

# New Europe College Regional Program Yearbook 2005-2006



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Several articles on economic, administrative and social transformations in the 19<sup>th</sup> century published both in Turkey and abroad, with a special focus on three topics: the way in which the nineteenth-century central administrations collected administrative and statistical data; how different social groups reacted to these types of administrative interventions; how conflicts were governed in the administrative sphere.



# POLITICS OF PROPERTY REGISTRATION: THE CADASTRE OF IZMIR IN THE MID-NINETEENTH CENTURY

## Introduction

On 14 March 1850, the Ottoman Ministry of Foreign Affairs drew up a regulation to guide Ali Nihad Efendi, an official from the Chamber of Translation of the Sublime Porte, who had been sent to Izmir as an imperial commissioner with a particular mission.<sup>1</sup> The first part of the regulation explained the historical context of the affair Ali Nihad Efendi had been charged with solving in Izmir. A problem had arisen in connection with the existence of property attributed to the wives and dependents of foreign subjects in and around Izmir: although all existing property and income in Izmir was taxed under the new fiscal regime introduced by the reforms of 1839, the taxes levied on this property – 32% of the total – could not be collected.<sup>2</sup> Consequently, in 1848, a special commission,<sup>3</sup> composed of both foreign and Ottoman residents of Izmir, was established by the Ottoman administration to rectify this situation, in which Ottoman subjects were paying their taxes but foreign subjects were not. Both the commission and the city council, which included the representatives of the foreign consuls and accepted universal and general taxation of property as the basis of equity, argued that since not all property had been recorded in the previous cadastral survey, the imposition and apportionment of taxes under the new fiscal regulations was not just. They therefore decided to conduct a new survey that would record the capital value (*kıymet-i hakikileri*) of property as well as income (*temmetuat*) derived from commerce, crafts, movable and immovable property and the respective apportionment of taxes. And it was Ali Nihad Efendi the Ottoman administration appointed to be in charge of this survey.

In this article I will discuss the “politics of property registration” in general and “the cadastre of Izmir in the mid-nineteenth century” in particular. I began by looking at the cadastre regulation because I believe the regulation and the questions it embodies serve well to describe the

basic administrative and social tensions at work in the Ottoman state in the mid-nineteenth century. In fact, the nineteenth century saw the radical transformation not only of the administrative apparatus and practices but also the economic and social framework within which societies functioned. Cadastres, censuses, and statistics became the administrative tools of the new regimes and represented new interventions in social and economic life. However, they also became an area in which different social groups responded, in a variety of ways, to these economic and social changes. Therefore, when I say the “politics of property registration”, I refer, on the one hand, to the encounter, negotiation and reconciliation of diverging interests in respect of the introduction of new administrative practices by the administrative body and different social groups, and, on the other hand, the managing of these diverging interests in the administrative sphere. Because the survey I will be discussing was run at a local level by a commission made up of an official from the central administration, a number of local officials, local notables and foreign subjects, the stage on which these different interests were played out was that of the local commission. The commission, therefore, as much as the survey, is the principal subjects of this article.

I will outline my research by describing three main issues: the perspective and method used by the nineteenth century Ottoman central administration to collect fiscal information in an urban setting; the way different groups reacted to these administrative interventions; and the way conflicts were governed within the administrative sphere. In the first section of this paper I will analyse the Ottoman reforms of 1839, emphasizing their universal and general character. I will then discuss the implementation of the fiscal reforms in Izmir in 1840 and the administrative problem that arose as a result of the resistance by a privileged group of the Ottoman ancien régime: the question of property owned by foreign subjects. The third section will look at the negotiation process, begun in 1843, between the Ottoman central administration and the foreign subjects represented by foreign embassies and consuls. Because the administrative problem in Izmir resulted not only from the foreign ownership of property but also the resistance of the local Ottoman population, in the following section I will focus on the strategies of the local population to lessen tax imposition through manipulation as well as the administration’s efforts to block them. This is followed by an examination of the introduction of a commission by the central administration as an institution of negotiation and a way to manage

conflict in Izmir. After discussing the creation of the commission, I will focus on the mission of the imperial commissioner, Ali Nihad Efendi, and the workings of the commission. In the final section, I discuss the results of the Izmir cadastral survey and provide a summary of the principles of the new property and fiscal regulation of the Ottoman administration. The article ends with some concluding remarks on the politics of property registration in the nineteenth century.

### **The Ottoman Reforms of 1839**

Looking at the general context of the Ottoman Empire in the first half of the nineteenth century, we observe that administrative, fiscal and military reforms had succeeded each other, one after the other, since the disbandment of the Janissary corps in 1826, reaching a peak with the declaration of the Imperial Rescript of Gülhane in 1839.<sup>4</sup> What does this imperial rescript contain?<sup>5</sup> Firstly, the rescript announced that while respect for security, honor and status would guarantee social harmony and loyalty to the government, security in terms of property and fortune would help develop public wealth. Consequently, from this point on, everyone would be able to own property, of any nature, and benefit from it in total liberty and free from any hindrance. In this context, I believe the concept of property has a double meaning in the political and economic thought of the nineteenth century: a political meaning and an economic/fiscal meaning. Emphasizing the idea of property and proprietors introduced a universal political basis in society by suppressing the privileges of the ancien régime; and defining taxpayers, not in terms of privileges, but in terms of property owned, gave them the right of representation in local councils. This was the political meaning. Owning property, on the other hand, implies investment and the search for increased productivity on behalf of the owner. Increased productivity meant increased public wealth from which the administration could generate tax and finance the state apparatus. This was the economic/fiscal meaning.

Secondly, the imperial rescript announced the elimination of tax farming in state finance. In the eyes of the reformists, tax farmers were not only a power group that rivaled the central administration; they were also the actors of an oppressive fiscal system. They were an incarnation

of the privileged classes of the Ottoman ancien régime – the *timar*- (fief) and *waqf*-holders, and local notables – and therefore opposed to universal taxation. After tax farming was abolished, the reformers promised to replace the customary direct taxes with a new tax based on the wealth and estate of the individual. The imperial rescript, therefore, announced the passage to a universal and general taxation system.

