

AVÂRİZ AND NÜZUL LEVIES IN THE OTTOMAN EMPIRE:
A CASE STUDY OF THE PROVINCE OF KARAMAN,
1620s-1700

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The seventeenth century was a turning point for the Ottoman Empire. Although historians differ in their precise interpretations of this, they are increasingly defying it as a period of transformation rather than that of decline. From Inalcik's point of view it was a century of 'transformation' of Ottoman institutions, while Faroqhi describes it as an era of widespread 'crisis and change' both politically and in socio-economic terms. Darling sees a period of 'consolidation' and of adaptation of the state structure to circumstances; Murphey stresses the 'significant administrative experiments and innovation' and a re-assessment of government practices¹.

Assumptions about 17th-century Ottoman history based on documentary evidence have successfully challenged the once-dominant historiographical perspective of the observers' of 'decline'². Celâli disturbances, the sorry fates

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¹ Halil Inalcik, "Military and Fiscal Transformation in the Ottoman Empire, 1600-1700", *Archivum Ottomanicum*, VI (1980): 283-337; Sureyya Faroqhi, "Crisis and Change, 1590-1699", in *An Economic and Social History of the Ottoman Empire*, (eds.) Halil Inalcik and Donald Quataert, Part II (1600-1914), (Cambridge, 1994): 411-636; Linda Darling, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire 1560-1660*, (New York 1996); "Ottoman Fiscal Administration: Decline or Adaptation?" *The Journal of European Economic History*, 26/1 (Rome 1997): 157-177; Rhoads Murphey, "Continuity and Discontinuity in Ottoman Administrative Theory and Practice during the Late Seventeenth Century", *Poetics Today*, 14 (1993): 419-443. Cf. also Mehmet Öz, "The Seventeenth Century: The Period of Dissolution and Crisis", *The Turks*, Yeni Türkiye Publications, ed. H.C.Güzel-Cem Oğuz-O. Karatay, Volume III, (Ankara 2002): 359-378.

² On the issue of Ottoman decline, see Bernard Lewis, "Some reflections on the Decline of the Ottoman Empire", *Studia Islamica*, 9 (1958): 111-27; "Ottoman Observers of Ottoman Decline", *Islamic Studies*, 1 (1962): 82-87; Halil Inalcik, "The Ottoman Decline and Its Effects upon the Reaya", in *Aspects of the Balkans, Continuity and Change. Contributions to the*

of sultans Osman II, Mustafa I, İbrahim I and the 'sultanate of women', through the Köprülü era to retreat from Vienna in 1683 and ultimate acceptance of defeat at Karlowitz in 1699 - such episodes once symbolised the inevitability of decay and decline in the Ottoman state and were apparently confirmed in the writings of Ottoman critics such as Koçi Bey. Whilst events themselves and historical texts cannot be changed, interpretations of them can, and so in consequence can the significance attached to them. For instance, both traditional and revisionist views hold financial weakness to be a fundamental Ottoman problem in the seventeenth century. For Koçi Bey and others, this was principally a matter of misuse of *timar* revenues for non-military purposes (with clear implications for military strength) and the unprecedented increase in numbers and therefore in corruption within the central administration³. The answer appeared to be restoration of the old system as near as possible to its original working order. Modern interpretations which rely more on archival data than on 17th-century opinion show the complexity and adaptability of Ottoman administrative procedures and demonstrate how, from the critical period of the financial crisis of the 1580s and 1590s onwards, the state mobilised increasing amounts of cash revenue in the attempt to meet its needs. While no nicely clear-cut 'model' can be drawn to

International Balkan Conference, UCLA 1969, eds. H. Birnbaum and S. Vryonis, (The Hague: Mouton, 1972): 338-54; "The Heyday and Decline of the Ottoman Empire", in *The Cambridge History of Islam*, eds. P. M. Holt, A. K. Lambton and Bernard Lewis, (Cambridge, 1970): 324-53; Kemal H Karpat, "The Stages of Ottoman History, A Structural Comparative Approach", in *The Ottoman State and Its Place in World History*, ed. K. H. Karpat, (Leiden, 1974): 79-106; Rhoads Murphey, "The Veliyyüddin Telhis: Notes on the Sources and Interrelations Between Koçi Bey and Contemporary Writers of Advice to Kings", *T.T.K Belleten*, XLIII/171(1979): 547-71; "Continuity and Discontinuity in Ottoman Administrative Theory and Practice"; Douglas A. Howard, "Ottoman Historiography and the Literature of 'Decline' of the Sixteenth and Seventeenth Centuries," *Journal of Asian History*, 22 (1988): 52-77; 'Ayn 'Ali Efendi and the Literature of Ottoman Decline", *Turkish Studies Association Bulletin*, 11 (1987): 18-20; Linda Darling, *Revenue-Raising and Legitimacy: 1-21*; "Ottoman Fiscal Administration: Decline or Adaptation?" *The Journal of European Economic History*, 26/1 (1997):157-177; Mehmet öz, *Osmanlı'da "çözülme" ve Gelenekçi Yorumcuları (XVI. Yüzyıldan XVIII. Yüzyıl Başlarına)*, (Dergâh Yayınları, Ankara. 1997); Cemal Kafadar, "The Question of Ottoman Decline", *Harvard Middle Eastern and Islamic Review*, 4 (1997-1998): 30-75; cf. Martin Sicker, *The Islamic World in Decline; from the Treaty of Karlowitz to the Disintegration of the Ottoman Empire*, (Praeger, 2000).

³ Cf. Bernard Lewis, "Ottoman Observers of Ottoman Decline", *Islamic Studies*, 1 (1962): 82-87; for a comprehensive evaluation of the Ottoman observers and their ideas, see Mehmet Öz, *Osmanlı'da "Çözülme" ve Gelenekçi Yorumcuları*.

parallel that of the *timar* system, Ottoman administration can more easily be seen for what it was - a flexible organisation motivated by practicality rather than ideology, and prepared to adapt to circumstances.

The study of *avâriz/nüzul* taxation presented in this paper contributes to this debate by extending our understanding of 17th-century Ottoman administrative development into a previously unresearched area. First, however, it will be useful to briefly review the principal events and issues which influence the interpretation of the Ottoman socio-economic history of this period in order to place the *avâriz/nüzul* system in a better context.

In the last quarter of the sixteenth century, the Ottoman Empire engaged in long and costly wars on two frontiers, against Safavid Iran in the east (1578-1590), and the Austrian Habsburgs in the west (1593-1606). During this time the Ottoman government faced considerable and unprecedented financial difficulty in meeting the extra expenses of warfare. This coincided with other major developments which adversely affected Ottoman government finances. First, population pressure and large-scale movement among the inhabitants of rural areas disturbed agricultural production, tax collection and local security. Second, the economy generally, and that of urban areas in particular, was affected by monetary fluctuations, notably the devaluations of the *akçe* from the 1580s onwards and consequent increase in the price of goods and foodstuffs. Third was the change in some trade routes caused by the Portuguese, and later the Dutch, diverting shipments from the East Indies away from the eastern Mediterranean route to the Atlantic route, and reducing Ottoman income from customs dues⁴. Finally, the need to combat increasingly well-armed

⁴ Recent studies on social history indicate that there was a considerable increase in the population, both urban and rural, of the Ottoman Empire as well as the Mediterranean and Europe during the sixteenth century, especially between 1520 and 1570. For Anatolia, see ö. L Barkan, "Tarihi Demografi Araştırmaları ve Osmanlı Tarihi", *Türkiyat Mecmuası*, X (1953): 1-29; L. Erder, "The Measurement of Pre-industrial Population Changes, The Ottoman Empire from the 15th to 17th Century", *Middle Eastern Studies*, XI (1975): 284-301; R. Jennings, "Urban Population in Anatolia in the Sixteenth Century: A Study of Kayseri, Karaman, Amasya, Trabzon and Erzurum", *IJMES*, 7 (1976): 21-57; Erder and Faroqhi; "Population Rise and Fall in Anatolia, 1550-1620", *MES*, XV (1979): 322-45; Oktay Özel, *Changes in Settlement Patterns, Population and Society in Rural Anatolia: A Case Study of Amasya (1576-1642)*, (Unpublished Ph.D. Thesis, University of Manchester, Manchester, U.K., 1993); İslamoğlu-İnan, *State and Peasant in the Ottoman Empire: Agrarian Power Relations*, (Leiden, 1994); Ali Açikel, *Changes in settlement patterns, Population and Society in North Central Anatolia: A Case Study of the District of Tokat (1574-1643)*, (Unpublished PhD Thesis, the University of Manchester,

European forces on the Hungarian front resulted from the 1590s onwards in far-reaching changes in Ottoman military practice, i.e. the recruitment of more mercenary troops and increased expenditure on firearms, in place of the *timar*-holding cavalryman⁵.

