



AKADEMİK TARİH VE DÜŞÜNCE DERGİSİ

Academic Journal of History and Idea

Research Article

Received: 20.04.2026

Accepted: 21.07.2026

Mead Osmani*

<https://orcid.org/0000-0002-2670-2161>

Aspects of Nish's Economic Structure: A Comparative Analysis between the Early Ottoman Period and the 19th Century

Niş'in Ekonomik Yapısının Boyutları: Erken Osmanlı Dönemi ile XIX. Yüzyıl Arasında Karşılaştırmalı Bir Analiz

Abstract

In ancient times, Nish, known as Naissus, was a major urban center with a strategic position along the Via Militaris. Following its incorporation into the Ottoman Empire in 1385, the city became one of the leading commercial and military hubs in the southeastern Balkans. During the Ottoman period (1385–1878), Nish preserved its importance and played a significant role in historical and economic developments. In the 16th century, the economy was structured on an agrarian-feudal basis supported by the timar system; land was administered in forms such as has, zeamet, and timar, while revenues were primarily derived from agricultural production, livestock, and taxation. In the 19th century, a transformation of the economic structure is observed, marked by a stronger urban orientation and the expansion of trade, crafts, and services, although agriculture remained the dominant sector. At the same time, an economic network developed between Nish and the surrounding kazas, supported by road infrastructure and commercial facilities. The results reveal a gradual modernization process characterized by increased financial stability and improved infrastructure, while industrialization remained restricted. This study analyzes the economic transformation of Nish and its surroundings within two main periods: the early Ottoman era (15th–16th centuries) and the 19th century.

Keywords: Nish, Ottoman period, Balkans, economic development, 19th century

Öz

Antik çağlarda Niş, Naissus adıyla bilinen ve Via Militaris üzerinde stratejik bir konuma sahip önemli bir kentsel merkezdi. 1385 yılında Osmanlı İmparatorluğu'na katılmasının ardından şehir, Güneydoğu Balkanlar'ın önde gelen ticari ve askeri merkezlerinden biri haline geldi. Osmanlı dönemi boyunca (1385–1878) Niş, önemini koruyarak tarihsel ve ekonomik gelişmelerde önemli bir rol oynamıştır. XVI. yüzyılda ekonomi, timar sistemiyle desteklenen tarımsal-feodal bir yapı üzerine kuruluydu; topraklar has, zeamet ve timar biçimlerinde idare edilirken, gelirler esas olarak tarımsal üretim, hayvancılık ve vergilerden elde edilmekteydi. XIX. asırda ise ekonomik yapıda bir dönüşüm gözlemlenmiş, daha belirgin bir kentsel yönelim ile ticaret, zanaat ve hizmet sektörlerinde genişleme yaşanmıştır; buna rağmen tarım baskın sektör olmayı sürdürmüştür. Aynı dönemde Niş ile çevre kazalar arasında yol altyapısı ve ticari tesisler sayesinde bir ekonomik ağ gelişmiştir. Elde edilen bulgular, artan mali istikrar ve gelişen altyapı ile karakterize edilen kademeli bir modernleşme sürecine işaret

*Associate Professor, Institute of History "Ali Hadri", Prishtina, Kosovo, mead_o@hotmail.com

Citation: Osmani, M. (2026). Aspects of Nish's Economic Structure: A Comparative Analysis between the Early Ottoman Period and the 19th Century. *Akademik Tarih ve Düşünce Dergisi*, 13(3), 1-17. <https://doi.org/10.46868/atdd.2026.1182>

Copyright and License Statement — © 2026 Akademik Tarih ve Düşünce Dergisi (Academic Journal of History and Idea). This article is published as an open access article under the terms of the Creative Commons Attribution–NonCommercial 4.0 International License (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>). The article may be used, shared, adapted, distributed, and reproduced in any medium or format for non-commercial purposes, provided that appropriate credit is given to the author(s) and the journal. The authors are solely responsible for the scientific, legal, and ethical content of the article; the editors and editorial board disclaim all responsibility.

ederken, sanayileşmenin sınırlı kaldığını göstermektedir. Bu çalışma, Niş ve çevresinin ekonomik dönüşümünü iki ana dönem çerçevesinde incelemektedir: erken Osmanlı dönemi (XV.–XVI. yüzyıllar) ve XIX. yüzyıl.

Anahtar Kelimeler: Niş, Osmanlı dönemi, Balkanlar, ekonomik gelişme, XIX. yüzyıl

Introduction

Today, Nish is one of the largest and most important centers of industry and transportation in southeastern Serbia (Bajraktarević & Popović, 1995; Kiel, 2009). The majority of the city's settlement and the railway station are located on the left side of the valley, while the old fortress is situated on the right side. The two sides of the city are connected by four bridges, one of which is a railway bridge (Eren, 1964). According to the official population census of 2011, Nish has a population of 260,237 inhabitants and covers an area of 597 km². It is the third largest city in the Republic of Serbia, after Belgrade and Novi Sad.

Nish is situated on the banks of the Nishava River, a tributary of the Morava River, stretching across the southeastern part of a wide plain at an altitude of 214 meters above sea level (Kiel, 2009). Nish and its surroundings have been an attractive location since ancient times due to their profitable geographical and strategic position. Because of this significance, many states throughout history have sought to dominate this region. The geographical position of the city played an important role in successfully repelling all attacks directed against Nish (Andreasyan & İnciciyan, 1974). Most of Nish's geography consists of hills and low mountains. The area where the fertile valleys of the Nishava and Upper Morava rivers are located is the most densely populated (Çelik, 2010). Nish is mentioned among the regions with the most beautiful plains in the Balkans. The plains of Nish were convenient for all agricultural crops, particularly vineyards, gardens, and other natural resources (Eren, 1964).

