

"War Pays for War." Napoleon's Practice of Plunder and Extraction: the Case of Westphalia, 1807-1813.

Sam A. Mustafa, Professor of History, Ramapo College of New Jersey

On 20 October 1806 a column of French soldiers passed through Halberstadt in pursuit of the retreating Prussians. The French stayed long enough to plunder the town thoroughly. Virtually every building was ransacked, their contents dragged out into the streets to be sorted and hauled away. Private possessions from homes were piled up in the churches. The next day the French commander, Michel Ney, one of Napoleon's marshals, arrived and was greeted by a town deputation begging him for an end to the plunder. Ney responded by giving them a bill for 100,000 francs, explained as the cost of supplying his men.¹ Six weeks later orders from Napoleon arrived, setting Halberstadt's "war contribution" at 520,000 francs (roughly 170 francs per family, more than a typical middle-class family's monthly income.²) The French, it seemed, were here to stay.

The experience of Halberstadt is one example of a phenomenon that had been seen across much of Europe for a decade, as the wars of the French Revolution and Napoleon's Empire spread conflict across the continent. Napoleon is often credited for the expression that war should pay for itself.³ By this he meant that the armies would confiscate the property and food of the regions in which they operated, use the region's wealth to support the soldiers employed in conquering it, and place the region under occupation with forced monthly contributions to the French war effort. This was not unique or new to Napoleon, but he practiced it on a scale and with a severity not seen since the Wars of Religion in the 16th century.

Napoleon's regime was ruthlessly efficient in the extraction of wealth, not just from conquered areas, but also from those smaller European states that were bound to France by alliance and compelled to support the French war effort with soldiers, material, and money. This paper examines one of those states: the Kingdom of Westphalia.

Westphalia was an entirely Napoleonic creation. After conquering northern Germany during the War of the Fourth Coalition (1806-7), Napoleon assembled a new kingdom of roughly 2 million people from what had formerly comprised Hessen-Kassel, Brunswick (Braunschweig-Wolfenbüttel), the westernmost provinces of Prussia, and southern Hannover. He appointed his youngest brother, Jerome, as king. Napoleon indicated that the Kingdom of Westphalia would showcase the superior, modern, secular ideas of post-revolutionary France. It was,

in 21st century parlance, "nation building" on a grand scale, enforced by French armies and a new French-speaking administration. Napoleon's official statements in reference to the promulgation of the constitution made clear that Westphalia was intended as a radical break from the Old Regime. Religious minorities were to be liberated by the new secular state, men of talent and humble origin would no longer face traditional class or guild-based prejudices and limitations, and the rule of law and rational administration would replace centuries of idiosyncratic custom and aristocratic privileges. It was to be quite literally the dawn of a new era.

Recent German historiography has tended to describe Westphalia as the most important Napoleonic "model state" (*Modellstaat*). Westphalia imported French administrative systems and terms, but they were applied quite differently than in France itself. And of course, the experience of Westphalians in their French proxy state was dominated by an extraordinary level of confiscation of their wealth, far in excess of what the French themselves suffered. Thus, if we set aside the theoretical intent of Westphalia's creation and consider instead the *actual* practice of administration and French hegemony, it would be more accurate to describe the Kingdom of Westphalia as a *Plunderstaat*.

In his famous *Bulletin* of 4 November 1807, acknowledging the dissolution of Hessen-Kassel, Hannover, and Braunschweig and the creation of Westphalia, Napoleon predicted that "the inhabitants of Hessen-Kassel will be happier than before..." and he promised that they would enjoy the same enlightened government that the French enjoyed. Even if we give the French emperor the benefit of the doubt (that he really believed he would improve the lives of average people), we can't escape the fact that Napoleon was no constitutionalist in France, and certainly wouldn't be in Germany.⁴ For all its trappings of legislative process, the French imperial system allowed Napoleon to rule by decree and to do more or less anything he wished, notwithstanding even his own laws. That was the system the French transplanted to Westphalia.

Even in the unlikely event that a Napoleonic *Bulletin* was entirely sincere, its stated intentions were mooted by the realities of Westphalia's role in the French imperial system. Westphalia was a satellite state with very little actual sovereignty. Its military was at the disposal of the French emperor. It could not conduct its own foreign policy, trade policy, censorship, nor even police its subjects without French supervision. French citizens were immune to Westphalian law, even when employed by the Westphalian state. And most significantly, it was to provide resources and funds for the Napoleonic war effort.

We can divide the extraction of wealth from Westphalia into three unequal phases. The first begins with the war in Autumn 1806 and is characterized by extensive plundering and ad-hoc demands by local French commanders for tribute. Official

demands (i.e, emanating from Napoleon or his designated agents) were also made on the occupied territories in the form of wartime taxes and "contributions," ostensibly for the costs of the occupation, but often simply as tribute for France.

After the Peace of Tilsit in the Summer of 1807 a second phase began, in which French officials acting on Napoleon's orders laid the groundwork for the future Westphalian state by carrying out meticulous surveys of the region, cataloguing property and wealth, and confiscating much of it as donatives for French civil and military officials.

The final phase comprises the life of Westphalia, roughly 1808 through most of 1813, during which the allegedly sovereign state was nonetheless still taxed by or for the French in a number of ways. These included special payments for French forces stationed in Westphalia, the raising of special forced bond issues to pay debts owed to France, and special war taxes, which locals came to know as *Franzosensteuer* because it was used to pay tribute to Paris.