Many of the new mercenary recruits appeared to have been young men of peasant origin, often landless and partially educated, of a type which had already proved to be an uncontrolled, destabilising element in rural society throughout the latter half of the sixteenth century, which were also the principal element in the so-called *celâli* disturbances. Looking to gain money, status and occupation, they willingly enrolled in the 1590s as *levend* or *sekbân* in the armies of the state or in the service of a provincial governor, and acquired muskets. On losing this employment at the end of a campaign or on a change of governor, groups of armed *sekbân*s tended to become brigands and to exploit rural areas, adding further to the general sense of insecurity and *celâli* lawlessness⁶. This problem became partially acute between the years 1596 and 1607 but the problem of armed peasant groups continued to threaten provincial stability and governmental control in Anatolia thereafter. It is apparent from the *sicils* of Kayseri and Konya, and from other types of archival documents, that *celâli* brigandage continued

Manchester, U.K., 1999). For the general situation in Anatolia in the second half of the sixteenth century, and the period after 1580s in particular see M. Akdağ, "Osmanlı İmparatorluğu'nun Kuruluş ve İnkişafı Devrinde Türkiye'nin İktisadî Vaziyeti", *T.T.K. Belleten*, XII/51 (1949): 497-569; *T.T.K. Belleten*, XIV/55 (1950): 319-418; *Celâli İsyanları (1550-1603)*, (Ankara, 1963); "Celâli İsyanlarının Başlaması", *AÜDTCFD* 4 (1964): 1-49; "Genel Çizgileri İle XVII.yy Türkiye Tarihi", *TAD*, 4 (1966):203-47; H. İnalçık, "Osmanlı İmparatorluğu'nun Kuruluş ve İnkişafı Devrinde Türkiye'nin İktisadî Vaziyeti Üzerine Bir Tetkik Münasebetiyle", *T.T.K. Belleten*, XV/60 (1951): 629-90; M. Cezar, *Osmanlı Tarihinde Levendler*, (İstanbul, 1965); Karen Barkey, *Bandits and Bureaucrats. The Ottoman Route to State Centralization*, (Cornell University Press, Ithaca and London, 1994).

⁵ See İnalçık, "The Socio-Political Effects of the Diffusion of Fire-Arms in the Middle East", in *War, Technology and Society in the Middle East*, eds. V. J. Parry and M. E. Yapp, (London, 1974): 195-217; İlgürel, "Osmanlı İmparatorluğu'nda Ateşli Silâhların Yayılışı", *İÜEFİD*, 32 (1979): 301-18; Jennings, "Firearms, Bandits, and Gun-control: Some Evidence on Ottoman Policy Towards Firearms in the Possession of Reaya, from Judicial Records of Kayseri, 1600-1627", *AO*, VI (1980): 339-58; on Ottoman warfare, see Murphey, *Ottoman Warfare: 1500-1700*, (University College London Press, London, 1999). On European warfare in general, see Jeremy Black, *European Warfare, 1660-1815*, (UCL Press, London, 1994).

⁶ For a detailed account of the *Celâlis*, see Akdağ, "Celâli İsyanlarının Başlaması", and his *Türk Halkının Dirlik ve Düzenlik Kavgası Celâli İsyanları*, (Bilgi Yayınevi, Ankara, 1975); W. Griswold, *The Great Anatolian Rebellion 1591-1611*, (Berlin: Klaus Schwarz, 1983); cf. also Mustafa Cezar, *Osmanlı Tarihinde Levendler*, (İstanbul, 1965).

throughout the first half of the seventeenth century. More dangerously, *sekbân* companies formed a large part of the forces of Abaza Mehmed Paşa, rebel governor-general of Erzurum 1623-28, and of other governors' rebellions later in the century⁷. Paralleling *levend/sekbân* depredations were the unlawful activities of some provincial officials (known as *ehl-i örf*) who made a practice of touring rural areas village by village under the pretext of inspection, imposing illegal taxes and exacting money, food and animals from the villages in order to feed their retainers⁸.

It is in this context of military necessity, economic disruption and widespread provincial unrest that the early 17th-century Ottoman government sought to adapt certain administrative practices, crucially those concerning the assessment and collection of taxes. One of the most significant of these was the *avâriz* and the closely-related *nüzul* taxes. By the mid-seventeenth century these *avâriz* levies had become one of the most important annual sources of government tax income, and remained significant well into the nineteenth century.

The study of *avâriz-nüzul* taxation presented here contributes to this debate by extending our understanding of 17th-century Ottoman administrative development into a previously unresearched area. This study is the first to use *avâriz/nüzul defters* systematically to examine the working of the *avârizhâne-nüzul* system over a significant period of time. Given the huge number of unstudied *avâriz defters* which exist, covering large areas of Anatolia and Rumeli over two-hundred years, it was decided to confine the

⁷ The existing *şer'iyye sicils* of Kayseri and Konya contain references to such events. For particular references to *Celâli Abaza Hasan Paşa* for the second half of the 17th century, see *Numaralı Kayseri şer'iyye Sicili (1069/1658)*, 70:20-51 in the original register p.20, entry no.51. Hereafter archival sources are cited in accordance with the original source as follows, i.e 70:20-51 means Kayseri *sicils* number 70, p.20, entry 51. 70:20-52, 70:21-53, 70:22-57, 70:22-58, 70:23-60, 70:24-61, 70:24-62, 70:26-68, 70:28-75, 70:29-76, 70:29-78, 70:29-78, 70:30-79, 70:30-80, 70:30-83, 70:31-84, 70:31-84, 70:32-85, 70:32-86, 70:32-87, 70:33-88, 70:33-89, 70:34-90, 70:34-91, 70:35-94, 70:36-95, 70:36-96, 70:37-98, 70:38-103, 70:39-104, 70:39-105, 70:40-106, 70:40-107, 70:40-108, 70:41-109, 70:42-112, 70:43-114, 70:43-115, 70:44-116, 70:45-118, 70:45-119, 70:45-120, 70:46-121, 70:46-123, 70:47-124. For the remaining entries regarding *Celâli Abaza Hasan Paşa*, see the relevant entries in *KSS 70*.

⁸ Such illegal activities of provincial officials caused continuous complaints by the peasants and constituted one of the main subjects of the sultan's "justice decrees" (*adaletnâmes*) of the late sixteenth and early seventeenth centuries. For an analysis of these decrees, see İnalçık, "Adaletnameler", *Belgeler* (1965). Also see İnalçık, "The Ottoman Decline and Its Effects upon the Reaya"; Akdağ, *Türk Halkinin Dirlik ve Düzenlik Kavgası Celâli İsyanları*: 283-337.

present study to one specific geographic area, the Anatolian province of Karaman, to cash *avâriz* (*avâriz akcesî*) and cash *nüzul* (*bedel-i nüzul*) levies only, and to the period 1620s-1700.

Identification and examination of these archival sources was followed by analysis of the data collected, and its integration with other research findings and with secondary literature to produce interim conclusions. Once this first study is published it will form a basis for future case studies of *avâriz/nüzul* in other provinces and ultimately for an assessment of the *avâriz* system throughout the empire. The *avâriz* and *nüzul* registers of the seventeenth century provide a good example in this respect and, as revealed in this case study, offer valuable data on the extent and nature of the changes which took place in the province of Karaman during the seventeenth century. First, however, it will be useful to define what *avâriz/avârizhâne* was in the Ottoman practice.