But what did the principles set out in the imperial rescript of 1839 actually represent? In the Ottoman ancien régime, administrative regulations and institutions were established by specific agreements negotiated locally and individually between state officials and members of different social groups. Pre-modern regulations and cadastral surveys distributed material sources and usufruct rights among different claimants. This implied the recognition of privileges – tax exemption, exemption from military obligations – and allowed for the satisfaction of multiple interests between groups. In this political context, the central state defined itself in terms of its ability to guarantee social harmony. However, this system began to be undone in the seventeenth century, when, with the intensification of political and military rivalry among the European states, the Ottoman state looked to increase its revenues to meet growing expenditure on the army and its bureaucracy. With Ottoman territorial expansion reaching its limit, and even the loss of certain territories, revenues from territorial conquests, which were distributed among the different power groups, soon disappeared. The seventeenth and eighteenth centuries were thus characterized by a constant battle – fought between central government and the local notables, old military groups and religious authorities – over the distribution of material resources. In the nineteenth century, the Imperial Rescript of Gülhane served to confirm the idea that administrative practices, regulations, and institutions should obey the principles of uniformity and generality. The administration looked to exclude all ancien régime groups from the spaces of negotiation and to subject all groups in a fair manner to taxation and military service. Regulations and institutions thus became the spaces of negotiation among the new interest groups, who were redefined as individual proprietors, taxpayers and tenants. This change to the point of reference in terms of negotiations allowed central government to distance itself from particular and individual interests and to negotiate more effectively between the various interests in order to reinforce a uniform administrative practice. At the same time, the self-definition of the new administration was based on its ability to satisfy not individual but the public interest.<sup>6</sup>

Reinforcing the concept of property and universal taxation, in 1840 and 1845, the Ottoman administration conducted two empire-wide surveys to assess the resources available to the central state and to rationalize its fiscal administration.<sup>7</sup> The surveys set out to record all property, livestock and annual incomes in the entire Empire (excluding the Arab Provinces). They were conducted at village or district level by the local councils (composed of both Muslim and non-Muslim populations that were subsequently defined as proprietors) and were intended to aid the establishment of a universal and general taxation system that would replace the system of tax farming in which particularities and privileges were dominant. Nevertheless, the first survey of 1840 failed to achieve its goals in most of the provinces due to resistance from the privileged groups of the ancien regime – tax-farmers, bankers, tradesmen and local notables. This led the administration to introduce a new survey in 1845 that had been made more moderate through negotiations with and the granting of concessions to the old privileged groups: tax farming was re-integrated into the system; survey categories were modified; and tax-farmers became official members of the local councils. This policy of accommodation worked, and, with few exceptions, the survey was conducted successfully throughout the Empire.

### **The Implementation of Fiscal Reforms in Izmir: The Question of Property owned by Foreign Subjects**

As *le petit Paris de l'Orient*, and the most important port-city of the Levant since seventeenth century, Izmir's seemingly limitless environment of material and cultural exchange attracted an increasingly dynamic and plural society throughout the nineteenth century.<sup>8</sup> Local and external structures overlapped and interbred in a melting pot of contradictions. In this context of varied urban texture, the reforms of 1839 and the subsequent new administrative configuration transformed the social and political life of the city.

The problem of foreign-owned property<sup>9</sup> was faced by the central administration at the very beginning of the process of implementing the fiscal reforms, in March 1840. The general collectors (*muhassıl*), who conducted property and income surveys and subsequent imposition processes in Izmir and its surroundings, were experiencing difficulties with some property holders.<sup>10</sup> According to an official report, most foreign

subjects living in Izmir had married Ottoman women and registered their property in the names of their wives, or mothers-in-law, and thereby obtained title deeds or property certificates.<sup>11</sup> Almost all the shops in the city of Izmir were owned in this way, albeit the same situation existed in nearly all other Ottoman port cities. These property owners were resisting the survey process and the imposition of taxes on their property. However, according to the Ottoman fiscal administration, they should be forced to become Ottoman subjects, and pay their taxes, or remain foreign subjects and renounce and sell their property. In fact, foreign subjects had no right whatsoever to own property under Ottoman law.<sup>12</sup> The report asked the Ottoman Ministry of Foreign Affairs to inform the foreign consuls of the illegality of the practice.

Let us now search the French archives to discover the other version of the story: in a letter dated 6 July 1841 and addressed to the Ministry of Foreign Affairs, the French head consul in Izmir reported the undertaking of the property survey and the fiscal changes in the Ottoman administration.<sup>13</sup> He cited the circular sent by the city council requiring his collaboration with the survey and the imposition process and stating the amount of tax due by the French colony in Izmir (53,702 *guruş* at a time when the total amount imposed on the city population was 1,200,000 *guruş*):

Il est oiseux de rappeler que les sujets des gouvernements amis de la Porte Ottomane, n'ont, en vertu d'aucun traité, le droit de posséder des immeubles et des terres dans son Empire. Il est en outre bien convenu que les Européens qui exercent en Turquie, art ou profession quelconque, devraient naturellement être soumis aux mêmes taxes que les sujets indigènes, membres des corporations des arts et métiers. Or la Sublime Porte a donné l'ordre de faire le relèvement des propriétés que les Européens possédant à Smyrne et des industries qu'ils y exploitent aux fins de régler et de percevoir les redevances dont ils seraient possibles soit comme propriétaires soit comme artisans. Ce travail a été fait et l'on a fixé ce que chacun doit payer pour sa quote part sous l'impôt foncier, qui amène au montant des taxes concernant les arts et métiers.

Signé par Osman Paşa, Muhassıl de Smyrne ; Muhammed Hilmi, Mollah de Smyrne ; Esseyyid Ahmed Suphi, Müfti ; Esseyyid El Hac Ibrahim ; Süleyman El Vehbi ; Esseyyid Raşid ; Théodoraki Baltazzi ; Yanako, veled Spiro ; Aghasar ; Salomon.<sup>14</sup>

The head consul found the circular sent by the city council confusing. He accepted that foreign subjects (Europeans) had been able to purchase

property thanks to the tolerance of the Ottomans. Nevertheless, he maintained, even if the imposition of a tax on property was incontestable, the way the measure was implemented was not appropriate. The head consul stated that, apart from the circular sent by the city council, which mentioned the new tax imposition only vaguely, they had not received any other information about a decree on this matter, which inevitably would affect the economic situation of the Europeans and, consequently, their relations with the administration. He proceeded to ignore the principles of imposition, the method of tax collection, and the composition and competence of the local commission charged with dealing with this question. He assumed that this fiscal task had been given to a commission composed of members of the local council and would operate *à huis clos*. Complaining of the lack of representation of foreign representatives in the commission, he argued that the imposition process would be open to the arbitrariness of the local authorities. The head consul proposed that taxation should be based on fixed principles, and, for this reason, the participation of foreign subjects in the commission should be obligatory.

Although the French consul was in favor of accepting the idea of a tax on property, a look at consular correspondence highlights their fear of injustice and inequity in the apportionment of taxes, not only vis-à-vis Ottoman subjects, but also other foreign colonies resident in Izmir. The French consul was also suspicious of the bases of the apportionment, such as the nomination of taxpayers, the levels of taxation, the share of each taxpayer etc.<sup>15</sup> In a letter he noted that while in the district in which the Europeans were living houses were taxed at 11% of their evaluated capital value, in other quarters the taxation varied from between 5% and 10%.<sup>16</sup> Additionally, he observed how houses inhabited by their proprietors were exempted from taxation. Because Ottoman subjects were mostly proprietors of their own houses, the consul supposed that this principle was a way of exempting them from taxation. Given that there was no common base for the imposition of houses of foreign proprietors, he saw this exemption as nothing more than increasing the tax burden of foreign subjects. Despite all this, the French ambassador in Istanbul, being more prudent by nature, recommended to the consul that he collaborate with the local authorities.

