

Tax-House Unit System and the Collection of Ottoman Extra-Ordinary Taxes, c. 1600-1700*

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Abstract: Empire-wide historical developments of the early modern period have long been interesting subjects of discussion among historians and various attempts have been made to explain both the nature and the reasons for the developments which occurred in the Ottoman Empire at the turn of the seventeenth century. The importance for the central government to maintain a regular and adequate tax revenue was crucial. This paper will examine the *tax-unit* system as well as the collection of the extra-ordinary levies in the Ottoman Empire for the period 1600s to 1700.

Keywords: Ottoman economy, taxation, tax collection, tax house units

The extra-ordinary levies were among the most important of the regular sources of government revenue in the Ottoman empire during the seventeenth century, but there has been relatively little study of them. Originating in the late fifteenth century as irregular imposts levied at times of military need, it is clear that by the first quarter of the seventeenth century these levies had become virtually annual levies throughout the majority of the Rumelian and Anatolian provinces.

Empire-wide historical developments of the early modern period have long been interesting subjects of discussion among historians and various attempts have been made to explain both the nature and the reasons for the developments which occurred in the Ottoman Empire at the turn of the seventeenth century. The importance for the central government to maintain a regular and adequate tax revenue was crucial. In this paper we will examine the *tax-unit* system as well as the collection of the extra-ordinary levies in the Ottoman Empire for the period 1600s to 1700.

It is important to determine how many real households (*gerçekhâne*) constituted one tax-unit (*avârizhâne*). The term *avârizhâne* denotes an administratively-defined 'tax household' or 'tax house unit'. The usually accepted generalisation for the empire as a whole, that one tax-unit/*avârizhâne* could be made up of between 3 and 15 real households (*gerçekhâne*), is too broad to be of much practical value. The number of *gerçekhânes* within an *avârizhâne* varied considerably from place to place and from region to region. It is clear from the archival documents consulted, that the number of real households/*gerçekhânes* was determined by the wealth of the taxpayers within the region for which the survey was carried out. The archival document examined shows that the final registration status of tax-payers were subject to the central government's final approval as the end-product of a process of negotiation.

It is clear that one tax-unit (*avârizhâne*) was clearly made up of one real households (*gerçekhâne*) in the 16th-century. Similarly, Bernard Lewis found the word *avârizhâne* in his documents on sixteenth-century Palestine to be equivalent to one *gerçekhâne* (see Demirci 2006). However, it is not clear from the available sources, when the classical households were no longer used for *avârizhâne* tax assessment purposes and when the change occurred to *avârizhânes* counting of several *gerçekhânes*.

The tax registers from the turn of the sixteenth century show that *avârizhânes* were by then composed of a number of *gerçekhânes*. A record of Balıkesir in 1603, indicates the number of individuals or *gerçekhânes* in one *tax-unit* (*avârizhâne*), prescribing that three married men and six bachelors constituted one *tax-unit* (*avârizhâne*) (Darling 1996& Akdağ 1950). An entry relating to Alaiye shows that one *tax-unit* (*avârizhâne*), was made up of three real household/*gerçekhâne* in 1606 (Güçer 1964), while Muslims settling in Cyprus in 1606 were counted as five *nefers* per tax-unit/*avârizhâne*. Here, *nefer* clearly does mean heads of household. For example, entries in MM 2576 *Maliye Ahkam* register /Finans Registers, dating from 1633-1640, reveals that tax-unit/*avârizhâne* assessment in both Rumeli and Anadolu, was figured at an even 5 *nefers* per tax-unit/*avârizhâne*, except that of Dimetoka where it was placed at 7 *nefers* per *hâne* and Beyşehir at 3 *nefers* per tax-unit/*avârizhâne* (see Darling 1996&Demirci 2006)

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Considering the changes in the number of *gerçekhânes* within one tax-unit/*avârizhâne* during the 16th and early 17th centuries one therefore could suggest that in various parts of the empire one *avârizhâne* was composed of at least around 3 to 5 *gerçekhâne* at the beginning of the seventeenth century, while between 1610 and 1650, the number of *gerçekhânes* in one *avârizhâne* ranged more widely, from 3 to 15. This is, however, based only on a small sample of available material.