Avâriz and Nüzul. The term *avâriz* as used by the Ottoman administration originally denoted various types of levy set by the central government in the sultan's name, and therefore referred to in full as *avâriz-i divaniye*. *Avâriz-i divaniye* and the closely related *tekalif-i örfiye* were 'blanket terms' for a large number of dues which began as extraordinary levies originally paid in cash, kind or services according to the needs of the government and the circumstances of the community upon which they were levied⁹. They originated as emergency levies during time of war, and were payable by all Ottoman tax-payers, urban and rural, Muslims and non-Muslims. Built into the system were exemptions for particular services rendered, and flexibility to take into account the ability to pay¹⁰.

In the sixteenth century the *avâriz* appears intermittently as a cash tax. Apparently the *nüzul* levies throughout their existence were associated with the *avâriz*, as another wartime tax mostly levied in kind- usually as barley or meat needed for a military campaign either being planned or one that was already in progress. At an early stage, *avâriz* and *nüzul* seemingly constituted

⁹ Ömer Lütü Barkan, "avâriz", *İslam Ansiklopedisi*, 2 (1949): 13; Mehmet Genç, "XVIII. Yüzyıl'da Osmanlı Ekonomisi ve Savaş", *Yapıt*, 4 (1984): 58; Ahmet Tabakoğlu, *Gerileme Dönemine Girenken Osmanlı Maliyesi*, Dergâh Yayınları (İstanbul, 1985): 87; Halil Sahillioğlu, *Türkiye İktisat Tarihi (Giriş-Bazı Kurum ve Kavramlar)*, Menteş Kitabevi, (İstanbul 1989): 62. Cf. also his "avâriz", *Diyanet Vakfı İslam Ansiklopedisi*, vol. 4: 108-109.

¹⁰ Caroline Finkel, *The Administration of Warfare: the Ottoman Military Campaigns in Hungary, 1597-1606*, (VWGO WIEN 1988): 130-31.

alternatives, that is, in a given year one location might be confronted with either a demand for cash (*avâriz akçesi*), or else a demand for deliveries in kind (*nüzul*). In McGowan's definition, the *avâriz* was the surrogate for the *nüzul*, and vice versa, and therefore until the late sixteenth century these taxes were levied alternatively, rather than simultaneously, on the same *avârizhânes*. Archival documents as well as the existing studies show that the *nüzul* was, in general, a levy in kind but not always and not always collected everywhere. When the Ottoman central administration proposed the *nüzul* collection for a given year, it was collected in some locations as a levy in kind and in others that were more distant from the centre of action, as the equivalent in cash, as the *avâriz*¹¹. However, the wars, budgetary deficits and inflationary pressures of the seventeenth century resulted in the more frequent conversion of the *nüzul* into a money payment that was to be collected in the same year as the *avâriz*¹².

Barkan has suggested that the original collections of the *avâriz* were probably in kind. The conversion of the *avâriz* to a cash tax would have accompanied the rise of the alternative irregular tax to be collected largely in kind - the *nüzul*. However, no example of the conversion of *avâriz* into a *nüzul* has yet been uncovered, because the *nüzul* was itself, at certain times and locations, a cash tax. Therefore, the rare appearance in the sixteenth century of the term *bedel-i avâriz* in place of *avâriz* ought to be interpreted differently. There is no indication in the earliest evidence on the Ottoman *avâriz* that its collection was in any other form than cash¹³.

However, having said that, the term *avâriz* is itself seen by Barkan as synonymous with *avâriz-i divaniye*, and the obligation of supplying such provisions was only one of a number of ways in which the tax-paying subjects

¹¹ Bruce McGowan, *Economic Life in Ottoman Europe: Taxation, Trade and Struggle for Land, 1600-1800*, (Cambridge: Cambridge University Press, 1981): 106-7; For a comprehensive evaluation of *nüzul* in the Ottoman Empire for the 16th and 17th Centuries, see Lütfi Güçer, *XVI-XVII. Asırlarda Osmanlı İmparatorluğunda Hububat Meselesi ve Hububattan Alınan Vegiler*, İstanbul Üniversitesi İktisat Fakültesi Yayını, (İstanbul 1964): 67-92.

¹² McGowan, *Economic Life in Ottoman Europe*, p. 106-7; Suraiya Faroqhi, "Part II: Crisis and Change, 1590-1699", in *An Economic and Social History of the Ottoman Empire*, eds. H. İnalcık and D. Quataert, Part II (1600-1914), (Cambridge 1994): 532.

¹³ McGowan, *Economic Life in Ottoman Europe*, p. 107. On the collection of *avâriz* and *nüzul* levies, see Süleyman Demirci, "Collection of *avâriz* and *nüzul* levies in the Ottoman Empire: A Case Study of the Province of Karaman, 1620-1700", *Belleten*, 69/256 (December 2005).

were asked to assist in the war effort. It was varied according to the government needs which resulted in certain demands to which the term *avâriz* applied and was, therefore, regarded as 'accidental'¹⁴. Relying on Suceska, Finkel points out that the term *avâriz-i divaniye* extended to the performance of specific duties such as the transport of equipment or the building of a bridge. However, Suceska was of the understanding that the term *avâriz* could only be used for one type of the *avâriz-i divaniye* levy, but is not synonymous with it¹⁵. The 'avâriz' was defined in a 15th-century imperial order as a tax paid in time of war. Additionally, a number of other types of *avâriz* levies were also in place¹⁶. For example, *nüzul* and *sürsat* levies or their equivalent in cash, which were called *bedel*, or *kürekci* etc. were part of this system. By the period in which we first find mention of the *avâriz* in the Karaman *kanunnamesi* (1518) and Aydın (1528-9), the Ottoman *nüzul* also already exists. Therefore the sixteenth-century term *bedel-i avâriz* signalled a substitution of cash for kind, i.e. a change from the way in which it was originally collected before the appearance of the *nüzul*. Once the *nüzul* also began to be collected, largely as a cash tax, at the end of the sixteenth century, the need was felt for a new term to designate occasional levies of grain hence the appearance of the *sürsat* which is so frequently mentioned in the Ottoman records of the seventeenth century¹⁷.

In this paper the term *avâriz* is used to refer to the assessment in cash i.e. *avâriz akçesi* which can be used as a general term for all the *avâriz* levies¹⁸. The *nüzul* was a levy of provisions, such as barley and flour. The *nüzul defters* list only the amounts of flour and barley to be paid per *avârizhâne* in each *kaza*. *Nüzul* registers list the amounts of provisions or their equivalents in cash to be paid on the basis of *avârizhânes* in each *kaza* in the *livas* within the province. The registers of this kind were compiled for either one part or both parts, i.e. Rumeli and Anatolia, of the Empire. From these records, it is

¹⁴ Barkan, "avâriz": 13; Finkel, *The Administration of Warfare: 131-132*; H. Bowen, "Awarid," *Et*²: 760.

¹⁵ Finkel, *The Administration of Warfare: 132*; cf. Suceska, "Die Entwicklung der Besteuerung durch die *avariz-ı divaniye* und die *tekâlif-i örfiye* im Osmanischen Reich während des 17. und 18. Jahrhunderts", *Südost Forschungen*, XXVII (1968): 89-130.

¹⁶ Aryeh Shmuelevitz, *The Jews of the Ottoman Empire in the Late 15th and 16th Centuries: Administrative, Economic, Legal, and Social Relations as Reflected in the Reponsa*, (Leiden: E.J. Brill, 1984): 94 and n. 41.

¹⁷ McGowan, *Economic Life in Ottoman Europe: 107-8*; Cf. also Sahilioglu, "avâriz": 109.

¹⁸ Darling, *Revenue-Raising: 87*.

possible to find the amounts of *nüzul* and *sürsat*¹⁹ taxes, or their equivalents, in cash that the tax-paying subject, the *reaya*, in the province of Karaman paid²⁰.