We also learn from the French correspondence that the Russian consul had also complained about over taxation and that the representatives of Great Britain were opposed to this fiscal reform, refusing any form of collaboration with the local administration.<sup>17</sup> In fact, the categorical

refusal of the imposition by some foreign subjects and consuls was based on the fiscal immunities of foreign subjects living in the Ottoman territories, as provided by the Capitulations signed a long time before.<sup>18</sup> They constituted a specific privileged group in the Ottoman ancien régime. However, the issue was not quite as simple as this: while foreign subjects were entitled to benefit from the provisions of Capitulations, they were at the same time holding properties illegally in the Ottoman territories.<sup>19</sup> From the Ottoman point of view, although the government was obliged to recognize the provisions of the Capitulations vis-à-vis foreign subjects, the central and local administrations were fighting over the establishment of the basis for a universal fiscal system free from privilege in terms of wealth, status or religion. The categorical refusal was the cause of endless, albeit dead-end, discussions.<sup>20</sup> This paper thus focuses more on the process of negotiation between the foreign subjects, who were one of the privileged groups of the ancien régime, and the Ottoman administration.

After the failure of the fiscal reforms in 1842, on analyzing the fiscal situation of the city of Izmir, the High Council of Justice reported that of the approximately 1,100,000 *guruş* in annual tax obligations for Izmir, some 300,000 *guruş* (one third of the total) was due from the foreign subjects residing in the city.<sup>21</sup> Although a part of this sum was in fact paid, thanks to the cooperation of the Russian consul, almost all other foreign consuls and subjects had been resisting payment of their tax obligation since 1840. The High Council reported the problem again to the Ministry of Foreign Affairs, but it remained unsolved.

### **The Negotiations of the Issue in 1843**

In 1843, the reformist Sadık Rifat Mehmet Paşa was brought back into the Ottoman government<sup>22</sup> as Minister of Foreign Affairs. Owing to his influence in the area of fiscal and economic policy reform, the fiscal question in general, and the question of property in particular, again began to be dealt with. As to the problem of administering property in Izmir, the transformation in government composition occasioned a more conciliatory policy. As a result, in November 1843, a memorandum of the Ottoman government included certain foreign representatives into the local council.<sup>23</sup> The memorandum stated first that taxation would be annual and also imposed on property, as well as the production resulting from it, and, second, that there would be no taxation of property registered

in the name of the wives and parents of foreign subjects without the approval of the foreign representatives in the council.<sup>24</sup> Although with this the affair appeared to have been settled, new discussions arose in terms of the functioning of the local council. The first such discussion related to the issue of an eventual separation of the taxes imposed on foreign and Ottoman subjects. Foreign representatives were keen to win tax exemption for property held and inhabited by foreign subjects, as was the case for Ottoman subjects. They thus proposed a 5% tax on houses uninhabited by the proprietor and any income resulting from houses, shops or land.<sup>25</sup> Following negotiations, the Ottoman government conceded in July 1844 the principle that houses and shops that were occupied by their proprietors would not be liable to pay tax.<sup>26</sup> The second discussion concerned the apportionment of taxes, and here cooperation between foreign and Ottoman subjects seemed impossible. The head consul believed that Ottoman subjects, who were already overtaxed, were attempting to transfer some of their tax burden to foreign subjects through collaboration with the local authorities.<sup>27</sup>

### **The Question of Foreign-held Property and the Resistance of the Local Population**

This question could not be resolved in the commission, and, on 6 September 1845, the central administration wrote to Reşid Efendi, the general collector (*muhassıl*) of Izmir, to explain that the taxes imposed on foreign subjects living in Izmir between 1840 and 1843 had not been collected, though not for lack of effort.<sup>28</sup> Even the Ottoman central administration realized in the same year that the local population and some people from the city council had attempted to benefit from the resistance of the foreign subjects, thereby confirming the observation of the French consulate. The High Council of Justice announced that the city's uncollected tax obligations were even being apportioned to the dead and foreign subjects.<sup>29</sup> Tax apportionment in this way would clearly reduce the tax burden for certain groups. Nevertheless, the logic behind the operation speaks of the seriousness of the matter: it was clear that not only the dead but also foreign subjects would not pay their tax obligations.

When, in April 1845, Muslim and non-Muslim representatives of each Ottoman province were called to the capital to discuss the economic situation and economic policies of each locality, the central administration

paid particular attention to the anti-fiscal resistance in Izmir, and in particular to the administration of property held by foreign subjects.<sup>30</sup> After discussions with notables and religious leaders of the city, the question was presented to the Council of Finance and then, in the presence of the representatives, the Ministry of Foreign Affairs.<sup>31</sup> To find a solution to the problem, official letters relating to the matter were sent to each foreign embassy. Among the letters sent in response to the Ministry, the one sent by the French Embassy shows how the discussion of the taxation of property inhabited by the proprietor would not be concluded by the commission established in 1843. According to the French representatives, taxing both the house in which a foreign subject was living as well as his income would mean double taxation: tax should either be imposed on the house or the income, but not both.<sup>32</sup> The Ottoman authorities argued, however, that the houses in which foreign families were living were not owned by only one family. For example, a family living in three rooms of a house would rent other rooms to create income from their house. Moreover, most houses were above shops that generated income, and the taxation thereof could be opposed by no one. Foreigners who did not own houses or shops and were renting would only pay based on their income. Given the delicacy of the problem, the central authority concluded that apportionment and collection of the taxes, including previously uncollected amounts, should be preceded by collaboration and negotiation with local notables, religious leaders and members of the city council.

