

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

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**Introduction**

The *avariz* and *nüzul* levies were among the most important of the regular sources of government revenue in the Ottoman empire during the seventeenth century, but there has been relatively little study of them. Originating in the late fifteenth century as irregular imposts levied at times of military need, it is clear that by the first quarter of the seventeenth century *avariz* and *nüzul* had become virtually annual levies throughout the majority of the Rumelian and Anatolian provinces. This article examines the nature of these levies as seen through collection procedures in the province of Karaman in the period 1620 to 1700, showing how the Ottoman financial administration developed this relatively new and lucrative source of income in a consistent and fair manner.

The most useful source of information concerning the *avâriz* and *nüzul* levies in the Ottoman Empire is the series of unpublished *avâriz* and *nüzul* registers in the collections of *Maliyeden Müdevver* and *Kamil Kepeci* of the *Başbakanlık Arşivi* in İstanbul. These classifications are contained in over 200 volumes, dating from the early 1600s to the 1830s. Several volumes are used in this study, dating particularly from 1620 to 1700. Fortunately, the *avâriz* and *nüzul defters*, and *sicils* (*court records*) consulted contain sufficient information about such tax collection to enable us to make a useful comment on how *avâriz* and *bedel-i nüzul* collection proceeded, how the collectors were required to work with provincial *kadıs* and other prominent local leaders, and the various stages of performing the collection.

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### *Avariz and Nüzul in the Ottoman Empire*

In the light of existing information it is necessary to define the *avâriz* and *nüzul* here in order to be able to get a better understanding of the subject. In this paper the term *avâriz* and *nüzul* is used only to refer to the assessment in cash i.e. *avâriz akçesi* and *bedel-i nüzul*. However since the term *avâriz* itself can be used as a general term for all the *avâriz* levies,<sup>1</sup> a survey of these is included here.

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 are 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 levied<sup>2</sup>. They originated as emergency levies during the time of war, and were payable by all Ottoman tax-payers, urban and rural, Muslim and non-Muslim. Built into the system were exemptions for particular services rendered, and some flexibility to take into account the individual's ability to pay<sup>3</sup>.

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 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

<sup>1</sup> Linda Darling, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire 1560-1660*, (New York 1996), p. 87. On *nüzul*, see Lütfi Güçer, *Osmanlı İmparatorluğunda Hububat Meselesi ve Hububattan Alınan Vegiler*, İstanbul Üniversitesi İktisat Fakültesi Yayını, (İstanbul, 1964), pp. 67-92.

<sup>2</sup> Ömer Lütfi Barkan, "Avarız" *İslam Ansiklopedisi*, vol. 2, p. 13; Genç, "XVIII. Yüzyılda Osmanlı Ekonomisi ve Savaş", *Yapıt*, 4 (1984), p. 58; Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 118; Darling, *Revenue-Raising*, p. 87.

<sup>3</sup> On the origin and nature of the *avâriz* levies in the Ottoman Empire see, Süleyman Demirci, *The Functioning of Ottoman Avâriz Taxation: An Aspect of the Relationship Between Centre and Periphery: A Case Study of the Province of Karaman, 1621-1700*, Unpublished Ph.D Thesis, University of Durham, (Durham-England, 2001), pp. 33-40.

*nüzul*, and vice versa, and therefore until the late sixteenth century these taxes were levied alternatively, rather than simultaneously, on the same *avârizhânes*<sup>4</sup>. 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*<sup>5</sup>. 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*<sup>6</sup>.

McGowan highlights the following stages in the development of the *avâriz* and *nüzul* levies in the Ottoman empire;

- 1) The *avâriz* was an occasional tax in kind, and the *nüzul* was non-existent.
- 2) The *avâriz* was an occasional cash tax, and the *nüzul* an occasional tax in kind, and both were collected as alternatives.
- 3) The monetarization of the *nüzul*, and the introduction of simultaneous collections.
- 4) The annualization of both taxes at established rates and their collection in tandem<sup>7</sup>.

As will be seen below, the annualization of both taxes was established in the early seventeenth century.

#### ***Avâriz* and *Nüzul*: The Collection Procedure**

This section considers how *avâriz* and *bedel-i nüzul* collection proceeded, how the collectors were required to work with provincial *kadis* and other prominent local leaders, and the various stages of performing the collection.

