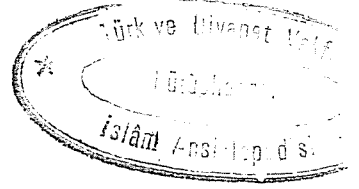


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THE *MAKTU'* SYSTEM
AND THE JEWISH COMMUNITY OF SIXTEENTH-CENTURY
SAFED : A STUDY OF TWO DOCUMENTS FROM THE
OTTOMAN ARCHIVES *

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The following two documents are commands from the Ottoman Porte to eradicate tax abuses by doing away with regular payments of a fixed sum (*maknu'*) and substituting a household tax. The first document describes an incident of tax abuse within the provinces of Damascus, Tripoli, and Aleppo, declares that the authorities must correct the situation at first-hand, and suggests that other areas within the provinces may suffer from similar inequities. Although the document refers to an exact locality, it also indicates that these abuses may be found generally within these provinces. The second document is more specific. While again addressing the problem of inadequate taxation and discussing the population growth encouraged by the *maknu'* system's continued existence, the Porte this time directs its complaint solely at the Jewish community of Safed in Palestine.

Consideration of these two documents coupled with other studies of the city of Safed will provide insight not only into the internal structure of the Jewish community, but also into its relationship with the Ottoman administration as a whole. Both documents are found in the *mühimme defteri* for 959 (1544-45), which, according to Uriel Heyd, were drafts or copies of imperial com-

* I wish to thank Professor Halil İnalçık for his guidance during this project.

mands that the Ottoman government sent out¹. These documents have the marginal note, «yazıldı» (it has been written), which, Heyd argues, indicates that a finished copy based on the draft indeed was dispatched². Both documents also are written in the same scribal hand and both concern the consolidation of Ottoman control over the recently conquered Arab provinces of the empire. As the documents imply and as is known from other sources the Ottoman conquerors initially allowed many of the inhabitants of the Arab provinces to pay certain of their taxes in the form of a fixed sum (*makṭu'*)³. In other words, rather than attempt to impose rigorous Ottoman taxation policies upon the newly conquered peoples the Ottomans often left the tax collection to local political, religious, and social institutions in return for an agreed upon cash payment. Although the *makṭu'* system often was applied in order to insure the collection of a fixed amount of money or so that a community could escape the abuses of *djizya* collectors, these documents suggest that in the case of the recently conquered Arab provinces the system's primary purpose probably was to create good will in the local population and to grant them some sort of autonomy. These two documents, compiled 27 years after the conquest and during the peak of Süleyman I's reign, indicate that the government strove to consolidate its position in these provinces by replacing the semi-

1 Document numbers 548 and 549. Heyd cites these documents in a footnote in the «Addendum» to his *Ottoman Documents on Palestine, 1552-1615: A Study of the Firman according to the Mühimme Defteri* (Oxford, 1960): xviii. Apparently, however, he was unable to study them before the book went to press.

2 See *ibid.*, p. 18.

3 For the role of *makṭu'* in the payment of *djizya* taxes, see «*djizya*,» (H. İnalcık), *The Encyclopaedia of Islam*, 2nd ed. (Leiden, 1960-). For the use and importance of *makṭu'* during the period of Ottoman decline see Halil İnalcık, «Fiscal and Military Transformation of the Ottoman Empire during the Seventeenth Century,» in *Archivum Ottomanicum*, Vol 6, forthcoming. The *mufaṣṣal defters* for the *sancak* of Safed in the sixteenth century seem to indicate that *makṭu'* collection in this *sancak* was prevalent in the early years of Ottoman rule and decreased with consolidation. See Harold Rhode, «Administration and Population of the Sancak of Safad in the Sixteenth Century,» (unpublished Ph. D. dissertation, Columbia University): 128-29.

autonomous system with a centrally administered collection that was based on population and religion.

The first document is a general command to the *defterdār*⁴ of the Arab provinces to reassess the incomplete *djizya*⁵ registers for the provinces of Damascus, Tripoli, and Aleppo. The government is responding to a complaint that the *dhimma* households were behind in their payments of the *djizya* tax, that many native households were not even registered in the current *djizya defteri*, and that outside households were joining with the *maḳṭu'* communities in order to benefit from the absence or reduction of the household tax. Consequently, because of the laxity of the existing tax structure, many of the Christian and Jewish inhabitants of these provinces avoided payment of this tax a payment that was required under Islamic law and that the government did not want to relinquish. Document I asserts that the tax structure imposed on some areas in the Arab provinces soon after the conquest of 1517 brought a steadily rising drainage of monies from the government treasury as the *maḳṭu'* areas attracted immigrants from abroad and persons from areas in which a strict head or household tax was being levied. Additionally, any revenue that was collected beyond the amount called for in the fixed sum agreement went, not to the Porte, but to the local administrators and representatives of the minority communities. The document authorizes the abolition of the *maḳṭu'* system and demands that the abuses be prevented. It orders the local administrators to compile a new detailed register (*mufaṣṣal defter*) that would include the households missing from the current *djizya defteri* as well as those that had since joined with the population of the *maḳṭu'*

