

**Case-histories from the “Egyptian” consultative majlis of Aleppo in the mid-1830s:
fiscal patrimonialism in light of the hermeneutics of regional adjudication**

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What were the Tanzimat for?

Early work on the Tanzimat by the likes of Roderic Davidson¹ and Halil İnalcık² has indicated that as an outcome of the 1839 Gülhane edict and the reformist spirit it had fostered, the Ottomans formed in the main cities of the Empire local councils (s. *majlis*, pl. *majālis*) that were apparently headed by each city’s governor (*wālī*), who elaborately shaped the constitution of the majlis members. The councils usually had a dozen notables sitting on their board, most of them from well known urban élites situated within the a’yān-ulama-multazims class, many of which were ex officio members, because they were well known individuals coming from prominent families, with a couple of seats allocated to minorities, in particular Christians and Jews. However, it remained unclear what those councils were really doing, and besides the fact that they met on regular basis at the governor’s mansion or at a local establishment, the idea was that such councils must have been responsible for the “implementation” of the Tanzimat reforms. The problem that faced the early researchers of the Tanzimat was not so much a conceptual one, as much as one of rarity of sources, hence the inability to push forward with more empirical research: put simply, there were no available records for those presupposed councils. There is, indeed, a mystery behind the scarcity of documents related to the regional councils, compared in particular to the mass of texts coming from the sharia courts, or other bureaucratic instances. The reason could well be that in contrast to the sharia courts, whose bound volumes were conserved in the courts themselves rather than in the qadi’s home, the councils by contrast had in all probability their minutes scattered in bound or unbound volumes all around in the homes of the notables that sat on their boards. It’s no surprise therefore that the little that survived did so accidentally, rotating from one home to another, until the gem was “discovered” by a researcher of the Ottoman period.

¹ “The Advent of the Principle of Representation in the Government of the Ottoman Empire,” pp. 93–108 in William R. Polk and Richard L. Chambers, eds., *Beginnings of Modernization in the Middle East: The Nineteenth Century* (University of Chicago Press, 1968); *Reforms in the Ottoman Empire, 1856–1876* (Princeton University Press, 1963); Philip S. Khoury, *Urban Notables and Arab Nationalism: The Politics of Damascus 1860–1920* (Cambridge University Press, 1983).

² “Application of the Tanzimat and its social effects,” Peter de Ridder Press, 1973, 33 Pp.

The Lebanese historian Asad Rustum, who was among the first to have pioneered in the collection and study of Ottoman and Arabic official documents, was very much aware at how much the very survival of documents in their materiality as physical objects and keepers of memory (“what has been agreed upon”), was in relation to both practices of recording and storing (“keeping an artifact safe for future uses”), which in turn were based on procedural priorities or official rules that may have varied from one location to another. Thus, for example, regarding the lacunae in the archives of the Ottoman sharia courts, with the near absence of such registers for long periods in some cities, which puzzled historians looking for a satisfactory explanation,³ Rustum notes that the Ottomans operated within a division that gave precedent to the courts of the big cities over “the smaller local courts, whose judges did not implement a mandatory policy for recording everything until 1270/1853”; “the judges had therefore that option to record or not to, and once they retired, they would normally carry their registers back home, if they wished to do so.” That’s why, Rustum hastens to add, there are no sharia courts registers to Beirut prior to 1853. As to the upper official documents of the Egyptian expedition, for some reason, only one sijill of firmans was left for the year 1247/1832, and only one majlis register for the city of Aleppo, which is the subject of this paper.⁴

Back in the mid-1980s when I was doing my own research on nineteenth-century Damascus, I accidentally stumbled upon a single bound volume of council-minutes that at the time was wrongly indexed with the sharia court registers. The Damascus upper council, as it was called, amassed in this single volume the adjudicative work of the majlis for the year 1844–45.⁵ Even though such early encounter with the Damascus majlis confirmed what had already been established on their structure and mission, namely the twelve-member panel, with one Christian and one Jew representing the non-Muslim minorities (even though the only Damascene Christian at the time seems to have been expelled by 1845 from the majlis membership over a tax-distribution conflict), and the “taking care” of the affairs of the city in the early Tanzimat era, much work was needed to document their adjudicative process; that is to say, their “grammar” of adjudication, and its relation to the ubiquitous “grammar” of the sharia courts. In effect, simply from this single-volume majlis, it was clear that such councils were involved on a day-to-day basis with an adjudicative work that was much more intense than similar work in the sharia courts. For one thing, while the sharia courts were for the most part limited to privately settled contractual settlements over public or private domains, the majlis adjudication touched by contrast upon all kinds of iltizam issues, among other “public”–financial matters, which by and large were left outside the jurisdiction of the sharia courts. However, the *sources* of adjudication remained uncertain, as

³ Wael Hallaq, “The ‘Qāḍī’s Dīwān (sijill)’ Before the Ottomans,” *Bulletin of the School of Oriental and African Studies, University of London* 61, no. 3 (1998): 415.

⁴ Asad Rustum, *al-Uṣūl al-‘Arabīyah li-tārīkh Sūriyah fī ‘ahd Muḥammad ‘Alī Bāshā*, Beirut: The American Press, 1930, introduction, 16–17.

⁵ See my *L’économie politique de Damas* (Damascus, 1993), Chapter 3, and *The Grammars of Adjudication* (Beirut, 2007), Chapter 9.

Hanafi law clearly was not within the scope of the operations of the majlis; the latter seems to have acted within a combination of day-to-day improvisations and all kinds of laws, regulations, orders, and edicts emanating from the imperial center.

	sharia courts	Tanzimat majālis
sharia–fiqh as source of law	+	–
legal “formula”	+	–
fatāwa	+	–
qānūnnāme	?	?
edicts, rules, regulations	+ / –	+
judge’s ruling	+	–
mufti’s fatwa	+	–
a’yān rulings	–	+
litigation-style cases	+	–
petition-style cases	–	+
private contracts– <i>hujjas</i> – sale and rent contractual settlements	+	–
iltizam and multazim issues over miri, milk, or waqf domains	–	+
miri collection, taxation problems	–	+
petitions by peasant– workers petitions	–	+
erection of waqfs	+	–
procedural fictions for the sake of contractual settlements	+	–
probate registers, <i>tarikāt</i>	+	–
urban cases	+	+ / –
rural cases	+	+

The Damascus majlis did not, however, seem to have acted like a “reform” institution of any kind, in the sense that the a’yān responsible for the processing of “petitions” were more concerned at maintaining their status quo over land and trade, than pushing for reforms, even though they did process some edicts coming from the imperial center. The majlis therefore manifested the dark side of the early Tanzimat: rather than push for the end of the iltizam system, promoting “equality” among the various *millets*, as promised by the Gülhane edict, the majlis was more at home within the pre-Tanzimat *ancien régime* setting, and its various intricacies for assigning iltizam rights and collecting taxes from an over-taxed and poorly

performing peasantry. Moreover, the fact that those who headed the majālis were themselves from the a'yān–multazims class certainly created a conflict of interests, and did not help at taming the power of the iltizam system.

Since then, more work has been done on other majālis located in cities within Greater Syria, most notably by Beshara Doumani⁶ on a mid-nineteenth-century majlis in Jabal Nablus, and by Haim Gerber⁷ on a Jerusalem majlis of the early twentieth century, a decade before the final demise of the Empire. For my part, I was able to locate (once more, through sheer luck) at the Jafet Library of the American University of Beirut a single bound register of an Aleppo majlis which had operated in the mid-1830s, when the city and the rest of Bilad al-Sham were under Egyptian rule (1832–40).⁸ Which, besides all kinds of structural differences that may be detected between those majālis,⁹ raises the issue of the “origin” of such institutions, as the assumption thus far, pace Roderic Davidson, that those were institutions that quintessentially belonged to the *Ottoman* Tanzimat era, manifesting its spirit for reform. Could it therefore be that they were originally implemented by the Egyptians for a better handling of the city’s “economic” infrastructure, and replicated later by the Ottomans once they were back into the area? Another related issue is whether such institutions simply replicated and replaced the functions of older “diwāns” which were headed by walis, and for which there seems to have been no traces left. As the story goes, Mehmed Ali of Egypt pushed through reforms that the Ottoman sultan Selim III had envisioned but was too weak to implement, hence the benefits of the Egyptian interlude, prior to sultan Abdülmecid I’s Gülhane edict.

⁶ *Rediscovering Palestine: Merchants and Peasants in Jabal Nablus, 1700–1900* (University of California Press, 1995).

⁷ *Ottoman Rule in Jerusalem, 1890–1914* (Berlin: Klaus Schwarz, 1985).

⁸ The bound register was purchased by the Jafet Library through the auspices of Asad Rustum (then an AUB professor of Oriental studies) who presumably detected it in a private library when he was undergoing his pioneering research on the Egyptian rule in Syria. The non-sequential numbering and dating of documents could signal the time lag between the time the case was filed and its final ruling. In his introduction to the compilation of the Arabic documents on the Egyptian expedition, Rustum notes that “it is indeed pitiful that we have lost the registers of the consultative councils for all Syria, as we only found one volume, which we have purchased for the benefit of the American University of Beirut library, out of fear that it would one day vanish. We thus know for sure that there was a council like that in each major [Syrian] city that did handle the governmental affairs in commerce, agriculture, and finance, taking over at times the jurisdiction of the sharia courts,” see, Asad Rustum, *al-Uṣūl al-‘Arabīyah li-tārīkh Sūriyah fī ‘ahd Muḥammad ‘Alī Bāshā*, Beirut: al-Jāmi‘ah al-Amīrkīyah fī Bayrūt, Manshūrāt Kullīyat al-‘Ulūm wa-l-Ādāb, 1930, introduction, 17.

⁹ For instance, the Damascus majlis clearly identified all members who were attending a particular session, a feature that the Aleppo majlis lacked, which prevents us from identifying its members.

A major step towards the implementation of the Egyptian Tanzimat were indeed the majālis. As described by a Christian bureaucrat of the times, Nawfal Tarabulsi (b. 1812, Tripoli), who had witnessed some of the events first hand,

Ibrahim Pasha spent all his time in the land of Syria in internal wars and so did not have an opportunity to put his [reformist] schemes into practice. At first, however, in order to **deceive** the inhabitants of the country, he began to varnish and **embellish** his administration by the establishment of majālis, a measure that had been **unknown** to the people previously. In every town he set up a majlis whose members were chosen from among Christians and Moslems. In appointing such members **the government did not follow any rule or order**. Nay, the fundamental consideration in these majālis was to observe **the interest of the miri**; they rarely interfered in cases that did not bear on miri taxes and dues. Moreover, no one besides the members had the right to attend their meetings and listen to the conversations and discussions that took place there. As for the other cases, civil, criminal, or commercial, they were subject to the jurisdiction of the sharia court. Most civil cases however were settled by the chief of police to the best of his knowledge and ability.¹⁰

Regarding the primacy of the miri in the affairs of the majlis, Nawfal wrote,

These majālis listened to land cases and to problems of the atyān¹¹ taxes that used to be portioned out among the various faddans. They also inquired into the revenues of the miri and into the revenues of the villages. They made contracts and appointed government officials. After the sums of the miri taxes had been fixed by auction they farmed them out [to the highest bidder]. Among those contracts were those of the detestable innovations such as the liquor tax and others at the mere hearing of which most people are disgusted. But the sense of pleasure in being counted among men of influence and among those who could command and forbid in government affairs and the sense of pride towards their opponents whose eyes were burning with jealousy for these privileges, and their greed for that small salary which they received every month in recompense for their services—these things made it

¹⁰ Asad Jibrail Rustum, *Syria Under Mehemet Ali*, PhD dissertation: University of Chicago, 1923, based on Nawfal's manuscript, *Kitāb kashf al-luthām 'an mahyā al-ḥukūma wa-l-aḥkām fī iqlimayī Miṣr wa Barr al-Shām*, Rustum's translation, 94–95, folio 493 in the original, American University of Beirut Jafet Library manuscript collection 6077; my emphasis.