Definition of an *avârizhâne*. The term *avârizhâne* denotes an administratively-defined 'tax household' or 'tax house unit'. In the fifteenth and early sixteenth centuries one *avârizhâne* comprised just one *hâne* (household) but by the seventeenth century the system had changed to one of larger groupings, with one *avârizhâne* comprising several *hânes*.

The number of *hânes* in an *avârizhâne* unit varied over time and place, according to government need, to administrative practice, and to the estimated financial circumstances of the tax-payers in a given area. The principle was simple. Each *avârizhâne* unit was required to pay the same amount in *avâriz* levies. However, the government recognised different levels of prosperity- *ednâ* (poor), *evsât* (average) and *a'lâ* (rich) - and adjusted the number of *hânes* in each *avârizhâne* accordingly. For instance, if in an averagely prosperous area, 7 *hânes* comprised one *avârizhâne* which was required to contribute 400 *akçe* per year depending on the type of levy, then in a richer area 3 or 4 *hânes* might comprise one *avârizhâne* to yield the same sum, and in a poor area perhaps 12 or more *hânes* would be grouped together to generate this amount. This fine tuning took place at the local level, within urban *mahalles* (town quarters) and villages, and was an essential part of the assessment process²¹.

In this case study we use only the *akçe* for calculation of financial issues, despite the fact that the *akçe* was only one of several denominations in use. The reason for this is that *avâriz-nüzul* registers themselves continue to calculate in *akçe* throughout the century and that work on commodity prices also is in *akçe*. This study helps us to determine how far *avariz/nüzul* taxation was a significant imposition/burden on the tax-paying population,

¹⁹ *Sürsat* (compulsory sale to meet the needs of the army) was also an obligation which required the tax-paying subjects to bring and sell their provisions, such as barley, flour, sheep, fat and honey, at specific locations. On *sürsat*, see Güçer, *Hububat Meselesi*: 93-114.

²⁰ On this, see Güçer, *Hububat Meselesi*: 67-92.

²¹ On this see, Süleyman Demirci, "Demography and History: The Value of the *Avârizhâne* Registers for Demographic Research: A Case Study of the Ottoman Sub-provinces of Konya, Kayseri, Sivas and Bozok, 1620s-1700" a paper presented at an international conference held at the University of Chicago; April 30th and May 1st 2004: the 19th Annual Middle East History and Theory Conference, Chicago, Ill-USA.

or not. We can also see when these became regular taxes whether they were levied separately or together. Before c.1600 it is assumed that they were not levied annually and on the same groups of people. The position in the seventeenth-century appears significantly different.

1. Avâriz akçesi and the bedel-i nüzul in the Province of Karaman, 1620s-1700

As discussed above, there is only a small number of studies on *avâriz* in the Ottoman empire in general. These have not been systematic enough to show the development of *avâriz* and *nüzul* rates or how significant was the total amount of money collected through these levies on a regular and comparative basis, both within the empire and over a long period of time. For example, Barkan reported relatively high figures of 1000 *akçe* per *avârizhâne* in 1048/1638, 950 *akçe* in 1049/1639, and 1100 *akçe* in 1050/1640²². As Darling pointed out, he did not specify his sources for the figures nor the locations where there were assessed. She shows that different amounts of money collected for the *avâriz* levies in general in one area as opposed to another area depended on the types of levy, the time and place or the central government's demands²³. McGowan, for the period 1641 to 1834, and Darling, for the shorter period 1560 to 1660 studied *avâriz* rates²⁴. Darling for the years between 1560 and 1660 relied on mostly secondary sources²⁵ and an *ahkâm Defteri* (KK2576) which gives the *avâriz* and *bedel-i nüzul* assessments for the 1640s. The sample picture she gives is extremely variable and includes various *avâriz*-type levies, which need to be distinguished more specifically and considered separately.

²² Ömer Lütfi Barkan, "avâriz", *İslam Ansiklopedisi*, 2 (1949): 13-19. Halil Sahillioğlu "avâriz", *Diyanet Vakfı İslam Ansiklopedisi*, vol. 4: 108-109.

²³ Darling, *Revenue-raising*, table 7, p.114, 115-16.

²⁴ Bruce McGowan, *Economic Life in Ottoman Europe: Taxation, Trade and Struggle for Land, 1600-1800*, (Cambridge: Cambridge University Press, 1981); "Osmanlı Avâriz-Nüzul Teşekkülü, 1600-1830", *VIII. Türk Tarih Kongresi*, (3 Volumes, Türk Tarih Kurumu Basımevi, Ankara 1981), Vol 2: 1327-31; Darling, *Revenue-Raising*: 113-118.

²⁵ Barkan, "avâriz"; Mustafa Akdağ; "Osmanlı İmparatorluğunun Kuruluşu ve İnkişafı Devrinde Türkiyenin İktisâdi vaziyeti", *T.T.K.Belleten*, 13 (1949): 497-568; 14 (1950): 319-411; Çağatay Uluçay, *18. ve 19. Yüzyıllarda Saruhan'da Eşkiyalık ve Halk Hareketleri*, (İstanbul, 1955); cf. Darling, *Revenue-Raising*: 114-15.

It is clear that during the sixteenth century the rate of cash *avâriz* payable by each *avârizhâne* rose significantly from around 10 *akçe* to 250 *akçe* per *avârizhâne*, depending on the year and location in the empire. Inflation also had a considerable effect. For example, in 1516 people living in Rumeli paid between 15 and 30 *akçe* as *avâriz*, while the tax-paying population in Anatolia paid for the same year between 10 and 20 *akçe*. Balıkesir *livası* paid 30 *akçe* as *avâriz* (*kürekci bedeli*) in 1521, 60 *akçe* in 1537 and 160 *akçe* in 1592. In 1593, Ankara paid the *avâriz* (*kürekci bedeli*) at 250 *akçe* per *avârizhâne*²⁶. In 1569-70 both Haleb and Diyarbekir paid 80 *akçe* for the cash *avâriz*, while Maraş paid 50 *akçe* in 1577. The variation occurred more widely from the middle of the sixteenth century the end.

At first glance, a similar picture of wide differences appears to be the case in the first half of the seventeenth century. In 1606 the tax-paying population in Cyprus²⁷ paid 300 *akçe* for the cash *avâriz*, and 360 *akçe* in Manastır for the year of 1621. The tax-paying population of Anatolia paid for the cash *avâriz* only 100 *akçe* per *avârizhâne* in 1622. The cash *avâriz* was collected from the *avârizhânes* of Rhodes and İstanbul at 325 *akçe* per *hâne* in 1050/1640-41, but at 160 *akçe* in 1053/1643-44, while people living in Yenişehir paid the cash *avâriz* at 400 *akçe* per *hâne* in 1055/1645-46. In the same year, *avârizhânes* in most of Bosnia paid the cash *avâriz* at 400 *akçe* per *hâne*. In 1653/54, the tax-paying population of Şam also paid the cash *avâriz* at 400 *akçe* per *hâne*. However, in 1066/1655-56, the cash *avâriz* for most of Rumeli was at 325 *akçe* per *hâne*, while it was 160 *akçe* for Rhodes, and 80 *akçe* for Tırhala, and in the same year Anatolia paid the cash *avâriz* at 300 *akçe* per *hâne*. The tax-paying population settling in İstanbul paid 429 *akçe* per *hâne*, the highest rate compared to the other places within the empire²⁸. The reason behind these differing amounts remains to be examined.

In our case, the *avâriz* and *nüzul defters*, together with the available *şer'iyye sicilleri* of Kayseri and Konya enable us to give the cash *avâriz* and *bedel-i nüzul* rates and the total amounts of money regularly collected from the *avârizhânes* in the *livas* and their *kaza* subdivisions in *Karaman eyâleti* during the seventeenth-century. As far as these sources are concerned, there

²⁶ See Mustafa Akdağ, "Osmanlı İmparatorluğu'nun Kuruluşu ve İnkişafı Devrinde Türkiye'nin İktisâdi Vaziyeti": 554-55.

