

THE TRANSFORMATION OF THE OTTOMAN FISCAL REGIME, c. 1600–1850

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At the turn of the seventeenth century the Ottoman empire entered a period of accelerated change which had significant financial, economic, socio-political and, by necessity, fiscal implications. The 250-year span between 1600 and 1850 initially saw a shift away from the centralist policy of the ‘classical’ Ottoman way towards an acknowledgement of the need for the helping hand of the ‘middle man’. There then followed, towards the end of the period, a renewed attempt to ‘cut out the middle man’, seen as someone who had not been slow in holding out his hand to receive or simply to take what he considered he deserved in compensation for his services. This attempt required a retightening of the grip of the centre over the periphery and the establishment of the assertive power of the ‘modern state’ to deal with ‘traditional society’. Both developments gathered momentum under the westernizing and centralizing policies of the mid-nineteenth-century *tanzimat* (‘reorderings’), particularly from around 1850. In this 250-year period of comprehensive transformation, the Ottoman fiscal regime underwent fundamental change in at least three respects: first, the type and volume of revenue it raised; second, the question of by and for whom revenue was collected; and, third, the fiscal principles on which it was based as time went on. These central aspects of the transformation of the tax-raising system from around 1600 to 1850 will be sketched in broad outline, with detail and contemporary comments drawn from local case studies.

INFLATION AND TAX FARMING

The early seventeenth century marks a turning point in Ottoman history in which, in the past, many historians have seen clear evidence of Ottoman ‘decline’. More recently, the ‘general crisis of the seventeenth century’ model has been suggested as a framework within which to reconsider these developments as aspects of a global process rather than simply the product of Ottoman weakness and ineptitude.¹ There is, however, little controversy as to what the main characteristics of this period are. In her excellent study on tax collection and finance administration in the Ottoman empire between 1560 and 1660, from which much of the following data is taken, Linda Darling sums up the principal features of the period as follows:

a revolution in prices and the value of money caused by the influx of gold and silver from the New World, an economic downturn after the prosperity of the sixteenth century, the financial demands of an expanding bureaucracy and military force, a large number of mostly unsuccessful revolts occurring almost simultaneously in the 1640s and 1650s, and a significant ideological shift.²

Of first significance, both by chronology and by force of impact, are the initially steady but subsequently rather sudden and steep rises in prices and a fall in the value of money after a period of stability in the first half of the sixteenth century. Originally, in the fourteenth century, there were 30 *akçe* (the principal Ottoman silver coin) to the Venetian gold ducat; by the middle of the sixteenth century 60 *akçe* were needed to equal one gold coin. During the 1580s, however, the value of the *akçe* was halved again, and in subsequent decades the gold piece was occasionally exchanged for as many as 240 *akçe*. Prices increased accordingly, with the steepest rises recorded for some years before, and immediately after, the turn of the century – i.e., in 1585–95 and again in 1600–05, both of which were periods of substantial military expenditure.³ However, looking at the inflation figures for the entire century from 1555 to 1655, we find that the inflation rate for silver itself (36 per cent) was much lower than that for the *akçe* (225 per cent), an average per year of 0.3 per cent compared with 2 per cent. During the period 1573–1605, the era of highest price rises, the inflation figures for silver (62 per cent) and for the *akçe* (242 per cent) averaged 1.9 per cent and 7.5 per cent per annum, respectively.⁴ During the three-year period around the first official devaluation of the *akçe* in 1586, prices in *akçe* doubled while silver inflation peaked at (only) 13 per cent, indicating a dramatic demand for coinage, especially for *akçe*, caused by a number of factors. Among these were population growth, increasing urbanization, and the enlarged volume of commercial exchange, which led to increased monetization of the economy and the tax system. Even though this higher inflation was relatively short-lived, it seriously disrupted the monetary system, causing fundamental changes in the post-classical fiscal system.

Overvaluation of the *akçe* led to widespread counterfeiting and clipping in an attempt to adjust it to the market value of the silver content. As full-size, unaltered *akçe* became increasingly scarce, people lost confidence in the official coinage, causing prices to fluctuate wildly. The inevitable price increases affected the government's budget by raising costs for the military, the palace and pious foundations, creating huge deficits. This precipitated the government's major devaluation of the *akçe* in 1584–6 to its approximate market rate.⁵ Particularly during the extended military campaigns in Iran (1578–88), which resulted in considerable losses in men and materiel, the government budget failed to keep pace with inflation, despite the levying of extraordinary taxes; both real income and real expenditures decreased. While before 1580 annual income had normally exceeded expenditure, after 1580, and throughout the seventeenth century, nearly every year saw a deficit. In 1581 the central budget suffered a shortfall of 56,255,462 *akçe*, although provincial budget surpluses helped to reduce this in practice to 727,870 *akçe*.⁶ The year 1597 saw the largest deficit, 400 million *akçe*. It was only after 1700 that these deficits disappeared, due to some extent, apparently, to the introduction of the life-term tax farm (*malikane iltizam*), which helped the treasury to keep the budget balanced as long as major wars were avoided.⁷