<sup>4</sup> On the definition of an *avârizhâne* see below.

<sup>5</sup> Bruce McGowan, *Economic Life in Ottoman Europe: Taxation, Trade and Struggle for Land, 1600-1800*, (Cambridge: Cambridge University Press, 1981), p. 106-7; Cf. Güçer, *Hububat Meselesi*, pp. 67-92.

<sup>6</sup> McGowan, *Economic Life in Ottoman Europe*, p. 106-7; Sureyya Faroqhi, "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): 411-636, (Cambridge, 1994) p. 532.

<sup>7</sup> McGowan, *Economic Life in Ottoman Europe*, p. 109.

No orders relating to the procedural details of collection are found in the *avâriz* and *nüzul* registers themselves. The main source of evidence are the *sicils* (court records) of Kayseri and Konya, which contain a number of imperial decrees relating to the collection of these taxes, and to complaints about problems of payment, extortion and malpractice<sup>8</sup>. From these imperial decrees we are able to explain, to a certain degree, how *avâriz* collection was made in the Ottoman Empire.

**Appointing the Collectors.** Evidence on the appointment and verification of a tax collector appears in the Kayseri *sicil* for 1626<sup>9</sup>.

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

<sup>8</sup> On complaints in the *avâriz* system see Süleyman Demirci, *The Functioning of Ottoman Avâriz Taxation*, pp. 229-270; Cf also S. Demirci, "Complaints in the Ottoman *avâriz*-tax system: An aspect of the relationships between centre and periphery. A case study of the Ottoman province of Karaman, 1618-1700 (according to *şer'iyye sicilleri*)", *Paper delivered at BRISMES 2001 annual conference 15<sup>th</sup>-18<sup>th</sup> July: The view from the top: State and People in the Middle East*, The University of Edinburgh, (Edinburgh, 2001); "Seeking justice: Muslim and non-Muslim in the *kadı's* court. A case study of Kayseri, 1610s-1690s (according to *şer'iyye sicilleri* of Kayseri)", *paper delivered at an international conference held at the University of Walse Lampeter, 3<sup>rd</sup>-6<sup>th</sup> November 2001: 'Anthropology, archaeology and heritage in the Balkans and Anatolia: the life and times of F W Hasluck (1878-1920)*, (Lampeter, 2001).

<sup>9</sup> Ahmet Gündüz, *27/3 Numaralı Kayseri şer'iyye Sicili 1035/36-1625/26*, (Unpublished MA Thesis, Erciyes University, Kayseri, 1995), p. 811-812. Quite a number of BA, MA and PhD dissertations and theses on the *sicils* were consulted for *avâriz*-related material. Although not all included relevant detail, they are listed in my unpublished Ph.D. Thesis for the sake of completeness and to show the extent of essential work on *şer'iyye sicilleri* and other 17<sup>th</sup>-century registers currently being carried out in Turkey for the Kayseri and Konya regions. For a detailed listing of the *avâriz* and *nüzul* references in particular see, S. Demirci, *The Functioning of Ottoman Avâriz Taxation*, p. 188 (footnote, 269-270).

demanded contrary to my firman and the register. You should know this and trust in the Noble Tuğra ... Written on 9 July 1036/1626." <sup>10</sup>

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

Archival evidence shows that the *avâriz* and *nüzul* collection was made in the following stages:

1. The selection of the collectors. It was the central government's job to select the potential collector from variety of people. The available information on *avâriz* and *nüzul* collectors in both *avâriz defters* and *sicils* used in this study do not indicate how collection appointees were selected.
2. An order was issued, and sent to the local area where the collection was about to be made.
3. A copy of the order was given to the actual collector in order to verify his position as tax collector to the *kadis* of the area and other officials.
4. Then the named collector carried out the collection in accordance with this *emr* and the *avârizhâne* register, in accordance with the actual rate set for each *avârizhâne*.
5. In case of any dispute or complaint regarding the collection, written evidence was needed.

<sup>10</sup> Gündüz; 27 Numaralı Kayseri şer'iyye sicili, p. 811-12.

6. Once the collection was made then the collector of *avâriz* and *nüzul* levies reported the money collected to the local *kadı* who issued a certificate stating the amount of money collected and handed it over to the collector<sup>11</sup>.

