



Taxation records as a source of information for the study of historical floods in Southern Moravia, Czech Republic

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The taxation system in Moravia allowed farmers to request tax relief if their crop yields had been negatively affected by hydrometeorological extremes. Firstly, the owners of land or individual farmers sent basic information about what had taken place, together with a detailed description of the damage, to the state executive (regional offices). After this, commissioners appointed by the regional administrator were obliged to inspect the places affected personally (in situ) and make records. Finally, the state executive made its decision as to whether to allow or reject the tax relief requested. The whole process was reflected in various surviving archival documents which contain information about the type of extreme event and the date of its occurrence, while the impact on crops may often be derived. Taxation documents of 201 estates in Southern Moravia, Czech Republic, prevalingly located in Moravian Land Archives in Brno, were studied to find information about hydrometeorological extremes. Such information is included for 84 of them. These data covering mainly the 18th–19th centuries were used for the study of historical floods (flash floods) complemented by other documentary sources and systematic hydrological observations (water stages, discharges) in the instrumental period (from the 1880s). Obtained flood data are analysed with respect to their temporal (frequency, seasonality) and spatial changes. Finally, uncertainties related to taxation records, such as their temporal and spatial incompleteness, the limits of the period of outside agricultural work (i.e. mainly May–August) and the purpose for which they were originally collected (primarily tax alleviation, i.e. information about hydrometeorological extremes was of secondary importance) are discussed with respect to results obtained. Taxation records constitute an important source of data for the study of historical floods with a great potential to be used in many European countries.