol.] VII, folio [f.], 830-831, 832, 836) he finally travelled to the Estates General on 25 June 1748 – to squash the riots – with a proposal to abolish tax farming after all (*Propositie van Synne Hoogheid*, 1748; De Voogd, 1914: 103). In his proposition he stated his desire that the Estates General should start thinking about a new system of taxation. William appears to have grasped the root cause of the problem. According to him, the citizens are not out to evade taxation in general: "it is", he wrote, "not their purpose or desire to avoid carrying the burdens that support the common cause".^{lviii} It was mostly the way in which levying took place that aroused such emotions.

The reasons why the Stadholder wanted to abolish the tax farm at this point when he had denied any such possibility only a few days earlier are essentially unknown. Still some can be deduced from his proposition as he writes, for instance, how the country must not be damaged by riots any further. Also, there must have been a sense of political opportunism in play as well, as the Prince was always looking to gain favour with the Orangist populace in his ongoing struggles against the powerful regents. In either case, on 26 June 1748 the Estates of Holland decided to abolish tax farming because of the grave disturbances, i.e., the riots (GPB, vol. VII, f. 1204-1205, 26/06/1748). Instead of tax farming, the Estates of Holland came up with provisional arrangements on 26 July 1748 (Ibid., f. 1204). The direct excises on consumer items were replaced with direct taxes to be paid by the cities, based on the estimated use of goods by their citizens. In this way they made fixed quotas out of the formerly farmed excises

(Heringa, 1983: 84; Wagenaar, 1997: 93-94). A year later, in July and August of 1749, the Estates decided to get rid of the initial band-aid and replaced the measures with a new permanent system of tax collecting which remained intact until 1805 (cf. GPB, vol. VII, f. 1360). The main reason was a lack of cooperation from local functionaries and tax payers which had made the revenues from the provisional measures very poor (Heringa, 1983: 84). In one of their official proclamations, the Estates wrote how “they could not be more astonished and lament more, the enormous sluggishness, if not unwillingness, of so many of our citizens to meet their obligations” (GPB, vol. VII, f. 1209).

In a motivation for introducing indirect excises the Estates of Holland addressed the grievances of the populace. On 5 July 1749 they wrote that there “shall be introduced, tax levying on an equal footing for the whole of the province and the money collected in this way shall go into this countries’ treasury, and our citizens will be freed from the vexations that so often occurred during the time of tax farming of the common means. In this way the reasons for all the displeasure that we have come to find against tax farming are all taken away and have ceased to exist”.^{lix} The Estates of Holland were quite thorough in addressing the previous (moral) problems of tax farming. They wrote how those tax farmers who had been inclined to do evil had caused much harm to the country [Holland, TK] (GPB, vol. VII, f. 1214 – 1215, 04/07/1749).^{lx} They promise to act against all those who “willingly and knowingly, deliberately, profit from tax collecting and thereby extract revenues from the country” (GPB, vol. VII, f. 1360, art. ix, see also GPB, vol. VII, f. 1005 – 1010, 22/07/1749).^{lxi} In the general ordinance of 28 August 1749 the Estates of Holland add that they plan to “deter as much as we can all those who are looking for profit through fraud and stealing, and protect the good tax payer from being cheated and oppressed by them” (GPB, vol. VII, f. 1119).^{lxii} Of course, they had less noble motives as well. They wanted an end to the riots and, perhaps, hoped to get more revenue this way although that seems unlikely.

Many things started to change from 1748 onwards to meet the demands of both rioters and reformers. Designing a new public system of tax collecting became the most time consuming responsibility of the Gecommitteerde Raden (Fockema Andreae, 1961: 45; Israel, 1998: 278-280). Among the people appointed to design the new public system of taxation were Anthony van Wesele (1701 – 1757) and Jacob Vosmaer (1717 – 1781). On 22 August 1749, Van Wesele became fiscal attorney and ‘attorney general’ of the Gecommitteerde Raden (see also GPB, vol. VIII, f. 1022, 05/05/1757 and GPB, vol. IX, f. 734, 09/01/1762) and was responsible on their behalf (Heringa, 1983: 100). As former fiscal attorney of the Court of Holland Van Wesele proved to be highly instrumental in setting up a new system from about 1750 onwards in which a new administrative structure of command was put in place and the private tax farmers were replaced with public tax collectors. The new public functionaries now had a legal position as public servants and were part of a much more encompassing chain of hierarchy and command. The main tax collector collected taxes in his area with the aid of some assistants (clerks, accountants or bookkeepers, process servers and investigators or ‘chergers’ who tracked down tax offenders and/or stolen goods). These officials were all appointed and officially employed by the Provincial Estates. This was a big difference with the way things had been before. In the case of very large excises (such as beer) the main tax collector could receive assistance from minor or subordinate tax collectors. Other key differences were a stronger emphasis on hierarchy, control and supervision. New supervisors served as a link between the main tax collectors and Gecommitteerde Raden (cf. Heringa, 1983: 90) and a new office of the

common means, headed by Vosmaer, served to implement and guide the immense reforms from 1 January 1750 onwards (cf. Heringa, 1983: 91; Wagenaar, 2004: 558).

6.3 Bureaucratization and changing public values

As the largely ‘private’ system of tax farming was turned into a public one a highly bureaucratic organization was created. Measures that were already there (most notable oaths of office and instructions) were revitalized but many new measures were introduced at the same time. The activity of Van Wesele, Vosmaer and countless others becomes apparent from a comparison of the situation before and after 1748. All sorts of bureaucratic measures can be distinguished with which tax officials were now confronted. Crucially, these measures show a change in moral stance. Since moral protest against abuse of office by tax officials and regent elite had been the main aspect of the tax riots, this abuse was also the main target for the reformers. From the new rules it becomes apparent that bureaucratic measures were effectively installed to counter political corruption and abuse of office. In the following I discuss several characteristics of bureaucratization to analyze and assess change in the organization of taxation before and after 1748. This includes changing public values and perceptions of political corruption with regard to the behaviour of the new, now public, officials.

Both private tax farmers and public tax officials (i.e., before and after 1748) were bound by *continuous administrative activity* (i).[†] Before 1748, tax farmers worked the whole year round and had to collect on a daily basis selling their tax notes. They also had to pay public collectors every week and have their books inspected by the latter on a monthly basis (GPB, vol. VI, f.1036-1039, art. xviii-xix). The city or regional public collectors would, in turn, send the money to the provincial officials (Engels, 1862: 41) who also worked the whole year round. The latter also had to deal with precisely set office hours (the office was in fact their private home): from eight to twelve in the morning and from two to five in the afternoon in summer and only from two to five in the afternoon in winter (GPB, vol. VI, f. 1036-1039, art. ix).^{lxiii} They had to keep their books in proper order^{lxiv} and if they were not present at said hours they would have to pay a fine of twenty-five guilders (GPB, vol. VI, f. 1036-1039, art. vii). If absent for a whole day they were, supposedly, to be fired immediately (GPB, vol. VI, f. 1036-1039, art. xi; see also GPB, vol. VIII, June 1748, f. 999, art. xiii).

After 1748, Van Wesele and others came up with more elaborate guidelines regarding the regularity and continuity of the work of those involved in levying. The two provincial inspectors from the office of the common means were, as mentioned, required to supervise the now public collectors in three annual rounds from 1750 onwards and local inspectors were to continuously supervise the collectors (*Instructie voor de inspecteurs*, 1751, art. vi, 23/03/1751; *Instructie voor de opsienders* 1760, art. xxv, 04/04/1760). The collectors themselves would now have to deal with stricter regulations regarding their administration. Every year, for instance, they received two books. One rough book or daily journal, the other an official ledger. They were obligated to update their journals every day and would have to produce a balance sheet in their ledgers at the end of each month. For every day not updated in the books, they were fined ten guilders (GPB, vol. VIII, art. ix, September 1748; *Instructie voor de collecteurs*, 1748). Lower law enforcement officials in charge of stopping or preventing illegal activities after 1748 would have to inspect the different tollbooths and weighing houses “at least once a day at

[†] Numbers in between brackets refer to the Roman numerals in Figure 1 in chapter two.

irregular hours, to see or hear whether the people working there did so properly, in a sober [not drunk! TK] and capable way” (*Instructie voor de hoofdbergers*, 1760, art. iv, 17/04/1760).^{lxv} ‘Policemen’ would have to provide detailed accounts of their daily rounds every month (Ibid., art. iv, art. xiv-xv).

These examples show how local and provincial authorities were convinced of the importance of continuous administrative activity regarding the collecting of taxes. Apart from the fact that running a well-organized tax system demands such institutional arrangements as regular office hours and inspection this is also an ethical or moral stance. ‘Good’ public officials maintained their books in an orderly and regular fashion, were present at their office at least a few hours a day, would regularly supervise and inspect any subordinates and would regularly present their books to any superiors. Values such as continuity, systematization and uniformity were at play here as were being sober and having an eye for detail. The increase of rules and regulations after 1748 tells us that although these values were required prior to 1748 as well, they certainly gained importance after 1748.

As already indicated, tax officials were bound to many *formal rules and procedures* (ii), also prior to 1748. One instruction, dated 14 March 1701, obligated collectors to show their books to each other (note the desirability of peer supervision) and to provincial officials (GPB, vol. V, f. 1036). Non-compliance would result in a hefty fine of six hundred guilders, which could amount to as much as half a tax collector’s yearly income (GPB, vol. VI, f. 1036-1039, art.v; GPB, vol. VII, f. 1228, art.xiv-xv, 08/10/ 1749). The same instruction from 1701 stated that public collectors or private tax farmers should “not connive, pardon or collect less than what was rightfully theirs to levy, punishable with a fine of two hundred guilders” (GPB, vol. VI, f. 1036-1039).^{lxvi} The collectors were, furthermore, obligated to collect taxes from the tax farmers themselves. Only collectors of large means like wine or beer in the largest cities in Holland could hand over some of their business to other “loyal and capable persons” such as subordinate collectors. Interestingly, family members were explicitly barred from this arrangement (GPB, vol. VI, f. 1036-1039, art. x, 17/03/1701). However, after 1748 the number of rules and procedures rapidly increased. In part this was, I believe, a direct result of growing ethical demands and the need to target political corruption (mainly in the form of fraud) that were now a direct and ‘internal’ government affair.