¹¹ Most probably a rendering of the Arabic *itāwa* (pl. *itāwāt*), which mean "taxes," but which ones exactly? Taxes collected on the faddān were more appropriately known as the *'ushr* (pl. *a'shār*), and should in principle not have surpassed the one-tenth of the produce.

easy for the members of these majālis to overcome difficulties and forced them to endure them.¹²

Regarding the majlis' procedures,

The discussions that took place among the members were taken down carefully on paper under the names of the men who took part in them. At the end of every month such papers were taken to Damascus to be looked upon by [the chief accountant, who enjoyed the rank of daftardar for all the Syrian provinces, and resided in Damascus] Yuhanna Bey al-Bahri. Bahri Bey then read them carefully and when he came across an opinion that tampered with the interests of the miri he opposed its proposer and held him responsible for losses. Such complications however rarely happened, for this procedure of the government forced the members of the majālis to exact for the miri more than what was due for it, even though they injured the inhabitants and overburdened them.¹³

Not only did Nawfal not look that highly at what the majālis did, but the “deception” here consisted at creating an upper administrative unit whose aim was not only to “protect” the miri but to push it to new highs, by squeezing as much revenues as possible, eliminating weak indebted multazims, while imposing new multazims for faster delivery. Nawfal was obviously not that impressed by the expediency of the whole procedure, described as a bureaucratic embellishment, and his tone probably reflects the general disappointment of the populations with an Egyptian militarism that asked more than its Ottoman predecessor while delivering less.

The harshness of the Egyptian Tanzimat

By the time Mehmed Ali had conquered Syria, not only he had fully marginalized and defeated the old Mamluk order of overlords, but managed to abolish the venerable iltizam as well by 1814, replacing it with direct taxation whereby state agents would collect all taxes.¹⁴ Even though direct taxation was more of a burden to the peasantry, it enabled the state to expand upon its ambitious military expeditions, and its vast industrial, cultural, medical and legal reforms.¹⁵ As agrarian lands were mostly miri, prices—for local consumption, imports and exports—were now controlled through an overwhelming state monopoly, which would last up to the 1850s, prior to the gradual sellout of state privileges to private individuals. By the mid-nineteenth century the combination of iltizam abolition and the state monopoly

¹² Rustum, *Syria*, 95.

¹³ Rustum, *Syria*, 96.

¹⁴ Khaled Fahmy, *Mehmed Ali*, Oxford: Oneworld, 2008, 42.

¹⁵ For a detailed account of the military and medical “modern” reforms initiated by Mehmed Ali, see, Khaled Fahmy, *All the Pasha's Men: Mehmed Ali, His Army and the Making of Modern Egypt*, New York: Cambridge University Press, 1997; id., *Mehmed Ali*, Oneworld, 2008.

over agrarian produce had created a de facto class of large landowners, known as the *'umdahs* within their own villages.¹⁶

The abolition of iltizam in Syria would have entailed an even more daunting challenge than it did in Egypt a couple of decades earlier, and whatever its merits, there are no clear indications that Egyptian officials thought of such a possibility seriously. Rather, the official papers, which have been carefully indexed by Asad Rustum, point at how much Egyptian officials were dismayed at the Syrian *ancien régime* taxation system, as if they had forgotten all too easily the similarities with their own system under the Mamluk overlords, if not later.¹⁷ The Egyptians had therefore to “tighten” the Syrian iltizam without totally abolishing it. That meant, invariably, a more thorough system of administration and control, as evidenced in the work of the Aleppo majlis, which practically implied replacing old ineffective multazims, whose status helped them keep their jobs, with new ones willing to pay all dues before the harvest. Not only that meant more pressure on the peasantry, but on the “middle class” of dwellers as well. In this instance, there was a nervous administration treating Syria as a colony, which nevertheless was not aggressive enough to come up with a new taxation system, but was only satisfied draining the old system to its limits. As new multazims emerged into the landscape, a careful examination of the majlis records would reveal that *culture of negotiation* that was the hallmark of the Egyptian administrative apparatus. In effect, what is important from our perspective is not to limit ourselves to class formations only (was there a new class of landowners and multazims?), but to go beyond that into discussing the *culture* that framed such class relations: how were such class and fiscal relations enframed within the grammars of the majlis?

Here, again, Nawfal proves a reliable guide for understanding what made the Egyptians so unpopular: a tightening of the iltizam that pushed for new appointments of multazims, and which pushed the peasantry to corvée labor; a monopoly over trade; a forced conscription that further alienated the peasantry and even some ethnic groups (Druze and Maronites). The peasants were not only forced to yield to corvée but they were compelled to accept it at government rates and even under hard conditions, as the occupying administration and its local cohorts seem to

¹⁶ Kenneth Cuno, *The Pasha's Peasants: Land, Society and Economy in Lower Egypt, 1740–1858*, Cambridge University Press, 1993, 163: “The relatively wealthy peasants, especially the notables, appear to have acquired the lion's share of the *usya* that was converted to miri land after 1813, as well as much idle land that was reclaimed. After 1820 they acquired additional land, voluntarily or by assignment, because of the inability of some of their poorer neighbors to cultivate it and pay its tax. In paying off the arrears on this land they acquired its usufruct, adding it to their own already substantial holdings. The most prominent notables (*'umdahs*) took whole villages as *uhdas*, and at least some of these were later conveyed into estates.”

¹⁷ Asad Rustum, ed., *al-Mahfūzāt al-malakiyya al-miṣriyya*, Beirut: The American Press, 1941, 3:186–7:#4851:5 Shawwal 1252 [13 January 1837], on the predominance of the *a'shār* in the Syrian taxation system.

have used two different sets of weights, one lighter than the other, depending on whether they were giving or receiving, adopting at times the Egyptian versus the Istanbuli, or vice versa, sets of measures as they see it best fit for their interests.¹⁸

Moreover, Syria hosted a system of tribal chiefs, overlords, and bandits which the Ottomans kept at bay, and which became a nuisance to the Egyptians. Once Ibrahim Pasha attempted forced conscription, the occupying forces had to face disgruntled peasants, unruly warlords and bandits, and chiefs of ethnic groups, all at once, even though there is no indication that such heterogeneous groups acted in a concerted manner when facing the Egyptian military.¹⁹ Suffice it to say that the Egyptians had to station on the ground a much larger number of troops than the Ottomans ever did, whose cost had to be extracted from the venerable miri, customs, and others newly imposed taxes and obligations. By the time they had fully withdrawn in 1841, the fiscal balance sheet was overall on the negative side.

When it came to forced conscription, Rustum, relying on Nawfal's memorandum, notes that

It was not until disarmament and conscription²⁰ were enforced that real trouble began. As soon as the first call for service was made scores and hundreds of young men from Northern Syria fled across the border into the Sultan's territory, and as many left the towns of Central Syria and took refuge in the hills of the Lebanon and the Hauran.²¹

Furthermore, the kind of military service to which they had been accustomed had been usually local in the strict sense of the term, and rarely extended over forty days at a time. Mehemet Ali's military system carried them sometimes to the Sudan, sometimes to the Hijaz and at other times to Egypt and to the Southern borders of Asia Minor. And, as far as they could see, it had no time limit: The men that had been drafted in 1834 and 1836 were still in the service and the Pasha was constantly calling for more men.²²

In short, between the harsh iltizam dues, the 'ushr tithe, the taxes on trade, and disarmament and conscription, the Syrians did not see the moon with the Egyptian

¹⁸ Rustum, *Syria*, 15–16.

¹⁹ Asad Rustum, ed., *al-Mahfūzāt*, 2:402:#3457:25 Muharram 1250 [3 June 1834], Ibrahim Pasha addressing Muhammad Ali on the "events" in Palestine and Jabal al-Druze, which, in his view, "were simply blatant attempts to get rid of conscription."

²⁰ Asad Rustum, ed., *al-Mahfūzāt*, 2:463:#3739:2 Jumada II 1250 [6 October 1834], an official from Aleppo informs Ibrahim Pasha that within the city most of the "rifles of the poor have been collected," "amounting to 8,482 rifles in Aleppo itself, 2,168 in Killis, and 1,851 in Antioch"; but the *a'yān*, however, failed to deliver the 1,000 or so rifles that they had promised.

²¹ Rustum, *Syria*, 19.

²² Rustum, *Syria*, 22.

expedition. But as it does look overall unpopular, the expedition did not leave the same effect throughout Syria. Thus, while upon the 1841 withdrawal, Ottoman authority was swiftly restored in mainland Syria and the coastal regions without much hassle, the political infrastructure of Mount Lebanon by contrast, carefully monitored for half-a-century by the Shihabs, collapsed. Not only were the Shihabs unable to resume their political supremacy, but more importantly, the Lebanese mountains were riddled with sectarian feuds, leading to the big 1860 massacres, paving the way towards the *mutaṣarrifiya* régime, and the interference of foreign powers. No doubt such a collapse was not solely due to the Egyptian expedition, as Lebanon was more “feudal,” hence more “advanced” than inland Syria, as the framework that fostered the relations between *muqāṭaʿjīs* and their tenant-farmers was more tuned to contractual obligations and mutual protections than its Syrian counterpart.²³

The hermeneutics of the majlis adjudication

Notwithstanding the general scarcity of the *majālis* documents, the study of the relevance of such institutions through a detailed documentation of their work has not progressed much in recent scholarship. This research would like to address the issue of *reading* documents emanating from such institutions. More specifically, I want to experiment with the possibility of a micro-analysis of documents, and whether such an approach would give us more to see, and more to think about.

Broadly speaking, the function of the *majlis* was to serve the *iltizam* and *miri*. Defined as the state tax that covered everything from land to guilds and manufacturing, every “unit” of the *miri* had to be auctioned in public to a *multazim* for a certain amount of money and time. As the *miri* came with its own problems, the *majlis* had to scramble solutions to peasants complaining of high rents and taxes, abusive landowners and *multazims*, and bad crops. The *miri* and *iltizam* problems, however, were not to be limited to rural areas, as “units” of urban production in guilds and manufacturing were also routinely auctioned or re-auctioned whenever their *multazims* failed to comply or did run with quasi-yearly deficits. Closely linked to the *miri* was that ability to bargain and fix prices. In effect, the *majlis* had to fix prices on all kinds of products ranging from food items to the wages of workers. The obsession with prices (referred to as *athmān*²⁴) stems from the fact that many fiscal “units” did pay their dues to the *miri* in kind, for instance, bakeries had to contribute a quantity of bread, daily or weekly, to the occupying army, and the amount was

²³ Iliya F. Harik, *Politics and Change in a Traditional Society, Lebanon, 1711–1845*, Princeton: Princeton University Press, 1968; id., *al-Taḥawwul al-siyāsī fī tārikh Lubnān al-ḥadīth*, Beirut: al-Ahliyya li-l-Nashr wa-l-Tawzīʿ, 1982.