On the other hand, as the French consulate and Ottoman administration realized, some Ottoman subjects in the city were also trying to benefit from the situation. They were not only refusing to pay the taxes levied on their property and income, but also all kinds of direct taxes imposed on them (e.g. the poll tax imposed on the non-Muslim population of the Empire) by claiming to be either foreign subjects or the protégés of European countries. The local administration thus had both to convince the foreign subjects to pay their taxes and to prevent Ottoman subjects from representing themselves as foreign subjects and therefore benefiting from the Capitulations. This led central government to perform a census exclusively for Izmir in order to establish the different population categories. The census was to differentiate between Ottoman and foreign subjects, who would then be able to administer their property and fiscal obligations more efficiently.<sup>33</sup> The census began in 1845, and the central administration appointed Hacı Raşid Bey to perform the census for

Ottoman subjects (Muslim and non-Muslim) and Ahmed Vefik Efendi<sup>34</sup> for the foreign subjects. The census of foreign subjects was disrupted by a fire in the city center,<sup>35</sup> but showed that the old difficulties survived: foreign subjects resisted the census by not registering, and the consuls took on more than a thousand Ottoman subjects as protégés. The census of the Muslim population was completed, but the census of the non-Muslim population of the city was also disrupted by the fire.<sup>36</sup> Despite the difficulties, the census was completed in one way or another and an archival document resulted. Bearing in mind the resistance of the population and the “politics of numbers” at play in terms of the fiscal question, the male population of Izmir<sup>37</sup> was as follows:<sup>38</sup>

**Table 1. Population of Izmir in 1847**

Married men	Unmarried men	Total	% of the total
<b>Muslim</b>	5,645	1,800	7,445
<b>Greek</b>	3,665	1,267	4,932
<b>Armenian</b>	1,408	334	1,742
<b>Persian<sup>39</sup></b>	203	21	224
<b>Jewish</b>	4,348	48	4,396
<b>Sesame</b>	38	33	71
<b>Total Ottoman subjects</b>		18,810	67
<b>British</b>			2,175
<b>French</b>			374
<b>Flemish</b>			73
<b>Swedish</b>			0
<b>Belgian</b>			1
<b>Neapolitan</b>			124
<b>Portuguese</b>			0
<b>Danish</b>			13
<b>Tuscan</b>			57
<b>Prussian</b>			25
<b>Sardinian</b>			325
<b>Iranian</b>			42
<b>Austrian</b>			475
<b>Russian</b>			220

<b>Hellenic<sup>40</sup></b>		1917	
<b>Total foreign subjects</b>		6,196	33
<b>Total</b>		25,006	

### **The Mixed Commission as an Institution of Negotiation**

The general fiscal survey of 1845 and implementation of the universal principles of fiscal reforms was successful throughout the Empire as a result of the conciliatory policies of the Ottoman central administration towards local notables, tax-farmers and old privileged groups. Nevertheless, the city of Izmir, where the question of foreign property had not been resolved, was not surveyed in 1845. The General collector of Izmir, Şakir Bey, reported on 12 August 1847 to the Sublime Porte that the foreign subjects were not only continuing to refuse to pay tax for the previous years, but were now also refusing to be taxed at all.<sup>41</sup> This exception, he said, was continuing to motivate Ottoman subjects to enter under the protection of other countries to avoid their tax obligations. The general collector therefore negotiated with and convinced the local notables of Ottoman and foreign origin to pay the uncollected taxes.<sup>42</sup> The High Council of Justice and the Council of Ministers then proposed a system of payment in installments and the establishment of a special commission, in which notables of foreign subjects would participate and negotiate the question of foreign property and its fiscal administration.<sup>43</sup>

**Table 2. Uncollected taxes from foreign subjects living in Izmir<sup>44</sup>**

<b>Year</b>	<b>Amount</b>
1256 (1840/1841)	345,858 grş.
1257 (1841/1842)	368,958 grş.
1258 (1842/1843)	379,692 grş.
1259 (1843/1844)	383,000 grş.
1260 (1844/1845)	383,000 grş.
1261 (1845/1846)	383,000 grş.
1262 (1846/1847)	383,000 grş.

A memorandum, including the decision to establish a new special commission to fix and apportion taxes on property held by wives and dependants of foreign subjects and information on the nomination and election of its members, was sent on 23 January 1848 to the city council of Izmir, to the foreign embassies in the Ottoman capital, and, through the embassies, to each consul in Izmir. The commission was to be composed of members of Ottoman origin and those chosen by the consuls:<sup>45</sup>

M. l'Ambassadeur sait bien que tous sont égaux en matière de propriété et que les étrangers propriétaires sont regardés comme sujets de la Sublime Porte. Il n'y a donc pas d'exception à faire en leur faveur. Le gouvernement turc, en proposant, cependant la formation d'une commission mixte et en remettant jusqu'à aujourd'hui la perception de tant de revenus arriérés, a donné une nouvelle marque de sa consideration pour les cours dont ces étrangers relèvent.<sup>46</sup>

The commission, made up of 30 foreign representatives, first met in 1849, one year after the memorandum. The Ottoman government appointed Emin Efendi, interpreter to the Imperial Council, to administer the workings of the commission. Although he managed to gather all the commissaries of Ottoman and foreign communities, the Russian, Austrian and Greek consuls did not participate in the first meeting: the Greek consul was in a delicate position due to the absence of Capitulations signed with his country; the Austrian consul claimed he had not received the order from his embassy to collaborate with the commission.<sup>47</sup> After the first meeting, the city council reported on 31 May 1849 that, despite the opposition of the representatives of Austria, the members that were foreign subjects found the propositions of the Ottoman government to be legitimate and accepted renewal of the property survey. The report by the city council cited the fact that the houses in which the owner was living had not been surveyed and were thus exempted from taxes as the main cause for the renewal of the survey. The capital value of the property would therefore need to be re-evaluated in order to fix and apportion justly and equitably the amount of tax. Owners of property would be taxed according to the value of their property, and subjects with no property would be taxed on the basis of their income.<sup>48</sup> Although there

were no contradictions in the information provided, the French consul in Izmir reported to the French Ministry of Foreign Affairs three conclusions from the first meeting of the special commission: firstly, the necessity of re-evaluation of income resulting from landed property, commerce and industry – in other words, the evaluation of income resulting from movable and immovable property found in the city; secondly, the surrender of the older concession of tax exemption for houses, shops and stores occupied by their proper holders; and thirdly, tax exemption on charges paid by private individuals to pious foundations.<sup>49</sup>

The High Council of Justice discussed the decisions of the commission and approved the renewal of the property survey. It decided to write to the Austrian Embassy about their participation in the workings of the commission. The Council regretted that the problem of properties held illegally by foreign subjects could not be resolved. According to the proceedings of the Council, because foreign subjects living in the Ottoman territories had already gained ownership of property, by registering in the names of their wives and dependents, it would be difficult to find an immediate solution to this problem. Although a regulation on the transfer and heritage of property did exist, the real-life situation seemed to be far from any possible resolution. Consequently, the administration restricted itself for the time being to resolving the fiscal question of the universal and general basis of the fiscal reforms arising from this property.<sup>50</sup>

In fact, the question of the property held *de facto* by foreign subjects and its accompanying fiscal problem was not limited to the case of Izmir. This was an administrative problem for the Ottoman government in most of its port cities: Thessalonica, Cyprus, Beirut, Tripoli etc.<sup>51</sup> However, the developments in Izmir, the most important port in the Empire and the port with the largest foreign population, provided the central administration with an example. In seeking and finding a solution for Izmir, the administration had designed a general administrative policy that could be applied to the whole Empire.<sup>52</sup> In the first months of 1850, therefore, the government sent three officials from the Translation Office with special missions to Izmir, Thessalonica and Cyprus to resolve the question of property. All three were to introduce the solutions being implemented in Izmir, that is, a new survey of properties conducted by a mixed commission.