To solve some of the problems inherent in the old system and to get the new rules and regulations out to its officials, the Estates required all new officials to take an oath of office. For this they revived an oath of purification in 1748 that had originally been devised in 1656 and was then revised in 1715. The original oath from 1656 made officials promise to work in a “pure and incorruptible manner [...] without being corrupted by gifts, presents or any other direct or indirect interest” (GPB, vol. III, 24/02/1656, f. 102). In 1715 it was added that “those who receive any high or low public office will have to execute their duties with purity and integrity, as it suits all pious and resolute regents and officials [...] without having been corrupted by any gifts [...]. All those willing to hold public office will thus have to swear by oath that neither they, nor their wives, children or other family or persons, have received or given, directly or indirectly, any gifts” (GPB, vol. V, f. 686ff, 10/12/1715. Compare for a later version GPB, vol. IX, f. 400, 02/05/1777).^{lxvii} In 1749 it was added that public tax officials were to behave “punctual and to act in accordance with instructions and decrees” (GPB, vol. VII, f. 1006, art. vi, 22/07/1749; see also GPB, vol. VII, f. 1119, art. i, 28/08 1749).^{lxviii} This ensured they could no longer claim (after the fact) not to have understood the rules. To secure this even more, ordinances and instructions were publicly dispersed “so that nobody can claim

to be ignorant of their contents” GPB, vol. VII, f. 1222, art. x, 28/08/1749). Supervisors of the tax collectors after 1748 (like Jacobus Cras in the case below) received all ordinances and instructions from Gecommitteerde Raden and had to disperse them over all main and subordinate tax collectors (Heringa, 1983: 90). The importance of the oath also becomes clear from the fact that when a tax official passed away, his successor was to take the oath within eight days upon starting the new job. For every following day one neglected to take the oath you were fined ten guilders, to be paid to the poorhouse (GPB, vol. IV, f. 1068-1069, art. xvi).

There are many examples where higher and lower tax officials were convicted by provincial authorities for not obeying oath and instruction. Many verdicts handed out by Gecommitteerde Raden to corrupt tax officials start with the simple phrase that upon receiving his appointment the official “has received a proper instruction and has sworn on this the required oath”.⁷ ^{lxxix} Pieter Buijtenweg, process server and cherger of the common means in the town of Gouda was for instance convicted for not obeying his oath in 1751 and banished for twelve years from the province. While he knew that a certain Wouter Slappendeel was smuggling goods into the city, he did nothing about it. Indeed he even asked Slappendeel to provide some illegal meat for him and his wife. According to Gecommitteerde Raden, Buijtenweg “displayed enormous disloyalty for a sworn official, whose duty by oath it was to be vigilant against ‘froindes’ and contraventions”.⁸

An equally telling example of the importance of oath and instruction (and of not mixing public and private affairs!) can be found in the trial and verdict of Laurens van der Meer, main collector of excises on land reclamation, peat and coal in the city of Rotterdam. The accused admitted during his second interrogation by Gecommitteerde Raden⁹ that “he had taken the land’s money and that he knew this was not his to take for his own personal use or even to mix with his personal money”.^{lxx} He had also used his son Roger instead of “the nations’ servants” to collect the excises. To Gecommitteerde Raden this was proof of his “excessive disloyalty and perjurious nature” and that “all his actions concerning the land’s business were evil and contrary to oath and duty [...]”.^{lxxi} As a result Van der Meer was sentenced to “be whipped while a noose was around his neck, then branded and confined to a detention centre for twenty five years to earn his living with manual labour, after which he will be banished from the province for ever”.^{lxxii} The aforementioned tells us that after 1748 increased attention was paid to seeing to it that good officials were neutral with regard to their ‘clients’ (i.e., citizens). Personal feelings and use of discretion (conniving, pardoning etc.) that had often been condoned in the past were now explicitly denounced. Furthermore, a good public official should be loyal and capable (whatever that specifically may have meant) and should not involve family in their work. Also, a good administrator should remain pure and incorruptible by following his instructions and oath and not mix personal finances with public office.

The characteristic of *adequate supply of means* (vi) is important as it relates directly to some kind of public-private distinction and the different things expected of public and private officials. This characteristic is somewhat problematic since tax collecting, both before and after 1748, was largely a mix of public and private elements. Prior to 1748, offices where taxes were collected (apart from small tollbooths at bridges, markets and city-gates) seem, for instance,

⁷ NL-HaNA, *Gecommitteerde Raden van de Staten van Holland en Westfriesland, 1621-1795* [*Staten van Holland na 1572 / Gecommitteerde Raden*], 3.01.05, inv.nr. 4077, folio [f.] 118.

⁸ Ibid., inv.nr. 4076, f. 105-106.

⁹ Ibid., inv.nr. 4077, f. 114-117.

not to have existed. Services provided by ‘policemen’ and subordinate collectors would, furthermore, have to be paid by the tax officials themselves. We can also safely assume that at least the tax farmers had to buy things like ‘office equipment’ with their own money. However, from 1748 onwards we can see a move towards supplying the now public tax officials with books and other materials. A decree in 1760, for instance, asked inspectors to provide the necessary equipment (*Instructie voor de hoofdbergers*, 1760, art. iv, art. xiv-xv, 17/04/1760). Since the new officials were expected to maintain their administration in an orderly fashion, the Estates ordered the use of a specific type of book in 1748 provided by the authorities. On the first page a clerk of the Office of the Common Means would write down the exact number of pages and sign off with his initials. The thread used to bind the book was then sealed at both ends with the coat of arms of the Province of Holland (*Instructie voor de collecteurs*, 1748, art. viii, 07/08/1748).^{lxxiii} The Estates thereby hoped to make it more difficult for tax collectors to take out pages, insert new ones or otherwise withhold or alter information. This implies an important change in the attitude of the Estates that they were serious about control and supervision. It also shows they accepted responsibility and regarded tax collecting as a provincial instead of a local (city) matter.

Just how seriously the Estates were about proper bookkeeping and using the official books becomes apparent from the conviction of Abraham van der Linden, main collector in the town of Heusden.¹⁰ Although his oath and instruction (see ii) were clear on these matters^{lxxiv}, Van der Linden had written down his collected taxes on separate sheets of paper instead of in the official ledger. This had caused him to be behind in his administration even though his supervisor had approached him several times to improve the situation. Van der Linden also seems to have tampered with the money as he appears to have borrowed public money to pay his personal debts. From the books it appears that he has received money but has not noted this down, “making it seem as though the money was never paid”.^{lxxv} Since Van der Linden had, however, signed every monthly statement to the supervisor with a “declaration to the oath to the land” he was now “forced to admit that he had lied and that these statements were false”.^{lxxvi} His punishment was being fired as main collector.

Although the private nature of tax collecting was increasingly rejected after 1748, some remnants still remained. Public tax collectors would still use private means to pay for certain things such as notary costs when accepting their office. Collectors would, as said, still use their own house as an office, even though they would now sometimes receive a lump sum of around 600 guilders for furniture and incidental compensation for peat and candles (i.e., heating and light) (Heringa, 1983: 89). However, after 1748 it was no longer needed to pay for services of local law enforcement or administrative subordinates. Even though this saved the collectors quite some money, it also meant that they were “no longer allowed to use government officials for private purposes” (*Instructie voor de hoofd- en ondergaarders*, 1759, art. xliii).^{lxxvii} Furthermore, all tax officials now received some form of salary from the authorities although this still entailed many private elements (to be discussed below). As we have seen tax officials were personally responsible for taking commercial risks before 1748. These risks were, however, also not completely eliminated after 1748. Public law enforcement officers would for example have to pay twice the amount of any unnecessary damages resulting from an arrest or property search with private money (GPB, vol. VII, f. 1119, art. xii).^{lxxviii} Tax officials would be held financially responsible in case of accepting false money, whether doing so knowingly or not (GPB, vol.

¹⁰ NL-HaNA, *Staten van Holland na 1572* / *Gecommitteerde Raden*, 3.01.05, inv.nr. 4077, f. 48.

VII, f. 1119, art. xxi). They were also still responsible for the “integrity of their cash registers”. Deficits at the end of the month, which could just as well be the result of citizens’ refusal to pay rather than embezzlement, would still have to be replenished by collectors’ private funds (*Instructie voor de hoofd- en ondergaarders*, 1759, art. xxix. See also GPB, vol. VII, f. 1010, art. xxv-xxviii; GPB, vol. VIII, f. 995, art. i, 10/02/1748).^{lxxix}

Even family members would sometimes be held financially accountable for any wrongdoings or deficits should the tax collector himself have passed away (GPB, vol. VII, f. 1005-1010; cf. Wagenaar, 1997, 209-210). Several ordinances state regulations that wives of tax functionaries also had to sign an act of deposit in which they relinquished beforehand any inheritance that was (in case of fraud or mismanagement by their husbands) owed to the authorities (See GPB, vol. VII, f. 1005 – 1010, art. v, 22/07/1749).^{lxxx} The mix of public and private elements even after 1748 also becomes apparent from the fact that several tax collectors still received parts of fines as part of their salary (cf. Heringa, 1983: 86-89; Wagenaar, 2004: 557). In case of fraud, after public tax collecting was introduced, any plaintiff would receive two thirds of the fine. The remaining one third would be divided in two: one half for the person who had brought the offence into the open and one half for the poor house (GPB, vol. VII, f. 1005 – 1010, art. v, 22/07/1749). Prosecutors, finally, could still choose to prosecute cases themselves, reaping either benefits when winning or suffering the risks when losing. They could also ask the Estates of Holland for financial backing but were then expected to pay a percentage of any winnings to the Estates in return for this ‘service’ (GPB, vol. VII, f. 1005-1010, art. xxii-xxiii, 07/22/1749).