Plunder

The early months of 1806 were very mild and the spring was wet. It had been an excellent planting season.⁵ People in northern and central Germany had every reason to expect a prosperous year. Instead, by the end of 1806 the region was a disaster. In depopulated villages civilian militias and bandits fought battles in the absence of government authority. In those villages where the French stationed troops, the occupiers took virtually everything of value. In Magdeburg the birthrate was 30% lower than the death rate. In some parts of the Altmark it was 50% lower.⁶ Scharnhorst, who traveled across this grim landscape in January 1807, wrote of a "wasteland" that reminded him of the Thirty Years War: "The villages are full of the wounded, half- or completely starved.... the crisis means that everyone does whatever he wants."⁷ Only a fraction of the pre-war livestock remained, towns were devastated by epidemics of typhus, dysentery, and cholera while food prices soared, and Berlin's infant mortality rate would soon reach a staggering 75%.⁸ French soldiers raped so many women that many disguised themselves as men. Lulu Brentano-Jordis, daughter of the large and prestigious Brentano family, obtained one such disguise that worked perfectly and protected her as she traveled from Frankfurt to Berlin in the early weeks of 1807. Other women were not as fortunate.⁹

About 12,000 French soldiers entered Hannover on 9 November 1806. Ludwig von Ompteda estimated that the resulting confiscations of private property, called at the time a "war tax," amounted to nearly 30 million francs.¹⁰ That December Napoleon set Hannover's new contribution at 9.1 million francs, plus an additional 1.2 million

monthly to pay for the provisioning of his troops.¹¹ For the average resident this represented a tax increase of approximately 90%.

Confiscation of weapons was a high priority under French occupation. Napoleon instructed General Lagrange, his military governor in Kassel, to "disarm the region completely, there shall not be one cannon, not one musket."¹² In Halberstadt the annual *Schützenfest* had to be cancelled because no one had their guns anymore.¹³ These confiscations often resulted in violence. Men naturally wanted to keep their weapons for hunting but also to protect their families, particularly given the high incidence of rape. In Halberstadt and Schmalkalden men were hanged for attacking French soldiers who were seizing their weapons. Reprisals against those who tried to take-back goods or "plunder" the French were often swift and merciless, since only the occupiers were armed. Word spread quickly of what had happened in the little Thuringian town of Wetzdorf, where several men tried to grab goods from a French wagon, claiming that they were taking-back things that had been stolen from them. In the ensuing brawl a French soldier was killed. Marshal Davout ordered the execution of every man of military age in the town, "as an example to rebels."¹⁴

The quartering of soldiers on the civilians, common in European wars of the 18th century, became one of the foremost grievances in northern Germany in 1806-07. Aside from the fear of sexual assault and the routine thefts, civilians worried about the spread of disease. One man complained to the authorities that "they [soldiers] mistreat the farmers, householders, and animals," and that the troops demanded bread, liquor, and meat. The numbers were often staggering. In Schmalkalden there was, on average, four soldiers in each home at any given point from 1807 to the fall of Westphalia in 1813.¹⁵ In the first two years of their occupation, Münster, a city of roughly 16,000, quartered, stabled, and fed over 85,000 French soldiers and 13,000 horses and had to pay for the privilege of doing so.¹⁶ In Melsungen, a pretty little Hessian town with fewer than 2500 people, the French garrison was nearly as large as the population and had to be paid by them as well as supplied.¹⁷

Plundering was *officially* discouraged or denied, even though it was rarely prevented. But anything that could be defined as "English goods" was fair game for confiscation, whether it was in fact from England or not. This was naturally open to abuse and cynicism, as in Helmstedt, where the French found that all the horses they needed were suddenly "English."¹⁸ In Paderborn, where the new French governor congratulated the locals for their liberation "from the Prussian yoke," the troops quartered on the citizens assisted in confiscating the English goods, which typically meant coffee, tea, sugar, tobacco, and other luxury items, but also basics like paper and ink, cloth, and leather. In the midst of the confiscations came Napoleon's announcement that Paderborn's contribution had been set at 225,000 francs, which worked out to a month's income for the average family.¹⁹

Jerome Bonaparte thus inherited a realm that had been substantially plundered. Even the official guides and "handbooks" published by, or authorized by the state to acquaint people with the lands and peoples of the new realm had to concede this fact. When describing Braunschweig, for example, Johann Samuel Ersch's *Handbuch über das Königreich Westphalen* mentioned that Westphalia's second-largest city had until very recently been a wealthy place with impressive homes, art collections, and museums, unfortunately lost "during the recent war."²⁰ When King Jerome arrived in his new capital of Kassel, he found that Napoleon had employed a French officer named Rewel to systematically strip the city of its valuables, including furniture, upholstery, statuary, and the better paintings from wealthy homes in the region.²¹

Throughout 1807 most of the lands that became Westphalia were under some sort of French martial law and occupation. French commanders on the scene were therefore charged with the extraction of wealth from these regions. When it became clear that Westphalia would be created, these men were under some pressure to complete a final round of collections before the Westphalians took control of their land. General Lagrange, for example, military commander in Kassel and "Gouverneur-Général de la Hesse," filled his days with paperwork trying to push this process forward in the face of the inevitable complaints and resistance. Between May and December 1807 Lagrange dealt with over 300 petitions from local people asking to be relieved from some or all of the "contributions." A former court secretary in Kassel, for instance, wanted to know if he could substitute supplies instead of money, since he was unemployed. A young valet wrote a lengthy appeal, describing how his father had abandoned him years ago, and ever since he had to support "my poor family." Aristocrats used their wax seals on letters such as these, which probably did not impress Lagrange.²² The occupied territories were scoured for money and valuables before being handed over to the new Westphalian state.