Extending the practice of farming out state revenue by means of *iltizam* created a new class of tax farmers (*mültezim*) with responsibility for large shares of the public revenue. This class consisted of state officials such as administrative and military personnel as well as religious functionaries, private entrepreneurs like merchants, local elites, well-to-do farmers, widows, members of tribal and non-Muslim confessional groups, and slaves. However, tax farming did not stop the budgetary deficits from rising, even though, as a ‘high-risk, high-yield investment’, the putting out of *mukataas* (tax farms) to the highest bidder seemed an appropriate means further ‘to centralize and maximize revenue, to monetarize the tax system, to transfer collection risks, and to seek societal support by granting privileges to a wider range of people’. More important still, tax farming ‘could tap commercial revenues generated by urbanization’. However, though we know little about the quantitative aspect of *iltizam*, it has been argued that the growth of *iltizam* revenue possibly did no more than keep pace with inflation.⁸

Nor would the increase in the volume of the traditional poll tax, the *cizye*, have made a real difference to budget deficits. Detailed surveys intended to keep a periodic record of the empire’s non-Muslim taxpayers liable to *cizye* continued to be executed beyond the turn of the seventeenth century, administered by a newly created government department, the poll-tax accounting bureau (*cizye muhasebesi kalemi*). Traditionally, the majority of poll-tax collectors had been members of the standing cavalry regiments of the imperial household, a group which appears to have gained total control over this activity by 1630, at the expense of palace and financial officials. Soon afterwards, however, even if a nominal official from the cavalry regiments was named as collector, in practice such assignments were gradually given to others, leaving the members of the standing cavalry regiments to dominate instead the collection of *avarız* (see below). However, here too, from about 1650, their majority was eventually replaced by men from the palace and their retinues, as well as provincial office-holders. By the mid-seventeenth century the *cizye* was frequently put out to tax farming to help increase the volume reaching the treasury, as was the collection of *avarız* in the form of *ocaklık* (long-term revenue assignments), with collecting rights apparently sold even to local residents for a lump sum (*maktu*).⁹

In addition, the rates for *cizye* and *avarız* were raised. In the seventy years between 1555 and 1625, during which inflation reached its highest point, the nominal rate of the *cizye* can be cautiously calculated as having gone up by between 212 and 350 per cent, with considerable variations according to location. Across the same period, the nominal inflation rate of the *akçe* is computed by Barkan as 317 per cent: ‘thus, at this time the increase of the *cizye* ordinarily did not keep pace with the rate of inflation’.¹⁰ Looking at the century 1555–1655 as a whole, the growth in the *cizye* rate would appear to have outstripped the inflation rate of the *akçe* by a factor of two at its highest, or a little over one at its lowest. But this was not enough to counter the deficits. Darling’s figures show that ‘the greatest increase in state revenue is attributable not to tax farming [nor to the increase of revenue from the *cizye*] but to the *avarız*’.¹¹

Among the more long-lasting steps undertaken to balance the books were those of broadening the tax base and of widening the range of impositions. This was not possible on the basis of the traditional *çift-hane* system of land taxes, which were fixed by quantity as well as by value. Nor, by the end of the sixteenth century, were potential land taxes any longer meticulously recorded on an (almost) empire-wide scale in

comprehensive *tapu tahrir* registers as the basis for allocating prebends such as *timars*, *zeamets* and *has*.¹² Instead, recourse was had to the *avarız* levy. Originating in the fifteenth century, this had initially been an occasional, emergency levy in times of particular demand; by around 1620 it had become an annual tax. As a revenue-raising system based on different assessment principles to that of land taxes, and expanded to cut across traditional boundaries of tax exemption and social privilege, the *avarız* levies were coupled with a systemic disposition to become more and more inclusive and ever more exacting. *Avarız* registers became more comprehensive after c.1620, reflecting efforts to extend the liability to *avarız* to all the taxpayers of an area; a detailed *avarız* register for Harput for 1056/1646–7 also lists, apart from the local taxpayers, tax-exempt members of the *ulema* and military classes.¹³ Comprising a mere 4 per cent of Ottoman central revenue in 1567–8, the *avarız* levies produced nearly a third of the total by 1630–1 and remained at 20 per cent in 1669–70. In some provinces, *avarız* collections produced more than half the total revenue.¹⁴