## **The Imperial Commissioner and Workings of the Mixed Commission**

As mentioned in the introduction, the official appointed by the government to conduct the property survey in Izmir was Ali Nihad Efendi. Shortly after his arrival in Izmir, he consulted the city council and the governor of Aydın province, Halil Paşa,<sup>53</sup> and concluded that the preceding commissions designed to resolve the affair had consisted of so many members that they had not been able to function properly. Moreover, the proprietors, who, of course, were also members of these commissions, had done everything in their power not to advance in the resolution of the affair. Consequently, he proposed the creation of a commission consisting of 20 members – 14 Ottoman subjects and 6 foreign representatives – all of whom would be subject to the approval of the city council. He immediately sent out circulars to the consuls in Izmir to arrange the election and nomination of 6 foreign members of the commission. With the exception of the Russian consul, who was unable to attend, and the Austrian consul, who declared that he would accept all the decisions taken, all the foreign consuls then came together in the presence of Ali Nihad Efendi to discuss the nomination of 6 members. At this meeting, the French and British consuls opposed the limitation of the number of foreign representatives, arguing that the presence of 14 Ottoman members and 6 foreign members would endanger the principle of majority voting. In response, Ali Nihad Efendi pointed out that the members should not be chosen according to the number of consulates but according to the proportion of Ottoman to foreign proprietors. Secondly, he made it clear that the new commission sought nothing other than to conduct the survey, from beginning to end, and that the conducting of the survey had nothing to do with the principle of majority voting. Finally, he explained that if the number of foreign members was accepted at 30, the number of Ottoman subjects in the commission would have to be 60, twice their number. Even if a meeting place could be found, as with the European parliaments, the working of the commission in Izmir with this huge number of representatives would be impossible. It was therefore concluded that 16 foreign consuls of Izmir would nominate 6 foreign members and the city council would not accept any other representatives to the commission. After negotiations were concluded among the consuls, and despite the reservations of the Austrian consul, the commission was finally composed of French, British, Russian, Austrian, Sardinian and Hellenic subjects.<sup>54</sup>

The imperial commissioner, who was hopeful that the commission would work well, then reported to the government that, after the commission had completed the survey, the total capital value of the property would be three times higher than the current value, thereby raising the total amount of tax for collection.<sup>55</sup>

The regulation I mentioned at the beginning of this paper was sent in response to this first report by the official Ali Nihad Efendi. But what were the responsibilities of the imperial commissioner as described in the regulation?<sup>56</sup> First, during his office he was to liaise with the governor of Aydın, the province of which İzmir was part at that time, and with the local council. This coordinating body would decide on the procedures and details of the execution of the survey of movable and immovable property, and would choose the officials to be used for the survey. Second, during the survey all kind of income and capital values of property were to be registered without exception and the respective tax imposed justly and equitably. In the survey of property held by foreign subjects, the official was to pay special attention to the registration of the property and the evaluation of the respective capital value and income, so that no sedition would again occur. Third, after the surveying process, he would also be responsible for the apportionment of the taxes in the city on the basis of the regulations and decisions of the central administration. In office, he would visit the capital whenever necessary. His final responsibility related to property that was registered in the name of Ottoman subjects but held by foreign subjects, a situation of which the Ottoman government was very well aware. Although the administration of these properties was normally subject to Ottoman legislation, the foreign subjects had resisted any kind of administrative procedures, arguing that they should not be treated like Ottoman subjects. If any such claims were to be made in İzmir, the official was not to accept any of them.

In addition to the regulation from the Ministry of Foreign Affairs, the High Council of Justice, the principal administrative body of the Ottoman State, sent a second regulation to Ali Nihad Efendi.<sup>57</sup> This regulation, in accordance with the principles of the reforms of 1839, insisted on the universality and generality of the fiscal reforms in the whole Empire and refused the application for fiscal exception in İzmir. Accordingly, any imposition that did not take into consideration the income and movable and immovable property of households was unacceptable. Thus, as a first principle of the new survey, all immovable property, belonging to all Ottoman and foreign subjects, was to be surveyed and registered, both

qualitatively and quantitatively. Taxes would then be imposed on the basis of a percentage calculation of the value of the property. The previous survey also had an important weakness in the area of the recording of income and income-generating immovable property. Owing to the fact that property held by families of foreign origin had been registered irregularly, and sometimes without mention of its capital value, the income resulting from rented property could not be taxed. Moreover, the income of foreign artisans and tradesmen was not being taxed. Therefore, as a second principle of the new survey, all kinds of income – from crafts and commerce and especially from property rental – were to be registered and taxed on the basis of a percentage calculation. These two fiscal principles in fact underlined the transformation of the system of tax imposition: the transformation of the older tax of apportionment (*impôt de répartition*) into the tax of *quotité*. To conclude, the second regulation also insisted on the principle of also taxing public properties, such as schools and hospitals. Consequently, any income generated by public properties, whether agricultural or industrial production, was also to be taxed.

Armed with these two regulations, the special commission met for a second time on 4 June 1850 under the presidency of Ali Nihad Efendi. This second meeting was used to establish the principles of the property survey, or, as the commission called it, the cadastre, that was to be conducted:

Seconde séance du 4 juin 1850<sup>58</sup>

Les vingt délégués soussignés des différentes nationalités de propriétaires remis au Palais du Gouvernement local présidés par Ali Effendi Commissaire impérial chargé de procéder à la formation du cadastre pour les propriétés foncières de la ville du Smyrne et de ses dépendances sont tombés d'accord à l'unanimité

1- que l'opération du cadastre commencerait immédiatement en divisant la ville par quartier, rues et numéro des maisons d'après le plan général dressé par l'ingénieur nommé ad'hoc.

2- Monsieur le Commissaire accompagné par les trois estimateurs nommés d'officier et un des délégués par chacune des nationalité intéressées dans cette affaire commencera l'estimation de la valeur de toutes propriétés d'après la réelles de chacune d'elles, et en insérant dans le susdit cadastre la valeur et la rente de chaque propriété qui ont été arrêtés d'après la base ci-dessus.