²⁴ Not to be confused with the single *thumn*, or one-eighth, which could be the *thumn* of a produce, or the *thumn* of a city like Aleppo or Damascus, which were organized during the Tanzimat into “neighborhoods” in line with the Paris “*arrondissements*,” a practice which may have originated on the eastern Mediterranean in Cairo (possibly Alexandria) under Mehmet Ali.

calculated both in kind and cash: weights and measures had to be assessed accordingly. In sum, what differentiated the adjudication of the majlis from its counterpart at the sharia courts was the fact that the former dealt with public economic matters of pricing, taxation, and rent control, while the latter were by and large relegated to private matters. As a general rule, therefore, the majlis had set itself as the prime authority that regulated miri and iltizam matters—not simply the collection of the miri, however, but the financing of civil and military public projects through the miri. In other words, the miri acted as a generic term through which all kinds of funds circulated; or rather it was a name for an assortment of taxes, ranging from the *i'āna* (literally, “assistance,” presumably an Egyptian poll-tax, which may have been added in parallel to the *ferde*, from *fard*, duty or imposition, another tax that may have originated in Egypt²⁵) to the *'ushr* (*a'shār*, the tithe, which stood as an equivalent to the *māl al-miri* or *badal al-iltizām*²⁶ collected by multazims) and *aghnām* (tax on sheep). Those were very different taxes, which were collected via

²⁵ Kenneth Cuno, *The Pasha's Peasants: Land, Society and Economy in Lower Egypt, 1740–1858*, Cambridge University Press, 1993, 106: “Not having a secure hold on power or control of all of Egypt during his early years as governor, Muhammad Ali moved gradually to enlarge the treasury's share of the land tax at the expense of the multazims. The neo-Mamluks, the French, the previous Ottoman governors had attempted to do this by levying extraordinary taxes directly on the villages, and sometimes on the multazims themselves. These taxes were given various names, but in the years after the French occupation they came to be known by the generic term *firda*, or ‘imposition.’ [...] The firdas undoubtedly increased treasury revenues and eroded the real income of the multazims, but still this strategy left the tax-farming system, with all of its potential for abuse, in place. Therefore the Pasha also adopted measures to reduce or eliminate the formal claims of the multazims and others to share in the land tax.” In an internal memo between Muhammad Ali Pasha and his son Ibrahim Pasha, the commander of the Syrian operation, Egypt's ruler is seen concerned over the newly imposed *firda* on “the inhabitants of the new [Syrian] provinces” “may be too strong (*bāhiza*),” “hence it would be preferable to make it equivalent to the Egyptian *firda*”; but then concludes with a cautionary note: “If the army has started collecting the tax, and would encounter difficulties revoking its decision to do so, then it would be better to leave the tax as is”; see, Asad Rustum, ed., *al-Maḥfūẓāt al-malakiyya al-miṣriyya*, Beirut: The American Press, 1941, 1:344:#3126, 9 Rabi' I 1249 [27 July 1833]. This indicates that presumably both *firda* and *i'āna* were newly implemented Egyptian poll-tax “impositions,” topping the conventional *a'shār*, the tithe or *māl al-miri* or *badal al-iltizām* (all those terms seem to have been used interchangeably without much distinction), not to mention various direct in-kind “impositions” on the peasantry. That said, it remains unclear, however, how *firda* and *i'āna* differed from one another, both in terms of value and modes of collection; the majlis records have much more on the latter than the former.

²⁶ The *badal* may have also stood for the lump sum delivered in cash for the “right of the iltizam,” once the multazim would have been auctioned off over a miri state-owned property.

different mechanisms, but yet all lumped together under the rubric of “the miri.” A big advantage for historians is that the abstract term of miri receives here all its concreteness, as dozens of taxes and rents, which traditionally fell under the umbrella of the miri, received attention from the majlis, and their “value” had to be debated for each locality and unit. I will refer to such processes of assigning, debating, and price fixing globally as *fiscal (prebendal) patrimonialism*, all of which proved ubiquitously necessary for the survival of the combination of miri and iltizam.²⁷

In numerable situations, the majlis would refer to a situation at hand as one “where the peasant would feel badly hurt and where the miri would not profit either.” Such a ceremonial statement may, indeed, feel a bit rhetorical, as the majlis was no “democratic” platform for the grievances of common mortals. In fact, as the majlis served best the interests of the upper patrimonial élite in the province of Aleppo, statements like “to serve the interest of the peasant,” were at best rhetorical, if not disingenuous, perhaps implying that the miri dues, which burdened the peasantry at large, had to be moderated, otherwise multazims may lose their peasants, and “the miri would stop benefiting.” Miri therefore served as a generic term for the combination of “taxes and rents” of sorts, and as a quasi-moral vehicle for the “well-being” of the state and its institutions. But even though at the time Aleppo and its province were under Egyptian rule, the Egyptians were not that adamant at dismantling old practices, and when it came to taxes, they seem to have imposed no other than the *i’āna* poll-tax, which was calculated on the individual male *nafs*, and assessed neighborhood by neighborhood, village by village, and region by region.²⁸ In one ruling, pursuant to an “imperial military order,” the majlis made it clear that mutasallims of individual mahallas, villages, or localities, which apparently were the ones responsible for collecting the poll-tax, were exonerated from the *i’āna*.²⁹ On another occasion, the majlis ruled that “the *i’āna* of the deceased should be distributed among the living.” Once the names of the deceased were dropped from the registers, the rest of the populace, those who were still there and have not moved to other places, should share the burden. Thus, a locality could see its population drop or rise due to a combination of death toll and population movement,

²⁷ Timur Kuran, *The Long Divergence. How Islamic Law Held Back the Middle East*, Princeton: Princeton University Press, 2011, 190–91, notes how, notwithstanding the lack of “aristocracies” in the Ottoman Empire, “minorities” became all of a sudden the main commercial agents in the nineteenth century, even though there are no indications that they enjoyed any privileged position vis-à-vis Muslim merchants in earlier centuries.

²⁸ The Tanzimat Damascus majlis did similar assessments in 1844–45, see Ghazzal, *L’économie*, 39ff; Christians and Jews in Damascus contributed respectively 17.50 and 10 percent of the *i’āna*, even though population wise they were in the order of 11.11 and 4.31 percent.

²⁹ 28 Şafar 1253, June 1, 1837. For some reason, even though cases were numbered, a quintessentially Egyptian practice, neither numbers nor dates came sequentially in the bound register, as cases were registered once a ruling was finalized.

but in all circumstances, the *i'āna* should remain roughly the same and shared among those still in place.³⁰ That was made even clearer once the majlis ratified the distribution of the poll-tax for the entire city of Aleppo, each maḥalla on its own.³¹ In this instance, individuals were referred to as *anfār* (s. *nafar*), which were categorized among those who “dropped” and moved to another location (*sāqiṭīn*), and the new comers (*mustajiddīn*); while “the deceased should not have their *i'āna* deducted from what is due (*aṣl al-māl*), but their share should be distributed among the remaining individuals (*al-anfār al-mawjūdīn*).” The whole operation was described as one of “budgeting the maḥallas taxes (*fay'āt*) between the [*anfār*] additions and deductions (*ḍamm wa tanzīl*),” that is, among those who were lost or gained to population movements, and those who died. As to the heads of the maḥallas, who seem to have been responsible for collecting the poll-tax, their monthly stipends were to be carefully calculated and deducted from the tax itself.

The *i'āna* poll-tax was one of the few instances where Egyptian rule instituted a new territory, perhaps not far away from the Ottoman one, but at least where new assessments had to be made. The other one was in the territory of weights, measures and currencies, prompting the majlis on numerous occasions to opt for Egyptian standards over their “Istanbuli” counterparts, whenever that proved beneficial. But what probably would not clearly show up in the majlis records is what historians typically conceived as “aggressive” policies adopted by the Egyptian conquerors in their colonies, in particular in granting more rights to non-Muslim minorities, a better bureaucratic and judicial organization, while forcing peasants, nomads and bedouins alike for an increased production. Even though the enterprise of the majlis itself could be favorably looked upon as a bureaucratic “innovation,” it remains uncertain what was “new” in respect to previous decision-making strategies. What stood as the wālī's dīwān remains, in the absence of records, a highly emblematic institution, for which we only have circumstantial evidence: Did the Egyptians simply recap on the old dīwān, imposing their own standards of logging sessions and numbering and dating them? If so, then it is, indeed, that experience of *textualizing bureaucratic decisions*, which the Ottomans would later adopt for the newly created institutions of the Tanzimat, that would prove as the most longstanding heritage of the eight-year Egyptian rule in Greater Syria. Textual domination therefore engenders specific power relations which in this instance were ascribed to the miri and iltizam prebends.³²

Did the Egyptians create anything new for the combination of miri and iltizam? This looks very much uncertain. As the miri was collected by means of the iltizam, the two were inseparable, a closeness that is reflected in the terminology of the majlis. As the multazims were confronted with insuperable financial problems, the majlis

³⁰ 3 Ṣafar 1253, 7 May 1837.

³¹ 19 Ṣafar 1254, 13 May 1838.

³² Such textual approach and its underpinning power strategies has best been exemplified for modern Yemen by Brinkley Messick, *The Calligraphic State: Textual domination and history in a Muslim society* (University of California Press, 1996).

had to routinely “unblock” (*fakk*) the miri aqlām and muqāṭa‘āt and pose them for auction all over again, “in the presence of all those who might be interested,” while “encouraging and boosting all multazims.” Such an iltizam implied openly auctioning all kinds of miri “units” ranging from villages, farms, khāns, animals, grains, textiles, military uniforms, silk, cotton, oil, fruits, vegetables, olive trees, bread and soap. Moreover, because the miri did not operate as a “direct tax,” whereby certain quantities of produce were taxed accordingly, the majlis was kept busy fixing quantities and prices in relation to the miri. In effect, a great deal of the miri seems to have been products that had to be delivered for various public services, beginning with the army. If the miri would serve to sustain the civil and military infrastructure, rather than paying the miri as a separate tax, there seems to have been a “miri price” whereby all kinds of products were sold to the state and local authorities at a special rate. Herein lies the main function of the majlis: fixing prices in relation to quantities; re-adjusting weights and measures; and listening to individual complaints by village elders, peasants and their multazims. All of this was conducted with that broad mission: “to take care of the miri,” *murā‘āt al-mīrī*, or to take the miri into the equation of assigning and pricing. Such fiscal patrimonialism was, indeed, not unique to the Egyptian period, but it may well be that the Egyptians in their short eight-year rule pushed it to new heights. For one thing, instead of the usual Ottoman registers that recorded the collection of taxes, the majlis rulings point to an *adjudicative process* that would become the norm with the proliferation of specialized majālis in the Tanzimat era.

The majlis was therefore the authority to adjudicate on miri matters—not simply the collection of miri, but more importantly, the financing of civil and military infrastructure, while leaving all execution of the rulings to Aleppo’s mutasallim. The majlis had therefore to make decisions on such mundane things as setting a price for the fibers to be used for the production of vests for army officers; or the need for 140 bulls to push 60 carriages that will carry stones and other equipment for a public work belonging to “miri buildings”; or to return camels that “belonged to the miri” to their original owners. But there were more “serious” tasks as well. For example, the majlis was constantly confronted with the not so innocuous movement of peasants, in particular when the latter were nomads (referred to as *al-‘arab*, the Arabs) escaping taxation. In one such instance, peasants from the al-Lahīb clan (*‘ashīra*) escaped their locality towards the city of Hama, because “they were requesting to pay a tax for the Arab nomads, the *māl al-‘urūbiyya*, instead of the *māl al-fulūḥiyya*, which was ascribed to peasants generally.” The majlis therefore summoned Aleppo’s ḥikmadār³³ to force back those Arabs to their original location.³⁴

However, prior to closing this section on the “public” adjudication of the majlis, it should be noted that some of its rulings were on “private” matters that should have

³³ The office of the ḥikmadār seems to have had acted as intermediary between the majlis and Aleppo’s mutasallim.

³⁴ 8 Muḥarram 1254, 2 April 1838.

been *stricto sensu* within the jurisdiction of the sharia courts, but were probably deferred to the majlis due to the social standing of the protagonists. In one such instance, the plaintiff was a sharīf who had credited a Jewish merchant for 7,050 piasters, which were granted by another Jewish merchant. When the grantee died, the grantor denied that he ever granted him any sum of money, prompting the plaintiff to dispatch two witnesses to the majlis that would certify that the defendant was indeed the grantor of the deceased merchant. But why would such a case occupy the pages of the majlis records were it not for the persona of the plaintiff? Indeed, such a case would have typically fallen under the jurisdiction of a sharia court.