General Lagrange was Napoleon's military governor for Hessen-Kassel but he was only one authority in the larger bureaucracy established by the French for the *Pays Conquis entre l'Elbe et le Rhin* (Conquered Region Between the Elbe and the Rhine). This ad-hoc structure displayed the formidable organizational efficiency of Napoleonic France. Its *Administration Générale* had an official seal and printed forms for all their quotidian functions. French administrators simply filled in the blanks. By 1806 the French had considerable experience administering conquered peoples and they were ready with forms for the seizure of property, for revenues and expenses, for legal decisions, for military and police needs, and every other aspect of their daily operations.

Despite the great volume of paperwork, demands for contributions could often be quite perfunctory, especially if they involved Napoleon's military. Sometimes an

official *Recette Générale des Contributions* was written up, with amounts stated in francs. More often, however, a few sentences sufficed for a demand, usually in Thaler. Two sentences, for instance, sufficed for a requisition of 185,000 Thaler, without even explaining what it was for, other than the French military.²³ Sometimes, not always, an official would countersign the documents, taking responsibility for the contribution. It is striking, however, that so much wealth was extracted in this manner. It is also unclear, given the absence of official acknowledgement in so many cases, whether these sums were considered part of Napoleon's official demands on these places, or whether they were extracted in addition to those demands.²⁴

The Domains

On 9 February 1808 Jerome Bonaparte signed the *Domänenvertrag* (Treaty on Domains) with France, making official what had already been underway for five months: the transfer of nearly 40% of Westphalia's hereditary and corporate domains to Napoleon, to be given as rewards to French officials. To accelerate the process Napoleon named Jollivet (himself a recipient of one of these domains) as "liquidator-general."²⁵ Jollivet was still serving as minister of the treasury at time, which put him in the unusual position of being the steward of his government's wealth, while also overseeing the extraction of that wealth and its transfer to France.

Article II of the Westphalian constitution (speaking in Napoleon's voice) stipulated: "*We reserve for Ourselves half of the allodial domains of the princes, to be given by Us, as promised, to those officers of our army who have given us the greatest service in the present wars.*" A "domain" was usually a family's private property: buildings and land. This was often aristocratic property, but not always. Many domains were owned by bourgeois, such as a mill on the outskirts of a town, for example, or a small farm along a road. In a few cases domains included lucrative enterprises such as mines or productive forests. Some domains were religious properties, as the Old Regime German churches engaged in a wide variety of economic activities.

In the cases of larger domains, any number of tenants might occupy the land, having rented some portion of it for generations. A number of servants or other employees also lived on domains or depended upon them for income. Westphalia was overwhelmingly agricultural. Any system by which land was taken away by a foreign state would have a profound effect upon both the local economy and the local government's revenues. Friedrich Ludwig von Berlepsch, the plain-spoken Hannoverian newly appointed as a Westphalian prefect, described the confiscations as "the death sentence for prosperity in the Kingdom of Westphalia."²⁶

The emperor's intent was to give these domains as gifts to those military and civil officials he deemed worthy of rewards. This sort of confiscatory patronage was not unique to Westphalia.²⁷ Throughout Europe Napoleon seized more than 4000 domains worth over 22.5 million francs. Of that number 943 domains came from Westphalia. Although disputes later arose regarding their exact value, the confiscated properties in Westphalia represented roughly one-quarter of the overall land and nearly one-third of the total land value.²⁸ The appropriations hit hardest in Brunswick, where more than half of the allodial land was taken.²⁹

In the Autumn and Winter of 1807 French surveyors began to inspect every piece of Westphalia, cataloging the property for potential confiscation. It is not clear exactly how many men were involved in this operation, but the scope of their efforts was substantial enough to have been organized into several regional intendancies. The French had done this before. By the time they came to Westphalia they had developed pre-printed forms for the process that needed only to be filled-in with the pertinent information. Each row of the form stated the name of the property, how and when it was acquired by its current owners, its size, location, and other information regarding its value, productivity, land under cultivation, and any outstanding liens.³⁰

The French surveyors then sorted the domains into categories (1st class, 2nd class, and so on) based upon their value. This made it easier for Napoleon to allocate the prizes more equitably among his beneficiaries. A 4th-class domain might be appended to a large 1st-class domain, for example, to bring their net value to some round number. The domains were reorganized into *Ampliations*, each compiled in a large booklet addressed to the intended recipient. Inside was another pre-printed form on which it was only necessary to fill-in the blanks for dates, value, the names of the gifts, and the recipients, and of course, the signature of the dispossessed former owners, who were forced to turn over this title.³¹

It is easy to imagine the dread that families must have felt, having lived on their land for centuries, as the French assessors arrived and began to inspect their property and papers. The documents were in French; Germans had to pay for their own translators. Thus "Jean-Bernard" (Johann Bernhard) Schuchard signed away his estate of Laudenbach, confirmed by two German notaries and verified by a French official.³² In some cases the owners refused to sign or had already left, and the notaries wrote their names for them.³³

Most of these reports were in Napoleon's and Jerome's hands by the end of December 1807. Disputes immediately surfaced regarding the net values and portions that would go to France. The head of the French assessors, G.R. Ginoux, valued all the domains around 30 million francs and asserted that France would take 11 million francs' worth of them. This set off a dispute between the two

Frenchmen who ran Westphalia's early treasury (Jollivet) and finance (Beugnot) ministries. Beugnot claimed that the domains had been overvalued, in fact totaled only 26 million, and that the French were poised to take nearly half of their total value, rather than the roughly one-third that Jollivet claimed.³⁴

Jerome appealed to his brother on at least two occasions in December 1807 but predictably received nothing but rebukes. He asked for authority over the domains, or at least the ability to tax them. Napoleon categorically ruled that out: the new owners would be French, not Westphalian, thus subject neither to Westphalian law nor taxation. Jerome then tried to second Beugnot's argument that the domains had been overvalued and Napoleon told him that the totals were not important to Westphalia. What mattered were the values to the French:

"These lands belong to my generals who conquered your kingdom. It's a commitment I made to them and nothing will change my plans."³⁵

The emperor then reminded his brother that Westphalia still owed France the unpaid portions of those contributions due from the period of martial law. There was no getting off this hook.³⁶

Most of the beneficiaries of the seized domains were French officers or civil officials who received rewards based upon their rank and status. The biggest winner by far was Marshal Berthier, Napoleon's chief of staff, who received the large domain of Giebichenstein near Halle, plus several smaller estates, with a total value of 180,000 francs. Other Marshals received domains valued from 100- to 120,000 francs, making them wealthier than all but a handful of the richest Westphalians.