In 1385, following its integration under Ottoman rule, Nish remained an important strategic and administrative center. During the fifteenth to eighteenth centuries, it was frequently involved in clashes between the Ottomans and European powers, especially Austria, suffering significant damage but preserving its importance as a military and border stronghold. At the beginning of the nineteenth century, the Serbian uprisings and the rise of nationalism in the Balkans challenged Ottoman command in the region. With the announcement of the Tanzimat in 1839, the Ottoman Empire embarked on reforms aiming to modernize the state and establish legal equality, but their implementation encountered difficulties and provoked local disorder, such as the Nish uprising of 1841. During the administration of Mithat Pasha, significant reforms were carried out in the economy, infrastructure, and education, contributing to the development of the city and its surroundings. Nevertheless, persistent tensions and outside interferences led to the weakening of Ottoman rule. In 1878, Nish was conquered by Serbia, marking the end of Ottoman domination in the city (Osmani, 2022).

Materials and Methods

This study adopts a comparative-historical methodology, examining the economic structure of Nish (Niş) and its surrounding kazas across two chronologically distinct but administratively continuous periods of Ottoman rule: the classical/early period (fifteenth–sixteenth centuries) and the late Tanzimat era (nineteenth century, with particular attention to 1840–1841 and 1873–1874). Rather than treating these periods in isolation, the analysis is organized around a shared set of comparative categories — land tenure and administration, fiscal revenue, agricultural and livestock production, and occupational/sectoral structure — applied consistently to both periods in order to trace continuities, ruptures, and the pace of economic transformation across roughly three and a half centuries of Ottoman administration.

Sources and data

The study relies on documentary and quantitative data drawn from four categories of sources. First, figures for the sixteenth century are drawn from Ottoman tahrir (cadastral and tax) defters for the years 1498, 1516, and 1585, as compiled and tabulated in the specialized study of *Sezer (2023)*. Second, occupational and household-income data for 1840–1841 are drawn from the temettuat (income) defterleri covering ten urban neighborhoods and fourteen peripheral çifliks of Nish, as reported by *Babacan and Temizler (2018)*. Third, administrative, infrastructural, and fiscal statistics for the Sanjak of Nish and its constituent kazas (Shehirkoj, Leskovc, Vranie, Yrgyp, Iznepol, and Kurshumlia) for 1873 and 1874 are drawn from the provincial yearbooks (*Salnâme-i Vilâyet-i Prizren*). Fourth, archival material from the Ottoman Archives (BOA) and secondary historiographical literature on Tanzimat-era legislation (notably the Land Law of 1858 and the Hatt-ı Hûmayun of 1856) supply contextual and legal-institutional information.

Analytical procedure

For each period, revenue figures were organized by tax category (property tax, tithe/aşar, tax on livestock, ispençe, arızı, and miscellaneous revenues) and, where the sources permitted, converted to a common accounting unit (akçe for the sixteenth century, kuruş for the nineteenth) to allow within-period trend analysis — for example, comparing the 1498, 1516, and 1585 defters to identify growth or decline in specific revenue streams — and cross-period comparison between the early Ottoman agrarian-fiscal structure and the more diversified nineteenth-century economy. Occupational data for 1840–1841 were classified into the ten broad sectors used in the original registers (services, trade, transport, agriculture and livestock, construction, textile processing, leather processing, metalworking, health and cleaning, and public services) to permit a sectoral reading of household income. Infrastructural indicators reported in the 1873–1874 salnames (number of shops, inns, mills, bridges, and workshops) were used as proxy measures of commercial density and market integration across the Sanjak's constituent kazas.

Scope and limitations

This study is a secondary synthesis rather than a primary archival transcription: the sixteenth-century and 1840–1841 datasets are drawn from figures already compiled and published by *Sezer (2023)* and *Babacan and Temizler (2018)* respectively, rather than from the author's own transcription of the underlying defters. The original contribution of the present study lies not in new archival retrieval but in the systematic cross-period comparison of these previously disconnected datasets within a single analytical framework spanning both the early Ottoman and Tanzimat-era economic structures of Nish — a comparison not undertaken as such in the source studies, which each address only one period. Consequently, the reliability of the quantitative findings is bounded by the accuracy of the intermediary transcriptions in the cited sources, and figures should be read as indicative of broad structural trends rather than as independently re-verified archival data. Where sources reported figures in different units (akçe, kuruş, lukna, kile, medre), unit conversions or approximations follow the definitions provided in the respective source and are noted in the text at first use.

Economic Aspects in Nish during the Early Ottoman Period

Before the extension of the Ottoman Empire, land was owned by the sovereign, the church (or clergy), and the aristocracy. A nearly similar economic system continued to exist during the rule of the Ottoman Empire, where, in addition to the new landowners, the land was also exploited by representatives of the new aristocracy who had embraced Islam. These new landowners were known as spahis and beys. Land was considered state property (belonging to the Sultan), while he received one-tenth of the revenues (Grup autorësh, 1973). In the Ottoman Empire, land administration was implemented through the timar system. Terminologically, the word timar implied the allocation of revenues from the population (reaya) with the purpose of supporting cavalry units and the military-administrative order in the central provinces. The timar system constituted one of the main pillars of the military and administrative organization of the Ottoman Empire, also influencing the functioning of the state land system (mîrî), the determination of the status of peasants, and the tax system during the classical Ottoman period (1300–1600). This organization had its roots in earlier practices such as the iqta of the Seljuks and the pronoia of Byzantium, where military obligations were linked to the size of revenues derived from land (İnalçık, 2012).