A system of total benefits

The three documents under review,³⁵ even though from the mid-1830s, reiterate a land-tenure terminology that had prevailed through four centuries of Ottoman rule.

The Ottoman revenue-sharing system between the state-sultan and élite groups (for the most part urban members of the a'yān-multazims class) was a system of total benefits, performances, and allowances (what Mauss would have called a *système total de prestations*), which means it was not simply a prebendal system of granting and securing revenues, in which the grantees who served the state-sultan would collect their dues and keep up with their status. Indeed, it was the complexity of the cultural situation at hand that mattered the most. In effect, the revenue-sharing implied that the state and its agents would hold part of the revenue for themselves, on one hand, while the regional élite groups would be apportioned the rest on the other. Such a system of exchange and revenue-holding, however, was never perfectly secure, and to be sure, its insecurity did not stem from purely "economic" priorities. For one thing, it had a ceremonial aspect attached to it, involving conflict and competition *between* the state-sultan and the élite grantees on one hand, and *within* the élite groups themselves on the other.

The revenue-holding-sharing system was therefore one of contractual obligations which by and large bypassed the traditional sharia-fiqh framework of "equivalent" contracts, and over which Hanafi jurists maintained for the most part a deafening silence. In effect, such a system, based in its essence on usurious exchange, deferred payments, a notion of credit that implied a deferred return with interest (which is also at the heart of the gift-exchange mechanism), could not have been more hostile to the formalities of the sharia-fiqh contractual obligations. In its essence, therefore, the revenue-sharing land-tenure system implied more than the "possession" of land resources and the right for their usufruct: in the long process of allocation of

³⁵ From the *Sijill al-khulāṣāt al-ṣādira min majlis shura Ḥalab sanat 1253 A.H.*, in the manuscript-microfilm collection at the American University of Beirut, Lebanon, Jafet Library, MS956.9:M23sA. The late Jean-Pierre Tieck was the first to have alerted me on the existence of this valuable manuscript; his premature death placed a sudden end to our work on the economic foundations of Ottoman Syria.

revenues, to which the upper majlis contributed a great deal, a failure to receive the right allocation—or for that matter, the failure to give—could have resulted in the loss of face, the loss of rank, or status within the community.

The three documents under examination are all related to the lingering issues of revenue distribution among at least two parties: the state as the party that received taxes and rents, and the multazims at the opposing end who forced the peasantry to deliver at harvest times in order to pay the miri dues to the treasury. The state therefore received what the multazims had delivered to them. But the devil is in the details, and in this case, what we need to know are the various contractual settlements between the parties: who was granted what and under which conditions, the modes of payments (cash versus produce) and revenue distribution, the various portions of the parties involved, and the kind of settlements that the upper majlis managed with its petitioners or plaintiffs, who were usually the rent-collectors (multazims, muḥaṣṣils, elders of a village or locality, or tribal chiefs). At another level, the document could be loaded with significant sociological or anthropological descriptions regarding the peasantry, the power relations between groups, or the way the state made itself present in a particular community. That is to say, it was the way that the state made itself *legible*—by imposing taxes, rents, and tariffs—that triggers the process of redistribution of power relations within the community. For all such phenomena the micro-study of documents proves crucial. For one thing, the phenomenon in question—for instance, the mode of payments negotiated between the local authorities and a multazim—was not simply a social phenomenon located “outside” the textual formulation of the document, as its *mode of expression* within the text itself *is* what makes its reality possible. In other words, once we attach importance to the logic of writing of texts, we are de facto analyzing social relations from within the text itself rather than situating them on the “outside” in some kind of an “objective reality” that would be recorded from “observed” textual evidence.

In her groundbreaking analysis of the early *mālikāne-dīvānī* system in the Aleppo region of the early sixteenth century in the aftermath of the Ottoman conquest, Margaret Venzke has argued that at the time such a land-tenure system represented the quintessential method for collecting rents and taxes, even though the early Ottoman taxation registers never mention it by name.³⁶ Apparently inherited from the Mamluks, the distinctive feature of the *mālikāne-dīvānī* system was its sharing of revenue between two opposing interest groups within a fiscal unit.³⁷ On one side of the equation were the holders—or “owners”—of the properties, that is, those who enjoyed the full inalienable “ownership” of their milk or waqf lands, hence were the *māliks* (or *mallākūn*), and on the other side were the state and its bureaucratic agents, such as the provincial governors and the timariots, i.e. the sipahis. What is

³⁶ Margaret L. Venzke, “Aleppo’s *Mālikāne-Dīvānī* System,” *Journal of the American Oriental Society* 106 (1986): 451–69.

³⁷ Notice how the early *mālikāne* had a different meaning from its later connotations, that is, lifetime grant on a miri state-owned land, see case M2 below.

important for our purposes is that the *mālikāne* group effectively “owned” its milk and/or *waqf* properties, and at the same time was “taxed” by the state-*dīvānī* group. Moreover, there was at the time a *waqf* and milk category of lands that were known as “free,” in recognition of their freedom from state intervention, that is, were not the subject of any tax or rent of any kind, but those were a tiny insignificant minority. In effect, in the Sanjaq of Aleppo in 1570–84 Venzke was able to account for a 99 percent presence of the state through the *mālikāne*–*dīvānī* system. More precisely, 26 percent of the lands and villages were imperial domain (state-owned *miri* lands not granted to any official),³⁸ 37 percent were assigned to agents of the state, 36 percent were *mālikāne*–*dīvānī*, while only one percent were free *waqf*, that is, their revenues were not shared with the state agents and their cohorts. Such a distribution points to the well known fact that the majority of lands in the Sanjaq (63 percent) were *miri*, whether they had state agents assigned to them or not, while the rest were privately owned milk and *waqf* properties.

How were the tax and/or rents assessed and collected, and is it important to distinguish between “tax” and “rent”? Regrettably Venzke does not work on such a distinction, nor does she seem aware of its significance. Venzke argues that the main tax that distinguishes the *mālikāne*–*dīvānī* system was the agricultural tithe, or the ‘*ushr*. Originally an “Islamic tax” that stood for one-tenth of the produce, and which was the lesser tax compared to the more demanding *kharāj* (which initially was supposed to have been a tax on lands owned by non-Muslims), Venzke argues that the Ottoman ‘*ushr* became the tithe that was imposed on state *miri* lands, and, by extension, on state lands temporarily ceded to an agent of the state, that is, the majority of lands in the empire. However, the Aleppo tithe cannot be identified with the typical Ottoman tithe of the state-land category, for the simple reason that it targeted for the most part the produce within the *mālikāne*–*dīvānī* system, that is, lands and villages that were owned as milk or *waqf*, and which for the most part were nevertheless taxed by the state in spite of their “private” status. Moreover, there used to be two types of ‘*ushr*: one that taxed the agricultural production per se, while the other was a direct assessment on the agricultural revenue received by the *waqfs* and milk. Finally, there were additional non-tithe assessments, which were not the tithe, the primary levy for the early Ottomans. In the dual system that opposed the state and its agents to other interest groups, the former were known as “the possessors of the tithe (*aṣḥāb al-‘ushr*),” while the latter were *aṣḥāb al-waqf wa-l-milk*. To elaborate, the early Ottoman taxation system was a complex one, as it inherited its basic categories both from old Islamic and Mamluk practices, remodeling them to its own bureaucratic, military, and financial needs. What adds further to the complexity were the various types of taxes, which to simplify, fell into two broad categories, the tithe and the non-tithe. Considering that, in the final analysis, and in the case of *miri* lands, what was left to the peasants-workers was

³⁸ How were the taxes collected under this category, considering that lands and villages were not assigned to agents of the state? Did the peasant-workers deliver their taxes/rents directly to the treasury or to local warehouses, whenever payments had to be made in kind?

minimal, while in the case of the malikane–divani lands, what remained to the peasants was even more minimal, since both state and “owners” had to satisfy their needs, we’re more into system that extracted “rents” for the “usufruct” of the land than a “taxation” system per se.

Even though three long eventful centuries had passed since the Ottomans had conquered the Aleppo province, and by the time the Egyptians had occupied that same area in 1832, the Aleppo upper majlis of 1835–38 was still practicing within similar notions of taxation, rent, and revenue. Obviously, the three categories of miri, milk, and waqf, were still there, and so were the miri dues, or the *hiṣṣat al-miri*. But then the old terms of *mālikāne* and ‘*ushr* were also there, even though it remains uncertain whether they had maintained their old connotations, and whether the ‘*ushr* was still tied up to the *mālikāne* system. There were also all kinds of administratively-decreed taxes, *rusūm ‘urfīyye*, under various names, which for the most part look like non-cash payments, which had to be delivered to the local warehouses (*shūna*) within a timetable that was set by the office of the *hikmadār*, and at times through the mediation-cum-adjudication of the majlis. In an internal memo between Mehmed Şerif Pasha, Egypt ruler’s nephew, and governor-general of Syria, to one of his lieutenants, Sami Bek, he notes that “the government does not own all the lands in Barr al-Sham, as most of these lands are indeed private possessions, timars, ze‘āmets, and waqfs, whose owners (*aṣḥāb*) are responsible for the collection of their *a’shār*. Moreover, the *a’shār* in Barr al-Sham are not collected based on a common denominator for all lands. Thus, some are satisfied with the ‘*ushr* as one-tenth, while others go for the ninth, eighth, seventh, sixth, or fifth. The government appoints some functionaries to collect the *māl al-‘ushr* from those villages, and they’re the ones who do the measures and weights.”³⁹ It therefore seems that the *māl al-‘ushr*, which de facto was the *māl al-miri*, was collected on both “private properties” and state-owned miri lands; but while the former chose their own multazims for the task, the latter had state-appointed multazims. Moreover, the term “private properties,” or what the governor-general dubbed as *mumtalakāt shakhṣiyya*, were not *milk* in the modern sense of the term, but more properties where the various rights of their revenue-holders, including inheritance, were inalienable.⁴⁰ Indeed, the governor-general’s note indirectly bemoaned that too many properties in Syria had become de facto “inalienable,” lacking a unified system of taxation, as was the case in Egypt amid the abolishment of the iltizam system in 1814.

Sorting out iltizam dues

[M1] The following memorandum was submitted to the upper majlis of Aleppo from Hajj Sharif Bek Hamid Basha Zadah to the deputy of the Hikmadar of Aleppo, which covers a number of shared dues (*mushtarikāt*) on

³⁹ Asad Rustum, *al-Mahfūzāt al-malakiyya*, 3:186–87:#4851:5 Shawwāl 1252 [13 January 1837].

⁴⁰ See *infra* my concluding remarks.

the part of the miri apropos the Ariha unit (*qalam*), regarding specifically the [shared] portions of Jabiri Zadah and Sharif Zadah.

Last year [1252/1836] the administration of the collection of the miri went through [the auction of] iltizam. In effect, last year a noble order from the *ḥikmadār* was issued in which it was stated that his excellency the Bek [the petitioner] would receive his portions with their revenues, while the miri would for its part receive its own portions. His highness the aforementioned Bek has adjusted the dues for 1251 and 1252. At the treasury they've calculated that the entire unit (*qalam*) would stand for 120 Uthmani [aqçes], and that his highness would be entitled for 10 aqçes. In truth the origin of the unit is 120 Uthmani, but out of this 45 Uthmani are allocated for Jabiri Zadah and Sharif Zadah, in lieu of which they would be entitled to several villages. Thus, the aforementioned Bek would be left with 75 Uthmani for the miri and not 120. The Bek therefore formally requests that [the majlis] looks at this matter.