Napoleon's sister Pauline became one of the wealthiest landowners in Westphalia, receiving over 170,000 francs' worth of property, plus an additional 1.15 million francs in cash.³⁷ The beneficence dipped below the rank of general in a few cases. A French artillery colonel named Doguereau received the estate of Wilhelmshof and seven other small domains. Colonel Corbineau, commander of the 20th dragoon regiment, received a ten-thousand-franc allotment in 1810, making him the lord of seven small pieces of Westphalia.³⁸

Most of the recipients took ownership of their properties in 1808-09, although some had to wait longer. General Marmont, for example, received some of the domains he was promised in 1809, but did not collect them all until August 1811. By that point he was the owner of 77 separate domains in Westphalia, including orchards, a mine, a mill, forests, and various fields and farms. Many of these were quite small, and each certificate of *Ampliation* shows the signature of an owner, usually a middle-class local family, who was dispossessed.³⁹

The new French owners were largely absentee landlords. Few of them are known ever to have visited their new properties. They were off-limits to Westphalian tax

collectors and immune to Westphalian law but the Westphalians tried various methods over the years to assert some sovereignty, usually without much success. The French General Lauriston, for example, who received two domains valued at 15,000 francs, spent the entire six years of Westphalia's existence in a conflict over the revenues from the property. Lauriston never visited his domains, but claimed that he was not receiving their full value in revenues and that the Westphalians were treating his land as taxable. He made no effort to complain to Westphalian authorities. Indeed, when a Westphalian judge reviewed the case in 1810, Lauriston asserted that the judge had no authority to do so. Rather, the general complained to the French intendants and to Napoleon personally. Finally in May 1813 Lauriston resigned himself to the drudgery of having to deal with the local authorities.⁴⁰ Five months later, Westphalia ceased to exist.

In many cases local people who lived and worked on the domains continued to do so, which inevitably raised any number of legal questions. For example, the French General Lorencez received a domain that included a mill. Lorencez might not have been taxable, but the miller was, much to his chagrin.⁴¹ A similar problem arose on the estate of Beberbeck, the property of the French General Reynaud. There, a wily forester named Forcht claimed that the general, as owner of the estate, was supposed to collect the taxes of his employees and hand them over to the state. Since the Frenchman had never bothered to do so, the forester didn't have to pay. Forcht hired a lawyer who billed him liberally for the new Westphalian taxes for all legal documents and proceedings (the irony presumably was not lost on the would-be tax evader) but who managed to keep the case held up in courts through 1813, by which time Westphalia collapsed and Forcht apparently got away with it.⁴² This made the clever man one of the few people for whom the creation of Westphalia actually meant a *reduction* in taxes.

Napoleon's domain policy had three profound and lasting effects upon the viability of the new state he had created. Firstly, removing so much valuable and productive land from the state's control reduced Westphalia's overall tax revenues by 25-35% each year.⁴³ For a state that began its life with a significant budget deficit and huge outstanding contributions due to France, the blow of losing the domains was ultimately fatal. Had the domains not been taken, it is just possible that Westphalia might have been able to pay its bills. As it was, Napoleon doomed Westphalia to insolvency.

Second, the abrupt removal of roughly one-third of the local landowners and their replacement with absentee foreign owners dealt a heavy blow to the Westphalian economy. Nearly a thousand experienced employers and managers were displaced in a country with a population of only two million. Hundreds of families who would

have created wages and purchased goods were fully or partially removed from the economy.

Finally, the social damage done by this policy was as profound as the economic damage and contradicted many of the values that the new Westphalian state allegedly proclaimed. The regime needlessly alienated an important constituency, landowners, whose support they needed to fill key government and military positions. Jerome's limited efforts to court these people were mooted by the sight of French assessors surveying their farms and combing through their papers.

For all the talk of modernization and rationalization in a new system, the Kingdom of Westphalia protected an essentially feudal structure. For every German landowner who had lost his land or special privileges, there was a new, imported French aristocrat sitting on that land, now tax-exempt and above the law: the very essence of the old order. A bizarre situation had been created, in which Jerome's regime was tasked with holding together the constellation of French satrapies by controlling the intervening land and towns.⁴⁴ The degree to which Jerome could govern Westphalia was very obviously limited by the degree to which Napoleon planned to exploit it.

Forced Bonds

Five weeks before he ordered his brother to sign the *Domänenvertrag*, Napoleon had delivered a separate bill to his new puppet state, the "Extraordinary Contributions" due to France as of 1 January, 1808. It was a lengthy account, divided by the various regions of Westphalia, and broken into two categories: "*Argent*" and "*Fournitures*," meaning that some of what the French demanded was in the form of physical property. The numbers were staggering. The district of Magdeburg alone, for example, was billed over 24 million francs. The total came to just under 50 million, of which 24.8 million had already been paid, leaving a balance due of more than 25 million.⁴⁵

This invoice was presented to a state whose entire annual tax revenues were roughly 34 million francs, and which had already been assigned all of the debts of its predecessor states, as well as being denied the revenues of more than a third of its domains. Westphalia began its existence with a significant budget deficit and a debt nearly four times its national revenues. In short, there was no way for Westphalia to pay Napoleon without extraordinary measures above and beyond the normal means of taxation. The method they chose was a forced bond issue (*Zwangsanleihe*.)