4 A chief financial officer for the Ottoman government. In the early sixteenth century there were three *defterdārs* : for Rumelia, Anatolia, and the rest of the empire. The last of these was located in Aleppo. See «daftardār», (B. Lewis) *The Encyclopaedia of Islam*, *op. cit.*

5 The *djizya* theoretically was a head tax imposed upon the empire's non-Muslim population (*dhimmas*) in accordance with Islamic law. See «djizya», (H. İnalcık), *The Encyclopaedia of Islam*, *op. cit.* In Palestine during the sixteenth century the tax was collected by household rather than head at a set rate of 80 aspers (after 1538-39). See Amnon Cohen and Bernard Lewis, *Population and Revenue in the Towns of Palestine in the Sixteenth Century* (Princeton, New Jersey, 1978) : 70-71.

villages. The government apparently desired to abolish the tax shelters that the semi-autonomous *maknu'* collection had created.

This document also provides some clues into how the central government compiled a *mufaṣṣal defter* for *djizya* in the mid-sixteenth century. The Porte commanded the *defterdār* to appoint one of his own retinue together with a trusted *kādi*⁶ to tour the provinces and, with the collaboration of the *toprak kādisi* and *ehl-i vukuf* (experts), to investigate complaints of unregistered households and to register them. He was to collect all *djizya* dues in accordance with the Sharia, which would seem to indicate that *maknu'* payments were to be superseded by a household tax. Apparently neither the *kādi* nor the *defterdār* could act independently in this matter. They had not only to undertake the task jointly but also were instructed to request assistance from local administrators and «experts» who were familiar with the structure of the communities in question. It is interesting to note that the same individuals who disclosed the abuses to the central government apparently reaped financial reward from their rectification.

Thus, document I is a command to correct tax abuses in the Arab provinces brought about by the *maknu'*. Document I examines precisely the same abuses, but this time in terms of the specifically named Jewish community of Safed. It states that during the first Ottoman survey of Safed the Jewish community constituted 850 official households⁸ (although the document hints that even then there were additional households in the Jewish quarters) and the Jews paid a prearranged *djizya* tax in the form of *maknu'*. As de-

6 A *kādi* is fundamentally a religious judge who also supervises such areas as public affairs in cities, price fixing, and *wakf* accounts. See «*kādi*», (Gy. Kaldy Nagy), *Encyclopaedia of Islam*, *op. cit.*

7 According to Mehmet Zeki Pakalın in *Osmanlı Tarih Deyimleri ve Terimleri Sözlüğü*, 2nd Edition (Milli Eğitim Basımevi : Istanbul, 1972), Vol. III, p. 520 the *toprak kādisi* was an official responsible for fixing land boundaries and arbitrating lawsuits concerning immovable property.

8 The *mufaṣṣal defter* for 1525-26 registered 926 Jewish households for Safed. See Cohen and Lewis, *op. cit.*, p. 161. This total is quite close to the total cited in the present document. The fact, however, that the *djizya* tax for the Jews in Safed was not registered in the *defter* for 1525-26 (see *ibid.*, p. 169) seems to indicate that a different registration is in question.

scribed above, an assessment based on *makṭu'* meant that, as the Jewish community of Safed expanded, the per capita *djizya* payment lessened; in fact, this document asserts that the *makṭu'* system, by 1545 already, had attracted «one or two thousand households in addition to those originally registered.» The *mufaṣṣal defters* for 1525-26 and 1555-56 indicate that during this period the Jewish population of Safed increased from approximately 926 to 1812 households⁹; these *defters* substantiate the document's suggestion that a large influx into the city had taken place. The Porte demands that the *makṭu'* system of *djizya* collection be annulled for the Jews of Safed, that a new register for *djizya* be drawn up, and that a strict household tax be imposed in accordance with the Sharia.

Cohen and Lewis' and Rhode's studies of the *mufaṣṣal defters* for Palestine and the *sancak* of Safed during the sixteenth century confirm that Safed underwent a sudden population growth during this period. Although exact figures are not known, the Jewish community apparently grew from less than one third to about half of the city's population between 1525-26 and 1553-54.