Upon consultation, and after going through the various official memos regarding Hajj Sharif, it turned out that his portion was valued at 10.25 aqçes from 120 aqçes [Uthmani]. Hajj Sharif was summoned to look at the matter. Upon consultation, since the portion of Hajj Sharif was valued at 10.25 aqçes from 120 Uthmani, and since both Sharif Zadah and Jabiri Zadah are contracted on the basis of an exchange (*muqāṣaṣah*) whereby they would take villages in lieu of their portions, the portion of the Bek should therefore be calculated from the rest after [deducting] the exchange—that is, the 75 Uthmani—considering that the exchange is between the miri, on one hand, and Sharif Zadah and Jabiri Zadah on the other, which in lieu of their aqçes they were granted villages. The Bek should therefore have his portion calculated, which is in the order of 10.25 aqçes out of the 75 aqçes, and assessed on this basis for the years 1251 and 1252. Moreover, considering that *ḥikmadār* Bek has indicated that the dues for 1251 are to be paid [in cash] by the Bek to the treasury, while those of 1252 are based on the produce (*ghilāl*), and therefore the treasury does not owe him anything in this regard, but only on the basis of what is owed (*tartīb*) [in kind]. Thus, the miri is paid on the basis of what one owes [from the granted portions], and the present miri is based on the produce of the villages for the 1252 year. Considering that Hajj Sharif Bek has accepted that he would pay his dues to the treasury from the produce of the villages in 1252, and that he has probably paid an excess to the miri from the produce in 1251, or that in case there is an excess of the produce in 1251, when he would be ready for his 1252 payments, the excess of 1251 would be deducted [from 1252]. What would still be owed [in 1252/1837] to the miri would be given to it later, and if there's still more it would then be collected at the moment of the harvest. Whenever there's a payment it would be deducted [from the yearly miri dues], and then at the harvest he would be given the rest.

Since that has been clarified, and since a clarification would be drafted to the treasury and to the *ḥikmadār* office, an order from the latter should be issued clarifying that the payments are based on the produce (*al-muḥāsaba ‘an al-mutaḥaṣṣil*): whenever there is a produce, he would pay accordingly as explained above when the order was issued that the payment should be made in toto without any delay, as stated in the aforementioned order of the *Ḥikmadār*. The aforementioned Bek should therefore make his payments to the treasury for what he still owes them.

For this reason a clarification should be issued from the *ḥikmadār* to the treasury in which it should be clarified that Hajj Sharif Bek should make his payments on his portions in the Ariha unit of 10.25 aqçes out of 75 aqçes, and the payments for 1252 on the Adarib [Adadib?] from the produce of the villages. He would pay only for his portions. And if it turns out that he has [any surplus] left from the produce of 1251 then those are deducted from what is required of him [in 1252/1837]. And then from everything that would get extracted on behalf of the miri he would receive his share, and if there’s any surplus, it would be deducted until the harvest season. At the moment of the harvest, he would receive the rest. The miri for its part taxes the villages on a 5:1 basis, while the Bek would receive a 7:1 ratio, based on the daimus⁴¹ [?] villages and those contracted on a lump-sum basis (*maqṭū*), because the lump sum is cash (*al-maqṭū’ ‘alayhim darāhim*). Moreover, he should be given what is due of the lump-sums cash (*darāhim al-maqṭū’iyya*) with the qamāyim⁴² [?], as it was indicated elsewhere, and provided to him in 1251. On that basis the treasury should deal, and also the office of the *ḥikmadār*, as decided in the upper majlis. That’s the summary for the treasury, drafted on 28 Şafar 1253 [June 1, 1837], based on the majlis meeting on the 25th.

The petitioner in this case was a certain Hajj Sharif Bek Hamid Basha Zadah, and as the title indicates he was from the a’yān group, possibly a sharīf, which placed him in a ulama family in Aleppo. The main difference with the sharia courts is that in this instance there was no litigation (*khuṣūma*), but only a “petition” addressed to the grand majlis of Aleppo to clarify a matter apropos the collection of the miri dues within a specific locality. The majlis sijill frequently, though not always, comes with petitioners rather than the accustomed litigants of the courts. For that very reason each “case” of the majlis sijill was drafted like a contractual settlement: either, as was the case here, the case imposes a clarification on a previous “contract,” which is only referred to, but not appended verbatim, or else, the majlis would draft a contract from scratch with the petitioner.

Put simply, the petitioner was requesting a clarification apropos his miri dues for the two years of 1251 and 1252 for the fiscal unit (*qalam*) of Ariha, located south-

⁴¹ Possibly villages whose taxes were not collected as a lump-sum, but in “segments.”

⁴² Possibly a colloquial of *qawā’im*, “lists,” but that’s uncertain.

west of Aleppo. In all likelihood the unit was miri land, as there is no indication that it could have either been milk or waqf. Each fiscal unit was referred to as *qalam* (pl. *aqlām*), and was auctioned to at least one individual, or to a family represented by at least one individual. In this instance the said Sharif Bek “shared” the fiscal unit with two other a’yān members on the following basis:

Jabiri Zadah + Sharif Zadah	45 aqçes (Uthmani)	Villages in lieu of miri revenues ⁴³
Sharif Basha	75 aqçes	10.25 aqçes
Fiscal unit (<i>qalam</i>) of Ariha	120 aqçes	Sharif Basha received his dues on a 1:7 ratio, or 14.28 percent of the total miri dues, while the miri was calculated on a 1:5 ratio or 20 percent of the total, the rest would presumably be kept with the peasants for their labor and survival. ⁴⁴

Notice here how a *single* fiscal unit (*qalam*) was “shared” between three a’yān from well known Aleppo families. Interestingly, the “production” is evaluated—or rather assigned—in aqçes, referred to also interchangeably as Uthmani, which was the dominant silver coin in the nineteenth century. The entire fiscal unit of Ariha therefore produced an equivalent of 120 aqçes worth of miri dues.⁴⁵ What does that really mean? Let’s assume that the 120 aqçes represented the “cash equivalent” of the *totality* of the production. What that means is that the fiscal authorities assigned beforehand, whatever the fiscal unit produced in a particular year, 120 aqçes as a production quota for the *qalam* in question. In other words, the 120 aqçes represented what the peasants should have produced in a particular year for the entire fiscal unit. Let us assume that their lands produced wheat and barley for the

⁴³ No details are provided as to how the swapping arrangement between cash and villages effectively worked. We’ll have to speculate for our part that the swapped villages should in principle produce an *estimated* “profit” of 45 aqçes, and that the two grantees opted for the risk of not receiving a monetary grant, preferring instead a riskier situation: they would take villages, sell the produce themselves, hoping to make more cash in the process. The process of “trading” miri for villages is described as *muqāṣaṣa ‘an ḥiṣaṣ*.

⁴⁴ The peasants may additionally have been subjected to direct impositions in kind, in the form of produce to be delivered directly to the public warehouses.

⁴⁵ The document remains silent as to *what* the fiscal unit produced, but we’ll assume for our purposes that it was mostly grains, that is, wheat and barley, as the majority of cultivated lands in that region produced grains, even though it may have been olive trees or other types of plantations.

most part, the 120 aqçes would have in principle represented the monetary cash equivalent of that total yearly production in grains. Obviously, the production could have been below or above the mark in a particular year, but the miri dues would have nevertheless been the same for the year. The iltizam therefore represented high risks for the multazims, that's why, and as we'll discover in the following case M2, some of the them went bankrupt and had to be replaced. That's why also the "dominant urban families" managed most of the iltizam as de facto quasi-life tenures rather than as competitive three-year appointments.

If then, as our assumption goes, the 120 aqçes represented the cash equivalent of the totality of the production in the fiscal unit of Ariha, how were the miri dues allocated and received? First of all, the fiscal unit was distributed among three individuals, Jabiri Zadah, Sharif Zadah, and Sharif Basha, the first two acted as partners within the iltizam setting, while our petitioner was on his own. The partners had 45 aqçes while the solo petitioner kept a majority share of 75 aqçes. What that means is that the different shares among the two parties were distributed based on cash evaluations of the totality of the unit. The numbers, however, did not represent what the parties received per se, as they only represented the *output* of the fiscal unit and what each party was assigned of the totality. Put simply, if the 120 aqçes represented the totality of the output, how much should be paid as miri, how much should be paid to each party, and how much did the peasants keep? Those are confusing issues which the document wrestles with, and were at the heart of the iltizam system.

The end of the document specifies the different portions for the petitioner Sharif Basha. We're told that the miri was calculated on a 1:5 basis, while the 1:7 ratio went for the petitioner himself. The miri dues stood therefore at 20 percent of the total output, which for the share of Sharif Basha was 75 aqçes, while the latter received 14.28 percent for his assignment. The 65 percent for the peasantry does look improbable, as it may not have included all kinds of "excessive duties" against the peasantry, for instance, in the form of "surplus deliveries" that may have been required to the army or other official institutions.

Miri dues	1:5	20 percent
Sharif Basha	1:7	14.28 percent
Peasantry		65 percent residue
Share of Sharif Basha in Ariha fiscal unit		75 out of 120 aqçes

One problem that we need to address: what was the exact *function* of all three assignees of the Ariha fiscal unit? Notice that the assignees were not dubbed as multazims per se: it could be that as members of the upper class they were regarded to such a degree that the title of multazim did not fit well with their prestige. In practice, however, that was exactly what they were, as they were "assigned" to the

fiscal unit in question, which implied receiving yearly dues from its produce.⁴⁶ As the dues themselves were fixed and implied money or in-kind payments, the only variable here was the produce itself.⁴⁷

Property—and rural property in particular—had no value per se unless the modalities of its production were properly negotiated and delimited, which may have been more pressing than issues of “ownership.” In effect, it wasn’t the issue of who owned what that predominated (since it was assumed that rural ownership would go in most instances to the state), but how the produce of the land was “shared” among various parties, in most instances the a’yān-*ulama* families of the upper ranks, in terms of the modalities of the grants, their value, price, miri dues, installments, shares, payments to the treasury, all of which had to be renegotiated at every juncture, and to which the temporary Egyptian occupation placed under constrained pressure.

Having settled for the fact that the share of the petitioner should be in the order of 75 uthmanis out of a total of 120, which is neither his “stipend” nor the miri per se, but the total output of *his* share prior to the deduction of fees, expenses, and miri dues, the document then indicates that his “stipend” ought to be 10.25 aqçes (or uthmanis⁴⁸), or 13.67 percent of the output of his own share, which is in congruence with the slightly higher 1:7 ratio (14.28 percent) indicated at the end of the document.

The middle portion of the text elucidates differences between the 1251 and 1252 modes of payments. We’re told that the annual 10.25 aqçes stipends were valid for both 1251 and 1252, but this comes with a proviso: “His excellency *hikmadār* Bek has indicated in his response that the accounting for 1251 is the responsibility of the treasury on behalf of the Bek. As to 1252, since the produce is due from the villages, it’s not the treasury that should honor him with a payment, but based on a certain order (*tartīb*): the miri is accounted for what its dues are [one-fifth], while the Bek receives for his part his revenue from the villages for 1252 [one-seventh]. Furthermore, considering that Hajj Sharif Bek has accepted to account the treasury for the revenues of the village for 1252—and let’s note that he may have had a surplus of the produce for the miri in the accounts for 1251—he would therefore be

⁴⁶ Ownership was *stricto sensu* on the produce rather than the land itself. The land’s “neck,” *raqaba*, was nominally “owned” by the state-sultan.

⁴⁷ The question of land “ownership” and its nature, whether it was real, de facto, or imagined, may have become all too important to delimit once the Ottoman Syrian provinces had all of a sudden shifted to the French mandate. With the Ottoman sultanic state now all of a sudden a thing of the past, and with it the venerable miri-iltizam system, it became important to *delimit* the nature of property and ownership. Hence what was under the Ottomans de facto ownership of miri sultanic lands was claimed by those same notable families as their “real” ownership. Such issues had to be accounted for under the property laws of 1930–32.