In the early period of the Ottoman Empire, land governance was primarily carried out in two forms: 1. The right of cultivation (hakk-ı ziraat). Individuals who enjoyed this right possessed the title deed (tapu) and the permission to work the land. They secured their livelihood through agricultural products obtained from the land granted to them for use. 2. The legal right of the tithe according to Sharia (öşr-ü şer'i). This right belonged to the state and to soldiers who had

demonstrated bravery in battle, known as timar holders; to nobles and high-ranking officers (ze'âmet); or remained in the possession of the Sultan and his viziers (hass). The timar, zeamet, and hass represented different sizes of land holdings (ikta). Individuals who possessed these lands had the right to collect, on behalf of the state, the tithe tax from agricultural products, primarily cereals. In some cases, this tax served as a substitute for salary or was donated to various waqfs (Maksudoğlu, 2013).

The Ottoman Empire gradually presented this system in the Balkans (Akademia e Shqipërisë, 2002). In this region, traditional boundaries were removed as a consequence of the incorporation of Balkan lands under Ottoman administration (İnalcık & Renda, 2018). Data from sixteenth-century defters indicate that the lands of the Nish kaza were primarily miri and were administered as has, zeamet, and timar. During the Ottoman period, the city of Nish functioned as an important administrative and commercial center. According to an inquiry, in 1498 the total revenues of the city amounted to 69,884 akçe, the majority of which came from non-Muslims (42,471 akçe), while Muslims contributed 2,583 akçe. Revenues from rice reached 21,330 akçe, and 3,500 akçe were collected from nijabet (Niyâbet: A tax collected in favor of sipahis as fines imposed for various offenses in monetary form). In 1516, the city's revenues increased to 92,533 akçe, while in 1585, 10,000 akçe were recorded as the has of the city. In rural areas, according to the 1498 registers, the Nish kaza had 114 villages and 15 agricultural lands (mezra). In 1516, 111 villages, 17 agricultural lands, and 25 monasteries were recorded. By 1585, the number had risen to 158 villages, 10 agricultural lands, 1 çiftlik, and 13 monasteries. A comparison of the defters shows that the number of villages increased significantly by 1585 (by approximately 42%). Meanwhile, the number of mezra and monasteries experienced smaller changes. Revenues in 1498 amounted to: 100,017 akçe from the hass of the mirliwa, 80,680 akçe from zeamets, and 352,274 akçe from timars. In 1516: 118,100 akçe from zeamets, and 469,225 akçe from timars. By 1585, village revenues reached 578,817 akçe (Sezer, 2023).

Taxes and Fiscal Revenues

Taxes were the main source of income for the Ottoman Empire and were carefully supervised to ensure state stability and the financing of the army. Kanunnames and tahrir defters defined the taxes for each sanjak and often included detailed tariffs on trade and agricultural products. The principal taxes on food products and transportation were: 2 akçe for ordinary goods and 8 akçe when transported by cart. In addition, taxes were levied on slaves, animals, hides, timber, straw, and herbs. Individual taxes on the population varied according to religious affiliation (BOA T.T.d. 27; Vasić et al., 1992).

Muslims paid the following taxes: çift (Çift: Refers to Muslim household heads who owned a çiftlik (a unit of cultivable land that could be worked with a pair of oxen). 22 akçe per household,

bennak (married peasant) 9 akçe, and mücerred (bachelor) 6 akçe. In the city of Nish there are no records of individual taxes on Muslims, but in rural areas the amounts were: 1,120 akçe in 1498, 1,080 akçe in 1516, and 1,362 akçe in 1585. These included the çift, bennak, and mücerred taxes. Non-Muslims paid the ispençe tax (Ispenxhe/ispençe: A monetary tax paid by Christian peasants and urban residents, whether married or single, who had reached adulthood, regardless of land ownership. In the 15th–16th centuries, it was usually 25 akçe): 25 akçe per household and 6 akçe for widows. Total revenues from ispençe declined during the sixteenth century: 131,224 akçe in 1498, 114,967 akçe in 1516, and 91,333 akçe in 1585, possibly due to population decline or conversion to Islam. Temporary taxes (arizi) (Arizi: Taxation of income derived from non-continuous, occasional (temporary) commercial, agricultural, or professional activities), such as tapu resmi (land title tax), resm-i arûsâne (marriage tax), yava (tax on lost animals), kaçkun (tax on fugitives), and cerâim (criminal fines), also contributed to revenues. These taxes amounted to 39,318 akçe in 1498, 37,979 akçe in 1516, and increased significantly to 64,443 akçe in 1585, due to the registration of new types of taxes (Sezer, 2023).

Agricultural Production

Agricultural production was the foundation of the economy of Nish and included cereals, rice, legumes, vegetables, fruits, vineyards, and industrial crops. Foreign visitors such as Stephan Gerlach (1573) described the fertility of the lands, the trees, vineyards, and fields with melons and fruits (Gerlach, 2007). Cereals consisted of wheat and rye as staple foods, as well as oats, barley, kapluxha (Kapluka (kaplica wheat): A type of wheat grown in mountainous regions with harsh winters; resistant and adaptable to all climatic conditions, with small grains and husks), and millet. Grain production in Nish according to the defters was: in 1498: 5,638 lukna (Lukna: A unit of measurement used for cereals in the Balkans, equivalent to 7–8 Istanbul “kile”), (73,074 akçe), in 1516: 14,676 lukna (256,784 akçe), and in 1585: 4,572 lukna (207,451 akçe) (Sezer, 2023).