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

#### **Timing of Assignments of the Collectors for the Collection of *Avâriz* and *Nüzul* levies in the Province of Karaman**

The dates of *avâriz* and *nüzul* collection assignments were examined to see whether there was a clear pattern of assignment date over time. Of 41 *avâriz* and *nüzul* registers for the period 1640 to 1699, appointments fall into different dates and months both in the Islamic and Christian calendars (table1). The proportionate distribution of these 41 appointments among the twelve months, is as follows: 10 (24%) in March, 6 (14.6%) in January, 4 (9.7%) in the months of April, June, September and November, 3 (7.3%) in December, 2 (4.8%) in February and October, 1 (2.4%) in May and July, and none in August. Most assignments, i.e. c. 70%, were therefore made during the winter months from November to April. However, there is no regular information on the timing of actual collection of *avâriz* or *nüzul* taxes, or of their remittance to İstanbul. It is assumed that collection was made at a particular time of year so that tax-payers would know when to expect the demand, but it is difficult to establish a clear pattern from the evidence available here.

<sup>11</sup> Gündüz, 27/3 Numaralı Kayseri şer'iyye Sicili, p. 865.

**Table 1: The Pattern of appointment dates of collectors in the province of Karaman, 1640-1699**

Jan 6	Feb 2	March 10	April 4	May 1	June 4	July 1	Augst -	Sep 4	Oct 2	Nov 4	Dec 3
Register	Date of collection assignments in the Islamic calender						Date of collection assignments in the Christian calender <sup>12</sup>				
KK2587	16 Safer 1050						08 June 1640				
MM3845	23 Muharrem 1051						04 May 1641				
MM4950	14 Muharrem 1052						14 April 1642				
KK2604	06 Muharrem 1053						27 March 1643				
MM2808	08 Zilhicce 1054						06 February 1645				
MM3832	10 Cemaziyelevvel 1057						13 June 1647				
MM2787	13 Zilkade 1059						18 November 1649				
MM3835	19 Rebiulevel 1059						02 April 1649				
MM1980	05 Cemaziyelahir 1060						05 June 1650				
MM3844	08 Safer 1061						30 January 1651				
MM2989	28 Muharrem 1063						30 December 1652				
KK2623	01 Ramazan 1064						05 June 1654				
KK2623	02 Cemaziyelevvel 1065						09 March 1655				
MM3847	07 Cemaziyelahir 1065						13 April 1655				
KK2627	27 Zilkade 1066						16 September 1656				
KK2625	04 Zilhicce 1066						23 September 1656				
MM3810	Gurre-i Rebiulahir 1068						14 January 1658				
MM7857	15 Rebiulahir 1069						09 January 1659				
MM3067	03 Şaban 1073						12 March 1663				
MM3354	08 Şaban 1074						06 March 1664				
MM2783	08 Şaban 1074						06 March 1664				
MM3834	06 Ramazan 1075						23 March 1665				
MM3003	10 Ramazan 1076						15 March 1666				
MM3836	14 Ramazan 1077						09 March 1667				
KK2651	27 Şaban 1079						30 January 1669				

<sup>12</sup> G.S.P Freeman-Grenville, *The Islamic and Christian Calendars AD 622-2222 (AH 1-1650). A complete guide for converting Christian and Islamic dates and dates of festivals*, (Garnet Publishing, Reading, UK, 1995).

KK2653	03 Şaban 1080	27 December 1669
MM2790	08 Şevval 1081	17 February 1671
KK2659	09 Gurre-i Zilhicce 1083	28 March 1673
MM2412	24 Zilhicce 1083	12 April 1673
MM2505	23 Şevval 1084	30 January 1674
KK2665	13 Zilhicce 1085	09 March 1675
MM3830	05 Şaban 1086	25 October 1675
MM3841	19 Ramazan 1087	26 November 1676
MM3909	15 Cemaziyelevvel 1088	16 July 1677
MM2805	05 Muharrem 1097	02 December 1685
MM2789	09 Muharrem 1098	25 November 1686
MM9480	02 Zilkade 1100	17 September 1689
MM 2793	25 Muharrem 1103	18 October 1691
MM2471	21 Rebiulevvel 1106	09 November 1694
MM 3807	18 Safer 1107	28 September 1695
MM3820	16 Receb 1110	17 January 1699