²⁷ Barkan, "avâriz": 15.

²⁸ See Darling, *Revenue-Raising*: 114-117. Especially table 7 and 8 on *avâriz* rates.

is no significant variation at all in the rate of cash *avâriz* from the very first to the last register used. The rate tends to be constant, and the total amount of money collected from the *avârizhânes* varies only insignificantly, depending on the changes in the numbers of *avârizhânes* in the *eyâlet*.

Table 1 shows the rate of cash *avâriz* for the *avârizhânes* in each of the eight *livas* as specified in the registers. We do not know the cash *avâriz* rate, and the amount of money collected for the year 1030/1621 because the document does not give information on the *avâriz* rate. This is the only register which does not detail the cash *avâriz* rate or the total amount collected for the year due to the nature of this particular register that only gives us the total *avârizhânes* of each *kaza/liva* in the *eyâlet*.

Subsequent registers show that the rate of cash *avâriz* for the *livas* in the *Karaman eyâleti* is quite static. The tax-paying population in the entire *eyâlet* paid 400 *akçe* per *hâne* annually during the time period under study, and there is no variation in the amount of cash *avâriz* per *hâne* from 1628 to 1700. There is no variation between *livas* or over time. It is also clear that the *avâriz akcesî* had become a regular annual levy by the late 1620s. The rate is given usually as 400 *akçe*, but also in 1628 and 1640 the equivalent figure of 5 *guruş-i tam* is noted.

This standard assessment pattern for the *livas* in *Karaman eyâleti* appears to be the same as that in other Anatolian provinces. For example, the cash *avâriz* rate in the province of Adana is 5 *guruş-u tam*, the equivalent of 400 *akçe*, per *hâne* for the year 1050/1640, and 400 *akçe* per *hâne* again in 1051/1641²⁹. In 1055/1645, 1067/1657, 1068/1658, 1075/1665, 1081/1671 the tax-paying population in the provinces of Adana and Sivas paid 400 *akçe* per *hâne* for the cash *avâriz*³⁰. As far as can be seen in other *avâriz* registers, this cash *avâriz* rate was also in force for the Arab provinces of Trablusşam and Haleb. According to registers dating between 1640 and 1671,³¹ the tax-paying population of these provinces paid at 400 *akçe* per *hâne* as cash *avâriz*. Darling's statement that in 1067/1656-57 the cash *avâriz* rate was assessed empire-wide at 125 *akçe* per *avârizhâne*³² is therefore not

²⁹ KK2887, MM3845.

³⁰ MM2808, KK2625, MM3850, KK2627, MM2783, MM3834.

³¹ KK2604, MM2808, MM4950, KK2627, MM3067, MM2783, KK3067.

³² See Darling, *Revenue-Raising*: 117. Her figures apparently do not take into account the register section dealing with Karaman. Cf. MM3847-1066/1656, KK3850-1067/68-1657/58 and KK2625-1067/1657.

supported by these figures. It would appear rather that the cash *avâriz* rate for at least the Anatolian and some of the Arab provinces of the empire had stabilised at 400 *akçe* per *avârizhâne* by the mid-seventeenth century, and in at least Karaman province from 1628.

As far as we can tell from the available information in the archival documents used here the daily payment (*mübaşiriye*) to collectors during the course of the collection process varied significantly in the first half of the seventeenth-century. The *mübaşiriye* for *avâriz akçesi* was paid at 17 *akçe* in the *liva* of Akşehir in the year 1641, while it was paid at 30 in the *liva* of Kırşehir. It varied more widely in the following year, 1642, 39 *akçe* in Konya, and 11 *akçe* in Beyşehir. This significant variations was also seen for *bedel-i nüzul*. The *mübaşiriye* as recorded in the registers of 1628 at the *liva* level are as follows; 7 *akçe* in İçil, 10 *akçe* in Beyşehir, 11 *akçe* in Kırşehir, and 26 *akçe* in Kayseri. In contrast to *avâriz akçesi*, the *mübaşiriye* was comparatively stable in 1641; 10 *akçe* in the *livas* of Konya, Beyşehir, Akşehir, Kayseri, Aksaray, Kırşehir, İçil, and 19 *akçe* in Niğde. Once the *avâriz* and *nüzul* system was firmly established by the middle of the Seventeenth-century, the *mübaşiriye* for the *avâriz akçesi* and *bedel-i nüzul* stabilised at 50 *akçe* for *avâriz* from c.1650s (table 1) and 30 *akçe* for *nüzul* from c. 1659 (table 2) in Karaman *eyâleti*.

Table 1: Cash *avâriz* rates in the Province of Karaman as whole: 1620s-1700

<i>Classification</i>	<i>Register</i>	<i>Date</i>	<i>Avâriz rates in akçe</i>
MM	3862	1038/1628	400
KK	2587	1050/1640	400
MM	3845	1051/1641	400
MM	2604	1053/1643	400
MM	2808	1055/1645	400
MM	3832	1058/1648	400
MM	3835	1057-59/1649	400
MM	4950	1060/1650	400
MM	1980	1061/1651	400
MM	3844	1062/1652	400
KK	2989	1064/1654	400

MM	2623	1065/1655	400
MM	3847	1066/1656	400
KK	3850	1067/8/1658	400+50
KK	2625	1067/1657	400
MM	2998	1068/1658	400
KonyaSS ³³	—	1069/1659	400
MM	3810	1070/1660	400
KonyaSS ³⁴	—	1071/1661	400+50
KK	2653	1080/1670	400
MM	3067	1073/4-1664	400
MM	3354	1074/5-1665	400
MM	2783	1075/1665	400
MM	3836	1078/1668	400+50 ³⁵
KonyaSS ³⁶	—	1080/1669	400+50
KK	2651	1080/1670	400
MM	3834	1081/1671	400
MM	2790	1082/1672	400
MM	2412	1083/1673	400
KK	2659	1084/1674	400
MM	2505	1085/1675	400+50 ³⁷
KK	2665	1086/1676	400
MM	3841	1088/1678	400
MM	3809	1089/1679	400
MM	3830	1091/1681	400
MM	9480	1096/1686	400
MM	2805	1097/1687	400+50 ³⁸
MM	2800	1098/1688	400

³³ Bayram Ürekli, *Konya'nın Merkezi İdare İle İlişkileri (1650-1675)*, Unpublished PhD Thesis, İstanbul University, Institute of Social Sciences (İstanbul, 1989): 177.

³⁴ Ibid: 181.

³⁵ Ürekli, *Konya'nın Merkezi İdare İle İlişkileri*: 181.

³⁶ Ibid: 182.

³⁷ Ibid: 184.

³⁸ Bülbül, *Konya'nın Merkezi Yönetim İle İlişkileri*: 58.

MM	3839	1098/1688	400
MM	16085	1102/1690	400
MM	2793	1103/1692	400
MM	2471	1104/1693	400
KonyaSS ³⁹	—	1693	450+50
MM	2987	1106/1694-95	400
MM	3807	1108/1696	400
MM	3820	1111/1699	400
MM	3826	1112/1700	400
Konya SS ⁴⁰	45	1127/1715	400+50

2. Bedel-i nüzul. Another *avâriz* levy is *bedel-i nüzul* and its rate within the *livas* in the Province of Karaman for the years between 1621 and 1699. The *nüzul* used to be a levy of provisions such as barley and flour to the Ottoman army during the campaign period. Our sources do not tell us whether any amount of *nüzul* was collected in kind. They simply state *bedel-i nüzul* (campaign provisions tax *in cash*)⁴¹.

No *bedel-i nüzul* register has been found for the year 1621 and therefore we are not able to give either the *bedel-i nüzul* rate or the amount of money collected in that year. There is almost a twenty-years gap between the first two registers found for this study - 1626 and 1628 - and a more regular series beginning in 1645. In order to present a more consistent set of data therefore we tried to find out the *bedel-i nüzul* rate by consulting other relevant sources. For example, the court records of Kayseri and Konya contain a number of imperial decrees addressed to the local *kadis* in relation to *avâriz* and *nüzul* levies within *livas* in *Karaman eyâleti*. A number of these have provided *bedel-i nüzul* rates for certain years in which nothing is available in the *avârizhâne* registers.