Good public officials were, interpreting the aforementioned, expected to work just as well at home and to take good care of their books and administration, both before and after 1748. Although I currently lack the evidence for a more detailed comparison, at least after 1748 good public officials were expected to make use of official materials supplied by the authorities. Furthermore, public tax officials should no longer pay law enforcement officials themselves, although some payment out of their own pockets would still be considered normal. The fact that they were still personally responsible for taking commercial risks was not completely abolished, showing how the authorities expected to ensure prudence, caution and responsibility from their employees. Private gain for public tax officials was only gradually stamped out as a motivator. As in the case of already discussed characteristics we do, however, see a gradual change in attitude. Although there were still private elements in public tax collecting after 1748 this did in fact decrease.

The seventh characteristic, *non-ownership of office* (vii), is also important in a moral sense. In part, it denotes whether a person owes allegiance to a superior or not and whether someone treats the office as their own possession or not. It relates directly to issues of accountability and responsibility. When looking at this characteristic before 1748 one again finds many complications. Before 1748 tax farmers technically did not own the office but only the right to collect excises for one year. On the other hand there were tax farmers who did in fact buy the office for longer periods of time (Scholten, 1999: 308, 310). Furthermore, no tax farmer was allowed to do whatever he wanted even though he had bought the rights attached to the office in the auction. They still had to abide by provincial rules, for instance by not employing *compositie* (see also GPB, vol. IV, f. 732, art. xvi, 20/06/1699). This practice entailed the settling of disputes among parties outside of court or legal procedures. Usually this was not allowed but it occurred quite often. Faber (1988: 255-260) noted how the term originally had a positive meaning, denoting reconciliation between parties without having to take recourse to expensive

and bothersome legal procedures. However, in the seventeenth and eighteenth centuries it got a more negative meaning denoting illegal buy-offs with which the public official would enrich himself. After 1748 composition would be punished more frequently but it was never abolished outright. In July 1749 the States, for example, ordered that collectors could not do it based on general ordinances unless they had permission to do it based on particular ordinances (GPB, vol. VII, art. vii, 22/07/1749).^{lxxxii} Similarly, a later instruction stated that collectors could not do it unless they had prior permission (*Instructie voor de hoofd- en ondergaarders*, 1759, art. xiii).^{lxxxiii} From this it becomes apparent that the relationship between tax farmers and official public authorities resembled a rather ambiguous and complicated ‘semi-private outsourcing’.

Given the fact that after 1748 there were less ‘private’ elements attached to the office of tax collector and that officials would now be appointed (see also xi), it becomes easier to assess whether office and person had indeed become more separated. Here too we see a mix of old and new as well as some confusion. It was still possible, for instance, for a tax collector to have a family member replace him in case of illness (*Instructie voor de collecteurs*, 1748, art. vii, 07/08/1748).^{lxxxiii} The fact that the authorities still had to adjust to new rules and procedures becomes clear from a statement by the Estates from September 1748 that this too was no longer allowed. The office now did become more separated from the person. In case of illness family members could no longer be employed. The supervisor had to provide a solution (GPB, Vol. VIII, f. 991, art. xvi).^{lxxxiv} Ownership of office, or at least a vague separation between the two, after 1748 also becomes apparent from the fact that successors sometimes paid a pension to their predecessors upon taking over the office. Sometimes, apparently, the office was really still considered a personal possession in part because people had invested their own money (Diederiks, 1977: 499).

Procedures of rational discipline and control (viii) also played an important role in attempts at reform. Prior to 1748 there appear to have been considerable regulations that prohibited hole-and-corner arrangements between, for example, tax farmers and officials or between tax farmers and taxpayers (GPB, Vol. IV, f. 732, art. xvi). If corrupt officials were caught, discipline was tough and could consist of banishment from the province and/or a lifelong ban on working as a tax official. Failure to report fraud or misconduct of a colleague to the city or regional collector would result in a fine of six hundred guilders (GPB, vol. VI, f. 1036-1039, art. xx, 14/03/1701). If you did notify the proper authorities you could however receive 600 guilders and, had you been accessory to the fact you would even be exempted from any punishment (GPB, vol. IV, f. 732-734, art. xvi, 20/06/1699). After 1748, *compositie* was targeted with increased vigour by the authorities although it was still possible in specific circumstances (GPB, vol. VII, f. 1005-1010, art. vii, 22/07/1749. See also *Instructie voor de hoofd- en ondergaarders*, 1759, art. xiii). The authorities considerably intensified their attempts to reduce fraud and abuse of office (at least on paper) after 1748. In several decrees public whipping, jail time, confiscation of possessions, banishment and a permanent ban on working in public office were again stated as punishment (GPB, vol. VII, f. 1119, art. iv-vi, x, 28/08/1749). The possibility to (anonymously) spill the beans on someone in return for money was maintained and reemphasized in 1760 and 1797 (GPB, vol. VIII, f. 991, art. iii. See also *Instructie voor 's lands bedienden*, 1797, art. vi).

Again I briefly restate some of the new, or at least reaffirmed, ethical or moral views implicit in these official formal-legal organizational changes. Both before and after 1748, a good public official should not make use of *compositie*, conniving or other kinds of hole-and-corner arrangements, except in some extraordinary and formally agreed upon instances. A

good public official was also expected to be loyal to the authorities first. It is also worth emphasizing that there were fines for active as well as passive official misconduct. In general it became increasingly unacceptable (in theory) after 1748 for tax officials to abuse their money, rank, and standing and influence to bully or extort taxpayers.

There are other Weberian characteristics that we use to determine both bureaucratization and new and/or more explicit standards of moral conduct for public tax officials. What are left are the characteristics of officials (*Weber's Bürokratische Verwaltungstab*). There is, for instance, the characteristic of *being appointed* (xi). Prior to 1748 tax farmers were appointed based on the size of their bid. They bought the right to collect for one year. Public tax officials before 1748 were overall appointed by the Provincial authorities although city magistrates often had an important say in the matter. After 1748, tax officials were all appointed by the Gecommitteerde Raden of Holland. Appointment was based on recommendations from supervisors and/or the town council. Either way, local magistrates still had a lot of influence in these matters (Heringa, 1983: 85). The Estates made a clear ethical stand in their attempt to limit this influence of local magistrates after 1748. The first article of the first decree concerning the new system of collection stated: “magistrates, regents or other persons can not denounce [as in appeal, protest, disapprove, TK] decisions regarding the levying of the common means”. Furthermore, it stated that regents “can not give their own interpretation or hinder [the process, TK] or even interfere in such matters, on penalty of being suspended for a year” (GPB, vol. VII, f. 1005, art. i, 22/07/1749).^{lxxxv} However, we shall see in the case of Reijers and Vaster (see below), that this principle would not always apply.

Being knowledgeable and/or having expertise (xii) pertains to essential qualities, characteristics, background or skills public officials were supposed to possess. Tax officials and tax farmers alike should preferably be debt-free and frugal Calvinists (Scholten, 1999: 312- 313; Wagenaar, 1997: 90). Most tax officials and tax farmers also had to be able to read, write and calculate properly and all officials were tacitly assumed to know the different decrees and instructions regarding the common means. Collectors should also be “sober and capable men of honest behaviour and reputation.” (GPB, vol. VIII, art. i, 02/10/1748).^{lxxxvi} One instruction comes close to actively create a ‘service oriented’ state of mind among tax officials when it stated how public inspectors of weights and measures at the weighing-house were to be “decent people, over twenty five years old who should treat everyone with kindness, help people as quickly as possible and, above all, make sure citizens would not be delayed any longer than strictly necessary” (*Instructie en eed voor de ykers van de zoutmaten*, 1797, art. vii).^{lxxxvii}

Other expressed values were: being of good disposition; being flexible and amiable, being vigilant, honest, loyal and cautious (GPB, vol. VII, f. 1119, art. xii, 22/07/1749; Idem f. 1006, art. iii). Higher officials were often explicitly expected to have legal expertise. In the instruction of Vosmaer it was stated, for instance, that “he shall be an able and diligent person, of the true reformed religion, a born Dutchman, a legal scholar or skilled user of the law, especially experienced with the levying of excises on the common means” (GPB, vol. VIII, f. 1007, art. i, 11/06/1750).^{lxxxviii} Further requirements both before and after 1748 often dealt with reducing possible conflicts of interest and limiting single large concentrations of power. Provincial inspectors should, for instance, not be an interested party in any of the common means (*Instructie voor de inspecteurs*, 1751, art. i-ii. See also an earlier ordinance in GPB, vol. VI, f. 1036, art. I, 14/03/1701). Tax officials were not allowed to occupy the post of bailiff, sheriff or mayor. Nor could they be any other kind of legal magistrate (GPB, vol. VII, f. 1005, art. iv, 22/07/1749; GPB, vol. I, f. 1806; GPB, vol. IV, f. 728). At the same time knowledge of the

local community was considered a good asset for tax officials (Heringa, 1983: 86). We should note the obvious collision between having strong roots in the community and the desire to avoid conflicts of interest. This is, I believe, a strong indicator of how old and new ideas concerning correct public official behaviour were still very much at odds with each other.