The traditional Ottoman revenue system had been based principally on the surplus derived from agriculture, while urban revenues normally made up only a small part of the total, except in the case of *has* holdings allocated to regional governors in their provincial cities. The *avarız*, however, was levied on rural and urban taxpayers alike, and increasingly also on those of formerly exempt status. It therefore was not only capable of drawing upon additional rural resources, but also ‘tapped the new commercial prosperity resulting from sixteenth-century urbanization’.¹⁵ To underpin these efforts at increasing revenue, periodic *avarız* surveys were undertaken, initially in tandem with poll-tax surveys, to produce up-to-date counts of taxpayers liable to *avarız*. At least from the 1640s, the government aimed at a more realistic approach in assessing the ever-changing tax base, and possibly as a means of keeping track of resettled peasants.¹⁶

In the old system symbolized by the *tapu tahrir*, the principle of the peasant being registered according to his *çift* had been stubbornly upheld in the interest of the *timar*-holder, whose income derived mainly from the land taxes, as fixed and recorded in the *kanunname* and *tapu tahrir* registers. In contrast, the *avarız* system linked taxation primarily to the person, rather than to the land. Therefore, if someone did manage to establish themselves away from their originally registered domicile, the new system would simply register the taxpayer in their actual (i.e., new) place of residence, either individually (as head of a family household, *hane*) or, as time went on, in groups of three to fifteen (or even more) adult males per tax unit, confusingly also called *hane* or, more specifically, *avarızhane*. For instance, in Balıkesir in 1603, ‘three married men and [or?] six bachelors would constitute one hane’; in Cyprus in 1606, five Muslim taxpaying individuals (again a combination of heads of household and single adult males) represented one *avarızhane*; the instructions detailing the *avarız* survey of the district of Timurci for the year 1622–3 specify that three taxpayers were to be counted as one *avarızhane*.¹⁷ Such examples show that, even though taxpayers were registered individually, they were grouped for assessment and collection purposes, as the system was based on the principle of collective fiscal responsibility. This allowed for a degree of mobility, although this was checked by the resentment of those who saw their tax burden increase due to the absence of a fellow taxpayer. It was also flexible, above all in the actual distribution of the tax load among the collective, as this was determined locally and could be adjusted without risking any loss of revenue.¹⁸

By around 1640, the appearance in the *avarızhane* registers of fractional *hane* proves that the system had developed one stage further towards the adoption of a novel fiscal principle. No longer was the *hane* considered an aggregate consisting of real people; the same term had instead become a mere accounting device used to express simply the share of the overall *avarız* liability of each fiscal subject – i.e., from an administrative sub-district down to the town quarter or village.¹⁹ The number of *hanes* (quotas) in the registers no longer directly reflected the number of *hanes* (household groups as tax units) on the ground. Increasingly, the exact *hane* quota to be assigned to a specific number of real households (constituting, say, a village or district) became a matter of bargaining between the taxpayers or their representatives (such as village elders or urban notables) on the one hand and the authorities on the other. Much of this took place in local or regional assemblies under the supervision of the *kadı*. ‘Taxation by negotiation seems to have become a general characteristic of revenue collection in the second half of the seventeenth century’.²⁰ With this new principle established in the raising of taxes locally and regionally, involving the local *kadis* and other provincial and local authorities as well as the representatives of the taxpayers, the distribution of (negotiated) tax totals across the (negotiated) total of fiscal quotas per unit, by means of a process called *tevzi* (distribution), became by the mid-seventeenth century the standard means of local revenue-raising across the empire.²¹

Thus by around 1650 the ‘classical’ system of tax assessment based on province-wide, centrally administered inventories of taxpayers listed by name and status, complete with a quantitative survey of the productive resources in each locality they inhabited, had given way, on the local and regional level, to procedures based on little more than establishing the overall requirement and then fixing, cascading downwards, the share of each fiscal subject at each level, involving negotiations between the authorities and the taxpayers or their representatives. Whereas *tapu tahrir* registers had contained a degree of demographic data, which has enabled modern researchers to use them, perhaps over-enthusiastically, in lieu of population censuses,²² *avarız* registers no longer reflected the demographic situation on the ground, increasingly so over time. Both *avarız* surveys, on which the *hane* or ‘tax house system’ was based, and *cizye* records soon had to rely, particularly for periodic updates, on counts of local taxpayers executed or supervised by the local *kadis*.²³ The central government found it increasingly difficult to keep track of the exact numbers and whereabouts of taxpayers and gradually abandoned the attempt. When orders were sent out from Istanbul to execute a fresh survey of a certain village, they now sometimes included the instruction to report to the central government *not* concerning the exact number of taxpayers in the village, but simply about how many ‘tax houses’ (*hane* quota) the village would be able to support.²⁴