By 1808 the continental bond markets had largely been exhausted by the ravenous demands of French state finance. There was little chance of smaller states floating

bonds in the traditional places like Amsterdam or Hamburg, since those mercantile cities were in deep depression due to the Continental System and the British blockade. Having been created with a 20% structural deficit, Westphalia's credit was so shaky in any event that it could not borrow at much less than 9%. (And creditors surely knew that the real off-budget deficits were massively higher.) The state limped along with special private loans in 1808, but the first full-time finance minister, Ludwig Hans von Bülow, despaired at a "year of disorder" caused by a stream of additional expenses added by the French. He recommended a forced bond issue of 20 million francs.⁴⁶

States often lean heavily on their citizens to purchase bonds during wartime. Westphalia's situation was different because it was ostensibly at peace, and because the purchase of the bonds was compulsory. By forcing the citizens to buy, the state could artificially reduce the interest paid. Because citizens⁴⁷ were given nearly a year to purchase the bonds, the state was able to incentivize early purchases with a higher rate (6%) which dropped as the citizen delayed, until the recalcitrant last-minute purchasers received only 4%.⁴⁸

Jerome's 19 October 1808 decree for the "Supplementary Bond" (*Ergänzungsanleihe*) began with a proclamation that the extraordinary situation of the kingdom required a special expansion of revenues, "without increasing the burden upon Our subjects..." (a formulation he would use in the decrees for the subsequent forced bonds in 1810 and 1812.) Amusingly, obtaining a copy of the official proclamation of this euphemized tax, cost 15 centimes.⁴⁹ One can imagine that many people chose not to pay for the announcement, only to learn about it via rumor or angry gossip.

The number of bond coupons each person had to purchase varied by that taxpayer's property class, and was thus linked to the property tax. Each prefect received a set of pre-printed forms that were to be distributed to all communities where the mayors would ensure that each purchaser's name, location, property, and bond purchases could be recorded. A typical purchase for a working-class head of household was 200 francs, roughly two months' income.⁵⁰

Citizens knew that although the forced bonds were interest-bearing, they were of course taxes because they were compulsory. However, because they were interest-bearing, everyone had to pay an additional 3% taxes on the interest! Since Westphalia never repaid more than a fraction of its bonds, most citizens were simply taxed and taxed again, for the payment of the French treasury.

There was never any doubt in anyone's mind that the reason for all of this wealth extraction was the funding of Napoleon's war machine. On an 1808 tour of the fortress of Magdeburg, Jerome saw a population struggling to pay for the large and

unwanted French garrison. When he pleaded with his older brother for financial relief, Jérôme received this blunt reminder of the purpose of Westphalia:

The immense expenses that are required to rebuild my fleets and to supply my armies do not allow me to agree to your request. The province of Magdeburg is the richest... it must pay me just as the other provinces have.⁵¹

Westphalia essentially had to pay for two armies: its own, plus the French and French-allied troops Napoleon stationed there at Westphalian expense. All of the latter was off-budget and therefore entirely a deficit expense. For example, during the first nine months of 1811, maintenance of French forces cost Westphalia over 6.1 million francs. That year, for reasons that are not clear, Napoleon also billed Westphalia for the cost of the garrison of far-away Danzig. The cost of that fortress came to another 2.4 million.⁵² The total, 8.5 million, was almost exactly the same as the cost of Westphalia's own war ministry in that same nine-month period. In other words, for every franc a Westphalian paid for the army, he paid another franc to Napoleon's army.

Forced Bonds (Again) and War Taxes

As early as 1808 Finance Minister Bülow had predicted that a second forced bond issue would be necessary by 1810. He didn't know at the time that in March 1810 Napoleon would expand Westphalia by adding much of French-occupied Hannover. These regions had already experienced the stresses of French martial rule for years, including forced bonds and war taxes. Napoleon assigned the Hannoverian debt to Westphalia, and took another 11.5 million francs' worth of domains from those lands, prior to adding them to Jerome's realm. Then in December 1810 he changed his mind about the land and took much of it back (to annex to France.) The debt, however, Westphalia could keep. Thus in 1810 Westphalia nearly doubled its debt but did not expand its population or tax base.⁵³

The 1808 bond had essentially been successful; it raised the projected 20 million francs to transfer to France. Its success probably gave Westphalian officials a false optimism about using this tool in the future, but by this point the economy was in decline, the population's taxes were increasing, and civil disobedience in several regions was increasing. The 1810 forced bond was not as successful.

Jerome issued the declaration on 1 December 1810, to raise 10 million francs because Westphalia owed France additional "overdue debts and war contributions" as well as the liquidation of the recent "treaty obligations" (i.e., the redrawing of the borders to include parts of Hannover.) Again, interest rates were set with incentives

from 6% down to 4%. Subsequent proclamations reminded people that this obligation was non-negotiable; even religious institutions and soldiers in the army were required to buy the bonds.⁵⁴ The very poor were exempted entirely; a legal redundancy since the punishment for failure to pay was the confiscation of property, which would have been moot for people without property in the first place.

Writing a year after the end of the Napoleonic Wars, the Heidelberg law professor Carl Zachariä calculated that Westphalia's second forced bond brought in a little more than 7.1 million francs, falling well short of its goal.⁵⁵ But the government had no other tools remaining. Napoleon's demands only increased as he prepared for war against Russia, and by the time that conflict began in 1812 Westphalia was again desperately scrounging for money for the French war effort. A third forced bond was declared in June 1812.