Rice (çeltik, in the Ottoman period, uncleaned grain was called çeltik, while after processing and whitening it was called rice), used for rice production, was mainly cultivated on hass (Hassa: A private fief within the timar system where sipahis and high officials controlled land cultivated by peasants through corvée labor; the largest hass estates belonged to the Sultan and state elite) and waqf lands, and production increased at the beginning of the sixteenth century but declined by 1585: rice production in 1498 was 4,041 kile (51,838 kg), in 1516: 4,466 kile (57,290 kg), and in 1585: 370 kile (4,746 kg). Legumes included lentils, merdümek (Merdümek: A type of lentil), chickpeas, and broad beans (bakla). Revenues recorded in 1585 indicated the price of lentils at 12 akçe per kile and broad beans at 12 akçe per kile. Vegetables and fruits also showed growth: in 1498: 9,706 akçe, in 1516: 13,152 akçe, and in 1585: over 57,000 akçe, reflecting the increase in agricultural production in the sixteenth century. Viticulture and grape products were significant,

with taxes recorded for land area (resm-i dönüm) and for the production of grape juice (şıra) and wine. For example, grape juice (şıra) production in 1498 was 11,144 medre (Medre: A measurement unit for must (grape juice), equivalent to 8 okka) (628,967 kg), yielding 103,562 akçe, while in 1585 production fell to 2,591.5 medre (146,264 kg), but revenues remained at 88,967 akçe due to rising prices. Wine taxes increased from 1,902 akçe in 1498 to 15,402 akçe in 1585. Industrial crops such as flax and hemp (kaneveri) also recorded growth: 3,249 akçe in 1498, 4,324 akçe in 1516, and 12,318 akçe in 1585 (Sezer, 2023).

Livestock, Mills, and Artisanal Production

Livestock was an important sector for existence and the rural economy. Taxes on cattle and sheep were recorded as follows: in 1498: 51,865 akçe, in 1516: 54,755 akçe, and in 1585: 7,149 akçe. Taxes on pigs from non-Muslims were: in 1498: 14,268 akçe, in 1516: 12,149 akçe, and in 1585: 12,510 akçe. Beekeeping was also developed, with revenues increasing from 8,570 akçe in 1498 to 16,861 akçe in 1585. Mills, used for grinding cereals and processing wool, cotton, and iron, were taxed according to working time and the number of millstones: in 1498: 4,785 akçe, in 1516: 5,385 akçe, and in 1585: 6,395 akçe (Sezer, 2023).

The analysis of Ottoman defters for the Nish kaza during the fifteenth and sixteenth centuries provides facts on a developed and organized economic and fiscal structure, where the foundation of the economy was agriculture with cereals (wheat, barley, oats, rye), legumes (chickpeas, lentils, broad beans), fruits, vegetables, and viticulture with abundant grape production. Livestock, especially sheep raising and milk production, constituted a stable source of income, while honey production and pig farming were also incorporated into the fiscal system. Mills and small enterprises processed cereals, wool, and iron, thereby increasing local industrial activity and tax revenues. All these activities were supervised by kanunnames and recorded in defters, ensuring a structured and effective fiscal system that supported economic stability and the power of the state.

Economic and Agricultural Reforms in the Ottoman Empire during the Nineteenth Century

The nineteenth century portrays a distinct period in the history of the Ottoman Empire, particularly due to the Tanzimat reforms, which aimed at modernizing the administration, strengthening the state, and improving the welfare of the population. One of the areas where special attention was focused was the economy, with particular priority on agriculture, which constituted the main basis of income and livelihood for the majority of the population. In 1838, the Council of Agriculture and Industry was established as part of the Ministry of Foreign Affairs. This institution, consisted of a director and five members, was tasked with the development of agriculture, industry, and trade. Only a year later, in 1839, it was incorporated into the Ministry of

Commerce, while in 1843 the Agricultural Council was created under the Ministry of Finance (Güran, 2006). This council was responsible for conducting studies and providing recommendations for increasing agricultural production, ensuring balance in foreign trade, and improving the revenues of the population. To strengthen ties with the provinces, it was decided that directors of agriculture would be appointed in various kazas; thus, 20 were designated in Anatolia and 10 in Rumelia. Another important step was the establishment of the Public Treasury (1843–1846), which distributed credits amounting to 12.5 million kurush (A coin of the Ottoman Empire) for the regulation of roads, renovation of bridges, and support of agriculture. This policy aimed not only at improving infrastructure but also at stimulating production and trade (Güran, 2006). On 18 February 1856, the Hatt-ı Hümayun (Reform Decree) was proclaimed, complementing the Tanzimat Edict and aiming to establish equality among Ottoman subjects regardless of religion. This decree contained provisions with direct economic impact: the abolition of forced labor (angaria), equality in taxation, elimination of the iltizam system (tax farming), and the transfer of tax collection to state administration. Another article foresaw the establishment of a bank to strengthen finances and increase the credibility of currency, as well as the removal of obstacles hindering the development of agriculture and trade (Gülsoy, 1999).

In 1858, the Land Law (Arazi Kanunnâmesi) (Aydın, 1991) came into force, according to which large state-owned estates were divided into smaller parcels for use by peasants. This law aimed at improving their living conditions but often encountered resistance from large landowners, leading to revolts (Bozbora, 2002). In the same year, the Council of Infrastructure was established, responsible for investments in roads and bridges. In 1863, within this council, the Office of Agriculture was created, composed of three members, tasked with expanding agriculture as the main source of state revenue, supporting products of commercial value, and compiling statistics on production and trade. In 1868, the Office of Public Works was founded, with the function of studying measures for improving the economy and making decisions for the development of agriculture. Another important step was the establishment of an educational institution for agriculture. In 1871, it was decided to open an agricultural school under the Ministry of Agriculture, where students from various vilayets learned modern theories and practices, spreading new knowledge and more efficient cultivation methods (Güran, 2006). The culmination of reforms was reached with the proclamation of the Ottoman Constitution (Kânûn-ı Esâsî) on 23 December 1876. It contained 12 chapters with a total of 119 articles, including economic provisions such as: the right to establish commercial, industrial, and agricultural associations; the prohibition of forced labor (angaria) and arbitrary confiscation of property; the imposition of taxes only on a legal basis; the determination of the state budget by law; as well as the rights of the General Council of the

Vilayet to organize agricultural credit funds and to promote the development of factories, trade, and agriculture (Düstur, 1289; Gözübüyük & Kili, 1982; Aydın, 2001).