‘ASSISTANCE’ LEVIES

Although *avarız* taxation succeeded in producing a substantial increase in state revenue during the seventeenth century, even this had to be augmented by additional levies to combat the monetary and budgetary difficulties created especially by war. At such moments of special need, the central government would borrow from the wealthy large sums called, rather euphemistically, *imdadıyye* (‘assistance’ levy) or *imdad-i seferıyye* (‘assistance in time of war’). These sums would be reimbursed later by way

of impositions on taxpayers. According to the contemporary historians Raşid and Silahdar, in 1686, following a disastrous Hungarian campaign and the loss of Buda, the Ottoman government decreed that the local elites of all towns and cities on Ottoman soil should contribute to the war effort: 1500 *kise* (purses), each equalling 500 *kuruş*, the equivalent of 330 gold pieces, were to be raised from the well-to-do of Istanbul alone. Only two years later, in February 1688, an extraordinary imposition totalling 10,000 *kise* was planned, for which a *fetva* (legal opinion) from the *şeyhülislam* (chief jurisconsult) had to be commissioned, but as a result of a change in government it was later abandoned. In 1698 the government tried to meet the huge costs of the continuing Hungarian campaigns by drawing on the inner treasury of the palace and by exactions from the wealthy, including the notables of Egypt – in this case apparently without authorizing later levies from taxpayers by way of reimbursement.²⁵

The subsequent levying of *imdad-i seferiyye* from ordinary taxpayers was from the outset closely linked with the need to meet the expenses of the provincial auxiliary troops known as *seghan* or *levend*, those cavalry and infantry troops hired and equipped by the military governors partly for service in the imperial army, partly as their own household retinues. As governors would tend otherwise to collect extra dues themselves to cover equipping and maintenance expenses or else to allow these troops to live off the land, the official impositions on taxpayers in cash or kind rose accordingly in order to prevent this. In 1717, a council was held in Istanbul to discuss how best to abolish such unlawful practices. It decided that they should be replaced by the *imdad-i seferiyye*, as a regular lump-sum payment administered under the supervision of the local *kadı* and an official sent by the central government. Together with members of the local elites such as the *ayan* (local notables) and the elders of villages or town quarters, these two officials would decide apportionment and oversee collection within a *kaza*, the smallest judicial and administrative unit for this purpose. İncalcık suggests that the role of the *ayan* in administration of the *imdad-i seferiyye* was one of the major factors contributing to their increasing predominance in administration. ‘Not only did practices related to this tax strengthen the position of the notables toward the pashas, but they also provided ample grounds for more effective participation [of local leaders] in provincial administrative matters’.²⁶ In parallel with the *imdad-i seferiyye*, as a means to support the governors in times of peace when ‘wartime aid’ was unavailable, and to prevent them from dismissing most of their auxiliary regiments, a new ‘peacetime contribution’, *imdad-i hazariyye*, was authorized at about the same time (1719). This was to be assessed and collected in the same way as its wartime counterpart, again helping to regularize some of the earlier ‘heavy’ or ‘unlawful’ impositions (*tekalif-i şakka*) on taxpayers by local governors and their retinues.

The introduction of a ‘peacetime contribution’ for the benefit of provincial governors highlights a more general, if long-standing, problem: that of a continuous reduction in the government’s share of overall revenue-raising, and hence its inability to provide adequate financial support for governors and officials. Darling’s calculations suggest that official revenue (including *timar* revenue) received by the imperial treasury fell from 58 per cent in the 1520s to 25 per cent in the 1660s. However, the value of this appears to have risen by 217 per cent over the earlier figure, which suggests an increase in the empire’s total revenue of 868 per cent, or 386 per cent when corrected for inflation. While ‘the ability to quadruple the revenue yield suggests that the empire as a whole may have been growing richer, not poorer, during this period’, it appears

that most of this additional revenue failed to reach the central treasury and either remained in provincial treasuries, where it ‘formed the basis for the growth of provincial power in the eighteenth century’, or was disbursed for local expenditure.²⁷ In line with earlier Ottoman state tradition, provincial governors had long been entitled to levy their own impositions on taxpayers, but only in times of crisis and subject to the sultan’s personal approval, whereas governors of sub-provinces (*sancakbeyi*) and their deputies were repeatedly warned, as was underlined in a *ferman* (imperial decree) dating from the critical year 1595, that they would face the death penalty if they followed their superiors’ example. Generally speaking, the raising of unauthorized taxes from the *reaya* independently of the central government was considered a serious infringement of the sultan’s authority and an act detrimental to state interests, since doing so often caused taxpayers to abandon their lands and brought about a loss in state revenue. Yet in practice, particularly in times of crisis, the authorities more often than not turned a blind eye. In addition, there were plenty of seemingly legitimate pretexts for exacting levies and collecting fines ‘for the good of the populace (termed ‘customary’ impositions, *tekalif-i örfiyye*), such as for provisions and other expenses incurred by government officials while performing public services. Nor were such impositions limited to the governors. Government agents, tax collectors and even the *kadıs* and their deputies were (or became) entitled to exact a multitude of individual levies, albeit on a smaller scale.²⁸