This decision came only three months after a special French contribution was assessed to pay for the coming campaign, represented by an extra 5% personal tax, with additional taxes on institutions. That March anti-tax revolts began to occur throughout Westphalia, usually small and easily controlled by the gendarmes. One in the Paderborn district (Altenhagen and Haxthausen) resulted in ten people being arrested. In July there was another revolt in Kleinenburg, culminating in an assault upon the Rathaus.⁵⁶

The final forced bond introduced some new considerations, such as pegging a person's commitment to the amount paid in the last bond, as well as a surcharge for state employees (the state by then being by far Westphalia's largest employer.)⁵⁷ Since the poor had not bought bonds the last time and had no property to assess, this time there was also a flat rate of contribution assigned to each town, and each mayor was required to make sure that the town "bought" the bonds, with that expense then being spread across the community.

These refinements were for naught. The 1812 bond brought in a bit more than half of its goal. And as Westphalia's army vanished in Russia that year and had to be rebuilt for service in Napoleon's 1813 campaign, the state's financial exigencies only increased.

Westphalia didn't survive to see the end of 1813, but it did manage in its last ten months to levy two more special "war taxes" (*Kriegssteuer*) "for the maintenance of those [French] troops currently marching through [Westphalia]."⁵⁸ By that point the state was nearing collapse, and salaries were becoming irregular. Nonetheless families were still assessed for both money and goods to provision Napoleon's armies.

On Borrowed Time: The Financial Dissolution of Westphalia, 1811-13

Westphalia reached a financial point of no return in 1810. Napoleon added most of Hannover, expanding the state by more than half. In December he took the majority of that away and again changed Westphalia's borders. The rest of Hannover was annexed by France, but not before Napoleon assigned most of the Hannoverian debt to Westphalia.⁵⁹ Thus, as 1811 opened Westphalia was essentially bankrupt. There was obviously no way it could ever pay its debts. Early in that year, as he was trying to appeal some of these decisions, Finance Minister Bülow was fired for alleged disloyalty. He was provisionally, and then permanently, replaced by Karl August Malchus.

Malchus was an unapologetic Bonapartist who supported not only the modern, streamlined bureaucracy of the Napoleonic model, but also its ruthlessness. "No state survives if it is too mild," he wrote in 1814.⁶⁰ That argument appears in his memoirs in defense of one of his most unpopular measures: the state's increasing use of property seizure as a means of obtaining capital. Technically, these measures were done to families whose loyalties were suspect. The seizure of property was a fairly common punishment for treason in the early 19th century. In Westphalia it fell hardest on the aristocracy, who were most likely to be landowners and also most likely to have relatives living abroad, "under the flag of the allied powers."⁶¹ In 1813 the sales of such properties netted the state 6.3 million francs, a sum that would have made an important difference in Westphalia's budget five years earlier, but which by 1813 was largely irrelevant given the debt burden.

Westphalian finance under Malchus became an elaborate pyramid scheme of shifting debt and off-budget spending. Malchus had apparently given up on any rational system of bond financing; he offered ever-higher rates of interest on new loans, used to pay off the older ones.⁶² He delayed payments on mature bonds and then came up with the scheme of "paying" bondholders with more bonds. Thus holders of the original 1808 bonds, for example, were paid in 1811 bonds. Although he couldn't tax the French domains, Malchus wasn't above claiming them as collateral, which he did in 1812 in an attempt to float more debt.⁶³ Then he persuaded Jerome to issue a royal decree in July 1812, devaluing existing bond coupons by two-thirds. Measures like this did raise nearly ten million francs, most of which was spent on Napoleon's disastrous Russian campaign.

The confiscation of land, for which Malchus was particularly hated, coincided with other efforts to acquire and then sell state property. In 1811 the state began issuing royal decrees that purchased the property of the deceased, paying greatly reduced compensation to their families and inheritors. In 1812 the government began forced purchases of homes in Kassel, allegedly for the needs of future construction. Families were evicted and promised a fraction of the value of their homes, which

became state property and were then sold to raise revenue. Payments to the original owners, however, were delayed, sometimes by royal decree, in some cases indefinitely.⁶⁴

Even Malchus had to admit that this was ugly. His 1814 memoirs concede that Westphalia's tax burden was at least 50% higher than that of its predecessor states, even *without* counting the forced bonds, special war taxes, and French contributions.⁶⁵ In the Summer of 1813, with the most astronomical military expenses to date, Westphalia simply ran out of tricks. By late Summer the civil service was breaking down as salaries went unpaid and people resorted to a barter economy.

Conclusions: *Musterstaat*, *Modellstaat*, or *Plunderstaat*?

The relationship between Napoleon and Jerome raises an obvious question: Why didn't Napoleon simply annex these lands to France, as he did with so many other north-German territories, not to mention Holland and parts of Italy and Croatia? Why did he bother creating a satellite that was not really governed by his youthful brother who was not qualified to govern in any event? Since Napoleon never answered these questions we can at best make educated guesses.

In early April 1806, writing to Joachim Murat about the creation of infantry units for the Grand Duchy of Berg (another new French satellite state), Napoleon instructed: "We must adhere to the economic considerations of the region. Hurry to raise and train them. German troops cost a lot less than ours do."⁶⁶ Obviously, there is no immediate and objective difference in cost between a German infantryman and a French one; they wore similar uniforms, ate the same food, carried the same weapons, and so on. However, every French soldier recruited was a Frenchman removed from the economy, a man who was now a burden to the French taxpayers. Whereas every Westphalian soldier in French service came from a land that not only paid for him, but was already and additionally paying "contributions" to France. Thus each Westphalian soldier recruited benefitted Napoleon's bottom-line considerably. The role of Westphalia as a *Musterstaat* (a place to raise soldiers) must be understood in this context. Annexing the land — assuming he still wanted to use their soldiers — would have cost him more in the long run.