This growth has been explained by the movement of Sephardic Jews into the Levant in the aftermath of their expulsions from Iberia and parts of Italy in the late fifteenth and early sixteenth centuries; and certainly many cities of the Ottoman Empire—most notably Istanbul and Salonika—received many of the refugees. The question, however, is not whether the Sephardic Jews came to Safed, but why they did so. Although the city grew as a result of the influx of the Iberians, Jerusalem, for example, which would seem to be more attractive to Jewish pilgrims and settlers, did not undergo a comparable growth. In fact, although the overall Jewish population increased somewhat during this period, the proportion of Jews in Jerusalem declined from about 26% to 14%¹⁰.

9 See *ibid.*, p. 161. Rhode (*op. cit.*, p. 167) points out that the population assessment for Safed is missing from the c. 1538-39 *mufaṣṣal defter*.

10 See Cohen and Lewis, *op. cit.*, p. 94. Most of Jerusalem's population growth took place in the Muslim community. Between 1525-26 and 1553-54 the Muslim population of the city grew from 616 to 1987 households. In the same period, the Jewish population grew from 199 to 324 households. In the second half of the century the Jewish population of Jerusalem apparently decreased somewhat.

Cohen and Lewis argue that settlers preferred Safed to Jerusalem because the Jewish community of Safed did not regulate against foreigners, levied lower taxes upon its own constituents, and exempted Talmudists from any taxes at all¹¹. Yet, the evolution of these conditions remains unexplained. The 'open door' policy established by the Jewish community of Safed during the sixteenth century could only be sustained by a strong economic base.

The textile industry that the Sephardic immigrants developed in Safed explains in part how the Jewish community managed to avoid, until the end of the sixteenth century, many of the communal regulations that other Jewish groups were beginning to impose upon their constituents and settlers. The city of Safed had access to sources of water to run textile mills, to the ports of Sidon and Acre to provide raw wools from Anatolia, and to these ports and the emporium of Damascus in order to export the finished textiles¹². Consequently, the immigrants, much as they did in Salonika, used expertise acquired in Iberia to establish a thriving textile industry in Safed and to provide an attractive economic foundation for the community.

This economic vitality also enabled a great number of rabbinic scholars to settle in Safed. Jewish intellectuals from Iberia, Italy, Egypt, Anatolia, and Rumelia chose to immigrate to Palestine; and, perhaps discouraged by Jerusalem's economic malaise, they flocked to Safed. Consequently, the city became a prominent center of Jewish mysticism. The generous settlement policies of the *kehillah* (governing council of a Jewish community) in Safed enabled the giants of sixteenth-century kabbalah — Joseph Karo, David ibn Zimra, Isaac Luria, and others— to practice their beliefs and attract contingents of students¹³.

Thus the textile industry may have enabled the Jewish community in Safed to support a large scholarly community. As these

11 Cohen and Lewis, *op. cit.*, p. 30.

12 See *ibid.*, p. 30 and Simon Schwarzfuchs, «La Décadence de la Galilée Juive du XVI^e Siècle et la Crise du Textile au Proche Orient,» *Revue des Études Juives*, 121 (1962) : 169-79.

13 See Solomon Schechter, «Safed in the Sixteenth Century - a City of Legists and Mystics», in *Studies in Judaism*, 2nd series (Philadelphia, 1908) : 202-88.

two documents suggest, however, the Ottoman policy of collecting *đizya* in the form of *mađtu'* also played an important role in the demographic, economic, and spiritual development of sixteenth-century Safed. Under the *mađtu'* system of taxation, a larger population meant fewer taxes per household. Thus, the existing Jewish community had good reason to welcome immigrants.

Despite the two documents' insistence that the *mađtu'* system be replaced with a household tax, it is known that in Safed the system continued at least until 1577. Heyd published a document from the *mihimme defteri* for 1577 which again appeals to the administrators of Damascus to do away with the *mađtu'* system in Safed¹⁴. From 1547 until 1568, during which time the Jewish community was under a *mađtu'* system of *đizya* collection, the community's population grew from approximately 5375 to 8925, while the Jewish population in the rest of Palestine declined. Meanwhile, the Muslim population of the city decreased from 6691 to 5451¹⁵. These statistics coupled with an awareness of Ottoman taxation policies strongly indicate that the Ottoman presence played a crucial role in the development of the Jewish community of Safed in the sixteenth century.

Document I

It has been written.