LOCAL DISTRIBUTION

Our principal sources for shedding light on the actual functioning – as opposed to the official principles – of Ottoman revenue-raising from the late seventeenth until the early nineteenth century are the registers of locally incurred expenses (*masarif defterleri*), still a much underrated source for the history of Ottoman history close to the grass-roots level.²⁹ They were drawn up by local officials and notables under the supervision of the local *kadı* and entered into his record book (*sicil*) in preparation for imposition, after negotiation, on local taxpayers by means of *tevzi*, ‘distributing’ the tax load among those registered as liable in the accompanying *tevzi defteri* (‘distribution schedule’ or ‘register of apportioning’). From the early eighteenth century onwards, these ‘local expense registers’,³⁰ of which hundreds have survived from several locations, took on the character of provincial budgets.³¹ As with the *imdadiyye* levies, local elites were prominent in the distribution, collection and administration of the ‘local expense’ revenues. The *kaza ayanı*, the leading notable of the *kaza*, functioned as the ‘representative’ of the local community and mediator between the taxpayers and the authorities. In some predominantly Christian areas such as the Peloponnesus and Serbia, which during the formative years of the *ayanlık* in the early eighteenth century were temporarily under foreign rule, Christian notables often took the place of the Muslim *kaza ayanı* in this mediating role in the levying of taxes.

One of the few extant eyewitness accounts of the functioning of *tevzi* in one of these districts brought back under Ottoman rule is by one of the founders of modern Serbia, Prota Matija Nenadović.³² The following lengthy extract, relating to the late eighteenth century, illustrates not only the important ‘representative’ functions of some members of the indigenous elite, but also their role and tactics in the bargaining process with the Ottoman authorities. In addition, it demonstrates to what extent the

current approach to tax assignment – in the absence of up-to-date official records of taxpayers – reflected the new assessment principle mentioned above. Finally, it testifies to the continuing central role of the Ottoman *kadi* in his supervisory capacity, even at a time when the levying of taxes at the grass-roots level had passed into distinctly local hands.

Those meetings that I remember were carried out thus: All three knezes [principals], my father Aleksa, Nikola Grbović, and Ilija Birčanin, with a few kmets [yeomen], went to Valjevo and each brought with them to court the accounts of his own district; if, for example, any pasha or any other Turk had passed through for whose entertainment much had been spent; or for some building material or something else that they had paid that should have been paid for by the whole nahija [district]. A number of old Turkish agas [i.e. Janissaries] presided over the court, looked at the accounts, and when they had agreed that they were in order the *kadi* confirmed them with his seal. The knezes then took this list of expenses and wrote an order how much should be chargeable to every married man and so, little by little, it was reckoned that every legal household would have to pay about a hundred or sometimes more grosh [*kuruş*] on Mitrovdan or on Gjurđevdan [i.e. at six monthly intervals]. But it should be known that in the Valjevo district there were only seven hundred and fifty of these legal households inscribed. So the knezes had told the first vezir after the German war [of 1736–9] and this they had ever afterwards held to, so that when they assessed the taxes among the people by married men it came to eight or at the most ten grosh each, since the knezes concealed the numbers from the vezir and the spahis, and the other Turks who knew of this did not want to tell them. The knezes when they went to the vezir in connection with taxes brought with them the best of the local kmets whom they dressed in the very poorest clothes, with their pigtales showing through their caps, and when they appeared before the vezir they cried out: ‘Aman, for the health of the Sultan! We cannot pay such heavy taxes; You see that we are naked and bare-foot and we are the best householders among the poor people. Who can ask a hundred or a hundred and sixty grosh a head from such as we?’ and so forth. Then the vezir would reduce the taxes a little. So did all the knezes from the whole pashaluk. They would bring their kmets and in Belgrade there would sometimes gather up to more than two hundred kmets and knezes, agreed among themselves in the pasha’s saraj [residence]. The knezes went in to the pasha and the poor kmets remained in the courtyard, but this was usually on the following day when the vezir in the evening apportioned the taxes; when it seemed to them that it was too much, they would all go before the saraj and cry out and pray him to listen to them, and the pasha would approve their requests and reduce the tax a little.