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

To answer all these questions from the registers available is very difficult, because the central government's tax records stop at the point when the tax collector is sent out and begin again when he returns, or sends back money or communications. It is possible, however, that the collection process within a village, a *mahalle*, or *kaza* varied according to the nature of the community. That is, whether or not it was religiously homogeneous, whether the people shared a common lifestyle or a way of living etc. A homogenous community would be more likely to be collected as a unit, whereas if it were diverse religiously, ethnically, or in some other way, the different groups might be treated separately. For example, in the very beginning of the



sixteenth century, the *avâriz* and *nüzul* collectors caused some inconvenience to the non-Muslim leaders during the collection of these levies in Ottoman Rumelia, which resulted in complaints to the central government. In response to this, therefore, an imperial decree, dated 1501, was sent both to the *sancak beyi* of Avlonya and the *kadı* of Berat ordering them that it was the *kethüda's* (steward, agent) duty to assist the collectors. Collectors involved in certain types of levies i.e. *avâriz*, *nüzul* and *cizye* should work in association with the *kethüda*. According to this particular imperial order he, not the religious leaders, was the person to deal with any inquiry regarding the collection of these levies in the areas concerned.

"A decree to be written to sub-province Governor of Avlonya and the *kadı* of Berat\*, It is heard that in these days those who came for *avariz* or the poll-tax collectors (*haracci*), or some other services, asking the priests to help them with tax collecting and treating them badly. In fact, it was *kethüdas'* ("steward, agent") responsibility to assist the tax collectors not the priests'. In that case, I have ordered that I give no approval to any transgression or cruelty to them, and so long as they pay their share of poll-tax, I urge you not let anything be demanded contrary to the regulation (*kanun*). You should know this. Written in the first ten days of June 1501<sup>13</sup>.

From this it appears that, from the earliest period of the Ottoman *avâriz* system, the government sought to have someone in each village, or *mahalle* (*city quarter*), responsible for assisting the tax collector when required. In the seventeenth century, it is quite possible that one person from each *avârizhâne* unit in the area was kept responsible for the collection of *avâriz* by the *kethüda*. Having said that, however, the entries regarding complaints and corruption in the *avâriz* system in *Kayseri* and *Konya sicils* suggest that the villagers acted as a group in relation to the number of *avârizhânes* assessed for the entire village, and that therefore there may also have been some community responsibility involved in raising and handing over the *avâriz* money. One example states: "We demand *avâriz* taxes which he refuses to pay [...]". The complainants here are asking the *kadı* to help them

\*Text says Belgrad but this must be an error for Berat a town in Avlonya. I am grateful to Professor Rhoads Murphey of Birmingham University for bringing this detail to my attention.

<sup>13</sup> Cited in İlhan Şahin- Emecen Feridun, *Osmanlılarda Divân-Bürokrasi-Ahkâm: II. Bâyezid Dönemine Ait 906/1501 Tarihli Ahkâm Defteri*, (Türk Dünyası Araştırmaları Vakfı, İstanbul, 1994), p. 63.

get someone to pay their share, who had refused to do so<sup>14</sup>. It is not clear from the documents used so far who was included in such a grouping of people locally responsible for pre-collection of *avâriz* taxes. It may have consisted of the elders in a *mahalle* or *karye* (village), the *kethüda*, the *kadı* or his deputy (*naib*), as the actual collector etc. Collection would not necessarily have been from the head of a *gerçekhâne* (real household), or from those grouped in a simple *avârizhâne*, but would most likely to have been undertaken by a person or persons acting as representative(s) of the group of *avârizhânes* in that particular *mahalle* or village.

Information in an imperial order of 1640 regarding an *avârizhâne* survey in Menteşe and *Suğla livasi* in western Anatolia, sheds more light on the procedure for carrying out a new *avâriz* survey, suggesting that the surveyor was instructed to work closely with local people to gain the most accurate information possible<sup>15</sup>.