Evidence for rates elsewhere is again variable for the late sixteenth/early seventeenth century. In 1594, the *kaza* of Rodosçuk paid 300 *akçe* per *avârizhâne* as *bedel-i nüzul*⁴². In 1598-9, the *bedel-i nüzul* was collected for

³⁹ Zekeriya Bülbül, *Konya'nın Merkezi Yönetim İle İlişkileri (1685-1700)*, Unpublished PhD Thesis, Selçuk University, Institute of Social Sciences (Konya, 1988): 60-1.

⁴⁰ Zeki Dinç, *45 Numaralı Konya şer'iyye Sicili*: 39.

⁴¹ See fn. 11.

⁴² Finkel, *The Administration of Warfare*: 143.

the year at Güzelhisar in Rumeli at 600 *akçe*⁴³. In 1015/1606, *bedel-i nüzul* was collected at 300 *akçe* in Cyprus⁴⁴. In 1038/1628-29 and 1039/1629-30, the tax-paying population in *Paşa livası* in Rumeli paid the *bedel-i nüzul* at 5 *kâmil guruş* or its equivalent of 400 *akçe*. In 1042/1632-33, the *bedel-i nüzul* was apparently assessed at 20 *kamil guruş* or 1560 *akçe* in *Aksaray livası* and 14 *kâmil guruş* or 1092 *akçe* in Haleb. This, however, was higher than the tax-paying population could bear and amounts were reduced by 25% on petition of the inhabitants⁴⁵. The *bedel-i nüzul* amounts in subsequent years show little evidence of major change. In 1634, for example, *bedel-i nüzul* was collected at 300 *akçe* per *avârizhâne* in Manastır according to an imperial order registered in *the şer'iyye sicili*⁴⁶. In 1636, the government apparently proposed a standard rate throughout the empire of 12 *guruş* per *avârizhâne* which, at 80 *akçe* per *guruş*, would yield 960 *akçe* per *hâne*. This was very soon seen to be too high and a second order was issued setting the general rate at 5 *guruş* per *hâne*, which would yield an acceptable 400 *akçe* per *avârizhâne*⁴⁷. In 1056/1646-7, all tax-paying population in Rumeli paid *bedel-i nüzul* at 400 *akçe* per *hâne*⁴⁸. Nevertheless, this rate was apparently not automatic elsewhere. Uluçay points out that in 1061/1650 the *bedel-i nüzul* in *Saruhan eyâleti* was paid at 300 *akçe* plus 20 *akçe* for the *mübaşiriye* per *avârizhâne*⁴⁹. The *bedel-i nüzul* varied between 300 and 600 *akçe*. By 1041/1631 Koçi Bey's treatise, however, disregarded this variation by citing the normal level of *avâriz* which he called the *kanun* (regulation) as 300 *akçe*⁵⁰.

The situation in *Karaman eyâleti* was as follows. In 1036/1626, the *bedel-i nüzul* was paid at 600 *akçe*⁵¹. The MM3862 register gives *bedel-i*

⁴³ McGowan, *Economic Life in Ottoman Europe*: 110.

⁴⁴ Barkan, "avâriz": 15.

⁴⁵ Darling, *Revenue-Raising*: 116.

⁴⁶ McGowan, *Economic Life in Ottoman Europe*: 205. [MSS 3:98-1, MSS 4: 236-1]

⁴⁷ McGowan, *Economic Life in Ottoman Europe*: 110.

⁴⁸ Barkan, "avâriz": 15. Darling, *Revenue-Raising*: 116.

⁴⁹ Çağatay Uluçay, *18. ve 19. Yüzyıllarda Saruhan'da Eşkiyalık ve Halk Hareketleri*: 51.

⁵⁰ *Koçi Bey Risalesi*, Ali Kemali Aksüt ed., (İstanbul, 1939): 105. Koçi Bey also notes that by 990/1582 forty *akçe* collected from each *avârizhâne* by the Ottoman central government. See Koçi Bey: 47; Cf. Darling, *Revenue-Raising*: 115; Rifa'at 'Ali Abou-El-Haj, *Formation of the Modern State. The Ottoman Empire Sixteenth to Eighteenth Centuries*, (State University of New York Press, 1991): 83.

⁵¹ Ahmet Gündüz; *27 Numaralı Kayseri Şer'iyye Sicili 1035/36-1625/26, Metin Transkripsiyonu*, (Unpublished MA Thesis, Kayseri, 1995): 811-12.

nüzul for the year 1038/1628 in *Karaman eyâleti* as 600 *akçe* with one exception that the tax-paying population in *İçil livası* paid the *bedel-i nüzul* for the same year at 410 *akçe* per *hâne*. Another imperial decree dated 1055/1645 found in *Konya şer'iyye sicilleri* ordered the collection of *bedel-i nüzul* in *Karaman eyâleti* at 5 *kâmil guruş*, equivalent of 400 *akçe*, plus 10 *akçe* for the *mübaşiriye* per *avârizhâne*⁵². Three years later the tax-paying population within the *livas* in *Karaman eyâleti* paid the *bedel-i nüzul* at 400 *akçe* per *hâne* according to the entries in *bedel-i nüzul* register for Anatolia and Rumeli dated 1058/1648⁵³.

It appears that for the same year 1058/1648, a total of 400 *akçe* was also collected from the *avârizhânes* in the provinces of Trabluşşam, Haleb, Maraş, Diyarbekr, Erzurum, Trabzon⁵⁴, Sivas etc. and the *livas* of Malatya, Karahisar-i şarki⁵⁵. However, for the same year the tax-paying population in the frontier provinces of Budin, Bosna, Timaşvar and Eğri paid 100 *akçe* per *hâne* according to this register⁵⁶. An imperial order dated 1066/1657 in the *Kayseri şer'iyye sicilleri* gives the *bedel-i nüzul* rate for the entire *Karaman eyâleti* as a total of 325 *akçe*, 300 *akçe* plus 25 *akçe mübaşiriye* for the year 1656/57⁵⁷. From another imperial order in *sicils* we know that in the following year *bedel-i nüzul* was paid again at 300 *akçe* plus an additional 20

⁵² "... umumen memâlik-i mahrusemde vâki kadılıkların avârizhânelerinden her bir hânesinden beş kâmil kuruş *bedel-i nüzul cem'* ve tahsil olunmak babından hatt-i hümâyun-u saadet makrunumla fermân-i âlişân sadır olmağın ... herbir hânelerinden tahsili fermânım olan beş kâmil kuruş *bedel-i nüzul akceler*in âsitâne-i saadetimde irsâl olunan mühürlü ve nişanlı mevkufat defteri muccebince mübaşir-i mumaileyhe müeccelem *cem'* ve tahsil itdürüp ... Bundan maada her bir hânelerinden onar *akçe cihet-i maişet* tayin olunmuştur." Cited in Ahmet Ali Oter, *1645 Tarihinde Konya'ya Gönderilen Fermanlar*, (Unpublished BA Dissertation, Selçuk University, Konya, 1986): 16-18.

⁵³ MM3838: 38-40.

⁵⁴ More on this see, Süleyman Demirci, "State, Society and Economy in the Ottoman Empire: Some notes on the *avârizhânes* and cash *avâriz* rate in the province of Trabzon, c.1640-1700" a paper to be delivered at an international conference CIEPO-17 held at Karadeniz Technical University; September 18th -23rd, 2006:Trabzon, Turkey. A detailed study is being carried out on the provinces of Sivas, Erzurum, Haleb and Diyarbekr in c. 1640-1700. Once this study is completed it will form a basis for future case studies of *avâriz/nüzul* in other provinces and ultimately for an assessment of the *avâriz* system throughout the Ottoman Empire.

⁵⁵ MM3838: 41- 46.