The existence of these carefully considered variations in the *nefer/avârizhâne* ratio in table 1 show the differentiation principle at work in the mid-17th century. It is clear evidence of extreme flexibility in graduated allocations as well as the functioning of the *avârizhâne*-tax-unit system. The detailed tax registers (*mufassal avâriz defter*) shows that the *nefer/avârizhâne* ratio was set at *kaza* level. It is clear from material used that most tax-payers were organised into particular *avârizhâne* groups (Demirci 2009).

The Collection Procedure

This section considers how tax collection proceeded, how the collectors were required to work with provincial *kadis* and other prominent local leaders, and the various stages of performing the collection (See Demirci 2005).

The main source of evidence are the *sicils* /court records of Kayseri, which contain a number of imperial decrees relating to the collection of these taxes, and to complaints about problems of payment, extortion and malpractice. From these imperial decrees we are able to explain, to a certain degree, how the tax (*avâriz*) collection was made in the Ottoman Empire.

Appointing the Collector

Evidence on the appointment and verification of a tax collector appears in the Kayseri *sicil* for 1626.

Imperial order regarding the *bedel-i nüzul* collection; To the *kadis* of sub-province of Niğde (*Niğde livası*) when my sublime firman arrives, let it be known that, the *bedel-i nüzul* substitute in the year 1036/1626 for each *avârizhânes* in the districts of *Niğde livası* is to be collected at the rate of 600 *akçes* by Cafer Mustafa, from 209 standing cavalry regiment of *ulufeciyan-i yemen*, in accordance with sealed and stamped register in his hand. ... when my noble command arrives, you should act in accordance with the firman issued for this matter, and the *bedel-i nüzul* in those districts for the year should be collected by my servant (Cafer Mustafa) at 600 *akçes* from each *avârizhânes* in accordance with the *beratlu* and sealed *mevkufat* register (*avârizhâne defteri*). The record for this matter should be kept in a register and that ...you shall act justly in this matter and not let anything be demanded contrary to my firman and the register. You should know this and trust in the Noble Tuğra ... Written on 9 July 1036/1626." (See Gündüz 1995, p. 811-812).

This entry shows that the collector was appointed centrally, in İstanbul, to serve for *bedel-i nüzul* collection in all the *kazas* within the *liva* of Niğde. The *liva* was the standard collection unit, with collectors usually appointed to most, if not all, the *livas* in a province for a given year. The rate per *avârizhâne* is clearly stated to be 600 *akçes*. *Kadis* are instructed to assist the named collector, and to see that no malpractice occurs. Personal information was also given in this decree explaining who the collector was, i.e. Cafer Mustafa, for which year the levy was about to be collected, and the actual rate that was set by the central government. Before setting off from İstanbul Cafer Mustafa was given an official order, *emr*, to prove his status, and a copy of the *avârizhâne* tax registers for the *liva*, listing all the taxable population liable for *avâriz* levies, to enable him to collect the right amount of money set for each tax-unit / *avârizhâne* in the areas concerned.

Archival evidence shows that the extra-ordinary (*avâriz*) levies' collection was made in the following stages:

- The selection of the collectors. It was the central government's job to select the potential collector from variety of people. The available information on *avâriz* and *nüzul* collectors in both *avâriz defters* and *sicils* used in this study do not indicate how collection appointees were selected.
- An order was issued, and sent to the local area where the collection was about to be made.
- A copy of the order was given to the actual collector in order to verify his position as tax collector to the *kadis* of the area and other officials.
- Then the named collector carried out the collection in accordance with this *emr* and the *avârizhâne* register, in accordance with the actual rate set for each *avârizhâne*.
- In case of any dispute or complaint regarding the collection, written evidence was needed.
- Once the collection was made then the collector of the levies reported the money collected to the local *kadi* who issued a certificate stating the amount of money collected and handed it over to the collector (more on this see Demirci 2005).

The following discussion raises further matters of detail relating to these various stages.

The Collection

How was the money actually collected and handed over to the collectors? Did collectors collect separately from each *avârizhâne* in a *karye* or *mahalle*, or did they expect to collect the full total for a given village or *mahalle* from a headman or another leading person who had previously collected it from the others? Was one person responsible for collecting the cash ready for the official *avariz* collector?