Aspects of the Economic Situation in Nish during the Nineteenth Century

According to a study based on the revenue registers (temettuat defterleri) of 1840–1841, ten neighborhoods of the city center of Nish were analyzed: Cedit, Defterdar, Hünkâr, Kebir Çençad and the varoş (peripheral neighborhood), Kebir Kıptiyân, Papas Gorki, Papas İstanko, Papas Kosto, Sağır Kıptiyân, and Yagodine of the varoş. The study also included fourteen çiftlik in the periphery, with a total of 675 households or heads of families. Of these, 422 families were obliged to pay the cizye tax, which was determined according to the level of income. The total taxes collected amounted to 9,823 kurush, with an average of 14.5 kurush per household. The Papas İstanko neighborhood paid the highest amount, about 52 kurush per household, twice the city average (Babacan & Temizer, 2018).

The city's total revenues reached 304,475 kurush, with an average of 453 kurush per household. Of this, 31,989 kurush came from professions, while 133,020 kurush derived from other sources such as rents, agriculture, and livestock.

Distribution of Professions:

- Services: the largest sector, with 25.4% of household heads (servants, day laborers, tavern keepers). Average income was 192 kurush from profession and 265 kurush total per household.
- Trade: 121 households (17.9%), mainly food shops, pottery, and scrap collectors. Average income was 312 kurush from profession and 394 kurush total per household.
- Transport: 74 households (11%). Average income in the transport sector was 339 kurush from profession and 739 kurush total per household, making it one of the most profitable sectors.
- Agriculture and livestock: 45 households (6.6%), with average income of 979 kurush per household, the most profitable sector for families.
- Construction: 45 households (6.6%), mainly carpenters. Average income was 323 kurush from profession and 416 kurush total per household.
- Textile processing: 38 households (5.6%), with average income of 448 kurush per household.
- Leather processing: 20 households (2.9%), with average income of 342 kurush per household.
- Metalworking: 8 households (1.1%), with average income of 255 kurush per household.
- Health and cleaning: 9 households (1.3%), mainly barbers, with low professional income but higher additional sources (534 kurush per household).
- Public services: 67 households (9.9%), including administrative, military, and religious officials. Average income was 420 kurush per household.

- Unemployed and disabled: 49 households (7.2%), with very low income (168 kurush per household).

Nish during 1840–1841 appears as a city with average income, where agriculture, trade, and services formed the economic foundation, while traditional crafts such as leatherworking and metalworking had limited presence. The highest household incomes came from agriculture and certain sectors of trade and transport, while most citizens had stable earnings. These figures indicate that Nish, lacking any high-income group, can be characterized as a middle-class city (Babacan & Temizer, 2018).

In this context, it is worth mentioning the period of Mithat Pasha's governance (1822–1884) as the first vali of Nish (1861–1863). During his administration in Nish and its surroundings, significant reforms were implemented. Measures were taken in agriculture, transportation opportunities were expanded, irrigation canals were opened, and new schools were established (Osmani, 2019). Mithat Pasha provided assistance to the region and took steps to strengthen local security. To develop the Vilayet of Nish, he gathered all notable figures of the area, regardless of race, religion, or nationality, and sought their support and cooperation (Eren, 1964).

Mithat Pasha carried out important reforms in the area of finance, including the tax system, the implementation of the Land Law, and the development of agricultural activities. He introduced a series of reforms to create a regular, fair, and functional fiscal system. His goal was to establish equality in taxation, increase efficiency in revenue collection, and eliminate abuses that burdened the population. In this framework, he reorganized existing taxes, introduced new administrative methods, and abolished harmful levies. One of the main problems in taxation was the inequality in the application of the tithe tax (*aşar*), which in practice had deviated significantly from the legal rate of 10%. In some villages it reached up to 25%, while in others it fell to 7%, creating injustice and difficulties in payment. Mithat Pasha intervened to stabilize this tax, unifying it at the level of 10% across all villages. This measure not only reduced abuses but also increased public trust in the administration and improved revenue collection. Faced with overdue debts of Muslim Roma (*kıbtîs*), a new system was applied, more realistic and based on the economic condition of the population. After a detailed registration, contributors were divided into five categories according to financial capacity, and differentiated obligations were assigned. A fixed annual sum of 90,000 kurush was established, along with a mechanism for the gradual repayment of old debts. Payment slips were also introduced as a tool of control and transparency, while tax collectors were motivated with rewards. This system produced rapid positive results and was considered a model for other vilayets (Korkmaz, 2019).

Another important reform was the implementation of the Land Law of 1858, which aimed at regulating the use and taxation of state lands. Mithat Pasha identified and classified lands used

by individuals into several categories, such as forests, construction sites, markets, and production areas. For each category, specific taxes were established according to surface area and economic value. A comprehensive process of registration and documentation was organized, ensuring better administrative control. This reform significantly increased state revenues and created a more stable fiscal base. At the same time, several unjust and duplicate taxes, such as the derbend tax and certain trade tariffs, were abolished, thereby easing the burden on the population (Korkmaz, 2019).