⁴⁸ The two currency denominations were used interchangeably in the text.

commanded that in case he encountered a surplus of the produce in 1251, then when it's time for the 1252 accounts apropos the miri dues, the 1251 surplus (*fā'id*) could be deducted from 1252."

The suggestion here is that Sharif Bek was not receiving his 10.25 aqçes stipend as a cash sum directly from the treasury—at least not for 1252. The process that is elucidated here suggests that the Bek was directly responsible for the produce. The "order" of payments referred to here suggests that the Bek was *personally* in charge of the produce, part of which—1:5—went *first* to the miri, while 1:7 was left to him personally as stipend. That kind of arrangement, at least after 1252, was probably no different from the one that his two other partners, with a lesser share, opted for in the first place, as it gave them some chance to receive more than the flat-fee stipend. In that situation they all acted as prime multazims, receiving the produce from the villages, paying the miri dues, while self-paying what stood as their "stipends" instead of receiving them from the treasury; the rest of the produce could have gone as an extra-stipend, or for the peasantry's own subsistence and land and household maintenance.

The key point in the document is that "payments are on the produce (*al-muḥāsaba 'an al-mutaḥaṣṣal*)," and that "there is no need to defer anything": whenever there was something that was produced, a delivery was made to the miri and cut from the payments, until the harvest (*waqt al-baydar*) when all remaining dues had to be completed, but in case the grantee had delivered more to the treasury, then they would be cut from the dues of the following year. If our reading is overall in the right direction, then the purpose of the majlis adjudication on behalf of Sharif Bek would have been to put things straight regarding his share in the Ariha fiscal unit, the accounting methods, due payments and deliveries, and the ratio of payments between the miri and his own personal stipends. It all therefore seems more a call to avoid miri deferments, to ensure that all payments *to* the treasury go on time, than a genuine change in payment methods. In effect, considering that the document was drafted in early 1253, and that there were still lingering problems for the two preceding years, is an indication on how much deferments were at the heart of miri collection.

What serves the miri best

In the second document the setting is a bit simpler: a multazim petitions the Aleppo majlis over his bankruptcy, his inability to pay his miri dues, which were that of the village he supervised as *mālikāne*, begging for transferring the iltizam rights to another multazim. Like the previous document, this one, while documenting some of the practices behind the iltizam, leaves question marks as to the micro-processes of miri collection. The petitioner in this instance was a rural agha, who for years had been granted iltizam rights over a village upon which he also acted as *mutaṣarrif*. The document suggests that the iltizam in this locality was always in trouble, with multazims soon floating in debts and postponing their miri dues from one year to another. When the agha and *mutaṣarrif* took hold of the iltizam it was a bold attempt

to save it from mounting debts, but the petitioner soon found himself in the same shoes as his predecessors, as his majlis petition served as an open door strategy. The document points to a division among miri domains in general: those who were doing well, and had urban a'yān-ulama as their main multazims (with rural aghas often acting as the secondary multazims on the ground), and those that were marginalized with lesser outputs and riskier miri dues, which were left for the most part to their local aghas.

[M2] Ibrahim Agha Yakan Zadah has petitioned ḥikmadār Bek apropos the fees of the iltizam (*badal iltizām*) of the mālikāne of the village of al-Dana. In the past, in the days of the harvest, multazims were held responsible for the tithe (*a'shār*) of the village, but did not pay him [directly] the iltizam fees. Considering that the agha-petitioner is in bad shape at the moment due to his large debts, it would therefore be preferable that the iltizam dues for 1252 be directly collected from the multazims. Upon consultation it turned out that the aforementioned village of al-Dana was previously leased to Shakir Efendi al-Mu'awin and the Khawaja Mulinari, and then in light of the decision that the rent goes only for the miri (*al-ijār la-yakūn illa li-l-miri*), the mutasarrif of the village Ibrahim Agha proposed to disengage (*fakk*) the iltizam from the hands of the two multazims. The majlis approved to separate the iltizam from the services of the multazims, and a debate followed as to whether the iltizam should be directly be managed (*dabt*) by the miri, or through the services of Ibrahim Agha. At the time the memo was passed to the office of the ḥikmadār, and an order (*amr*) was issued urging to look into what serves the miri best (*anfa'iyat al-miri*). But the memo was abandoned without any decision. The village used to be left without being rented (*ujra*), and the reason for leaving it without rent was the mounting debts on its mutasarrif, which led to his imprisonment. Which led to the village being locked between the miri and its multazims, leading to its deterioration (*iḍmiḥlāl*), because to whomever the villagers (*ahālī*) addressed themselves for their needs (*lawāzim*) no one would give them anything. Some of the villagers abandoned it, once it was made clear that it owed the treasury 33,000 piasters, in addition to other obligations worth close to a thousand shunbul⁴⁹ from the produce. When the multazims were questioned regarding the a'shār dues for 1252 it turned out that they were not even worth half of the badal al-iltizam that should be paid to the miri. Considering that the honorable order from the ḥikmadār commanded that

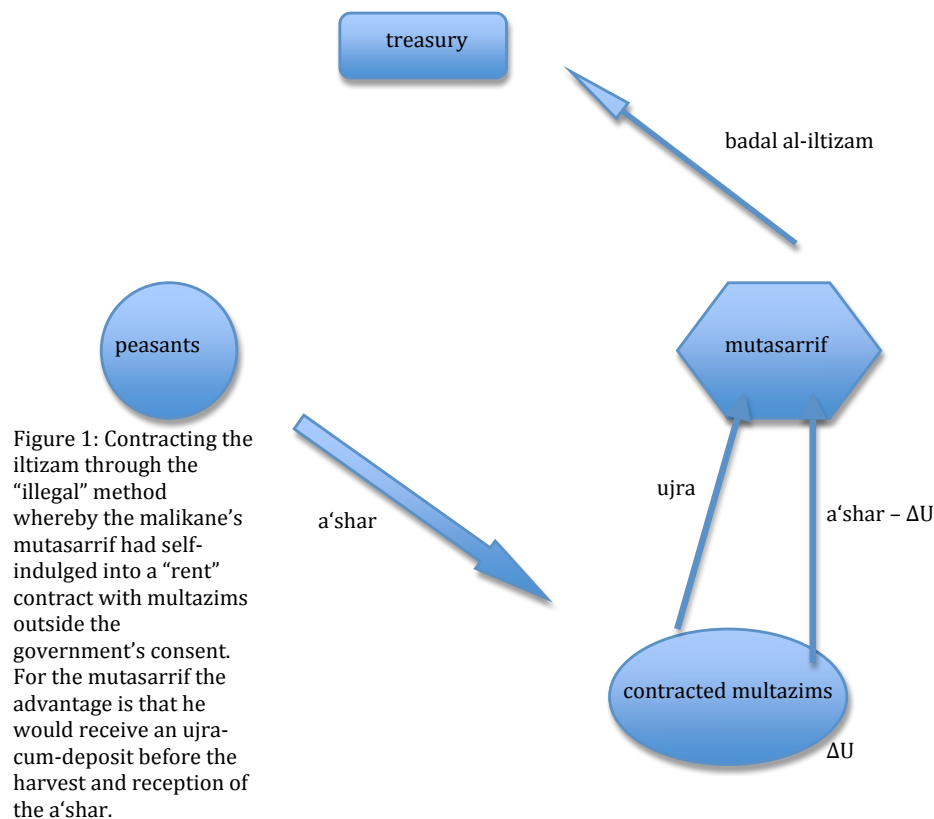
⁴⁹ Michael Gilsenan, *Lords of the Lebanese Marches: violence and narrative in an Arab society*, University of California Press, 1996, 329–330: “A shunbul in Akkar [Lebanon] was the load of a camel, which had been the major transport animal on the plain before trucks and lorries largely displaced it. The shunbul of barley was about 100 kilos, that of wheat might be between 100 and 150 kilos, and that of maize was a 130 kilos. A shunbul of land was the amount necessary to produce such a measure, and also varied.” Based on André Latron, *La vie rurale en Syrie et au Liban; étude d'économie rurale*, Beirut: Imprimerie Catholique, 1936, 10–13.

the benefit of the miri (*anfa'iyat al-miri*) should rest on the first criteria, and that the tithe of 1252 has proven insufficient [to meet the miri demands], and that the miri should be rented only for its usefulness [or generating profit], it turned out that the village instead of making profit has turned into a loss. Considering then the warnings provided by the mutasarrif on the possible deterioration of the village, and the fact that several households have already abandoned it, and that it owes payments to the treasury, its management should come from its owner (*ṣāhib*) Ibrahim Agha Yakan Zadah, because it is known that a multazim would not be committed to construction like the owner of the malikane. And it's known that the fact that he had resorted in the past to renting it was due to his poor [financial] condition. A memo should therefore be drafted from the ḥikmadār eliciting that it would be up to Ibrahim Agha to administer his malikane at the village of al-Dana beginning in 1252, so that he would receive a document in hand. 5 Dhul-Ḥijja 1253 [March 1, 1838].

At face value the majlis decision went opposite to what the village mutasarrif had hoped for: could it therefore have been a calculated move to receive a confirmation from the majlis to go ahead and collect the miri in spite of all his debts and the poor standing of the village?

There are two possibilities when it comes to deciphering the iltizam payments for a village. In Figure 1 the badal al-iltizam was not directly collected by the mutasarrif of the village (the petitioner), even though he was fully in charge of the process; the latter rather auctioned—or “leased” it—to two multazims who received the a'shār directly from the peasants. We'll have to assume that the a'shār were in toto of an inferior value than the badal al-iltizam, or the totality of miri dues. The reason is quite simple: for one thing, the poor status of the village would not have permitted more than one-tenth of the produce, and even that ratio proved problematic; for another, as we've seen in the first document the miri ratio was 1:5, which places it twice as much as the a'shār. In that case, the term a'shār could have referred to a tangible concrete situation of one-tenth.

In that first scenario the peasants only dealt with the secondary multazims who had “rented” the malikane from its mutasarrif, the latter acting like its grand multazim. What would the mutasarrif receive from his multazims? First, the rent (*ujra*): notice how the document clearly mentions the process of “granting” the two multazims the totality of the malikane as an *ujra*-contract between the mutasarrif and the multazims, which was not the usual contractual scheme adopted by the state iltizam; in the latter the right of iltizam was auctioned for a number of years, and such a right would be different from a “lease.” Second, the mutasarrif would receive the a'shār that were delivered to the multazims by the peasantry, even though the multazims would have to keep part of the a'shār (ΔU) as “profit.” The mutasarrif would therefore not receive the totality of the a'shār, but the a'shār – ΔU , in addition to the *ujra* (“rent”).



What would the mutasarrif under this scenario deliver to the state? There is an uncertainty here as to the meaning of the two terms *badal al-iltizām* and *māl al-miri*, or the 'ushr for that matter: were all such terms interchangeable or were they different, or perhaps roughly identical? We've noted in the previous document that the mal al-miri was within the 1:5 ratio, which gives it 20 percent of the produce, or twice as much as the a'shār stricto sensu. The badal al-iltizām could have been the term that designated what the multazim (or the mutasarrif in this instance) owed the state for the right of the iltizam, which is different from the miri, and which is usually paid as a lump sum right at the beginning of the appointment; or maybe it could have connoted what the mutasarrif had to deliver to the treasury *after* the collection of all taxes.

To understand the validity of such a scenario let's briefly compare it to the one in Figure 2. The second possible alternative was that the mutasarrif would do the iltizam all by himself without receiving, however, any help from outside multazims. In this case the mutasarrif would act like a grand multazim and receive directly the totality of the a'shār. He would then deliver the miri (and possibly the badal al-iltizam) to the treasury.