Fulfilling ones office as a main or only job (xv) – i.e., were offices full-time or part-time? – is another bureaucratic characteristic with important moral ramifications. Diederiks (1977: 500) has written how most jobs regarding the common means in Amsterdam were full-time. Only rarely did it concern part-time jobs. Some subordinate tax collectors in rural areas would often have a main job as, for example, surgeon or teacher (Heringa, 1983: 86) but main tax collectors were not expected to have any other job on the side (GPB, vol. VII, f. 1005, art. iv, 22/07/1749).^{lxxxix} The same applied to higher offices such as those of Van Wesele (GPB, vol. VII, f. 1004, 22/08/1749, art. ii)^{xc} or Vosmaer (GPB, vol. VIII, f. 1007, art. ii-iii, 11/06/1750). As lower officials (such as clerks) could apparently have more than one job (Heringa, 1983: 99) we might be able to say that it was more allowed to have additional offices the lower one got in the hierarchy.

As the eighteenth century progressed authorities increasingly acknowledged the importance of *being rewarded with a regular salary and pension in money* (xvii). Before 1748, tax farmers and their staff obviously did not receive any salary. They were paid based on what they collected. Before 1748, higher ‘public’ officials such as collectors and inspectors did sometimes get a fixed salary but this was almost always supplemented with ad-hoc payments or emoluments and salaries depended on the amount of revenue that was brought in (GPB, vol. IV f. 1698, 30/07/1711). After 1748, a fundamental change was that fixed salaries would now (slowly) become the norm, although often still mixed with payments in percentages of proceeds (Heringa, 1983: 86) and usually differing from city to city (cf. Diederiks, 1977: 492; Heringa, 1983: 86-89). A transition to truly fixed salaries for all tax officials, of course, did not happen overnight. Main and minor tax collectors appear to have been in some kind of transition period after 1748, since a part of their income was still derived from fines. However, on average main collectors would receive somewhere between 1,500 and 2,000 guilders a year and supervisors would receive around 1,000 guilders in 1750 but already 1,800 guilders around 1760 because their work was initially underestimated but soon proved to be a lot harder and more time consuming. Inspectors would receive money to cover their travel expenses (Heringa, 1983: 86-90). Despite this transition period, the idea of a fixed salary did start to gain ground and was a major shift in attitude from roughly 1748 onwards. According to several instructions for various officials the idea behind fixed salaries was most of all that it would keep officials from accepting gifts or bribes (*Instructie voor de opsienders* 1760, art. lxy, 04/04/1760).

Standard public salaries instead of diverse emoluments or ad-hoc rewards were regarded as a means to curb political corruption and bribery and keep officials in check. After 1748 the Estates of Holland wrote that “now everyone is rewarded based on their qualities in a reasonable fashion” and that “because the collectors are, in fact, to be considered receivers of money owed to the treasury of the common land [...] each shall have to be fairly rewarded based on his quality and condition by the common land [...] which is of course more natural, fair and consistent with the nature of things than using parts of fines to that end” (GPB, vol. VII, f. 1020, art. xxii-xxiii).^{xc} The Estates argued how a salary (instead of emoluments or premiums) was meant to end accepting any gifts (GPB, vol. VII, f. 1020, art. xlv). With regard to pensions (as part of a salary) one can be brief. These were rare. Only very high public

officials like the Grand Pensionary of the Estates would receive a lump sum when retiring (GPB, vol. VII, f. 128, 05/07/1749). Lower officials seem not to have had such benefits and should instead rely on savings or family. Still there have been cases in which successors of tax officials would have to yield a certain amount of their income to their predecessor (Diederiks, 1977: 499). Again, aforementioned regulations show a blurred boundary between old and new and/or public and private elements. Paying a pension to a predecessor who had apparently invested his own money in the office signals how the office was at least partly considered to be personal. Also, personal economic gain was not ruled out as a motivator since payment by percentage of the proceeds was still common after 1748. However, paying salaries at all does tell us that the Estates gradually came to have a different perception of its officials, how they should be rewarded and how they should act. Most importantly salaries also became a way on controlling the actions of public officials: receiving a salary obligated tax officials to act in a non-corrupt way.

Applying a final bureaucratic characteristic, we can see that after 1748 tax officials increasingly came to *work under formal protection of their office* (xx). Before 1748, the authorities did their best to emphasize the public nature of the work of the (private) tax officials. In protests and riots before 1748 the Estates already often explicitly stated that all officials were under the formal protection of the Provincial authorities (cf. GPB, vol. VI, f. 879, 14/05/1727. See also GPB, vol. I, f. 2250; GPB, vol. IV, f. 723, f. 1169; GPB, vol. VI, f. 606, f. 743, f. 874, f. 875, f. 877, f. 879 and f. 888).^{xcii} Warnings not to harm tax officials would however become more frequent and explicit in 1748 (GPB, vol. VII, f. 825, 21/06/1747; GPB, vol. VII, f. 830, 12/06/1748; GPB, vol. VII, f. 835, 22/06/1748). The authorities would react more severely to violence directed against ‘their’ officials as the riots of 1748 progressed (GPB, vol. VII, f. 1221, art. xv; GPB, vol. VIII, f. 575). Some of the main culprits of the violence against tax farmers in Amsterdam in the 1748 riots were, for example, executed by hanging them from the beams of the Amsterdam weighing-house on Dam Square.

The tone of the Estates speaks volumes when they announce in August 1749 that any violence against tax officials, collectors and their assistants is punishable by death. After all, the Estates wrote: “it concerns people who work for the country and support its finances based on oath and duty (GPB, vol. VII, f. 1221, art. xv. Compare also Diederiks 1977, footnote 3).^{xciii} When a crowd gathered on 13 September 1758 to drive out two tax collectors from the town of Aarlanderveen by throwing sand and rocks at them the Estates reacted by stating that “all offences and violence committed against the Estates’ servants shall be considered as violence against the Estates themselves” (GPB, vol. VIII, f. 575).^{xciv} Such statements show how tax collectors were now truly being considered as government employees by the authorities (compare Scholten, 1999: 316-317) which was quite a radical change from before. The fact that the Estates increasingly considered tax officials as ‘one of their own’ and as true extensions of their power was, I believe, essentially a solution to early modern problems of legitimacy of public administration. The Estates no longer accepted any conflict between private businessmen making personal profit while their duties were based upon public authority and their office fell under the protection of the Estates. Having public officials would place the legitimacy of tax collecting beyond any doubt.

In the previous I provided empirical evidence of the link between changes in the system of taxation, bureaucratization and changing public values as it (mainly) becomes apparent from new bureaucratic regulations. In the following these findings are connected to scandals involving corrupt behaviour of tax officials. I describe what went wrong, how different sources

of values judged matters, what public values can be distinguished and what was apparently corrupt or reprehensible behaviour for public officials at the time in the context of the bureaucratic changes discussed earlier. This essentially serves to assess just how much new rules, assumptions and values were enforced and/or discussed in actual practice. It also serves to include views from the other sources of values.

6.4 Cases of political corruption

In chapter three I discussed some of the difficulties inherent in taking a methodological approach based on examining, juxtaposing and comparing multiple sources of values. One major downside was that cases often lack one or more sources. Also, some sources might be less salient than others. Hardly ever, in other words, do we find all sources represented in an equal fashion in a single case at the same time. For this reason multiple instances of political corruption are discussed in the following to allow for a varied view on different sources of values. Of course, all instances of political corruption belong to the sphere of taxation. The first case provides only a limited view on public values from legal sources. At the same time it has much public opinion and can strongly be linked to best-opinion (and wider social-political events of the time) too. The second case has more legal (bureaucratic) and shop floor codes, taken from official sentencing and interrogations of suspects. Following the cases I will consider just how much of the link between discussed bureaucratic characteristics and moral reforms we can see in these scandals, which public values can be found and how to assess change and continuity.

Pieter Reijers and Frederik Vaster

In June 1751 Pieter Reijers, main tax collector of the wines, and Frederik Vaster, supervisor of the tax collecting of the wines in Amsterdam, made a bad decision. Both men knocked on the Amsterdam town council's door to recover losses they had supposedly suffered at the hands of a certain aldermen of the local court. The alderman, they claimed, had not handed in a tax note provided by Reijers for the purchase of some wine and had, therefore, not paid his taxes. While the action of Reijers and Vaster was lawful and indeed fitted well with the new bureaucratic regulations regarding taxation (cf. GPB, vol. VII, f. 1005, art. I, 22/07/1749), the authorities were not amused with such a brute treatment of regents by (lowly?) tax officials. With their complaint Reijers and Vaster seem to have disregarded an unwritten rule that regents should be left alone if at all possible. On 26 June 1751 the Amsterdam aldermen-commissioners wrote a letter to Gecommitteerde Raden¹¹ in which they spoke of the indiscrete, indecent and disrespectful actions of Reijers and Vaster. They requested Gecommitteerde Raden to interrogate both men for their disloyalty and asked for a full account of these interrogations.^{xv} It followed on 8 July 1751¹² and states that Reijers and Vaster apologized in an elaborate way, vowing to have been unaware of any indecent action and stating never having meant to behave in any such way.^{xvi} Furthermore, they were prepared to state the same to the Amsterdam aldermen-commissioners and the specific alderman in question if they were

¹¹ NL-HaNA, *Staten van Holland na 1572 / Gecommitteerde Raden*, 3.01.05, inv.nr. 3103, f. 1388, 26/06/1751.