## The Cadastre of Izmir and its Generalization

The work of the special commission produced its first results in 1854. It had registered and estimated the value of each property and subsequently fixed and calculated the amount of tax to be paid. Luigi Storari, an Italian engineer who was supposed to be a Carbonari, drew up cadastral plans and the map of the city.<sup>59</sup> The commission finally produced the Organic Statute, dated 29 April 1856, embodying restrictions and guarantees for both the future guidance of the Ottoman administration and the contributors to the new tax.<sup>60</sup> In the central bureau for the cadastre, all landed property held by foreigners was registered as such, with each nationality in the official register being recorded on separate sheets, with headings such as "Property held by Frenchmen", "Property held by Austrians" etc.

**Table 3. Foreign Proprietors and Tenants Registered during the Cadastre of Izmir<sup>61</sup>**

	Number of proprietors	Number of tenants	Nb information available	Total capital value of properties	Total amount of annual rent
<b>Austria</b>	90	120	95	2,792,871	309,844
<b>Genoa</b>	25	28	43	427,670	56,382
<b>Denmark</b>	9	4	6	87,779	10,241
<b>Flanders</b>	13	7	14	461,641	68,641
<b>France</b>	96	107	94	2,412,263	245,817
<b>Great Britain</b>	187	279	484	4,817,744	456,120
<b>Naples</b>	5	22	19	33,368	3,792
<b>Prussia</b>	2	3	2	97,560	13,590
<b>Russia</b>	49	34	46	1,856,684	198,451
<b>Sardinia</b>	13	12	12	328,850	36,725
<b>Tuscany</b>	29	59	12	168,439	28,415.5
<b>Greece</b>	124	225	367	860,959	114,733
<b>Total</b>	<b>642</b>	<b>934</b>	<b>1,096</b>	<b>14,035,093</b>	<b>1,542,762</b>

According to the Organic Statute, with the amount of tax fixed by the Sublime Porte for the city of Izmir and its villages at 1,200,000 *guruş*, the mixed commission decided that a sum of 1,400,000 *guruş* would need to be levied in order to be able to send the total sum to the Treasury, pay the administrative costs of the collection bureau and apportion some money to the public works needed in the city.<sup>62</sup> It apportioned the tax as follows:

1. 800,000 *guruş* to be levied on the immobile property of the city;
2. 400,000 *guruş* to be levied on industry, crafts, retail trade and local internal trade. This was to be applied to all residents of the city, irrespective of nationality (subjects of the Sublime Porte or foreign subjects);
3. 200,000 *guruş* to be levied on the ten villages and their dependencies under the jurisdiction of the city of Izmir. This sum was to be levied on immobile property, industry and crafts.

The tax on the city of Izmir of 800,000 *guruş* was based on the capital value of the immovable property recorded in the cadastral registers, which amounted to 200,000,000 *guruş*, and the commission therefore decided that each immovable property should pay 4 *guruş* for every thousand *guruş* of capital value estimated in the cadastral registers. The tax of 400,000 *guruş* on industry, crafts, retail trade and local internal trade was to be collected from resident proprietors and non-proprietors alike by means of *patente* for the different trade categories established by the mixed commission following an evaluation of the wealth of each proprietor or non-proprietor, without taking into consideration the tax on immovable property.<sup>63</sup> Tradesmen engaged in wholesale trade as well as those in retail trade were to pay a *patente* tax. Tradesmen who, due to their nationality and their category of trade, benefited from the immunities and privileges accorded by the Capitulations would be exempted from the *patente* tax.

Nevertheless, in the regulation of 2 October 1856, which was drawn up by the central administration on the basis of the Organic Statute of 29 April 1856, there was a slight change concerning the imposition of tradesmen: "It is also agreed that, like Ottoman subjects, tradesmen, whatever their nationality, who are engaged in internal wholesale retail trade will pay a *patente* tax. Foreign tradesmen engaged in external

trade under the treaties will be exempted from the *patente* tax, however this exemption only applies to their external trade."<sup>64</sup> Clearly, this change, which blurred the limits established by the Capitulations, was not welcomed by the foreign governments.<sup>65</sup>

Although the Ottoman administration had reached a conciliatory solution for the question of foreign property in Izmir, the demands made by foreign subjects, with the backing of their governments, that they be allowed, legally, to own property in the Ottoman territories began to increase, especially after the Crimean War (1854). The Ottoman administration, however, was not keen to legalize the property held by foreign subjects and continued to send out ordinances to the local authorities to prevent the transfer of property to foreign subjects.<sup>66</sup> After the reforms of 1839, the Ottoman administration was afraid of the fiscal and legal immunities provided by the Capitulations. If it legalized the properties, it would be difficult to subject them to the taxation and legal procedures because of the Capitulations, as we have seen in the case of Izmir. In fact, withholding from foreign subjects the right to own property can be interpreted as means of getting rid of the clauses of the Capitulations, which in effect accorded privileges. The definitions of proprietor and property, as specified in the reforms of 1839, implied the existence of universal and general categories. Consequently, having no definition, no privileged group could have the right to exist in the new administrative system. Despite this consideration, the increasing presence of foreign capital and foreign entrepreneurs in the Empire, combined with the Ottoman foreign debt created by the Crimean War, forced the Ottoman government to change its property legislation. In the Imperial Rescript of 1856, therefore, the Ottoman government found itself promising to grant property rights to foreign subjects. Finally, with an ordinance issued on 8 June 1867 and the suppression of some of the immunities provided by the Capitulations, the Ottoman government granted foreign subjects the right to hold property.<sup>67</sup> Nevertheless, administrative conflicts over the taxation and legal procedures applied to these properties continued to crop up in an Empire in which the central administration were losing ground to foreign powers as a result of increasing foreign debt.

The administrative procedures in Izmir then became more generalized through the creation, in 1856, of a municipal commission in the sixth municipal district of Istanbul (containing Galata and Pera), which was to operate in the same way as the mixed commission of Izmir. In addition

to the new regulations on urbanism, the municipal commission also aimed to perform a cadastral survey of immovable property.<sup>68</sup> In terms of the Ottoman property and fiscal system, the central administration drew up a land law in 1858,<sup>69</sup> and the principles of property taxation contained in the Organic Statute of 1856 were generalized in 1858 by the Ottoman administration in the form of a new property regulation that was to form the basis of a cadastre. The 1858 regulation proposed a survey of all immovable property in the Empire, both in rural and urban settings, which was to be performed by the local commissions. The survey was to record both capital value and the annual income in respect of immovable property. In addition, the occupation and income of each subject, whether a proprietor or not, was to be recorded in return for a tax population receipt. In terms of the imposition of tax, there was a generalization of the *quotité* tax: immovable property was to be taxed at 4 *guruş* per thousand *guruş* of capital value; income resulting from immovable property was to be taxed at 4 per cent of the annual amount; the non agricultural income of workers, craftsmen and tradesmen, in urban as well as rural settings, at 3 per cent of the annual amount.<sup>70</sup> After this regulation came into force, the general cadastre of the Empire began to be administered by the local commissions – first, starting in 1858, in Bursa and Ionia (Yanya), and then in the other provinces, starting in 1860.<sup>71</sup>