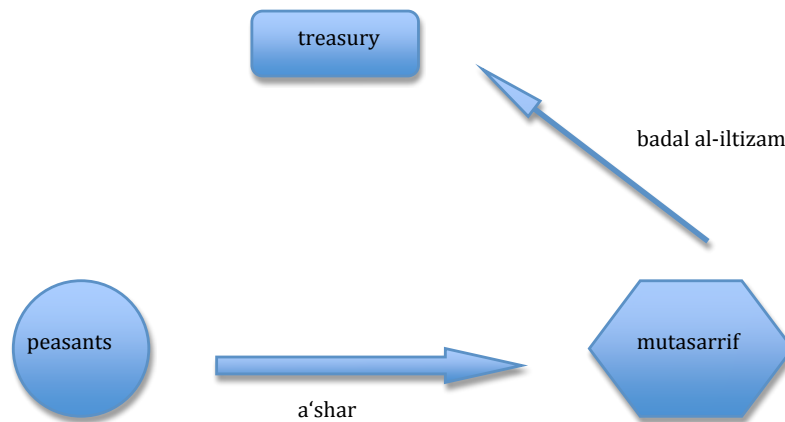


Figure 2: The legal way for proceeding with a malikane's iltizam. The multazim collects the a'shar from the peasantry, keeps a portion for himself as "profit," then gives the rest as badal al-iltizam to the treasury.

At the moment when the mutaşarrif petitioned the majlis he was in all likelihood under a régime similar to Figure 2 with his village. His argument was that such an arrangement proved untenable due to the unfortunate financial history of the village, not to mention his own woes. It's in the first line of the document that the term *badal al-iltizām* was mentioned, but only to what he claimed was the previous iltizam arrangement with two named multazims, an arrangement not that dissimilar from the one we've sketched in Figure 1. We're told that the village was "rented" to two multazims who received the a'shār at the time of the harvest, paying him then the badal al-iltizām at the opportune moment. In that scenario the badal al-iltizām comes in addition to the ujra ("rent") that was probably paid to the mutaşarrif before the harvest. The advantage then, for a mutaşarrif always in need of money and on the verge of bankruptcy, was that he would receive the ujra *beforehand*, as some kind of deposit before the harvest. For its part, the badal al-iltizām would be in this instance roughly equivalent to the a'shār, and the mutaşarrif would in turn deliver the badal (minus his "profit") to the treasury, which means that the badal was no different from the miri, in particular that since the setup was for a lifelong tenured mālīkāne, there would be no need for a "right to the iltizam" deposit every year (the assignment was permanent) in the first place.

In the second paragraph we're told that the *mu'ājara* had to be dropped, and the multazims dismissed, because an order (*amr*) stated that "a rent would only be to the miri." What does that mean? Since the *raqaba* of a mālīkāne was in principle a state-owned property (and its produced "owned" and "shared" with the stated by its grantee-owner) it could be "rented" by the multazim who was granted a life-tenure

to another multazim; only miri domains could be subject to an “ujra contract” for that matter. The ijāra contract that the mālīkāne had been subjected to in the past should have been therefore in principle strictly illegal: it’s unclear, however, whether the mutaṣarrif made the decision on his own in a desperate gesture, or he solicited the permission of the local government for that purpose. The document in question does suggest, however, that once the ḥikmadār office became aware of the lease he ordered an immediate break up (*fakk*) of the iltizam placed in the hands of the two aforementioned multazims, which could be an indication that the mutaṣarrif’s ujra with the multazims was a self-serving deal.

The document then distinguishes between the supervision (*ḍabt*) of the malikane by the miri versus its administration by its mutasarrif: what’s the difference? A supervision by the miri probably implied that the local government would have to appoint a multazim (or more) to administer the miri collection, while in the second stance such a task was left to the mutasarrif who was already acting as a miri appointee. The concluding statement does reinforce that second arrangement: “it is known that a multazim does not invest himself in construction as the owner of the malikane would normally do, as it’s known that resorting to a rent arrangement in the past [with multazims] had been forced upon him due to his debts and weaknesses.” For that reason the majlis strongly recommended that the supervision (*ḍabt*) remains in the hands of the mutasarrif rather than be auctioned to outside multazims.

How to terminate an iltizam

[M3] Let us see whether in light of the above our third majlis document (M3) would make more sense. The document (numbered 192 in the majlis sequence) was about the iltizam dues for the Aleppo treasury for 1252/1837. It remains uncertain, however, whether the document reflected the *totality* of the dues for the Aleppo Sanjaq or for only specific sections. Since no specific farms (*mazra’as* or “farmed” *çiftlik*s) or villages were named, I’ll assume that the petition was indeed about both the totality of the produce and the corresponding miri dues. The totality of the miri dues, referred to as *badal al-iltizām*, were in the order of 288,308 piasters, apparently for the whole year of 1252. The part allocated to the multazims, or *maqṭū’ al-multazim*, amounted to 40,595 piasters. Notice that even though the document has multazim in singular, I’m assuming that the sum was ascribed to *all* the multazims in the Sanjaq, since it would have been highly improbable that only one unnamed multazim would have been involved in such transaction, in which case he would have anyhow been named. Did the 40,595 sum sit on the top of the *badal al-iltizām*, or were the dues of the multazims extracted from the latter? It makes more sense to assume that they were indeed two *distinct* dues, one represented the multazims rights, while the larger sum represented all the iltizam dues for the entire Sanjaq. Which means that a total of 328,903 piasters were extracted that year from the peasantry’s produce, out of which 12.34 percent were the multazims rights (“profits”), or roughly one-eighth of the produce. But that was only the cash part, which the multazims had to pay directly to the treasury. In effect, in addition to the

cash the multazim had to deliver to the treasury, 13 additional food products (grains, fruits and vegetables), each one listed with its own unit of measurement and the respective quantities to be delivered (by the same multazims) as miri, had to be delivered to the local warehouses (*shūna*). Obviously, the dual in-kind-money system was not unique to the nineteenth century, but the various portions may have changed over the decades based on the availability of cash and precious metals in rural and urban areas. However, since the value of the in-kind products are impossible to assess, the in-kind-cash ratio remains open.

The first line of the document indicates that the respective iltizam dues outlined above were stated as such in the *daftar ta'shīr al-mazāri'*, or the farms tithe's register. The title itself poses several problems of identification. First of all, assuming that what was meant by *mazāri'* in this instance were the "farms" that were named but not inhabited, did the iltizam dues include the inhabited villages as well? In other words, did they effectively represent the *totality* of the iltizam—in kind and in cash—or were they only limited to the farms at the exclusion of the villages? More work needs to be done on the totality of the register to determine such issues with more certainty. For the moment I'll take the document literally and assume that it was only concerned with the farms per se, and that the produce of the villages may have come up in another document.

What's important to realize at this stage is that the term *ta'shīr* was still active, which is probably an indication that the 'ushr (pl. *a'shār*) stood for what we call the "iltizam dues (*badal al-iltizām*)," or, which amounts for the same thing, the "miri dues (*badal al-miri*).” Was the 'ushr-tithe in question similar to the early tithe of the mālikāne-dīvānī system? Or did it evolve into something much different? Let's assume for the moment that the nineteenth-century 'ushr-tithe was still like a one-tenth extracted as miri dues, the problem then becomes of knowing, first, on what kind of properties such a tax was imposed, and second, whether there were more than one tithe that was imposed, and third, whether such tithes were collected in parallel to non-tithe dues. First of all, what were the land categories for the farms in question: miri, milk, or waqf? And is it important to know? There's no clear indication in the document as to what the farms were. Moreover, as the farms were not specifically named, is that an indication that the document was addressed to the totality of the farms in the Sanjaq, or only to the farms that were given to the iltizam and then later (sometime in 1252) they were unlinked to the multazim that was in charge? The document does clearly indicate that there were several farms, left unnamed, which had been unlinked to their respective multazims, a process described as *fakk 'an 'uhdat al-multazim*. Taken together, such disparate indications do suggest that the auctioned farms were exclusive only to a particular category of arable lands: lands that were miri, and at the same time were auctioned for a period of time to various multazims; hence the assumption here is that milk and waqf properties were probably not included, even though the process of auctioning them and collecting their taxes would have been roughly the same. But since all those farms and their respective multazims were left unnamed, and only broadly identified as "farms that have been parted from their multazims," raises the issue as

to how they would be identifiable by the fiscal and other local authorities. The text does give the impression that we all know what we're talking about, as if there *was* a readily available list for such farms. Suffice it to note that for our purposes, and unless it comes out that those unnamed farms had already been identified in another document in the same or another register, what's important to realize is that the competition for the iltizam was an open bargain: multazims could lose their control over their units, while opening them for another auction; moreover, since all those farms were batched together, and unlinked to their multazims in a single bundle, which could be an indication that it was not necessarily a case-by-case process. It does however seem like a routine operation to part a number of farms from their current multazims, and auction them to others: the document does suggest that the current ones had problems delivering their products on time, and the majlis' decision was like a warning to proceed with the 1252 dues.

To recapitulate: we have a group of miri farms whose iltizam had just been cut off from their multazims, and which still had dues in kind and cash to pay; neither the farms nor their respective multazims have been identified, and all their dues, in both categories, have been lumped together, i.e. they have not been itemized on each farm separately and identified with the multazim who was in charge (as was the case in M1 and M2). So how could the payments be completed, and the products delivered, if neither farms, nor multazims, nor the specific dues, have been properly itemized to know exactly who owes what, and to whom? Could it be then that those multazims, all of which had lost their iltizam, were held responsible vis-à-vis the fiscal authorities as a collective group? What suggests such a possibility is that the only rigorous element in the document were the numbers that were provided for the cash and in kind dues, so that even in the likelihood of a more detailed account of those same farms in the same register, there is still that perception that all dues were lumped together. How could that be possible?

I suspect that for all kinds of miri farms that produced grains, fruits, and vegetables, and which were not lifetime malikane grants on milk and waqf properties, and whose production was possibly on the median side, their dues were lumped together, and it was left to the multazims to figure out how to deliver the taxes on time. Moreover, because neither farms nor multazims were identified, but only the totality of miri dues were listed separately for each cash or non-cash product, the broad category of "farms tithe (*ta'shīr al-mazāri'*)" seems like a well defined one, and the multazims, even if numerous, were looked upon as a group who were granted their respective fiscal units then disbanded all at once. It is possible therefore that such multazims did not rank in the upper echelons of the a'yan-multazims class.

The petition was presented to the majlis from an employee at Aleppo's treasury, identified as "Khawaja Shukri," and acting on behalf of the office of the ḥikmadār, stating that the farms that were cultivated by the parties (*aṭrāf*) which committed to the multazims for the dues (*wājib*) of 1252 owed the latter the sum (*badal al-iltizām*) of 292,000 piasters. It remains unclear why the present sum was slightly

higher from the one stated above (288,308 piasters), and to which in principle it should be identical, even though there's a slight possibility that the 292,000 piasters was a rounded approximate figure so as to include the in-kind payments that were listed separately item-by-item on the top of the document.

The petition then goes on to state that prior to the date of the meeting of the majlis, an order had been already issued to terminate the iltizam (*fakk al-iltizām*) of the group of the multazims associated with the (miri?) farms, and that the supervisors (*nuzzār*) of the treasury were summoned to investigate their tithes (*taḥqīq a'shāruhum*). It turned out that the warehouse (*shūna*) received only a very small portion of their tithe, and for that reason the dues of the farms (*mal al-mazāri'*) should be inspected and reported to the treasury.