¹² Ibid., f. 1447, 08/07/1751.

allowed to do so and hoped that would be sufficient.^{xcvii} In a reply to Gecommitteerde Raden the aggrieved commissioners stated they believed the response by Vaster and Reijers had been credible but at the same time they argued that Vaster and Reijers were too unequal persons to be judged in the same way.^{xcviii} As a result they chose to accept the apology of Vaster (the higher ranked supervisor) but not that of Reijers (the lower ranked collector) and Gecommitteerde Raden agreed. Reijers was subsequently fired while Vaster would be allowed to stay in office until 1757.¹³ Interesting, of course, is that such class justice was the opposite of Weber's equality of administrators. Here, perhaps, we find an example of mixing old and new ways of doing things.

More public values from legal sources

Pieter Reijers, undoubtedly distressed by this outcome, then made a bold move. He fled Amsterdam with a supposedly large sum of collected tax money. As far as the available sources can tell us, Reijers was never caught. He did not show up at his trial and was therefore sentenced *in absentia* and banned for life from the province.¹⁴ The verdict does not speak of any stolen money (probably because a motivation by the judge(s) of a verdict was not obligated and therefore usually not present in the files), but Reijers was ordered to pay the costs of his trial. Bicker Raye (1963: 195), an Amsterdam regent who kept a detailed journal of events in Amsterdam during his lifetime, furthermore writes that the parents of Reijers were forced to pay a certain amount to the Estates of Holland (and were supposedly ruined because of it). Perhaps they were made to pay the costs of the trial since Reijers himself had vanished. In any case, the fact that the parents were held financially responsible for the actions of their son seems to denote some sense of ownership of office or at least personal, individual *and* family responsibility for a public office.

Public values from public opinion sources

Apart from the brief court verdict, there were various other sources at the time that were quick to condemn Reijers and, to a lesser degree, Vaster. Authors of several pamphlets uttered their dismay at so much disloyalty and thieving, committed by people who were responsible for collecting their tax money. Images and short verses appeared in which both men were mocked and scolded, for instance calling Reijers a coward and a villain (*De Cerberus*, 1751: 10).^{xcix} A satire directed at Reijers and Vaster (and tax collectors in general) laments that the high and mighty always protect each other and always get away with anything by means of bribery and use of connections to the detriment of the land and its citizens. The author complains that Reijers will probably soon get some high office again (*De Cerberus*, 1751: appendix)^c, perhaps even at court. He also marks the obvious futility of the oath taken by Reijers and other tax collectors and notes their hypocrisy as they continuously profiteer and line their pockets when he writes: “alright gentlemen, now swear your oath, swear you sweat, blood and bile, swear you will not steal a dime but all the while fill your skinny bellies”.^{ci} Another pamphlet consisted of an imaginary letter from Reijers to his mother, while running from the law. As a new horse is

¹³ Stadsarchief Amsterdam [NL-AsdSAA], accessnumber 5031: *Archief van de Burgemeesters: stukken betreffende ambten en officiën, 1413 – 1859*, inv. nr. 109, f. 1.

¹⁴ NL-HaNA, *Staten van Holland na 1572 / Gecommitteerde Raden*, 3.01.05, inv.nr. 4074, f. 124, 29/07/1752.

supposedly saddled up at some roadside inn, Reyers is made to reflect. “Sometimes”, the letter states, “I am overcome with thousands of thoughts due to my lies and false oaths, and then I think of the state of mankind which comforts me. While we are all more or less sinners, he who is less so is most happy; the secret crimes that I have committed against the heavens, press hardest on me”. The imaginary letter then has him continue with saying that “stealing from the lands’ cash register is the least of my crimes, it is my bad upbringing that has made me incapable to be honest” (*Coppe van een merkwaaardige missive*, 1751)^{cii} Then the letter gets to the heart of the matter as it reads how Reijers has never been fit to hold such an important office in the first place. Whereas everywhere in Europe, state servants are of such virtue and nobility, Reijers is – according to the pamphlet – only of low birth and lacks morals as well as education. And how could it be otherwise, the letter states, with a mother who (apparently) sold cooked eel on the streets.^{ciii}

Pieter Reijers quickly seems to have become a symbol for the fraudulent, thieving and greedy tax official. He is also attributed a distinct role in the political quarrels of the time as he appears in an image alongside Daniel Raap, a porcelain salesman and former Doelist leader in Amsterdam. Raap had been a confidant of William IV in the hey days of the Doelist revolt of 1748. However, with the failure of the Doelist movement he had fallen from grace and had become the symbol of its failure instead (cf. Beerinck & De Boer, 1963: 222-226). In the image, Reijers and some other (unknown) fraudulent tax collector are already at the gallows waiting for Raap to arrive (Breen, 1934: 299). The (imaginary) link in some of the media between Reijers (symbol of fraudulent tax collectors) and Raap (symbol of failed Doelist reform movement) is interesting. It demonstrates how accusations and ‘discussions’ of political corruption by tax officials were explicitly tied to the main social-political events of the time. According to popular opinion, corruption by tax officials could still continue precisely because of the failed Doelist reforms. Whereas men like Reijers (and Vaster, see below) initially appear to have been the victims of a kind of class justice for actually speaking out against a corrupt (or at least negligent) alderman they were turned into examples and warnings of what happened as a consequence of a failed Doelist reform movement. A pamphlet from 1751 provides a final interesting example of this. Now, Vaster and Raap are presented as imposters who pretend to serve the common good but only serve their own interests.^{civ} They deceived the people and mocked all that is holy, forgot their oath and duty and even dared to claim that it was all the fault of William IV, they abused his name for their own profit.^{cv} All their promises were only meant to deceive, to provide false hope and to keep up appearances (*Advertentie*, 1751).^{cvi}

Other tax functionaries were soon caught up in the public fray surrounding the scandal. Henricus Wachloo, main collector of the excises on butter in Amsterdam, was accused of having acquired his office from Raap, in return for a handsome sum of money and his support for Raap and the Doelist movement. On 2 November 1751, Wachloo is sentenced *in absentia* to banishment for life from the province.¹⁵ Although Gecommitteerde Raden (again) do not discuss the crimes in detail, there was never a shortage of pamphlets. A letter (*Brief van Henricus Wachloo*, 1751), supposedly written by Wachloo, is circulated in which he admits that while he was a wine tradesman “he had always been able to lead a quiet and advantageous existence by means of smuggling”. He also (supposedly) describes how Raap had seduced him to take an office (as main tax collector of excises on butter) that was in fact too risky (i.e., too costly) for Wachloo. According to Wachloo, Raap had told him he would give him an office worth four

¹⁵ NL-HaNA, *Staten van Holland na 1572 / Gecommitteerde Raden*, 3.01.05, inv.nr. 4074, f. 112, 02/11/1751.

thousand guilders [...] saying “I will protect you, I have enough friends at court and this the whole world knows”. Instead, Wachloo had been haunted by debt ever since he took the job (perhaps because of a deposit he still had to pay to the Province or because he was bad at tax collecting..) and had to take money from the collected taxes to stay in business. Wachloo curses himself for having taken Raap’s offer. He declared he had never intended to steal but had only borrowed money until one of his old cousins would die. He had then intended to use his inheritance to make up for the missing funds!^{cvi} Wachloo then points his anger at Raap and curses him for having approached him. “If only the judge would know”, Wachloo writes, “that you [Raap, TK] and your accomplices sold offices for money, your fate will surely be worse than mine”.^{cvi} Reijers is mentioned too: “Why is my colleague Reijers, a.k.a. pretty Pete (known as such by all the whores and strumpets) so forcefully protected, when everyone knows how he manages to keep a family, a whole array of whores and a mistress [...] for everyone knows that he had lots of debts when he started collecting”.^{cix}

Andries Mallan, another former Doelist agitator (from Rotterdam) and afterwards main tax collector of the excises on peat and coal in The Hague, was also publicly targeted and linked to Reijers, Wachloo and others (see below). In one pamphlet Mallan is portrayed as a fraud and a thief who used his position in the Doelist movement to acquire a lucrative office as main collector in the new tax organization. In a pamphlet dripping with sarcasm, Mallan supposedly writes: “I acquired through this and other dashing actions [as a Doelist, TK] the title of Patriot and because of this my sober countenance and dress came to be regarded by some as half and by others as three quarters divine. So it was in that time that I finally came to acquire the honourable position of collector of peat and coal for The Hague [...] in which I was so competent that in the first year I managed to borrow two thousand guilders from the communal coffers (to somewhat improve my sober appearance). By providing false monthly statements I managed to get as far ahead in life that I was publicly sentenced for being perjurious, without honour and shameful “ (*De Cerberus*, 1751).^{cx} The pamphleteers’ accusations were at least partly true as Mallan has indeed been sentenced by Gecommitteerde Raden for breaking his oath and instruction and having stolen 2,024 guilders from the Provincial coffers. At his trial – at which Mallan indeed appeared¹⁶ – he confessed that he had in fact taken an oath and also did not deny having received a clear instruction.^{cx} As such he acknowledged that he had promised to report all incoming revenues to the supervisor. To Gecommitteerde Raden this was enough for a guilty verdict. Since, upon checking his books, Mallan proved to be short the 2,024 guilders, Gecommitteerde Raden concluded he must have taken this money “for his own use or that of his family”.^{cxii} Mallan did not deny the charges but defended himself by saying that “necessity has led me to use some of the nations’ money for myself and my family, but I always intended to give it back.”^{cxiii} Despite Mallan’s confession Gecommitteerde Raden blame him for “severe negligence, together with perjury, falsity and thievery which can not be tolerated in a land of justice but should be punished if only to let it be an example for others”.^{cxiv} The verdict then read that Mallan was to be banished from the province for the rest of his life.^{cxv}

Other public opinion pamphlets connected various aforementioned actors in the scandal as well. One of them presents Reijers, Wachloo and Mallan as the three heads of *Cerberus*. The author wants “to report on the many sinister, base and villainous acts and foul deceit of the collectors of the taxes” and wishes to disclose the “godless behaviour of the three bandits

¹⁶ See NL-HaNA, *Staten van Holland na 1572 / Gecommitteerde Raden*, 3.01.05, inv.nr. 4076, f. 102.

or refugees [Mallan, Wachloo and Reijers, TK]” to provide a proper account of the Doelisten “and other colleagues of these thieves of the country”. This should be enough “to arrange the collection of the countries’ common means in a better way” and to do something against “the enormously villainous acts committed by these false patriots [the Doelists, TK] to the detriment of the common good” (*De Cerberus*, 1751: 3-4).^{cxvi} In an imagined conversation between the three heads of *Cerberus*, Wachloo and Mallan want Reijers to share the loot. Reijers, however, refuses and says he will use the money for himself as soon as his mother clears his problems and settles his debts. He will then return to Amsterdam to go to his beloved ladies of pleasure, to act once again like a ‘dandy’^{cxvii}, throwing his money (and that of his fathers’ pension) about.^{cxviii} The pamphlet’s (anonymous) author wants to sling as much dirt as possible. Reijers has supposedly taken six thousand from the provincial coffers to buy presents for his girlfriend. He is (like Wachloo and Mallan) also accused of having acquired his office as main collector by paying for Raap’s support.