In the field of agriculture, Mithat Pasha encouraged economic development through the diversification of production. While cereals such as wheat, barley, and maize were traditionally cultivated, he also promoted crops of higher commercial value, such as cotton, sesame, mulberry, and rice. For this purpose, concrete initiatives were undertaken, including the importation of seeds and the distribution of seedlings to the population. In some regions, especially in the kazas of the Sanjak of Skopje, maize cultivation was gradually replaced by cotton, reflecting an orientation toward more profitable products. These measures contributed to the growth of agricultural production and the improvement of the economic conditions of the population of Nish and its surroundings (Korkmaz, 2019).

According to the salname of 1874, Nish had 30 neighborhoods, 1,507 shops, three large warehouses, 26 inns, four baths (hamams), and 24 fountains. Among public buildings, there was an administrative building (two stories with 33 rooms), a fortress, and many other cultural monuments. On the Nishava River there were two bridges and three mills, while nearby there were 23 leather workshops. In the outskirts of Nish, in the areas of Vinik and Gërboc, vineyards and orchards were widespread. In the kaza of Nish, cherries, sour cherries, plums, and peaches were also cultivated, along with all types of agricultural products, while rye and barley were transported throughout the region (Salnâme-i Vilâyet-i Prizren, 1874).

Part of the Sanjak of Nish was also the kaza of Shehirkoj (Piro) and the nahiyah of Pallanka, which had 879 shops, 22 inns, 80 warehouses, 42 bakeries, 31 coffeeshouses (kahvehane), eight mills, three leather workshops, two baths, a clock tower, an administrative building, a fortress, and several other structures. In this kaza there was a wool-spinning factory, another factory for braid production, seven carpet workshops, and 50 fair shops. In this kaza, the Nishava River was crossed by six bridges, while the Temska River was crossed by three bridges, one of which was made of stone. The periphery of this kaza was rich in vineyards and orchards, parts of which were exported to surrounding kazas and to Sofia. Meanwhile, the nahiyah of Pallanka had a fortress and land suitable for the cultivation of all crops, including rice and cotton, and was also rich in forests (Salnâme-i Vilâyet-i Prizren, 1874).

The kaza of Leskovc (Leskofça), which was part of the Sanjak of Nish, had 901 shops, 34 bakeries, 14 inns, 13 warehouses, 480 workshops, 20 cafés, and 13 leather workshops. Across the

rivers passing through this kaza there were 95 mills, while on the Morava, Veternica, and other rivers there were 9 large bridges and 33 wooden bridges. In the outskirts, numerous vineyards and orchards produced goods mainly for domestic consumption. The land was fertile for all crops, but hemp was the most widely cultivated. Within the kaza there were three mines, although they were no longer in use (Salnâme-i Vilâyet-i Prizren, 1874).

The kaza of Vranie (Ivranya) had 990 shops, one bath (hamam), one clock tower, five warehouses, 14 inns, 28 bakeries, and 23 mills. The outskirts of Vranie were surrounded by vineyards and gardens. On the Morava River there were four wooden bridges and one stone bridge. In this kaza there were six iron mines, three of which were active. The land was fertile for all agricultural crops, but wheat and hemp were the most cultivated (Salnâme-i Vilâyet-i Prizren, 1874).

The kaza of Yrgyp (Prokuple) had five neighborhoods, six inns, 229 shops, one warehouse, six cafés, one clock tower, eight mills, and 13 fountains. The climate of this kaza was mild and pleasant. In Yrgyp, various food products were produced, while vineyards and orchards yielded abundant harvests, part of which was exported to Nish and the rest used locally. Forests were widespread and generally exploited for construction materials.

The kaza Iznepol (Znepole) had 127 shops, 10 bakeries, 8 inns, two tile workshops, two warehouses, and a new administrative building. On the Erma River there was a large and distinctive bridge built of stone and wood, and 12 mills operated along the river. In this kaza there was also a ruined tower, and every year, twelve days after the beginning of winter, a fair was organized lasting three consecutive days. The climate was very convenient, with hills and plains throughout the area; for this reason, in some villages agricultural crops yielded very good harvests, while in others less so (Salnâme-i Vilâyet-i Prizren, 1874). The last kaza of the Sanjak of Nish was Kurshumlia, which had 50 shops, two bakeries, four inns, four cafés, two warehouses, an administrative building with a hall also for women, an old bath (hamam), and other cultural monuments. In Kurshumlia, four-wheeled carts for transporting goods were manufactured. In the outskirts of this town, rivers such as the Banska and Kosanica flowed, and in their upper courses many gardens and orchards were irrigated by these rivers. The land of this kaza was fertile for the cultivation of all agricultural crops. In addition to other plants, penik (a type of red millet), a special type of maize, and potatoes were cultivated. On Mount Kopaonik there were two sawmills, ten mills for pressing woolen cloth (şayak), and also 13 cauldrons for processing autumn plums (Salnâme-i Vilâyet-i Prizren, 1874).

The roads connecting Nish to Shehirkoj (Pirot), Leskovc, and Yrgyp were wide, with canals on the sides. At two points where the Morava River passed, two large bridges were built. Shehirkoj had the old military road leading toward Nish and Sofia, another road toward Leskovc, one toward (Bela) Palanka, and another branch toward Vidin, Berkovitsa, and Trn. Meanwhile, (Bela) Palanka was connected to Belgradchik (a town in Bulgaria) through another road. In the kaza of Yrgyp,

besides the wide road toward Nish, there was also a modern road leading to Bellolin on the border of the Kurshumlija kaza, as well as toward Brestovac within the boundaries of Leskovc (Salnâme-i Vilâyet-i Prizren, 1874).

Table I. Revenues and Expenditures of the Sanjak of Nish according to the salnames of the Vilayet of Prizren during the years 1873–1874.