In order to remedy the non-payments situation, the majlis looked at the revenues and dues of the previous years, and it turned out that there was already a deficit (*'ajz*) in the past from the taxes (*ḥay'āt*) that were imposed on the produce. But, the document adds, if a comparison would be performed with the current taxes, "there would be no real deficit." What does that mean? Were the current taxes *less* than what they used to be in the past?

An order was therefore issued to organize the farms' tithes on behalf of the miri, so that what was due of the produce would be collected in its own locality, then transferred to the warehouse. Moreover, the farms that owed lump sums (*maqṭū'*) should pay their cash directly to the treasury.

The document does overall suggest that the "termination of the iltizam," apparently due to a failure to render all payments on time, was radical in the sense that the dues would be *directly* collected without the benefit of the previous multazims services: the crops would be collected locally, and the cash payments would have to be directly delivered to the treasury. The purpose of the petition therefore seems to back a decision in order to officially terminate the services of (unnamed) multazims who had failed in their services, and make the point that all unpaid dues must be timely delivered without the services of the terminated multazims.

Why then have the farms and their multazims not been identified? Why were they treated as if they were known? Were the farms on miri lands, and was that kind of process mostly common to miri domains? It is possible that in this instance the "termination of the iltizam" was a broad measure that shook *all miri farms*, maybe as part of a process to reexamine the process of collecting miri dues more thoroughly. That's why neither farms were identified, nor multazims were named.

We're all revenue-holders

As Oktay Özel has noted,⁵⁰ when it comes to waqf and milk categories, the revenues were granted as freehold, i.e. *milk* or *mülk*, with large immunities such as the right to sell, donate, mortgage, and leave it to their heirs. However, it appears that these immunities did *not* include the right of ownership of the land itself. Which means that the early Ottomans—and probably until the empire's demise—followed the basic Islamic rule that the *ḥaqq al-raqaba*, or the right of the ownership of the property itself, was exclusively for the state-sultan; only the revenues were therefore granted as freehold, which also implies that the contracts with the workers-peasants, organization of labor, and modes of agriculture, could have also been imposed on those freeholds by the state, for the sake of maximizing taxes and rents. Under such circumstances, even though the taxes—such as the 'ushr-tithe or the miri—could be looked upon as “taxes” per se, the *totality* of the taxes on each fiscal unit amounted more to a “rent” than a “tax,” for the simple reason that the bulk of the produce went for the state treasury, while the peasants kept the necessary for their subsistence and to prepare for future crops. Consequently, the “owners” or “possessors” of waqfs and milk properties were more revenue-holders with immunities than property-holders, since the *raqaba*'s “neck” of the property was exclusively in the hands of the state-sultan. In contrast for state-miri domains the timariots (sipahis), za'ims, multazims or dignitaries, did neither own the land itself, nor did they have any ownership right over the peasants cultivating the land in their holdings. They were simply revenue-holders with no immunities. Having inalienable sovereign rights over the peasants-*re'aya*, the state claimed the rights to peasants' surplus production as tax or rent. Hence for *all* the empire's domains, whether miri, milk, or waqf, there were *only* revenue-holders, and only for the last two categories immunities were granted to sell, donate, mortgage, and leave it to their heirs. Moreover, the taxation system known for the milk and waqf categories was known as the *mālikāne-dīvānī*, as taxes and rents were “shared” between the state-sultan, on one hand, and the owners-possessors of the property (or fiscal unit) on the other. In short, in the Ottoman Empire the proprietary rights of the freeholders in their various categories never exceeded the *right of ownership of the revenues*, initially assigned to them by the state-sultan.

Much points to the fact, as our documents do, that the philosophy behind the right of ownership of revenues—not the land itself—was still operating in the nineteenth century. In other words, even under the venerable iltizam system, the *ḥaqq al-raqaba* of milk and waqfs were still considered that of the state-sultan. Consequently, the basic idea of revenue-sharing between the state-sultan and various elite groups was still there unchanged for the most part. In the absence of timariots,⁵¹ and the severing of the links that existed between the military and the

⁵⁰ Oktay Özel, “Limits of the Almighty: Mehmed II's ‘Land Reform’ Revisited,” *Journal of the Economic and Social History of the Orient* 42 (1999): 226–46.

⁵¹ Even though the term “timar” still occurred in *some* nineteenth-century documents, mainly in the Aleppo majlis under consideration, and in a more limited

land system, what has changed in the final analysis was the way miri lands were farmed: in the absence of timariots, they were now auctioned to multazims, more specifically to the a'yān-multazims urban class, which had consolidated its power as the new élite group in the empire. As all lands, whether miri, milk, and waqf, were in principle auctioned to multazims, however, the difference between one type and another was not so much in the property itself as much as in the way the revenues were shared—or distributed—between the state-sultan and other interest groups. Indeed, our texts precisely document this process of “sharing” the revenues, which for the period in question, became even more crucial for an Egyptian administration overburdened with its military conquests and a large army to feed and maintain away from home.

fashion in the Damascus majlis of 1844–45, possibly even in the sharia courts and sultanic orders. The meaning of such “timars”—whether, for instance, they were simply “names” unrelated to their old functions, i.e. names-without-function, or reflected something deeper need to be considered on a case-by-case basis before we draw any conclusion. By contrast, the recurrence of “malikane” in the same registers probably signals the existence of a similar mālikāne-dīvānī “sharing” arrangement as the one that existed in the early centuries, following the empire’s conquest of Greater Syria. As to Mount Lebanon, the timar system was never introduced, and it benefited from the iltizam from the first century of its conquest by the Ottomans.

[illegible]

ابراهيم غانمك زاده قديم معروف محله من طرف حوض محمد بن تيمن انه قبل ان كان اعرض لخصوص بدل التام ماكانه قرية الدان
 حيث بالبايعه البير تناولوا اعشار القرية الملتزمه وما دفعوا له بدل الاتام ومن حيث ان اضمحلالا لانا الموراليه معلوم في كثره
 ديون الناس عيده فيستدعيهم ليجل بدل الاتام القرية المذكوره فيهم الملتزمه فلهذا المذكره وهي من حيث انه قديم الدان المرقوم هو
 كانت في السابعة مؤخره المشاكره في المعاديه والخواجه موبيناري ثم بوز لما صدر الامر بانه الاجار لا يكون الا المير
 فتصرف القرية ابراهيم غانم واستدعى فلهذا الاتام من عريده الملتزمه الموراليه وحصلت المذكره لاجلها بالمجلس فكت
 من ايدى الملتزمه وصار الجمل والمذكره ما بينه ضبطها من طرف المير او يكون ضبطها من طرف ابراهيم غانم وبوقت عرضت
 المذكره للاعتاب الحكماء ثم صدر الامر الكريم بانه ينظر بانفعليه المير وبعده فقدت المذكره المرقوم قبل زوها فالاتام تحت
 ان القرية المذكوره قبله كانت قد جرد لاهد وسبب اعطاهما للاجبار هو من كثره تغلب اليون على موقوفها وجسمت بسبب
 توقف امر القرية المذكوره ما بينه المير ومقدمه والمتمنيه قد حصل لها اضمحلال لان باي جرد ما توجرواها ليرى
 بطيب لغرضهم فلم احد يعطيه شئ وابعض من اهايلها رحلوا ثم الذي اتفح من كثره الخزينه الوارد بانه القرية المرقوم
 عليها مطلوب الخزينه مبلغ ثلثه وثلاثه الف غشه وكرر وكذلك المرتب غيرها فدينه فخلوا شينل غله ثلثه لم يرد
 منها شئ وايضا تبين بعد السؤال من الملتزمه عند مقدار اعشار الزر دفعوها بانه لا تقاوم نصف بدل
 الاتام الزر يدفعه المير وبجاء الامر الكريم الحكماء الذي ورد بانه ينظر بانفعليه المير وقد اتفح له اعشار
 لم توفى ببال التام والمير استاجرت الا لاجل فانيته وهذا الذي ظهر ان القرية عوضا لفايده صايره
 منها الخساره فعلى هذا نظرا للحاجه المروم من اضمحلال حال متصرف القرية والقرية ونزج بعض بيوت منها هو
 والمطلوب الذي عليها للخزينه يلزم ان يكون ضبطها من طرف صاحبها ابراهيم غانم كونه زاده لانه من المعلوم
 ان الملتزم لا يتقيد بالجار مثل صاحب الماكانه ومن المعلوم ان اجاره باسابعه كانه بسبب بحجزه وضعف حاله
 ويقضى اصدار خلاصه في شرح عليها حذف حكماء بيت الحاي ابراهيم غانم الموراليه بضبطه ماكانه قرية الدان هو
 من ابتداء ما رقي وتكون سند بيع كما امر الراي عليه بالمجلس في المحقق
 محمد بن
 محمد بن

١٩٢ بحب يونس وقد تغير المذارع الذي اعطوا بالانتماء وانقلوا من عطف المتدينين حب الامر عليهم وقار مقدمه من المتدينين

بدل الأقدم
٢٨٨٤٨ - فقط ما بينه وبينه
الف والكلمة والكلمة
وربع

مقطع المقدم
٢٠٥٩٥ - فقط الربعة الف
وخمسة وتسعين

مقطع
٢٦٦٤ - فقط الربعة الف
وثلثة وثمانين ونصف

مقطع
٢٤٠٠٤ - فقط الفين
ونصف

مقطع
١٠٠٣١٠ - فقط مائة واربعة
مئة وعشرون ونصف

مقطع
١٨٨٤٨ - فقط ما بينه وبينه
الف والكلمة والكلمة
وربع

[illegible]

معدن الثابتة

افواج غريب فبذلك خبيرة حبيب قدم معروفه محال من طرف سادة حكما رتب يفتحه انه المزارع الذينة يزودهم الاطراف
الذينة تلمزموا للمزارعين على واجب مادتهم بالقبول التزم الامم... وان قبل الاذن ورد خلاصه من المجلس للمخزنين بانه
صدر الاقر بقبولهم من الالتزام وان تحرر للنظار بطلب تحقيقه اعشارهم وللأذن لم يعلم كيف تم بآلاهم للأذن الشعة لم ورد
لها من نصيبهم سوى شي جزوي فيستفي اعطاء صورة مستحقة بقبول المزارع وتوزيع للمخزنين فليس المزارع
دوئ ان قبل تاريخه كانه اعلى الى شجند زدام قوائم الذينة وردوا من النظار ليرتب بموجبهم دفترهم بقدر الانفا
المستحق اليهم رتب بذلهم دفتر واحفظ للمجلس وبعده مطالعة استحنة اعادته للمخزنين ليحصل المقاس ما يبيد الالتزام
والاصل والاذن بما انه الدفتر المذكور استخضر من المخزنين ووجد ان من المقاس ظهر حصول العجز على الميرس من فئات
التي اوفضت الى الغدول في السابق ولكن اذا حصلت المقاس على موجب فئات هذه الايام لا يظهر عجز فعلي
هذا يقتضي امتثال الامم الكريم بقبول اعشار المزارع المذكور على ذمة الميرس وتطلب الغدول من محلاتها
وتقودها للشعنة وكذلك المزارع الذي صار عليهم مقطوع يورد وعرضهم للمخزنين وعلى ذلك يقتضي اصدا وخلاصه
من وجهه من وكل حكما رتب الى مستلم حبيب وشجند زدام بتحصيل الغدول من محلاتها بموجب الدفتر الذي صلف
ليكونه غلامه ومقطوعه كما مرفوع اعلاه وخلاصه ثانيا الى المخزنين بقبول عينة الدفتر المذكور بقبول واستيد
المخزنين والمباشرة بتحصيل كل شئ من محله كما قرر الرأى عليه بالمجلس العالي وهذه الخلاصه الى المخزنين ليحصل بموجبها

محاسنه

و تحریک خلاصہ الی مشتمل علیہ و بنجیند و نام
بتاریخ الحزب و در ۱۷

۲۶ مہ