Jacobus Cras and Jacob Nolla

Jacobus Cras was a supervisor of “the countries’ sealed and unsealed tax notes in Leiden” from 4 December 1749 to 6 August 1756.¹⁷ He was one of the new high-ranking public officials instated after the changes in the tax system of 1748. As supervisor Cras was responsible for the supervision and control of all main and lower tax collectors and local investigators in Leiden (at the time the third largest city of Holland). He was also responsible for handing out tax notes to the main collectors. The important role officials such as Cras had in the new public system of collecting meant they were always in the thick of it once problems occurred and this would often be the case in the early days of the new system: the new rules were vague, people were unsure what to do or expect and old ways still lingered on. Such elements can all be seen in a case leading to a considerable scandal involving Jacobus Cras and other tax officials – concerning events that had happened since 1747 – when Cras was convicted in 1756 by Gecommitteerde Raden for several offences in the execution of their duties.

One of the main collectors Cras was supposed to supervise and inspect was Jacob Nolla, main collector of the taxes on quite a few common means such as cows, horses, servants (a tax based on the number of servants one had) and general wealth (an early form of property and income tax), tobacco, coffee, tea and ferry fares in Leiden and some surrounding villages. Nolla had been in office since 1747 and was therefore one of those allowed to stay after the tax riots. He remained in office until his death in 1756 after which it was soon revealed that there were many problems and discrepancies in his administration. Investigations by Gecommitteerde Raden into Nolla’s books showed he had taken quite some ‘accountancy liberties’. It appeared that by the time of his death Nolla had a deficit of 17,000 guilders. The investigations soon led to Cras (who was after all Nolla’s supervisor) and Cras’ books showed Nolla only had a deficit of 4,000 guilders. The Estates found that Cras had violated the rules of his instructions that obligated him to “accurately supervise whether the main and other collectors kept their administration in proper order”.^{cxix} Second, Cras had obviously made some grave ‘accounting mistakes’ himself when dealing with Nolla’s books and settling his accounts after he had died. How else, after all, did his books reflect a deficit of only 4,000 instead of 17,000 guilders?

¹⁷ NL-HaNA, *Collectieve Middel en Zuiderkwartier Holland*, 3.01.41, inv. nr. 1226, f. 1.

Public values from legal sources

Nolla could, due to his death, no longer be punished or prosecuted for his actions (even though his widow and children had to sell everything they owned to repay as much of his debt to the province as they could).¹⁸ However, Cras was accused of bad supervision as well as bad accounting which were both regarded as offences against his instruction and oath. In his response before Gecommitteerde Raden¹⁹ Cras admitted he had not noticed the ‘liberties’ taken by Nolla over the years because he had not gone through the latter’s books as he should have. He also admitted having written to Gecommitteerde Raden right after Nolla’s death that all things were indeed in order (even though they had clearly not been!) and that the office had been run properly (which it had not!), also during Nolla’s illness.^{cxv} When Gecommitteerde Raden asked Cras during the trial to comment on these false statements and Nolla’s deficit, Cras had to admit how “such had not been possible had he obeyed the proper order to prevent such disloyal acts”. He also stated that his negligent behaviour as supervisor “is the cause of the great loss now suffered by the common land”.^{cxvi} Cras thus takes the blame for bad supervision and negligence but denies any criminal intent. This statement might be supported by the fact that in their verdict the Estates do not speak of him actually stealing any money for himself (cf. Heringa, 1983: 98).

During the course of the Estates’ investigations, however, more of Cras’ activities were brought to light on top of his bad supervision and bad accounting. It turned out that Cras had also been involved in earlier dealings with Nolla. Nolla had been a butcher before becoming a tax farmer, together with J. Ockhuysen (one of the tax farmers affected by the 1748 riots, see earlier), of the excise on meat in 1747. After becoming tax farmer and, in 1749, main tax collector, his son Jan Nolla had taken over the butcher shop. As we have seen, this happened because collectors (like tax farmers before them) were not allowed to have any business links with the common means for which they collected excises.²⁰ Even though the shop was now officially owned by the son, father Jacob still had an (indirect) interest in it. As such he provided meat to Cras between 1751 and 1753. Cras seems not to have been too eager or quick about paying Nolla for the meat. He told Gecommitteerde Raden, however, that he eventually gave Nolla an ‘I owe you’ worth 600 guilders promising to pay this amount in four instalments. Nolla died before the debt was paid and the obligation went “to a certain grocer in Leiden”. Cras did not know whether the obligation had been transferred to this grocer before or after Nolla’s death.²¹

In what appears to be a rare case of legal openness, Gecommitteerde Raden provide a basis for their verdict as they pointed to a resolution of 1749 (repeated on 31 October 1753) which stated that higher public officials are in no way allowed to borrow or provide money or credit to lower ranked (subordinate) officials.²² In violating this resolution, Cras was guilty of having had a conflict of interest and of abusing his superior position for financial gain. The conclusion of the Estates was that “all this is highly damaging and disadvantageous to the

¹⁸ Regionaal Archief Leiden [NL-LdnRAL], *Schepenbank* (Oud Rechterlijk Archief [ORA]), accessnumber 508, inv. nr. 50jj, f. 156, 15/12/1757.

¹⁹ NL-HaNA, *Staten van Holland na 1572 / Gecommitteerde Raden*, 3.01.05, inv.nr. 4077, f. 33-35, 25/08/1756.

²⁰ Ibid., inv.nr. 3099, f. 848, 29/11/1749, article [art.] 2.

²¹ Ibid., inv.nr. 4077, f. 34, 25/08/1756.

²² Ibid., inv.nr. 3099, f. 861-867, 01/12/1749.

common land and its finances [...] such acts should be punished without connivance as an example to prevent such things in the future, especially when it concerns a supervisor”.²³ Gecommitteerde Raden were thus determined to make an example out of Cras possibly to boost people’s confidence in the new system of public collecting. His job had been, after all, precisely to prevent or stop the kind of political corruption he had hidden from view and participated in himself. Class justice (as had been the case with Reijers and Vaster, see earlier) seems not to have been an option and Cras was declared ‘incompetent’ and sentenced to “repay the damages inflicted upon the country”.^{cxvii} If he did not or could not comply he would be banished from the province for life. Unfortunately, the records are unclear about the actual punishment but it seems likely Cras indeed paid some amount of money. An interesting further stipulation by the aldermen-commissioners of Leiden on 8 November 1756 however orders Cras to pay his creditors.²⁴ A list of creditors was eventually presented to Cras by the aldermen-commissioners on 12 July 1757. From the list it becomes apparent that Cras had a total remaining debt of almost two thousand guilders, to be divided over no less than nineteen creditors. Among the creditors are also several tax collectors of various common means, the Bailiff Van Alkemade and a large number of grocers. Apparently, Cras had purchased more than just meat on credit.²⁵

Even though Cras had been sentenced, the case was far from over. Several lower assistants of Cras (and Nolla) had been directly or indirectly involved in the uncovered mess. Even a supervisor and main tax collector were in a way aided and/or checked by such officials as bookkeepers, accountants and chergers. These lower public officials were to be scrutinized just as well. As such this provides some interesting cases of corruption of some lower officials in the new tax system. Among the employees of Nolla we find a certain Jan Andries Pelmeer, cherger and process server in Leiden and assistant of Nolla. Pelmeer had been assigned by Cras to Nolla’s office from 1754 onwards apparently as a part of emergency measures to alleviate some of Nolla’s burdens. Pelmeer, ordered to appear before Gecommitteerde Raden and declared that he never signed Nolla’s monthly statements but that he “did know and has also seen from the cash register books that every month collector Nolla reported less money than he received according to the cash register”.^{cxviii} Pelmeer was convicted by Gecommitteerde Raden²⁶ because of his failure to report the political corruption of Nolla, “all of which are affairs with dangerous consequences that can not be tolerated from a servant of the common land”.^{cxix} Pelmeer was not banished but was fired and was no longer allowed to hold a similar office. He also had to pay for the costs of his trial.

Another employee at Nolla’s office was Pieter Ramak, a higher ranked assistant than Pelmeer who also knew things were wrong. Perhaps because of his higher rank, Gecommitteerde Raden were tougher on Ramak than they were on Pelmeer. They convicted Ramak²⁷ on the basis of having violated his oath of office and his instruction. These had, after all, obligated him “to tell Gecommitteerde Raden of any disloyalty or wrongdoing on the part of the collector should he find out, and therefore Gecommitteerde Raden can not but conclude that since he knew but did not speak of the discovered disloyalty, he had to be seen as an accomplice”.^{cxv} Furthermore, he had failed to always behave with loyalty and diligence.^{cxvi} From the

²³ Ibid., inv.nr. 4077, f. 35, 25/08/1756.