Then our three knezes went into their districts and on their way told everyone to fix a day on which two or three men from every village would come to Valjevo; and there more than three hundred persons would meet and go before the court. The local agas came also. After that the *kadi* would study the vezir’s order and would say how much the tax was to be. Then the three knezes divided up the tax in this manner; if it came to a hundred thousand, my father accepted fifty thousand, that is one-half, for his district from Valjevo to the Sava, since in his district was the best wheat- and acorn-producing land; the remaining half Grbović and

Birčanin divided, but Grbović relieved Birčanin of every tenth grosh and accepted it for his district since there was better land in his than in Birčeanin's district. And all this was done and settled in the open before the whole gathering, after which every knez summoned two or three men from each village from his district. Then my father called a meeting at Reljino Polje in the Kršna Glava district. . . . When the kmets had gathered at Reljino Polje, each one brought from his village any who were blind or halt or maimed, or a pauper, and showed them all before the knez and the kmets, and the knez asked: 'Brothers, look at these poor people; shall we, or shall we not, tax them?' Then the kmets examined them and said: 'This one we must, and that one we must not.' So it was all agreed and the tax apportioned.³³

The increasing role of 'mediating' powers in the taxation process can be further illustrated by the emerging class of landowners who not only assumed *de facto* property rights at the expense of the state but also developed fiscal interests: the *çiflik sahibleri* ('farm owners'). Out of the ruins of the increasingly obsolete *timar* system, yet partly in co-existence with it, the *çiflik sahibleri* came to control, if not legally 'own', farm land which had previously been registered as state land, particularly in some coastal areas, river valleys and less mountainous regions of the empire.³⁴ Among the first such districts to have developed a *çiflik* economy is the *kaza* of Manastır (Bitola) in the central-western part of the Ottoman Balkans. Here, the vast majority of the local *timar*-holders appear to have lived in town as early as 1635. With 'their interest in their villages slipping since they frequently leased out their right to collect their incomes to other individuals',³⁵ local *çiflik* owners had already begun to leave their mark in the Manastır court records. In 1641 a certain Mehmed Ağa requested registration in the *sicil* of the fact that he employed as many as 150 *ırgat* (farm labourers) each year at a wage of 10 *akçe* per head per day, presumably on his own *çifliks* in the area.³⁶ By 1710, at the very latest, almost a third of the adult male population in the district must already have been living on private farms (some of them quite large, with as many as twenty or in one case eighty-five labourers, but most of them small with only two to three *nefer* or adult males), rather than in 'free' villages known as *hanekeş*, which alone continued 'enduring [full] taxation on the basis of *hane*'.³⁷ In other words, taxpayers living on private farms were increasingly shielded from the tax collector by their master in order to maximize their financial benefits; only those living in the *hanekeş* villages contributed fully to the *tevzi* levies, constituting a much-reduced tax base.

The prominence of *çiflik sahibleri* in local affairs, such as the collecting of revenue or as tax farmers, continued well into the 1830s.³⁸ While on their *çiflik* holdings their word must have carried law, their bargaining power (executed individually or collectively) not only towards the 'free' or fully taxable *hanekeş* village communities, but equally vis-à-vis state authorities, is evident from the start. In fact, their powers were such that they produced for the imperial treasury what has been called the 'tax base crisis of the 1690s'.³⁹ Due to a multitude of economic and fiscal pressures, and also in consequence of the disruptions brought about by war, lawlessness and banditry, more and more village taxpayers abandoned their plots, mostly to work as *ırgat* on the private lands of the *çiflik* owners. They became, in effect, tax refugees (*gürihte*) 'hiding' from the treasury on the lands of the locally powerful. At some point during the 1690s, *çiflik* proprietors in the district of Manastır succeeded in having their entire

çiflik holdings taken out of the local *tevzi* process, thereby turning their possessions into *de facto* tax-exempt holdings, in *tevzi* terms, if only temporarily. In addition, acting as a kind of tax farmer (*deruhdeci*), the *çiflik sahibleri* of Manastır succeeded in tightening their grip also over the remaining peasant holdings. By 1724 they already controlled almost 93 per cent of all *hanekeş* (as opposed to *çiflik*) households of the district (including the town of Bitola), with nearly 42 per cent in the hands of the five most prominent *deruhdecis*. Around forty years later, in 1761–2, they collectively controlled 98 per cent, with the five biggest *deruhdecis* retaining or ‘mediating (*deruhde eylemek*)’⁴⁰ more than 64 per cent of all ‘free’ taxable households. This figure rose further, resulting in an overall (fiscal) control over the so-called free villages of almost 100 per cent by 1823, when the five most powerful *deruhdecis* (who were also among the most wealthy *çiflik* owners of the locality) shared among them a total of little less than 80 per cent.⁴¹