#### The proportional distribution of *avâriz* levies among the *gerçekhânes*

The term *avârizhâne* denotes an administratively-defined 'tax household' or 'tax house unit'. In the fifteenth and early sixteenth century one *avârizhâne* comprised of just one *gerçekhâne* (real household) or *nefer* (adult male) but by the seventeenth century the system had changed to one of larger groupings, with one *avârizhâne* comprising several *gerçekhânes* or *nefers*. *Avâriz* was levied only every 4-5 years in the fifteenth and sixteenth centuries according to Lütü Paşa,<sup>16</sup> and annually in the seventeenth century<sup>17</sup>.

The number of *gerçekhânes* 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

<sup>14</sup> On this see, S. Demirci, *The Functioning of Ottoman Avâriz Taxation*, pp. 254-265.

<sup>15</sup> KK2576 *Maliye Ahkam Defteri* (1043-49/1633-40), pp. 47-49.

<sup>16</sup> See Mübahat Kütükoğlu ed., *Lütü Paşa Asafnamesi (Yeni Bir Metin Tesisi Denemesi)*, İstanbul Üniversitesi Edebiyat Fakültesi Tarih Araştırmaları Merkezi, Edebiyat Fakültesi Basımı, (İstanbul, 1991), p. 34; cf also Süleyman Demirci, *The Functioning of Ottoman Avâriz Taxation: An Aspect of the Relationship Between Centre and Periphery: A Case Study of the Province of Karaman, 1621-1700*, Unpublished Ph.D Thesis, University of Durham, (Durham-England, 2001), p. 35.

<sup>17</sup> See Demirci, *The Functioning of Ottoman Avâriz Taxation*, pp. 144-180.

principle was simple. Each *avârizhâne* unit was required to pay the same amount in *avâriz* levies. However, the government recognised different levels of prosperity- *edna* (poor), *evsat* (average) and *alâ* (rich) - and adjusted the number of *gerçekhânes* in each *avârizhâne*, accordingly. For instance, if in an averagely prosperous area, 7 *gerçekhânes* comprised of one *avârizhâne* which was required to contribute 400/600 *akçe* per year, depending on the type of levy, then in a richer area 3 or 4 *gerçekhânes* might comprise one *avârizhâne* to yield the same sum. In a poor area perhaps 12 or more *gerçekhânes* 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 process.

If a set number of *gerçekhâne* comprised one *avârizhâne*, who decided how the *avâriz* was to be divided proportionally amongst the *gerçekhânes* within any given *avârizhâne*? Was it a flat rate for each *gerçekhâne*? What happened if some real *hânes* were officially classed as poorer or wealthier than others in the same *avârizhâne*? Who sorted out arguments - the people in that group of real *hânes* themselves, or a representative of the *kadı*?

İnalçık has shown how, in the early eighteenth century it was the *kadı*'s responsibility to prepare a *tevzi defteri*, or register of distribution assigning the amount each village and town district had to contribute toward the sum demanded by the government. Once a separate *tevzi defteri* was prepared it was used for different purposes: the *avâriz* levies, the *imdad-i seferiye* (urgent war contribution), and the *imdad-i hazariye* (emergency peacetime contributions)<sup>18</sup>. According to İnalçık the *tevzi defters* came into use for the first time in the early eighteenth century. On the basis of this register, the taxes were then collected by the tax collector, *mübaşir*, sent from İstanbul by the central government<sup>19</sup>.

If the *tevzi defterleri* came into use for the first time in the eighteenth century, then the question to be answered here is how did the *avâriz* and *nüzul* system function before the *tevzi defterleri* came into practice? From archival documents we know that during the course of an *avârizhâne* survey in the seventeenth century the socio-economic levels of the people were

<sup>18</sup> Halil İnalçık, "Military and Fiscal Transformation in the Ottoman Empire, 1600-1700", *Archivum Ottomanicum*, VI (1980), pp. 335-337. On the nature and development of the *imdad-i seferiye* and the *imdad-i hazariye* see especially, pp. 323-327.

<sup>19</sup> İnalçık, "Military and Fiscal Transformation", p. 316-317.

determined by the survey commissions and their financial status was made clear on the register by putting some remarks against their name i.e. for people of low income the *avariz* terms such as an *edna*/poor, *evsat*/middle or *ala*/rich were used. Those of *edna* paid half as much as those of middling income, *evsat*, who paid half as much as the richest, *ala*. This terminology in the registers indicates the ability of each individual to pay certain types of *avâriz* levies.