Wealth could be extracted from a place like Westphalia in the form of special contributions, war taxes, forced bonds, and simple confiscation, in a way that Napoleon couldn't enact in France without threatening the popularity of his regime. On a similar note, Napoleon could use Westphalia as a place to dump debts that

France might otherwise have been obligated to assume. Napoleon did this with the state and regional debts of Hessen-Kassel, Braunschweig, the Prussian Altmark, and Hannover. If and when Westphalia defaulted on these debts, France's own credit rating would not be affected and thus France's own bonds and general debt would remain untouched. Keeping Westphalia a separate entity as a *Plunderstaat* thus made sense.

Napoleon also had good diplomatic reasons to keep Westphalia outside the borders of France. In the event he ever negotiated a final peace with Britain, the latter might make demands on portions of Hannover. If he came to some new agreement with Prussia, some sort of territorial restitution might be needed there as well. Giving away parts of Westphalia in a grand peace deal would cost less prestige than giving away portions of France proper.

All of this made sense for France but left Westphalians in a perpetual grey area between actual statehood and an exploitive vassaldom. Jerome was not a true sovereign and Westphalia was not an independent state. Jerome could never be anything more than a reminder of Napoleon's presence.

Throughout its existence Westphalia was vexed by the problems attending the debts that Napoleon assigned to it and the deficits it incurred as it tried to cope with Napoleon's demands. It was not the only German state to suffer from these problems. Most of Napoleon's satellite states were either bankrupted or nearly bankrupted in his service. As early as 1808 the Grand Duchy of Berg was spending more than double what it was taking in, its army consuming more than the entire national budget.⁶⁷ Saxony and Bavaria both teetered on bankruptcy in 1813, with the latter's debt having increased more than 400% since 1805. Westphalia, however, stands as one of the worst cases.

The huge majority of Westphalia's financial woe can be laid directly at Napoleon's feet. He saddled the new state with massive debts that France could have shouldered instead. He extracted tens of millions of francs from the population to fund his war effort because it was easier than raising unpopular taxes on the French. He confiscated large and valuable estates to use as gifts, when they could have become productive, tax-paying properties. That last decision alone cost Westphalia more than 88 million francs' worth of lost tax revenues over six years, equivalent to nearly half of what became the national debt.⁶⁸ It is hard to avoid the impression of a state that was set up to fail.

Abbreviations Used in the Endnotes:

CNB	Official Correspondence of Napoleon Bonaparte
HStAM:	Hessian State Archive, Marburg
GS-PK:	Prussian State Archive, Berlin-Dahlem
NSLA-Han:	Lower Saxon State Archive, Hannover
NSLA-Wolf:	Lower Saxon State Archive, Wolfenbüttel
SAB:	City Archive of Braunschweig

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- 1 Georg Arndt, *Chronik von Halberstadt von 1801-1850* (Halberstadt: Schimmelburg, 1908), 22-24.
 - 2 Had a "poverty line" existed in northern Germany at that time, it would have been set around 150 francs per year. For an example, see: *Die Herrschaft Schmalkalden im Königreich Westfalen* (Braunschweig: Otto, 1853), 26-27.
 - 3 His first use of the expression was apparently fairly late, in a letter to Marshal Soult in Spain dated 14 July 1810: "...make it your guiding principle that the war must feed the war."
 - 4 In his seminal 1973 work *Napoleonische Herrschafts- und Gesellschaftspolitik im Königreich Westfalen* (Göttingen: Vanderhoeck & Rupprecht), Helmut Berding did in fact give Napoleon the benefit of that doubt.
 - 5 Georg Arndt, *Chronik von Halberstadt von 1801-1850* (Halberstadt: Schimmelburg, 1908), 17.
 - 6 Willy Kohl, *Die Verwaltung der östlichen Departements des Königreichs Westphalen 1807-1814* (Berlin: Ebering, 1937), 73.
 - 7 Scharnhorst writing on 15 February, 1807, quoted in: Gerd Heinrich, *Geschichte Preußens, Staat und Dynastie* (Ullstein, 1988), 286.
 - 8 Matthew Levinger, *Enlightened Nationalism: The Transformation of Prussian Political Culture* (Oxford University Press, 2000), 44.
 - 9 Fritz Böttger, *Bettina von Arnim* (Bern: Scherz, 1990), 61.
 - 10 Ompteda, 130. His estimate of 24 million marks works out, at the 1810 exchange rate, to just over 30 million francs.
 - 11 Thimme, 196.
 - 12 Correspondence of Napoleon (hereafter: CNB) to Lagrange, 5 November, 1806.
 - 13 Arndt, *Chronik*, 24.
 - 14 Ludwig Müller, *Marburg unter westphälischer Herrschaft*. (Marburg: Ehrhardt, 1895), 4.
 - 15 Direske, 58-62.
 - 16 Monika Lahrkamp, *Münster in napoleonischer Zeit* (Düsseldorf: Aschendorff, 1983), 72.
 - 17 L. Armbrust, "Melsungen zur westfälischen Zeit" *Zeitschrift des Vereins für hessische Geschichte und Landeskunde* Band 35 (1901): 1-3.
 - 18 Hans-Ehrhard Müller, *Säkularisation und Öffentlichkeit am Beispiel Westfalen* (Münster: Mehren und Hobbeling, 1971), 247.
 - 19 Alfred Heggen, *Das Hochstift Paderborn im Königreich Westfalen 1807 bis 1813* (Paderborn: Volksbank Paderborn, 1984), 11. See also: Friedrich Gottlieb Nagel, *Kriegsbilder aus der Heimath, hauptsächlich aus Halberstadt, Magdeburg und der Umgegend. Zur Erinnerung an die denkwürdigen Jahre 1806-1815* (Halberstadt: Lindequist & Schönrock, 1848), 61.
 - 20 Johann Samuel Ersch, *Handbuch über das Königreich Westphalen* (Halle: Hemmerde & Schwetsche, 1808), 82.