## Conclusion

I have argued that the conflict and process of negotiation in respect of the survey and taxation in Izmir enabled the Ottoman government to design a sound taxation system in the second half of the nineteenth century. Interestingly, this was made possible by the confusion and discussion surrounding the issue of the taxation of owner-occupied property. Despite the fact that, throughout the decade of 1840 to 1850, the French consuls had claimed that property held by Ottoman subjects was exempt from taxation while that held by foreign subjects was not, there had in reality never been any exemption for this type of property. In fact, until the Organic Statute of 1856, there had never been any tax imposition of immovable property by the Ottoman administration. Until then, the tax base had in fact been calculated on the income of the household and not the capital value of the immovable property.<sup>72</sup> While both the capital value of property and annual income were recorded in

the 1840 survey, only the annual income of a household was taxed at a fixed rate of 20%. But why this misconception by the foreign consuls? First, the average income level of a foreign subject living in Izmir was higher than that of the average Ottoman subject, and foreign subjects were thus asked to pay more tax than others. The local population and the authorities, knowing they would resist the taxation, transferred a part of their tax burden to them, which, again, caused them to be asked to pay higher amounts of tax. Second, with no representation in the city council, foreign subjects knew nothing of the process of apportionment. Third, they had observed that the capital values for properties had been registered during the survey of 1840. Consequently, the combination of the higher level of taxation, ignorance of the apportionment system and the registration of capital values of their property allowed them to resist the taxation system. This resistance created an opportunity for the Ottoman administration, which was trying to establish a system of property, to introduce a new tax on immovable property in addition to the tax on annual incomes. The question of who benefited from this situation is easy to answer: both the Ottoman administration and the foreign subjects of Izmir. While the Ottoman administration was able to raise more in tax through the taxation of the property (based on capital value), foreign subjects saw their tax obligations decrease in a system of apportionment.

In general, a cadastre is thought to be merely a technical and fiscal affair. But in fact it is a political issue in which different conflicting interests and administrative priorities are represented, articulated and negotiated. The modern administration of the nineteenth century sought to record all economic wealth and apportion accordingly the taxes imposed on the rural and urban population, rich and poor, who, whether, actively or passively, resisted this intervention. In this light, we can say that the dialogue/negotiation between the administration and the different social groups shaped the cadastre. The cadastre thus became a process of accommodation, and the ability of the administration to legitimize it rested on the mediation and arbitration effected through its administrative practices. An example of such an administrative practice is given in Izmir by the establishment of a special commission to conduct the cadastral survey. The central administration, faced with the difficulty of imposing and collecting taxes on the city, decided to set up such a special commission into which were integrated different representatives of the city, including the Europeans resident in Izmir. The commission then became an arena in which individual and administrative interests met

and were negotiated. The cadastre was then performed at the initiative of this commission.

From this I conclude that the local councils and commissions were the key administrative institutions of the nineteenth-century Ottoman governments. Most of the administrative practices of the nineteenth century, especially the property surveys, were conducted by local councils or commissions made up of state officials, local administrators and local notables. In fact, by integrating local administrators and notables, the councils and commissions were designed not only to conduct but also legitimate the surveys *vis-à-vis* the population, who feared a possible increase in their tax burden and therefore resisted any form of survey. Nevertheless, owing to the fact that surveys sought to impose general and uniform categories by erasing the privileges of certain power groups, the governments needed to make surveys acceptable not only to the simple population but also to the privileged groups of the *ancien régime*. Therefore, the presence of the local people transformed the councils and commissions into political arenas in which interests clashed and were negotiated during the process of institutionalization of the new administrative system in the nineteenth century.

## NOTES

- 1 From the Ottoman Archives of the Prime Ministry (OAPM), *Irade-i Dahiliye*, no. 12308, 29 *Rebiülahir* 1266/14.03.1850.
- 2 The taxes raised from property and income amounted 1,200,000 *guruş* of which 380,000 *guruş* came from the taxation of the property and income of foreigners living in Izmir (OAPM, *Irade- Dahiliye*, no. 12308).
- 3 *Archives du Ministère des Affaires étrangères* (AMAE), série “*Correspondances consulaires et commerciales* (CCC)”, Smyrne, no. 48, *Mémoire de la Sublime Porte du 23 janvier* 1848 and OAPM, *Hariciye Tercüme Odası*, no. 139/24, 01.02.1848. See also OAPM, *Irade-i Meclis-i Vala*, no. 2345, 20 *Şevval* 1263/01.10.1847 and 25 *Ramazan* 1263/06.09.1847 on the idea of establishing a special commission to administer fiscal matters and property in Izmir.
- 4 For the fiscal reforms prior to 1839 see Alp Yücel Kaya (2005a), *Politique de l'enregistrement de la richesse économique: les enquêtes fiscales et agricoles de l'Empire Ottoman et de la France au milieu du XIXe siècle*, unpublished PhD thesis, EHESS, Paris, 291-307.
- 5 Kaya (2005a: 309-314). For the text of the rescript, see M. Belin (1840), “*Charte des Turcs*”, *Journal Asiatique*, série 3, tome 9, pp. 5-29 and Ubicini, Jean-Henri-Abdolonyme (1853), *Lettres sur la Turquie, ou tableau statistique, religieux, politique, administratif, militaire, commerciale, etc. de L'Empire Ottoman depuis le khatti-cherif de Gulkanè (1839)*, 1<sup>er</sup> partie: *les Ottomans*, Paris : J. Dumaine, pp. 527-530.
- 6 Huricihan Islamoğlu (2000), “Property as a Contested Domain: A Reevaluation of the Ottoman Land Code of 1858”, in Roger Owen (ed.), *New Perspectives on Property and Land in the Middle East*, Cambridge: Harvard University Press; Huri Islamoğlu (2001), “Modernities Compared: State Transformations and Constitutions of Property in the Qing and Ottoman Empire”, *Journal of Early Modern Studies, Special Issue : Shared Histories of Modernity in China and the Ottoman Empire*, vol. 5, no. 4, pp. 352-386; Huri Islamoğlu (2004), “Politics of Administering Property : Law and Statistics in the Nineteenth-century Ottoman Empire”, in Huri Islamoğlu (ed.), *Constituting Modernity, Private Property in the East and West*, New York : I.B.Tauris.
- 7 Kaya (2005a).
- 8 For studies on Izmir, see Necmi Ülker (1974), *The Rise of Izmir, 1688-1740*, Unpublished PhD Thesis, University of Michigan; Daniel Goffman (1990), *Izmir and the Levantine World, 1550-1650*, Washington: University of Washington; Daniel Goffman (1999) “Izmir: From Village to Colonial Port City” in Edhem Eldem, Daniel Goffman and Bruce Masters (eds), *The Ottoman City Between East and West: Aleppo, Izmir and Istanbul*, Cambridge: Cambridge University Press; Elena Frangakis-Syrett (1992), *The Commerce of Smyrna in the Eighteenth Century (1700-1820)*, Athens: Centre d'études