²⁴ NL-LdnRAL, ORA Leiden, 508, inv. nr. 50jj, f. 148, 08/11/1756.

²⁵ Ibid., inv. nr. 52+4A, f. 169-172, 02/07/1757.

²⁶ NL-HaNA, *Staten van Holland na 1572* / *Gecommitteerde Raden*, 3.01.05, inv.nr. 4077, f. 37.

²⁷ Ibid., inv.nr. 3099, f. 870-872.

court proceedings it had indeed become clear that Ramak knew of Nolla's malversations and even of Cras' negligence. Furthermore, Cras was himself guilty of political corruption according to Ramak. Ramak testified²⁸ that he had signed "all the monthly statements since 1751, and it is known to him that there was a certain sum of money missing every month, and that he has to confess that he did not follow his instruction, and that the collector Nolla ordered him to do so and forced him, and that supervisor Cras inspected the books several times but never mentioned anything to him [either Nolla or Ramak, TK]".^{cxxvii}

Ramak also testified that he had been ignorant of the exact workings of the embezzlement and that although he had seen things he had not understood much of it.^{cxxviii} Ramak seems to have been stuck between two 'corrupt' bosses, unable to do anything about it and was perhaps also ignorant of the reward he could get upon selling both Nolla and Cras out. He was also, possibly, hampered by a lack of proper education or knowledge of the workings of the new system. This was something many of his colleagues most likely had to deal with as well because of the increased technical and organizational complexity of the system and the sheer quantity of new rules and regulations combined with inherent problems of starting something new. Most collectors simply did not understand the new regulations (Heringa, 1983, 93-99). This was even more the case for lower and less educated officials charged with maintaining local order. These problems soon became apparent from the rounds of the inspectors of the Office of the Common Means from 1750 onwards which forced the Estates of Holland to come up with special regulations for "servants charged with countering smuggling and other offences with regard to the common means", restated in 1758 (with extra instructions), in 1760 and in 1797 (*Instructie voor 's lands bedienden*, 1797, art. ii).^{cxxix} Despite any such potentially mitigating circumstances, Ramak was sentenced to six years banishment from the province, was forever barred from having a public office and had to pay the costs of his trial.

6.5 Analysis and concluding remarks

In chapter three I outlined the basic elements and structure of the concluding sections to each case study. In the following I will therefore deal with a brief discussion of the public values and value statements found in the case and provide a comparison between the various sources of values. Finally, I will address questions of change and continuity of public values, mainly in the context of bureaucratization.

Public values and value statements in the case

The cases of Reijers, Vaster, Cras and others offer many public values and value statements with which public official behaviour was either condemned or supported. This allows us to find out what was considered corrupt at the time. Crucial values and value statements mostly included those linked to bureaucratization, such as keeping one's books in good order, being neutral towards citizens, keeping one's oath and instruction and holding regular office hours. In fact, as the previous discussion has shown, interest in each characteristic of bureaucratization was in itself often an implicit value statement and/or guide for proper behaviour. Behind many of the characteristics of bureaucratization we find implicit but

²⁸ NL-HaNA, *Staten van Holland na 1572 / Gecommitteerde Raden*, 3.01.05, inv.nr. 4077, f. 36.

nonetheless fundamental ‘new’ or reemphasized public values such as having expertise (knowledge of the new rules), being neutral (avoid conflicts of interest, avoid having multiple jobs at the same time), act with legitimacy (with tax collecting now being a public affair), accountability (towards the province or city instead of friends and/or family) and honesty (do not break oath and instruction). The demand for loyalty toward the authorities instead of one’s colleagues was clearly going against the old and widespread collegial and shop floor way of doing things. Values such as caution and prudence when performing your public duty were reemphasized. The same goes for values such as continuity, regularity, uniformity, adhering to formal rules and procedures (oaths and instructions), hierarchical organization (rank is important in sentencing), use of written documents (keeping a proper administration) and procedures of discipline and control (being vigilant, prosecute offenders).

Comparing sources of values

The cases presented in this chapter have been viewed from a variety of sources of public values. A comparison helps to answer some fundamental questions having to do with how any value change worked. Differences and similarities between the sources and various ways of phrasing helps to decrease the ambiguity of particular values and sources of values. It also helps to explain possible transitions from ‘old’ to ‘new’ or value dynamics. Unfortunately, formal legal codes are largely absent in the cases surrounding Reijers and Vaster because the accused failed to show up in court and because the court was often not inclined to provide any elaborate motivation for a verdict or a discussion of what had precisely gone wrong. Still, Gecommitteerde Raden had a reasonably clear and certainly interesting view on matters. In their verdict they agreed with the views held by the aldermen-commissioners. In doing so they adopted the same line of argument, that there had indeed been indecent, indiscrete and disrespectful behaviour.^{xxxx} Gecommitteerde Raden seemed to make what are essentially shop floor codes of disgruntled or offended aldermen (see shop floor codes later on) into legal codes. While they should have commended Reijers and Vaster for their attempts to hold an alderman accountable for not paying his taxes on time, they chose to fire Reijers and rebuke Vaster. Gecommitteerde Raden argued that Reijers and Vaster were too unequal to be punished in the same way. In punishing both men differently, they therefore seemed to have also neglected an important bureaucratic characteristic. Similarly they seemed to have interpreted the new laws rather interestingly when dealing with Reijers after he had stolen the money and fled the city.

Gecommitteerde Raden could of course do little else than give a guilty verdict in the case of Reijers. Not much else needed or could be said since Reijers had already fled the city. However, in making his family pay for Reijers’ crimes Gecommitteerde Raden seem to have denied any (bureaucratic) separation between office and official. If Reijers was truly considered a public official and the risks of his work were indeed thought of as being for the province, it seems odd that the parents (his mother at least) were driven to bankruptcy because of the acts of the son. The punishment of the lower official Andries Mallan provides some more public values as expressed in legal codes. Gecommitteerde Raden convicted Mallan for breaking his oath and instruction and blamed him for having taken (public) money for his own (private) benefit. They also blame him for neglecting his duties, perjuring himself, being false and thieving.

The legal codes in the cases of Cras and others are more elaborate and better traceable to several bureaucratic characteristics. This is most likely due to the different nature of the case but can also be due to the new system having been in place for a little bit longer. In the roughly five years between the case of Reijers and Vaster and the case of Cras and others, people are likely to have become more accustomed to the new system. In either case, the legal codes in these instances are characterized by much attention for detail and bureaucratic regulations. Just like in the case of Reijers and others, one need not look for any sweeping statements or pleas from the court on how their officials should behave. Still, many public values and assumptions of proper public behaviour are mentioned. Judgement, verdict and punishment in Cras' case seem to have been based firmly on legal sources and bureaucratic principles and arguments. Instructions, oaths of office and official proclamations regarding tax collecting (i.e., bureaucratic characteristics) provide the court with enough ammunition to convict and sentence corrupt tax officials.

Often recurring is also, for instance, the public value of loyalty, sometimes towards ones' superior official but mostly towards the Provincial Estates or the 'common land'. We also see many other legal-bureaucratic ('Weberian') values such as upholding promises made in oath and instruction. Cras was condemned because he had violated oath and instruction in which he had promised to supervise well and keep the books in good order. His corruption also consisted of having had improper financial relations (a clear conflict of interest) with a subordinate (Nolla) and having therefore abused his office for personal gain. From Cras' conviction it therefore becomes apparent that the Gecommitteerde Raden attributed much importance to values of accuracy and precision in maintaining one's administration or books in a proper way. Likewise, lower officials Pelmeer and Ramak were convicted because they failed to meet the bureaucratic principles inherent in their oath and instruction. Gecommitteerde Raden blamed Pelmeer and Ramak for their failure to report on Cras and/or Nolla. They were accused of not being loyal, diligent, resolute or vigilant enough in tracking down offenders. What was *not* mentioned also provides interesting information in the case of Cras and others. It becomes apparent from the court files that the legal codes were hardly bothered with harm done by corrupt tax officials to individual citizens or even citizens as a group. While the reasons for changing the system were moral in nature and directly related to citizens being harmed by wrong behaviour (i.e., preventing political corruption and the abuse of office harmful to citizens) these reasons can not be found in the court files examined here even though damages done to the common land or the country is mentioned quite a lot. This usually meant the city or province and seems to denote an important emphasis on some kind of common good that is harmed. Stealing common revenues means stealing money that is (in theory at least) supposed to be for common things.

One can find more information on what was corrupt and which public values there were in the instances involving Reijers, Vaster and others from public opinion sources. As is to be expected from this source of values there is a lot of attention for the broader (political-social, economic) circumstances. In public opinion we can find long tirades against the immoral behaviour of the public officials involved. We also see a mix of fact and fiction. This is not surprising as the public must have been largely unaware of the actual course of events and legal affairs in general. Pamphleteers were usually out to get their message across as best as possible in order to make some money on sales or to prove their point and making things up or exaggerating obviously helped. However, more importantly, in order to reach these goals their pamphlets had to connect to the values and ideas held by (the majority of) their reading

audience. The message that was subsequently broadcasted was that tax officials and the corrupted tax system were part and parcel of the wider failure of Doelists, Orangists and corrupt regents to bring about (administrative and moral) change. This meant that Reijers, Vaster and others seem to have been used mostly as scapegoats and examples regardless of what they were actually guilty of. It did not seem to matter, for instance, that Reijers and Vaster had initially acted correctly in dealing with the alderman.