Statement of Revenues and Expenditures of the Sanjak of Nish for the Year 1873 (Salnâme-i Vilâyet-i Prizren, 1873)	
Types of Revenues	Revenues of the Sanjak of Nish
Property tax	3342008
Military service tax	2627039
Tithe tax (aşar)	12133015
Tax on small livestock	4002909
Miscellaneous revenues	2904674
Total	25009645 (kurush)
Types of Expenditures	The total expenditures of the Sanjak of Nish
Salaries of administrative officials, judiciary, financial administration, gendarmerie, aid for the poor, compensation for timars, and equipment and restoration of official buildings	4094785 (kurush)
Statement of Revenues and Expenditures of the Sanjak of Nish for the Year 1874(Salnâme-i Vilâyet-i Prizren, 1874)	
Types of Revenues	Revenues of the Sanjak of Nish
Property tax	3262142
Military service tax	2637397
Tithe tax (aşar)	13742010
Tax on small livestock	4350531
Miscellaneous revenues	2500910
Total	26492990
Types of Expenditures	The total expenditures of the Sanjak of Nish

Salaries of administrative officials, judiciary, financial administration, gendarmerie, aid for the poor, compensation for timars, and equipment and restoration of official buildings	3459020 (kurush)
--	-------------------------

From the analysis of the above-mentioned data, it emerges that the Sanjak of Nish in the nineteenth century had a mixed economy, primarily supported by agriculture, trade, and crafts, while industry remained underdeveloped. The employment structure demonstrates the dominance of the service sector (25.4%) and trade (17.9%), which indicates the urban and commercial character of the city. With average household incomes of around 453 kurush and without pronounced wealthy strata, Nish appeared as a middle-class city with limited economic stability. The surrounding kazas played an important complementary role: areas such as Leskovc and Vranie were more developed in crafts and trade (with hundreds of shops and workshops), while others were more focused on agriculture and supply. Agricultural production was diverse (wheat, hemp, fruit, cotton), with part of it exported to the region, while mining potential existed but was not fully exploited. The developed infrastructure (roads, bridges, mills) and the geographical position made the region an important hub of trade and transportation. From a financial perspective, the revenues of the Sanjak increased from about 25 to over 26 million kurush (1873–1874), while expenditures were much lower, indicating a budget surplus and stability. Overall, the Sanjak of Nish represented an economy in transition, with steady development, better administrative organization, and potential for modernization, though still without reaching the level of full industrialization.

From the contrast of the data from the sixteenth and nineteenth centuries, it is evident that Nish underwent a significant economic transformation, shifting from a predominantly agrarian-feudal system to a more diversified and commercial economy. In the sixteenth century, the economy relied almost entirely on agriculture and the timar system, where land was administered as has, zeamet, and timar. The city's total revenues in 1498 amounted to 69,884 akçe, with the majority coming from non-Muslims (42,471 akçe) and less from Muslims (2,583 akçe). Agricultural production was the main foundation, including wheat, rice, legumes, fruits, and vineyards. For example, grain production in 1498 was 5,638 lukna (73,074 akçe), rising to 14,676 lukna (256,784 akçe) in 1516, and falling to 4,572 lukna (207,451 akçe) in 1585. Rice production began at 4,041 kile (51,838 kg) in 1498 and declined sharply by 1585, reflecting fluctuations in agricultural output. Agricultural and livestock taxes provided stable revenues: livestock yielded 51,865 akçe in 1498, 54,755 akçe in 1516, and 7,149 akçe in 1585, while mills contributed 4,785 akçe in 1498 and 6,395

akçe in 1585. In the nineteenth century, the city of Nish had a more diversified economic structure. The service sector accounted for 25.4% of employment, trade 17.9%, agriculture and livestock 14%, while crafts such as metalworking and leather processing represented only a few percent. Nish had about 1,507 shops, 26 inns, 4 baths, and 24 fountains, while the surrounding kazas (Leskovc, Vranie, Yrgyp, Iznepol, Kurshumlia) counted hundreds of shops, thousands of mills, as well as vineyards and orchards destined for consumption and export. The revenues of the Sanjak of Nish rose from 25,009,645 kurush in 1873 to 26,492,990 kurush in 1874, while administrative expenditures remained relatively low, around 3,459,020 kurush, creating a budget surplus. Fiscal reforms and the stabilization of the tithe tax (aşar) at the level of 10% contributed significantly to increased efficiency. Overall, the economy of Nish transitioned from an agrarian structure based on timars and subsistence agriculture with taxation, to a more diversified, commercial, and urban economy, where agriculture remained the foundation but services, trade, and crafts also contributed substantially. Nevertheless, industrialization remained limited, while administrative reforms and infrastructure improvements enhanced economic and fiscal functioning, creating a pre-industrial and stabilized commercial economy in the nineteenth century.

Conclusion

Nish, which in 1385 came under Ottoman rule as one of the main centers of southeastern Balkans, was transformed into an important commercial and military hub. The data from the fifteenth–sixteenth century defters testify to the growth in the number of villages, changes in land ownership structures, and the timar system as the basis of economic and fiscal organization. Agricultural production constituted the foundation of the economy, with cereals, legumes, fruits, vegetables, and vineyards, while livestock, beekeeping, and mills contributed to economic stability. The comparison of the defters of 1498, 1516, and 1585 highlights the increase in fiscal revenues and the diversification of sources, reflecting internal transformations in Ottoman administration. In the nineteenth century, the data from the temettuat defters (1840–1841) show a more diversified economy, where agriculture, trade, services, and crafts formed the basis of livelihood, while the majority of the population belonged to the middle class. The Tanzimat reforms and the interventions of Mithat Pasha brought considerable changes in the fiscal system, land administration, and the multiplication of agricultural production. The stabilization of the tithe tax (aşar), the distribution of credits, the opening of agricultural schools, and the improvement of infrastructure were measures aimed at modernizing the region. The kazas of Nish (Shehirkoj, Leskovc, Vranie, Yrgyp, Iznepol, and Kurshumlia) complemented the economy of the Sanjak with hundreds of shops, workshops, mills, and agricultural and artisanal products. Fiscal data from the salnames of 1873–1874 show an increase in revenues from 25 to over 26 million kurush, while administrative expenditures remained low, creating a budget surplus. Therefore, Nish represents