Thus, after having taken possession of a large share of the former peasant holdings in the course of the 1680s and 1690s, the *çiflik* proprietors of Manastır, throughout the eighteenth and the early nineteenth century, were ‘mediating’ between the authorities and almost 90 per cent of the remaining local peasantry. The assumption of *deruhdeci* powers, in addition to the exploitation of *çiflik* holdings, constituted another, perhaps no less lucrative, form of private control over the primarily agrarian resources of the country from which the *çiflik*-owning classes of Manastır must have derived much of their income and power. Even the office of *Rumeli kaymakamı* (deputy governor of Rumeli), the second in command after the governor-general, was by the early nineteenth century regularly awarded to prominent members of this local ‘landed gentry’, among them Zaimzade Rüstem Bey (*kaymakam* in 1818 and again in 1823). At the time of his second appointment, Rüstem Bey was ‘mediating’ more than 700 of Manastır’s c.4,000 taxable households, the largest individual share controlled by a local *deruhdeci*. Of these, only thirty *çift* represented his personal *çiflik* holdings.⁴² Since his first appointment as *kaymakam*, Rüstem Bey had eclipsed his fellow *deruhdecis* by entering into more and more apparently mutually advantageous contracts with village communities, one of which is quoted in full below.

Trpče Krste, Lazar Ferka, Stanoja Stanko, Gekula Šiniko [plus 23 additional Christian heads of households] as well as the remaining inhabitants of Belacrkva village in the district of the town Manastır came to the meeting of the *kadi*’s court, when one of them, in the name of all others, and as their representative, made the following statement: ‘We [herewith] dismiss our former *deruhdeci* Seyyid Abdülkerim Bey and appoint [in his stead as] our [future] *deruhdeci* Seyyid Rüstem Bey, with whom we enter into an agreement (*akd*), on condition that it can be revoked, according to which we empower him to advance our taxes every year, so that we can apportion and discharge them at the end of each year, and that we pay him a remuneration of one thousand piasters [per annum for his services]’. Their statement was copied down in this place. On 15 Şevval in the year [1]235 [26 June 1820].⁴³

Quite clearly, the *çiflik* cum *deruhdeci*-based local elite had made itself indispensable in the day-to-day running of one of the most important centres of provincial government in the Ottoman empire, as regards the levying of taxes, the provisioning of troops

and the recruitment of auxiliaries. The *kadı*, appointed to the locality for rarely more than a year as the representative of central government and as such also to preside over the local administrative councils (*meclis-i memleket*) in which the landed 'gentry' had both a seat and a voice, was well advised to make use of their local knowledge. Crucially for their control of the district's fiscal resources, the landowners must have kept a record of those households possessed by each of them or which they were 'mediating' at any given moment. Given that adequate registers were no longer forthcoming from Istanbul, inventories (*yoklama defterleri*) of the local taxpayers in the *çiflik*s and (in less detail) the *hanekeş* villages (perhaps reflecting not so much the *actual* state of the elusive tax base but the consensus *about* it as established between the landowners themselves and the *kadı*) were collated by Manastır's *çiflik* cum *deruhdeci* local gentry.⁴⁴ Surveys (*tahrirs*) of the taxable households (or their equivalent, the number of yokes or teams of oxen) were executed locally from time to time within the confines of the district to adjust the *tevzi* quotas; during the early nineteenth century this occurred in Manastır every seven years, in 1817, 1823, 1830 and 1837.⁴⁵ As the taxpayers' ability to pay was a growing concern on account of the ever-increasing volume of provincial budgets (as documented in the *masarif defterleri*), further steps were undertaken locally to requantify, reunify and re-evaluate the local tax base. In Manastır, from 1831, all settlements, Christian and Muslim alike, whether 'free' villages or *çiflik*s (including the hitherto separately taxed Christian and Jewish inhabitants of Bitola), were assigned one of three different rates for *tevzi* purposes, at the ratio of 3 to 2 to 1.5 according to soil quality and other productive factors. In neighbouring Salonica, from 1835, rural settlements were taxed in three rates at a ratio of 5 to 4 to 3.⁴⁶ The ability to pay of the collective as a whole was thus taken into account, while that of each taxpayer was left to be decided by the village elders or community leaders as before.