It has been delivered to İlyas Ćelebi, the *muhasebeci*¹ of the Arab provinces. It is my order to Hasan, the *defter*[*dār*] for the Arab provinces, may God continue his high position, that at the present time there are three *đizya* registers for the provinces of Damascus, Tripoli, and Aleppo and there are a number of households that are not included in those registers. Absolutely no revenue comes to the

14 Heyd, *op. cit.*, pp. 121-22.

15 Rhode, *op. cit.*

1 An accountant or auditor of a department of state.

public treasury from their *kharādj*²; the priests and tax collectors illegally take it for their own profit so that this revenue is totally lost. At the same time, since households in the village called Karalar (?)³, which is included in the *djizya defteri* of the province of Damascus, were registered in the *defter* to pay their *djizya* as *makḥu'*, many households joined and mingled with the inhabitants and by claiming that they were included among the *makḥu'* taxpayers avoided paying their *djizya*. Consequently the treasury suffers extreme loss. Since it was reported to My Porte of Felicity that some trustworthy people from those who are experts in such matters suggested that if this state of affairs will be investigated by the *kādīs* equitably, and if all those households that were left out of the original *defters* and those who mingled with the population of Karalar in addition to those who owe arrears in accordance with the law will be registered in a *defter*, then in every register five or six hundred additional households will appear. These same people proposed to undertake the collection of this extra revenue. Since all this was reported to My Porte, I order that this matter should be investigated equitably and that the results should be written in the form of a register. My command is that when My Noble Order arrives, do not postpone it and put it off; someone from your capable and honest men should be put in the company of a completely trustworthy *kādi*. Upon your order they will go together and make an equitable investigation by means of both the *toprak kādīs* of those places and those experts who volunteered to find extra households. If, in accordance with what has been petitioned, extra households are found outside those who were registered and if households are uncovered which arrived later on and mingled into those villages, you should write down in a detailed and law abiding *defter* the households that, in addition to this tax arrears⁴, were unregistered as well as those who later mingled into

2 The *kharājd* usually referred to a land tax. In the sixteenth century, however, it often replaced the term *djizya* in Ottoman usage. See «*djizya*» and «*kharājd*», (Cengiz Orhonlu), *The Encyclopaedia of Islam*, *op.cit.*

3

4 Apparently the accounting report remarked not only that segments of the population had escaped registration and that families were coming to

the population of those villages. After this, you should collect and get hold of all the *djizya* revenue and pay it to My Imperial Treasury in accordance with the Sharia. Preserve there a copy of the *defters* and each year collect the *djizya* revenues in accordance with [this new *defter*] and the law. You also should make another copy and send it marked and sealed to My Porte of Felicity. In whatever way this is done you should report it in detail and explain it. May it be known in this way.

Document II

It has been written.

It has been delivered to the aforementioned İlyas.

It is my order to Hasan, the *defterdār* of the Imperial Treasury of the Arab lands, that previously, when the province was registered, the population of the Jews of Safed was recorded as 850 households in the manner of *makṭu'*. Later many households came and joined with the abovementioned ones. In fact, the original households also were in excess of those who had first registered as *makṭu'*. If they were now registered truthfully one or two thousand would be found in excess. Since the many households who come from outside claimed to be registered as *makṭu'* and the households that were registered do not pay the *kharādj* as in other parts of the empire, great losses incur to the treasury. Now it is reported to My Prosperous Threshold that if there were no *makṭu'* and if their households were counted equitably and recorded and if there was a firman in order to obtain their *djizya* as in other areas, then much revenue would be produced. Thereupon, I abolish the system of *makṭu'* [in Safed] and I order that when My Noble Command to which it is necessary to submit arrives, you forthwith will appoint a pious and upright *kādī* who can be relied upon and also put in his

makṭu' areas in order to escape the *djizya*, but also that a portion of the registered population also had not paid their *djizya*.

company your own reliable man. They will go and impose God's *kharādj* and draw up a *defter* with their names and descriptions. At the time of this registration you will persevere and take great pains in such a manner that not a single person will remain off the list and they will be recorded one by one. After the *defter* has been completed make a copy and seal it and send it to My Prosperous Threshold so that it can be preserved here together with the *ruzname defter*¹. But take precautions also not to use this pretext to take anything [for yourself] from anyone contrary to the Sharia and not to oppress anyone. You will be completely truthful. May it be known in this way.

1 The daily record of payments and receipts to the Porte were recorded in the *ruzname defters*. See «Daftar», (B. Lewis), *The Encyclopaedia of Islam*, *op. cit.*