⁵⁶ MM3838: 46.

⁵⁷ Mehmet Ali Kalipçioğlu, *65 Numaralı Kayseri Şer'iyye Sicili 1067/68-1656/58, Metin Transkripsiyonu*, (Unpublished MA Thesis, Erciyes University, Kayseri, 1996): 297-298. [65:91-234].

akçe for the *mübaşiriye* in *Karaman eyâleti* in the year 1067/1657⁵⁸. According to the entries in MM2998, in 1068/1658, the *bedel-i nüzul* was paid again as 300 *akçe* in *Karaman eyâleti*. It is also mentioned in the register that the tax-paying population in other areas i.e. provinces of Adana, Erzurum, Trabzon and Haleb paid 300 *akçe* as *bedel-i nüzul* for the same year⁵⁹. There is no mention of the additional 20 *akçe* paid in the name of the *mübaşiriye* as it was the case in previous year. This does not mean that in years without mention of it *mübaşiriye* charges were not levied. All collectors obviously needed to meet their expenses every year. This is clearly due to the short comings of the *avâriz* and *nüzul* registers that do not give us such details. There are probably two main reasons why this amount is only mentioned occasionally. First is the need to ensure that both *mübaşir* and local *kadı* were clear about the level of the fee, and to prevent any extortion on the post of the collector. Second was probably the need to record official changes in the fee level made by the central government.

Another imperial order regarding *bedel-i nüzul* collection in *Kayseri livası* in *Karaman eyâleti* dated 1069/1659 gives the *bedel-i nüzul* rate for the year 1070/1660 as 600 *akçe* per *hâne* for the *Kayseri kazası* itself and plus 30 *akçe* for the *mübaşiriye*⁶⁰. Now we know from the existing information that in 1070/1660 the tax-paying population in *Kayseri livası* itself paid the cash *avâriz* at a flat rate of 400 *akçe* per *hâne*. It is quite likely that the *bedel-i nüzul* of 600 *akçe* per *hâne* in *Kayseri* did cause some complaints since some of the tax-paying population had also been asked for another levy i.e. *sürsat zahiresi*. On receiving these complaints another imperial order was therefore issued regarding the *bedel-i nüzul* collection and sent out by the central government to the *kadı* of *Kayseri*, ordering him that the tax-paying population who had been asked to pay *sürsat* and had already paid or were about to pay the *bedel-i nüzul*, should pay 150 *akçe* less than those who were asked for *bedel-i nüzul* only and not *sürsat*. It is clearly stated that if the *bedel-i nüzul* was collected at the rate of 600 *akçe*, then 150 *akçe* must be given back to the complainants in accordance with the imperial order. This

⁵⁸ KŞS66, p.130 entry 343. See also Rıdvan Yurtlak, *66/1 Numaralı Kayseri Şer'iyye Sicili (1067/1657)*, *Transkripsiyon ve Değerlendirmesi*, (Unpublished MA Thesis, Erciyes University, Kayseri 1995).

⁵⁹ MM2998.

⁶⁰ Naile Demir, *70/12 Numaralı Kayseri Şer'iyye Sicili Metin Transkripsiyonu (1069/1658)*, (Unpublished BA Dissertation, Erciyes University, Kayseri 1999): .24-25, 27-28. [70:180-405, 70:181-408].

deduction was not implemented for all tax-payers but only those who paid *bedel-i nüzul* and had been asked to pay another levy, the *sürsat zahiresi*⁶¹. Apparently, however, most of the tax-paying population did pay the sum originally set as 600 *akçe* and which corresponds to a 100% increase in *bedel-i nüzul* assessment over 1658. Our findings suggest that the *bedel-i nüzul* rate for the same year was the same in other areas in the *eyâlet* as in *Kayseri kazası*. This dramatic increase in the *bedel-i nüzul* rate was due to the *celâli* terror around the region which forced the Ottoman administration to act and eliminate such unrest for good.

A number of *avârizhâne* registers used in this study list the *bedel-i nüzul* as 600 *akçe* between 1664 and 1671 with no information on *mübaşiriye*. Information on the latter can be found in the *şer'iyye sicils* of Kayseri and Konya. An imperial order of 1085/1675 states specifically that an additional 30 *akçe* per *hâne* was to be paid to the *mübaşir* to meet his expenses. It must be assumed that this fee was a standard addition to the levy itself⁶².

The tax-paying population in the provinces of *Sivas* and *Erzurum* paid the *bedel-i nüzul* at 600 *akçe* per *hâne* which is the same with *Karaman eyâleti* in the year of 1074/75-1664⁶³. In some other areas in the empire i.e. the livas of *Amasya*, *Çorum*, *Bozok*, *Canik*, *Arapgir* and *Karahisar-i şarki* paid *bedel-i nüzul* at 600 *akçe* per *hâne* in 1664⁶⁴. In 1086/1676, 1088/1678 and 1089/1679, again the *bedel-i nüzul* was paid at 600 *akçe* in the *eyâlet*⁶⁵. An imperial order dated 1089/1679 addressing particularly the *bedel-i nüzul* collection in *Karaman eyâleti* in *Konya şer'iyye sicils* makes it clear that an additional 30 *akçe* was paid in the name of *mübaşiriye*⁶⁶. It was again collected at 600 *akçe* in *Karaman eyâleti* for the years of 1091/1681, 1097/1687 and 1098/1688⁶⁷. No *avârizhâne* register was found for the years 1099/1689 and 1100/1690. We have the *bedel-i nüzul* for the years in

⁶¹ Naile Demir, *70/12 Numaralı Kayseri Şer'iyye: 27-28*. For the original text see, KSS 70:181-408.

⁶² Ali Özçelik, "1079/1668-69, 1085/1674-75 Yılları Arasında Olağanüstü Vergilerle İlgili Olarak Konya'ya Gönderilen Bazı Hükümler", *Paper Presented to Institute of Social Sciences at Selçuk University. (Konya, 1991): 16-17*.

⁶³ MM3354.

⁶⁴ MM3354.

⁶⁵ KK2665, MM3841, MM3809.

⁶⁶ Hacer Erdoğan, *1086-1089 Tarihleri Arasında Konya'ya Gönderilen Bazı Fermanlar*, (Unpublished BA Dissertation, Selçuk University, Konya 1988): 27-28.

⁶⁷ MM3830, MM2805, MM2789.

question from an imperial order in *96 Nolu Kayseri şer'iyye sicili* sent out by the central government in relation to the collection of *bedel-i nüzul* in the *eyâlet*. According to this imperial order the tax-paying population in the entire *Karaman eyâleti* paid the *bedel-i nüzul* at 600 *akçe* plus 30 *akçe* for the *mübaşiriye*⁶⁸. There is no change in the amount of money collected from the *avârizhânes* of the *Eyâlet* till the turn of the century⁶⁹. It appears from the archival document that in 1111/1699, the *bedel-i nüzul* was also collected at 600 *akçe* per *hâne* in the province of Adana and the livas of Malatya, Tarsus, Maraş, Hamidili, Ayıntab and Sultanönu⁷⁰.

Darling, relying on McGowan's study, assumes that the *bedel-i nüzul* was stabilised at 600 *akçe* only in the Eighteenth-century, rather than in the mid-seventeenth century as shown here⁷¹. It should also be noted here that the *bedel-i nüzul* were collected as an annual tax from 1620s not after 1683 as suggested by some historians⁷².

We have already pointed out that the *nüzul* rate was higher than that of *avâriz* after c. 1650s. But, when it comes to the *mübaşiriye* it is the other way around, and that the *mübaşiriye* for *avâriz* was significantly higher than *nüzul*, 50 *akçe* against 30 *akçe*. We should also note here that the most significant variations in the *mübaşiriye* are seen in the first half of the century. This was, probably, due to the collectors' own status. It is most likely that the central government had taken into account the collectors' military ranks before making any attempt to fix daily payment of the individuals. Those of higher status (i.e. *Yeniçeri*) received a higher rate.