an economy in development: from a traditional rural economy and a tax system based on feudal relations, to a more structured, pre-industrial, and commercial economy, with an agricultural foundation but with expanded urban and commercial activities. This development displays a gradual process of economic modernization, where the Sanjak of Nish gained financial stability, developed infrastructure, and potential for further growth, although industrialization remained limited.

Author Contributions

Mead Osmani solely conceived and designed the study, conducted the research, analyzed and interpreted the data, prepared the manuscript, revised its content, and approved the final version of the manuscript for publication.

Conflict of Interest

The author declares that there are no financial, institutional, or personal conflicts of interest related to this study.

References

- Akademia e Shkencave e Shqipërisë. (2002). *Historia e popullit shqiptar* (Vol. 1). Toena.
- Andreasyan, H. D., & İnciciyan, P. L. (1974). Osmanlı Rumelisi tarih ve coğrafyası. *Güneydoğu Avrupa Araştırmaları Dergisi*, 2–3, 87–88.
- Aydın, M. Â. (1991). Arazi Kanunnâmesi. In *Türkiye Diyanet Vakfı İslâm Ansiklopedisi* (Vol. 3, pp. 346–347). Türkiye Diyanet Vakfı.
- Aydın, M. Â. (2001). Kânûn-ı Esâsî. In *Türkiye Diyanet Vakfı İslâm Ansiklopedisi* (Vol. 24, pp. 328–330). Türkiye Diyanet Vakfı.
- Babacan, H., & Temizer, A. (2018). XIX. yüzyıl ortalarında Niş sancak merkezinde ekonomi ve meslekler. In *Osmanlı Dönemi Balkan Ekonomisi* (pp. 177–200). Gece Kitaplığı.
- Bajraktarević, F., & Popović, A. (1995). Nish. In *The Encyclopaedia of Islam* (Vol. 8, p. 56). E. J. Brill.
- BOA. (n.d.). *TT.d.* 27.
- Bozbora, N. (2002). *Shqipëria dhe nacionalizmi shqiptar në Perandorinë Osmane* (D. Egro, Trans.). Dituria.
- Çelik, M. (2010). *Balkanlar'da Tanzimat: Midhat Paşa'nın Danubi Vilâyeti valiliği (1864–1868)*. Libra Kitap.
- Düstur*. (1289). *Birinci tertip* (Vol. 1, pp. 4–7).
- Eren, A. C. (1964). Niş. In *İslâm Ansiklopedisi* (Vol. 9, pp. 293–296). Millî Eğitim Bakanlığı.
- Gerlach, S. (2007). *Türkiye günlüğü 1577–1578* (Vol. 1). Kitap Yayınevi.
- Gözübüyük, Ş., & Kili, S. (1982). *Türk anayasa metinleri* (pp. 27–42). Ankara Üniversitesi Siyasal Bilgiler Fakültesi.
- Grup autorësh. (1973). *Kosova, dikur e sot = Kosovo nekad i danas*. Ekonomska Politika.

- Gülsoy, U. (1999). Islahat Fermanı. In *Türkiye Diyanet Vakfı İslâm Ansiklopedisi* (Vol. 19, pp. 185–190). Türkiye Diyanet Vakfı.
- Güran, T. (2006). Tanzimat döneminde tarım politikası. In H. İnalçık & M. Seyitdanlıoğlu (Eds.), *Tanzimat: Değişim sürecinde Osmanlı İmparatorluğu* (pp. 481–483). Phoenix.
- İnalçık, H. (2012). Tımar. In *Türkiye Diyanet Vakfı İslâm Ansiklopedisi* (Vol. 41, pp. 168–173). Türkiye Diyanet Vakfı.
- İnalçık, H., & Renda, G. (2018). *Qytetërimi Osman* (Vol. 1). Alsar.
- Kiel, M. (2009). Niş. In *Türkiye Diyanet Vakfı İslâm Ansiklopedisi* (Vol. 33, pp. 147–149). Türkiye Diyanet Vakfı.
- Korkmaz, A. (2019). *Midhat Paşa: İdari ve siyasi faaliyetleri*. Türk Tarih Kurumu.
- Maksudoğlu, M. (2013). *Historia osmane dhe institucionet*. Alsar.
- Osmani, M. (2019). XIX. asır Niş sancağında eğitim-öğretim müesseseleriyle birlikte ilk islahhanenin kuruluşu. In *5th International Congress on Social Sciences* (pp. 13–18). International Balkan University.
- Osmani, M. (2022). *Sanxhaku i Nishit gjatë periudhës osmane (1839–1878): Administrimi, shoqëria dhe zhvillimet politike*. Instituti i Historisë "Ali Hadri".
- Salnâme-i Vilâyet-i Prizren*. (1873).
- Salnâme-i Vilâyet-i Prizren*. (1874).
- Sezer, M. (2023). *Osmanlı hâkimiyetinde Niş (XVI. yüzyıl sosyal ve ekonomik tarihi)*. Doğu Kütüphanesi.
- Vasić, M., Zirojević, O., & Stojanovski, A. (1992). Popis niškog kadiluka iz 1498. godine. *Spomenik SANU*, 7, 97–99.