İnalçık's study shows that during the eighteenth century the amount of *avâriz*-related taxes to be collected in a given province, was discussed by provincial councils at *eyâlet* and *liva* level, and apportioned approximately by them throughout the *kazas*. This apportionment was made in accordance with the full consent of the leading local figures involved, that is a *'yan* and *eşraf*<sup>20</sup>. It appears from this that the *mufassal avâriz* surveys were no longer conducted in the eighteenth century. The official who was responsible for the collection of the sum established by the council would send a *mübaşir* to each *kaza* with a memorandum indicating the sum apportioned to that *kaza*. The memorandum was directed to the local *kadı*. It was then the *kadı*'s responsibility to convene a council of the village elders to make the necessary arrangement. This council had to assist the *mübaşir* and the *kadı* in their task of apportioning the correct amount requested by the state among the people, according to their means<sup>21</sup>. This, in fact, cannot be any sudden innovation, as a new development in the *avâriz* system. In the light of archival evidence we could assume that for the seventeenth century there could be very similar implementations with that of the eighteenth century manner of apportioning the *avâriz* levy on *avârizhâne* units though it may not be exactly the same format. It may be the case that by the end of the seventeenth century the *avârizhâne* system, established since the mid-century *mufassal* surveys, was seen to be working sufficiently well for the central government to adopt the system of simply allocating a tax demand on a provincial level and leaving the details of *liva*, *kaza* and *avârizhâne* apportionment to be decided at the appropriate local level. In other words, the government may no longer have specified how much each *avârizhâne* should pay, but only the total amount that it expected to receive. It may also be the case for the seventeenth century, as İnalçık describes for the

<sup>20</sup> İnalçık, "Military and Fiscal Transformation", p. 335-336.

<sup>21</sup> Ibid. p. 336.

eighteenth, that once the *avâriz* rates were set by the central government, it was up to the people and their leaders, or local elders in association with the *kadı*s to decide how these rates were apportioned, whether equally or not. The local *kadı* was knowledgeable on the individuals' economic welfare and therefore how much tax burden they could bear; the central government had to take into consideration whatever the *kadı*'s recommendation might be, in relation to the *avâriz* taxes upon the *reaya*. Since the number of *avârizhâne* in each *kaza* was known by both the central government and the local *kadı*, the latter would have met in advance with the local leading men or elders from each *mahalle* or village, in order to be able to apportion a fixed sum to each *gerçekhâne* within an *avârizhâne* unit for the year in question. If there was dramatic change in the economic welfare of a group of people then amendments ought to have been made prior to the actual collection, by obtaining an imperial decree from the central government<sup>22</sup>.

As pointed out earlier, it was the *kadı*'s responsibility after an *avârizhâne* survey was carried out in an area, to enter the number of *avârizhânes* in the *sicils* and if necessary draw up a list of those liable for taxation by registering them in *avârizhâne* units consisting of seven, eight, nine, ten, twelve, fourteen or fifteen *gerçekhâne* (households-families),<sup>23</sup> depending on the wealth of the people involved. They then had to inform the government about any changes, if made, in an *avârizhâne* unit, for final approval. From the available archival documents, as well as existing studies, we can see that this long-standing tradition was in use.

This study has focussed on the procedure for actual collection of *avariz* and *nüzul* cash levies during the seventeenth century as seen in the most relevant archival documents. The probable involvement of local assessors and prior collection systems is of particular interest in the study of Ottoman administrative practices and may contribute to knowledge of social relations in provincial localities. The registers used here also contain further material on the collectors themselves, whether they were locally or centrally

<sup>22</sup> For certain types of amendments made for *avârizhâne* assesment see S. 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

<sup>23</sup> On this see S. Demirci, *The Functioning of Ottoman avâriz taxation*, pp. 136-141. Cf. also İnalçık, "Military and Fiscal Transformation", p. 314.

recruited, what kind of backgrounds they came from, and how they were paid. This material is the subject of a separate study<sup>21</sup>.

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<sup>21</sup> See Süleyman Demirci, "Collectors of avâriz and nüzul levies in the Ottoman Empire. A case study of the province of Karaman, 1621-1700", *Belleten* 255 (August 2005).

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