⁶⁸ Ayşe Türkmen, *96 Numaralı Kayseri Şer'iyye Sicili H.1099/1100-M.1687/89, Metin Transkripsiyonu ve Değerlendirme*, (Unpublished MA Thesis, Erciyes University, Kayseri, 1998): 70. [96:13-39]

⁶⁹ MM2793, MM2471, MM2987, MM3820 and Süleyman Akbey, *37 Numaralı [1103/1692 Tarihli] Konya Şer'iyye Sicili*, (Unpublished BA Dissertation, Selçuk University, Konya 1998): 270-71, 273-74.

⁷⁰ MM3820.

⁷¹ Darling, *Revenue-Raising*: 115 (footnote 96).

⁷² See Faroqhi, "Crises and Change, 1590-1699": 532; Cf. Tabakoğlu, *Osmanlı Maliyesi*: 158. McGowan in his study of Economic life in Ottoman Europe has also suggested that this happened between 1585 and 1625. See McGowan, *Economic life in Ottoman Europe*: 108-10.

Table 2: *Bedel-i nüzul* rate in the Province of *Karaman*, 1620s-1700

Classification	Registered number of the documents	Date	Rate of <i>bedel-i nüzul</i> in <i>akçe</i>
KSS	27	1036/1626	600
MM	3862	1038/1628	600
Konya SS ⁷³	—	1055/1645	400+10
MM	3838	1058/1648	300
KSS	65	1066/1657	300+25
KSS	66	1067/1658	300+20
MM	2998	1068/1658	300
KSS	70	1070/1659	600+30
MM	3067	1073/4-1664	600
MM	3354	1074/5-1665	600
MM	7857	1080/1670	600
MM	3003	1081/1671	600
MM	2662	1085/1675	600
Konya SS	—	1085/1675	600+30
KK	2665	1086/1676	600
MM	3841	1088/1678	600
MM	3809	1089/1679	600+30
MM	3830	1091/1681	600
MM	2805	1097/1687	600+30 ⁷¹
MM	2789	1098/1688	600
KSS	96	1099/1689	600+30
KSS	96	1100/1690	600+30
MM	2793	1103/1691	600+30
MM	2471	1104/1692	600
Konya SS ⁷⁵	--	1693	600+30
MM	2987	1106/1694	600
MM	3807	1108/1696	600
MM	3820	1111/1699	628
Konya SS	45	1127/1715	600+30

⁷³ Ahmet Ali Öter, *1645 Tarihinde Konya'ya Gönderilen Fermanlar*: 16-18.⁷¹ Ibid: 57.⁷⁵ Zekeriye Bülbül, *Konya'nın Merkezi Yönetim İle İlişkileri*: 61.

Conclusion

The focus of this paper has been the development of *avâriz* and *nüzul* levies as an alternative major source of regular taxation for the Ottoman government during the seventeenth century. It is a line of research that has so far attracted little attention from scholars despite the fact that there is now more debate on Ottoman socio-economic history generally.

This paper has shown that *avâriz akcesî* and *bedel-i nüzul* levies were collected annually rather than irregularly, certainly from 1640 and probably from at least 1620s, and also that they were both apparently often levied in the same year and on the same *avârizhâne* units. This goes against the notion gained from 16th-century *avâriz* data that the cash *avâriz* and *bedel-i nüzul* were not regular taxes and were mutually exclusive. The seventeenth-century situation was quite different, though exactly how and when the change took place remains to be determined. Once the system was firmly established, from around 1659, *bedel-i nüzul* rates at 600 *akçe* per *avârizhâne* per year were always higher than *avâriz akcesî* at 400 *akçe*. These appear to have become standard rates in other Anatolian and northern Syrian provinces also.

The *nüzul* rate was higher than that of *avâriz* after c. 1650s, as shown in this paper. But, when it comes to the *mübaşiriye* it is the other way around, and that the *mübaşiriye* for *avâriz* was significantly higher than *nüzul*, 50 *akçe* against 30 *akçe*. We should also note here that the most significant variations in the *mübaşiriye* seen in the first half of the century. Seeing the consistent stability in *avâriz/nüzul* system, one could suggest that the system had a sufficient manner of functioning in the empire, including the *eyâlet* under study.

The fluctuations in the *avâriz/nüzul* rates in the early parts of the 17th-century may be evidence either of social unrest and population movement, or of a still-developing, relatively uncertain *avâriz* system in which the composition of *avârizhânes* was not standardised. There may be other factors to be considered.

This study of *avâriz/nüzul* rates is part of a larger study on *avâriz/nüzul* registers for the period between 1620s and 1700. These are little-used archival sources which are potentially as valuable for research on seventeenth-century history as the more well-known *tapu tahrir defterleri*

have been for the fifteenth and sixteenth centuries. This is particularly true when *avâriz/nüzul* registers are studied in conjunction with the *şer'îyye sicilleri*, and other relevant archival records. They can be usefully employed in the study not only of taxation practice, but also of aspects of Ottoman provincial administration, of the role of the *kadı*, of tax collectors⁷⁶, and to a certain degree, of demographic trends.⁷⁷ Although this paper has concentrated on the province of Karaman, the existence of similar *avâriz/nüzul* register series for most Ottoman territories in Anatolia and Rumeli for a similar period will further allow us to analyse in a comparative perspective the similarities and dissimilarities of the *avâriz* system in these core parts of the Ottoman state. In the case of Karaman province, *avâriz* taxation seems just positive and efficient. We see the ability of the state administration to adapt to circumstances in the long-term, and in the short term to accommodate local problems⁷⁸ without undue loss of revenue by the treasury or loss of confidence by ordinary people in the central government's judgment.

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1. Kamil Kepeci Classification [KK]

Avârizhane Registers

⁷⁶ More on this see, Süleyman Demirci, "Collectors of *Avâriz* and *Nüzul* Levies in the Ottoman Empire. A Case Study of the Province of Karaman, 1621-1700", *Belleten*, 69/255 (August 2005): 539-565.

⁷⁷ These issues are examined in greater detail in my unpublished paper. Cf. Süleyman Demirci, "Demography and History: The value of the *avârizhâne* registers for demographic research: A case study of the Ottoman Sub-provinces of Konya, Kayseri, Sivas and Bozok, 1620s-1700" a paper presented at an international conference held at the University of Chicago; *April 30th and May 1st 2004: the 19th Annual Middle East History and Theory Conference*, Chicago, Ill-USA.

⁷⁸ On this see, Süleyman Demirci, "Complaints about *avâriz* assessment and payment in the *avâriz*-tax system: An aspect of the relationship between centre and periphery. A case study of Kayseri, 1618-1700", *Journal of the Economic and Social History of the Orient*, 46.4 (November 2003): 437-474

2587-1050/1640, 2604-1053/1643, 2623-1065/1655, 2625-1067/1657, 3810-1070/1660, 3354-1074-75/1665, 2651-1080/1670, 2790-1082/1672, 2659-1084/1674, 2665-1086/1676, 3809-1089/1679.

2. Maliyeden Müdevver Classification [MM]

Avârizhane Registers

2751-1030/1621, 3862-1038/1628, 3382-1050/1640, 3845-1051/1641, 3074-1051-52/1642, 2808-1055/1645, 3832-1058/1648, 3835-1057-59/1649, 4950-1060/1650, 2780-1061/1651, 1980-1061/1651, 3844-1062/1652, 2989-1064/1654, 3847-1066/1656, 3850-1067-68/1658, 2998-1068/1658, 2749-1068/1658, 2653-1080/1670, 7857-1080/1670, 3067-1073-74/1664, 2783-1075/1665, 3836-1078/1668, 3003-1081/1671, 3834-1081/1671, 2412-1083/1673, 2505-1085/1675, 3841-1088/1678, 3837-1090/1680, 3830-1091/1681, 9480-1096/1686, 2805-1097/1687, 2800-1098/1688, 3839-1098/1688, 2793-1103/1691, 2471-1104/1692, 2987-1106/1694, 3807-1108/1696, 3820-1111/1699, 3826-1112/1700

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