From this point of view it becomes clear why Reijers is automatically accused of using his connections to get out of trouble (nepotism was meant but the term itself is not used), of getting ahead in the world by means of bribery, of flaunting his wealth and of lining his pockets whenever he could. According to public opinion this was simply what people like him did. One rhyme from a pamphlet read: “little thieves are hung between heaven and earth, but the big thieves ride in carriages and on horses. While those who steal the most are given countries and cities to rule” (*Historisch verhaal van het tumult*, 1748: 41).^{cxxxi} People like Reijers were imposters, only out to deceive others and enrich themselves by the taking from the common land. It is also why Reijers, Vaster, Wachloo and Mallan were all accused of leading a nice and comfortable life (blowing money on whores, mistresses, carriages and horses) while others suffered, despite the fact that their cases had very little to do with each other. Hypocrisy turns out to be another negative value that often occurs in the pamphlets. Saying one thing but doing another seems to have been very much despised in public opinion. Other negative values that were mentioned were disloyalty (similar to legal codes but now regarding citizens as well), *sluykery* (used not as a verb for smuggling but as a value, i.e., being a sluyker), thievery, lacking nobility (being dishonest, not being of good disposition), or deceit (of people and civic duty). Acquiring your office by paying for it (in this case buying it from Raap) was also on the whole considered wrong in public opinion.

The source of values least well represented in the studied cases is that of the shop floor. In the case of Reijers and Vaster the only real shop floor document is the letter by the aldermen-commissioners to Gecommitteerde Raden. While of course being a legal institution their letter and complaint looks more like a shop floor code. This is particularly so because Reijers and Vaster seem to have acted within the limits of the law but, apparently, transgressed the limits of acceptable shop floor behaviour. They had, in other words, dared to accuse a higher ranked regent of tax fraud. Perhaps we can assume they had violated or disturbed the fragile, precarious and/or shady link (cemented with unwritten rules?) between regents and tax collecting that was still there despite the new rules already being in place. A bureaucracy ignorant of class differences is, after all, something that takes time to grow. Although shop floor documents are mostly lacking we can find some more interesting shop floor information out of the bits and pieces from interrogations (mostly in the case of Cras and others). First, Cras and others do *not* seem to have contested that what they did was wrong. This was the case with Andries Mallan who described his malversations as wrong but justified his actions as a loan because he badly needed the money for his family. Cras himself also admitted his actions had been wrong. An excuse for his actions can not be found in the files. Pelmeer and Ramak also agreed that what they had done was wrong, but they both pleaded they were guilty of ignorance rather than wilful theft. They both (naturally) seem to have passed the blame to Cras. It seems they took the ‘bureaucratic’ stance that if the supervisor was not capable or willing to deal with the fraud, why should they be expected to do anything about it?

Change and continuity of public values and perceptions of political corruption

From the aforementioned some interesting conclusions can be drawn regarding the interaction between bureaucratic reform and changing public values and perceptions of political corruption. Firstly – bearing in mind the limited sources and instances discussed here – it seems there was in fact little disagreement (in public at least) between tax officials on the shop floor, Provincial authorities and their legal regulations and even public opinion about what was right or wrong moral behaviour for tax officials in the new system of public tax collecting after 1748. Relatively few people seem to have questioned that tax farming had run its course and I have found no evidence (either in public or legal sources) that distinct value systems clashed. The examined tax officials did not dispute the basic values underlying the (new) system or brand them as nonsense. All parties essentially seemed to agree that the acts described in the previous were in fact corrupt or wrong. There was, in other words, little value pluralism.

Of course, this is not to say that everyone was happy about the new system or able to work within it. In fact, local authorities would sometimes obstruct the introduction of public tax collecting right after 1748 (cf. Heringa, 1983: 93-99) and much reprehensible behaviour apparently still went on after 1748.²⁹ In the end, knowing something is wrong does not always keep people from trying to get away with it anyway. Discontent also did not go away with the introduction of the new system. Although William IV and the Estates of Holland had initially gained much appreciation for abolishing tax farming (especially among small shopkeepers and artisans, see Wagenaar, 2004: 556) this newly acquired respect quickly disappeared with the introduction of public tax collecting and the return of the indirect excises (Dekker, 1982: 137; Wagenaar, 2004: 551). Proof of the bad reputation tax officials and taxation still had among the population after 1748 was that upon introduction of the public collection some small riots erupted once more in several parts of Holland. Furthermore, the Estates of Holland had large difficulties recruiting public collectors after 1748 (Heringa, 1983: 96, 99).

However, discontent and continuing fraud were not, I argue, evidence of clashing value systems. They were, rather, caused by normal difficulties associated with the implementation of a new system. Establishing proper uniformity in rules and changing a system takes time and local particularism lasted for a long time especially (perhaps) in people's minds as the introduction of a new and highly bureaucratic system requires an equally radical change in mindset as well. People simply had to get used to new procedures and its implicit assumptions of political corruption and correct behaviour. As such, implementation of the new system did not always go smoothly, changes did not occur overnight and old habits died hard (cf. Heringa, 1983: 101). All things considered, the common citizen was not much better off than before as many problems associated with tax collecting were not immediately solved in the new system. There were still, for instance, possibilities to form monopolies whereby groups of people acquired the exclusive right to trade or produce goods (Scholten, 1999: 309-310). Excises in Holland were also often still higher than those in other provinces which kept resulting in smuggling of goods and other forms of corruption (Heringa, 1983: 95). Furthermore, a part of the salary of various officials was still sometimes based on a percentage of the proceeds and/or fines, encouraging

²⁹ See for instance a large collection of cases in NA 3.01.05, *Archives of the Gecommitteerde Raden of the States of Holland and West-Friesland, 1621 – 1795*, inv.nrs. 4074 – 4075: Sentences in criminal affairs regarding the common means over the period 1723 – 1766. See also NA 3.01.05, *Archives of the Gecommitteerde Raden of the States of Holland and West-Friesland, 1621 – 1795*, nrs. 4076 – 4080: registers of sentences in criminal affairs regarding the common means in the period 1738 – 1807.

fraud and aggressive levying (Heringa, 1983: 86). Still, since large tax riots were a thing of the past after roughly 1750 (Dekker, 1982: 28-29), some things must indeed have improved. Finally, growing pains and slow institutional change are natural and should not be regarded as fundamental disagreement about which public values are appropriate or important.

Institutional or organizational difficulties should also not mask a second conclusion that we can discern a change in moral attitude around 1748 from the case. We have seen how a great multitude of bureaucratic characteristics was specifically designed to counter political corruption and to improve the morals of tax officials in particular and the 'morality' of the new system as a whole in general. The specific and limited nature of the discussed instances, of course, makes it impossible to trace all or even many of these characteristics in practice. Some are simply not applicable to any of the committed offences. Still, the aforementioned (especially the discussion of legal codes) has shown that a number of bureaucratic characteristics were indeed functioning in practice and that correct public official moral conduct was clearly an important issue for the authorities in 1748. There seems to have been a sense that things should change. Reorganizing Holland's tax system and 'going public' provided windows of opportunity to tackle important moral issues. The fact that types of political corruption that had hitherto been accepted practice were either no longer supported or seem to have been more actively prosecuted after 1748 is proof enough that some things did indeed change. So is the fact that rules and regulations meant to prevent and combat political corruption became more elaborate and were, as it appears from the cases, relatively actively enforced. However, again we must realize that this change was neither abrupt nor new. There had been instances before 1748 where tax farmers were held accountable to bureaucratic and/or legal rules and principles (cf. Wagenaar, 2003).

A link between bureaucratic reform and changing public values can therefore be seen in the above. Next to a wide variety of (mostly bureaucratic) values and value statements it is interesting to see that there were also different interpretations or normative connotations of values and/or behaviour among various sources of public values. Values such as punctuality and accuracy (in bookkeeping for instance) or vigilance (in locating offenders or supervising subordinates) were, for instance, very important to the provincial authorities. However, to the tax officials the same value would often mean cumbersome paperwork or 'red-tape'. Similarly a value such as efficiency (denoting aggressive levying rather than anything else) was considered important by authorities and tax officials alike but thought too rigorous or extortive according to taxpayers. Values could also be interpreted or explained differently depending on who was asked. Loyalty is a good example. Being loyal to the province or to the citizens of a town makes a big difference and partly shows that ideas of popular sovereignty or accountability were still far from the (tax) authorities' minds in the middle of the eighteenth century.

However, the fact that the Estates did heed some of the rioters' calls for reform could be a sign that this too was about to change. The often invoked common interest (i.e., something bigger than self interest) shows, in any case, that public officials could no longer serve their own interests as before. In quite a general sense political corruption therefore meant not serving common interests but only one's own. With office and person and public and private becoming more (although not fully, see below) disentangled, values such as accountability, loyalty and responsibility got reemphasized and often acquired a new meaning. The main reason for a change in moral attitude adopted by the Estates of Holland therefore seems to have been the combination of social-political and economic circumstances of failed reforms and economic decline of the times on the one hand and the efforts of a relatively small group

of reform minded administrators on the other. Social-political and economic circumstances opened the door to achieve reforms in the tax system in 1748 where someone like Simon van Slingelandt (1664 – 1736) had failed miserably only a few decades before (Wagenaar, 2004: 550, 554). It enabled a limited group of reformers like Van Wesele and Vosmaer to devise new or reinforce old regulations. It also enabled them to ensure that provincial and local courts based their prosecution on (normative) bureaucratic characteristics. As such, popular protest in 1748 triggered organizational reform and new morals. As new administrative layers were designed, new officials were instated and new rules and regulations were announced, reformers tried to ensure a better (more moral) system.