REASSERTION OF CENTRAL CONTROL

Parallel attempts by the government in Istanbul to establish an empire-wide system of assessments based on similar principles were slow to mature. The comprehensive, yet by no means empire-wide, population census of 1830–31 failed to provide the necessary basis for the government's plan to reorganize the levying of all non-tithe taxes (probably excluding the *cizye*) by converting them into an annual lump sum of 150 piastres to be exacted from each (male) individual recorded in the population census.⁴⁷ Nor would it have allowed for an assessment based on individual wealth and income, which was to be the focus of a new census commissioned by imperial *ferman* on 7 August 1838. With the sub-provinces of Hüdavendigâr (Bursa) in Anatolia and Gelibolu (Gallipoli) in Rumeli considered pilot areas, a comprehensive survey of the property and income of all subjects, irrespective of rank, status and religion, was to be carried out together with their annual tax payments. The intention was to fix a tax quota (*hisse-i tekalif*) for each individual taxpayer, thereby bringing back under direct government control what had been the prerogative of local powers for generations. But it took time to execute the plan even in the pilot districts, and by the time of the announcement of the *tanzimat* decree at Gülhane on 3 November 1839 the establishment of a sound basis for an equitable system of tax assessment still ranked highly among the reform promises. Tangible improvement was slow to come. The new unified *vergü* tax was largely an amalgam of earlier impositions levied per *tevzi*;

intensified attempts at establishing a centralized fiscal regime in the provinces through a new type of fiscal agent (*muhassıl*) soon showed the limits of centralized reform ‘top down’, if only because they proved extremely expensive. Carrying out surveys of personal wealth and income on the continuous basis required to keep the complex system up to date proved equally demanding. It was only after the establishment, in 1858, of a separate cadastre agency (*tahrir-i emlak nezareti*) in the Ministry of Finance that surveys of cultivated land as well as urban land plots and buildings could eventually be comprehensively co-ordinated with assessments of agricultural production and profits from trade, commerce and industry.⁴⁸ Seen from Istanbul, the Ottoman taxpayer, for two centuries a largely anonymous member of a fiscal collective under local control, had finally in his majority been reconstituted as a centrally assessed individual subject to state supervision.

NOTES

- 1 Goldstone 1988.
- 2 Darling 1996: 8.
- 3 Ibid.: 36; Sahillioğlu 1970: 240–42; Pamuk 1993.
- 4 Darling 1996: 36–7.
- 5 Darling 1996: 37ff.
- 6 Sahillioğlu 1970: 240; Darling 1996: 239.
- 7 Darling 1996: 239; on *malikane mukataa*, see also the essay by Ariel Salzmänn, chapter 27 in this volume.
- 8 Darling 1996: 143 and ch. 4.
- 9 Ibid.: 169–76.
- 10 Ibid.: 117; Barkan (n.d.): 15.
- 11 Darling 1996: 241.
- 12 Ibid.: 100.
- 13 Ibid.: 92.
- 14 Ibid.: 240.
- 15 Ibid.: 90.
- 16 Ibid.: 94, n. 39.
- 17 Ibid.: 106–7.
- 18 Ibid.: 98.
- 19 Ibid.: 107.
- 20 Ibid.: 176.
- 21 Ibid.: 165.
- 22 See the classic study on the demographic value of *tahrir defteri* by Gyula Káldy-Nagy (1960).
- 23 McGowan 1981: 105–20; Darling 1996: 83, 97–100.
- 24 Darling 1996: 98.
- 25 İnalçık 1980a: 323–4.
- 26 Ibid.: 325.
- 27 Darling 1996: 242.
- 28 İnalçık 1980a: 320.
- 29 Among other details, they offer information on claimants of expenses who are rarely mentioned elsewhere, such as local vampire hunters; see Ursinus 1992.
- 30 Radušev 1989: 74.
- 31 Sućeska 1960: 361.
- 32 Edwards 1969.
- 33 Ibid.: 28–30; McGowan 1981: 161.
- 34 McGowan 1981: 74, 77, map 8.

- 35 Ibid.: 147.
36 Ibid.: 136.
37 Ibid.: 164.
38 Ursinus 2001: 353–7.
39 McGowan 1981: 151.
40 Ibid.: 162.
41 Ursinus 2001: 366.
42 Džambazovski 1957: 70.
43 Ibid.: 39.
44 Local surveys producing similar (if not greater) detail are known to have taken place elsewhere (Ursinus 1994a), but Manastir seems unique, with a continuous sequence of *yoklama defterleri* between 1709 and 1844, including two dozen lists for the eighteenth century alone.
45 Ursinus 1982: 163–74; 1994a: 31–4.
46 Ursinus 1994a: 40.
47 Ahmed Lutfi 1874: II, 146; Ursinus 1982: 33.
48 Ursinus 1982: 34–8; 1994b: 93–103.