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- 21 Mariane Heinz and Sabine Thümmeler, *König Jerome: was er zurückliess, was er mitnahm* (Berlin: Deutscher Kunstverlag, 2010), 69.
- 22 HStAM: Best. 75, Nr. 2657.
- 23 HStAM: Best. 75, Nr. 2721
- 24 Ibid. The 300+ pages of requisitions in this file come to more than five million francs.
- 25 The treaty is preserved in the GS-PK, Nr. 157: Kommissionsakten über den Domänenvertrag mit Frankreich vom 22 April, 1808.
- 26 Berding, *Herrschafts- und Gesellschaftspolitik*, 21. Berlepsch used the word "grave" (*Grab*), but "death sentence" is a more accurate translation of his meaning.
- 27 See Berding, *Herrschafts- und Gesellschaftspolitik*, 60. For a list of all the donatives in Germany, including additional gifts in 1809, see: Tellkamp, 222-225.
- 28 Berding, *Herrschafts- und Gesellschaftspolitik*, 148.
- 29 Ulrike Strauß, 696.
- 30 HStAM: Best. 75, Nr. 2561.
- 31 HStAM: Best. 75, Nr. 2592 and 2897.
- 32 HStAM: Best. 75, Nr. 2561.
- 33 HStAM: Best. 75, Nr. 2564.
- 34 Berding, *Herrschafts- und Gesellschaftspolitik*, 33-36.
- 35 CNB to Jerome, 17 December, 1807.
- 36 CNB to Jerome, 17 December 1807.
- 37 CNB to Pauline, 1 January 1809. Napoleon gives Pauline 800,000 francs' worth of property in Germany, 150,000 of which is in Westphalia. The figure 170,000 comes from the subsequent assessment of the property.
- 38 HStAM: Best. 75, Nr. 2592.
- 39 HStAM: Best. 75, Nr. 2601.
- 40 NSLA-W: 2 W Nr. 26.
- 41 HStAM: Best. 75, Nr. 2898.
- 42 HStAM: Best. 75, Nr. 2900.
- 43 Figures vary considerably in sources, but fall within that range. For a low-end estimate see Elisabeth Fehrenbach, *Traditionale Gesellschaft und revolutionäres Recht. Die Einführung des Code Napoleon in den Rheinbundstaaten*. Göttingen: Vandenhoeck & Ruprecht, 1974, 101. See also: Kohl (162-63). Berding's estimate is somewhat higher (*Herrschafts- und Gesellschaftspolitik*, 29).
- 44 For an analysis of this point see: Berding, *Herrschafts- und Gesellschaftspolitik*, 74.
- 45 GS-PK, I. HA Rep., Nr. 157.
- 46 L.F.V.H von Bülow, *Rapport au Roi sur l'administration des finances de l'an 1808*. (Cassel: l'imprimerie royale, 1809), 3 and 126.
- 47 The word "citizen" is used here anachronistically, since Westphalia's constitution acknowledged no "citizens," only "subjects."
- 48 NSLA-Han: Hann. 74, Wöltingerode, Nr. 35.
- 49 NSLA-Wolf: 4 W, Nr. 268.
- 50 SAB: C.IV 3:15 Vol. I-II Zwangsanleihen 1808.
- 51 Quoted in Lamar, 55-56.
- 52 GS-PK: I HA. Rep., Nr. 215.
- 53 For an interesting examination of the effects of this period in rural Hannoverian lands, see: Stephen von Welck, *Franzosenzeit im Hannoverschen Wendland, 1803-1813*. Hannover: Hahn, 2008.
- 54 NSLA-Wolf: 4 W, Nr. 268.
- 55 Carl Salomo Zachariä. *Ueber die Verpflichtung zur Aufrechthaltung der Handlungen der Regierung des Königreichs Westphalen*. Heidelberg: Engelmann, 1816, 20.
- 56 Heggen, 30.
- 57 NSLA-Wolf: 4 W, Nr. 268.
- 58 Royal Decree of 20 March, 1813. In: SAB: C.IV 3:10 Vol. I-III Kriegssteuer.
- 59 NSLA-H: Hann. 74, Oldenstadt, Nr. 12.

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- ⁶⁰ Malchus, *Ueber die Verwaltung*, xv.
- ⁶¹ Malchus, *Ueber die Verwaltung*, xiv.
- ⁶² For examples, see Puhle, 323.
- ⁶³ At the time he claimed to have borrowed 10 million francs against them, although his own budget shows 11.2 million. See: Malchus, *Ueber die Verwaltung*, 109.
- ⁶⁴ For examples, see: HStAM: Best. 42a, Nr. 566.
- ⁶⁵ Malchus, *Ueber die Verwaltung*, 62.
- ⁶⁶ CNB to Murat: 4 April, 1806.
- ⁶⁷ Herbert A.L. Fisher, *Studies in Napoleonic Statesmanship: Germany* (Oxford: Clarendon, 1903), 218.
- ⁶⁸ That figure was published by Zachariä (12), and confirmed by Malchus (*Ueber die Verwaltung*), 4.