To answer all these questions from the registers available is very difficult, because the central government's tax records stop at the point when the tax collector is sent out and begin again when he returns, or sends back money or communications. It is possible, however, that the collection process within a village, a *mahalle*, or *kaza* varied according to the nature of the community. That is, whether or not it was religiously homogeneous, whether the people shared a common lifestyle or a way of living etc. A homogenous community would be more likely to be collected as a unit, whereas if it were diverse religiously, ethnically, or in some other way, the different groups might be treated separately. For example, in the very beginning of the sixteenth century, the *tax* collectors caused some inconvenience to the non-Muslim leaders during the collection of these levies in Ottoman Rumelia, which resulted in complaints to the central government. In response to this, therefore, an imperial decree, dated 1501, was sent both to the *sancak beyi* of Avlonya and the *kadı* of Berat ordering them that it was the *kethüda's* (steward, agent) duty to assist the collectors. Collectors involved in certain types of levies i.e. *avâriz*, *nüzul* and *cizye* should work in association with the *kethüda*. According to this particular imperial order he, not the religious leaders, was the person to deal with any inquiry regarding the collection of these levies in the areas concerned.

"A decree to be written to sub-province Governor of Avlonya and the *kadı* of Berat, It is heard that in these days those who came for *avariz* or the poll-tax collectors (*haracci*), or some other services, asking the priests to help them with tax collecting and treating them badly. In fact, it was *kethüdas'* ("steward, agent") responsibility to assist the tax collectors not the priests'. In that case, I have ordered that I give no approval to any transgression or cruelty to them, and so long as they pay their share of poll-tax, I urge you not let anything be demanded contrary to the regulation (*kanun*). You should know this. Written in the first ten days of June 1501 (see Şahin- Emecen 1994, p. 63).

From this it appears that, from the earliest period of the Ottoman taxation system, the government sought to have someone in each village, or *mahalle* (*city quarter*), responsible for assisting the tax collector when required. In the seventeenth century, it is quite possible that one person from each *avârizhâne* unit in the area was kept responsible for the collection of *avâriz* by the *kethüda*. Having said that, however, the entries regarding complaints and corruption in the system in *Kayseri* court records suggest that the villagers acted as a group in relation to the number of *avârizhânes* assessed for the entire village, and that therefore there may also have been some community responsibility involved in raising and handing over the *avâriz* money. One example states: "We demand *avâriz* taxes which he refuses to pay [...]". The complainants here are asking the *kadı* to help them get someone to pay their share, who had refused to do so. It is not clear from the documents used so far who was included in such a grouping of people locally responsible for pre-collection of *avâriz* taxes. It may have consisted of the elders in a *mahalle* or *karye* (village), the *kethüda*, the *kadı* or his deputy (*naib*), as the actual collector etc. Collection would not necessarily have been from the head of a *gerçekhâne* (*real household*), or from those grouped in a simple *avârizhâne*, but would most likely to have been undertaken by a person or persons acting as representative(s) of the group of *avârizhânes* in that particular *mahalle* or village.

Information in an imperial order of 1640 regarding an *avârizhâne* survey in Menteşe and *Suğla livasi* in western Anatolia, sheds more light on the procedure for carrying out a new *avâriz* survey, suggesting that the surveyor was instructed to work closely with local people to gain the most accurate information possible.¹

This paper has focussed on the procedure for actual collection of certain levies during the seventeenth century as seen in the most relevant archival documents. The probable involvement of local assessors and prior collection systems is of particular interest in the study of Ottoman administrative practices and may contribute to knowledge of social relations in provincial localities (more on this see Demirci 2009).

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¹ KK2576 Maliye Ahkam Defteri (1043-49/1633-40), pp. 47-49.

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Table 1: The number of *nefers* in one tax-unit/*avârizhâne* in different locations within the Ottoman Empire, c. 1640s

The place	Number of <i>nefers</i> in one <i>avârizhâne</i> / tax-unit
Konya kazası	11
Eskiil ve Akçaşehir kazası	12
Insuyu kazası	11
Kureyş meâ Berendi	12
Belviran kazası	11
Gaferyad kazası	14.5
Larende kazası	14
Aladağ kazası	12.5
Pirluganda kazası	10.5
Beyşehir kazası	12
Seydişehir kazası	12
Kaşaklu kazası	10.5
Bozkır kazası	11.5
Kucu-i kebir	11
Kırili kazası	11.5
Akşehir kazası	13
Ishaklu kazası	9
Ilgun kazası	12
Aksaray kazası	11
Eyübili kazası	8
Niğde kazası	10
Ürgüb kazası	10
Anduğu kazası	14
Develü kazası	9
Çamardı kazası	10