d'Asie Mineure; Marie-Carmen Smyrnelis (2006a), *Une société de soi, Identités et relations sociales à Smyrne aux XVIIIe et XIXe siècles*, Collection Turcica, vol. X, Louvain: Peeters; Marie-Carmen Smyrnelis (ed.) (2006b), *Smyrne, la ville oubliée? 1830-1930, Mémoires d'un grand port Ottoman*, Paris: Autrement, Collections Mémoires; Cana Bilsel (1996), *Cultures et fonctionnalités: l'évolution de la morphologie urbaine de la ville d'Izmir au XIXe siècle et au début du XXe siècle*, Unpublished PhD Thesis, Paris X-Nanterre; Mübahat S. Kütükoğlu (2000), *Izmir Tarihinden Kesitler*, Izmir: Izmir Yayınları.

- <sup>9</sup> OAPM, *Irade-i Hariciye*, no. 116, 27 Zilhice 1255/02.03.1840. In two pioneering articles, Mübahat S. Kütükoğlu discusses this question from a different perspective. Mübahat S. Kütükoğlu (1992), "Tanzimat Devrinde Yabancıların İktisadi Faaliyetleri", in Hakkı Dursun Yıldız (ed.), *150. Yılında Tanzimat*, Ankara: TTK and Mübahat S. Kütükoğlu (2000a), "Izmir Temettü Sayımları ve Yabancı Tebaa" in here *Izmir Tarihinden Kesitler*, Izmir: Izmir Yayınları. While the former discusses the question in the context of the economic activities conducted by foreigners in the Ottoman Empire, the latter presents the data from the cadastral registers compiled between 1850 and 1854, after first giving a brief introduction to the question. For a general discussion on property held by foreign subjects in Izmir, see Marie-Carmen Smyrnelis (2006a).
- <sup>10</sup> For related correspondence by the general collectors with the central administration, see OAPM, *Kamil Kepeci Muhassıllık Defterleri*, no. 11, 1256/1840-1841 and no. 5813, 1257/1841-1842.
- <sup>11</sup> On the foreign subjects or Europeans living in Izmir, see Marie-Carmen Smyrnelis (1999), "Les Européens et leur implantation dans l'espace urbaine de Smyrne (1750-1850)", in Jacques Bottin and Donatella Calabi (eds.), *Les étrangers dans la ville, minorities et espace urbain du bas Moyen Age à l'époque moderne*, Paris: Editions de MSH and Marie-Carmen Smyrnelis (2003), "Coexistence et réseaux de relations à Smyrne au XVIIIe et XIXe siècles", *Cahiers de la Méditerranée*, no. 67, Actes du colloque organisé par le Centre de la Méditerranée moderne et contemporaine de l'Université de Nice: "Du cosmopolitisme en Méditerranée (XVIe-Xxe siècle)", pp. 111-123.
- <sup>12</sup> For discussions on this subject with respect to the Ottoman legal system, see Cevdet Paşa (1980), *Maruzat*, İstanbul: Çağrı Yayınları, pp. 194-196; Ömer Lütfi Barkan (1980), "Türk Toprak Hukuku Tarihinde Tanzimat ve 1274 (1858) Tarihli Arazi Kanunnamesi" in his *Türkiye'de Toprak Meselesi, Toplu Eserler 1*, İstanbul: Gerçek Yayınevi, pp. 350-351; Ebulula Mardin (1947), *Toprak Hukuku Dersleri*, İstanbul, pp. 26-31.
- <sup>13</sup> AMAE, série CCC, Smyrne, no. 46, *Lettre du Consul gérant A. Devoize au Ministre, le 6 juillet 1841*.
- <sup>14</sup> AMAE, série CCC, Smyrne, no. 46, *Traduction de la lettre du conseil d'administration de Smyrne au consul français annexé au lettre du Consul gérant A. Devoize au Ministre, le 6 juillet 1841*.

- 15 AMAE, série CCC, Smyrne, no. 46, *Lettre d'Alexandre Chevage, Consul de Smyrne, au Ministre*, le 9 décembre 1841. Even the French consul who examined the problem in 1848 had questioned the base of apportionment. The total amount of direct tax imposed on the city was 1,200,000 *gurus*, which was divided by the commission responsible for the apportionment into 105,000 parts. After evaluation, in what the consul called a hypothetical way with no rational basis, the French colony of Izmir received 4881 parts, corresponding to 53,702 *gurus*, AMAE, série CCC, Smyrne, no. 48, *Copie de la lettre du consul à l'ambassadeur*, le 2 février 1848.
- 16 AMAE, série CCC, Smyrne, no. 46, *Lettre d'Alexandre Chevage, Consul de Smyrne, au Ministre*, le 29 décembre 1841.
- 17 AMAE, série CCC, Smyrne, no. 46, *Lettre d'Alexandre Chevage, Consul de Smyrne, au Ministre*, le 9 décembre 1841.
- 18 On the Capitulations, see Halil Inalcık (1971), "İmtiyazat", *Encyclopedia of Islam*, vol. 3, pp. 1179-1189.
- 19 In fact, the position of foreign governments on the property issue was open to interpretation and confusion. According to the French ordinance of 1781, title II, article 26: "*Défend sa majesté à ses sujets établis dans les échelles du Levant et de la Barbarie, d'acquérir aucunes biens-fonds ou immeubles autres que les maisons, caves, magasins et autres propriétés nécessaires pour leur logement et pour leurs effets et marchandises, sous peine d'être renvoyés en France*"; Article 28: "*Défend sa majesté à tous ses sujets de prendre des biens-fonds et autres objets en concession, soit du Grand Seigneur, soit des princes de Barbarie ou de leurs sujets, ni de faire des associations avec les fermiers, douaniers et autres, sous peine d'être renvoyés en France*", Gatteschi (1867), *Des lois sur la propriété foncière dans l'Empire Ottoman et particulièrement en Egypte*, Paris: Auguste Durand et Pedone-Lauriel, p. 34 (Extrait de la *Revue historique de droit français et étranger*, no. sep.-oct. 1867).
- 20 For the evolution of the question in the second half of the nineteenth century, see Kütükoğlu (1992); Abdul-Karim Rafeq (2000), "Ownership of Real Property by Foreigners in Syria, 1869 to 1873", in Roger Owen (ed.), *New Perspectives on Property and Land in the Middle East*, Cambridge: Harvard University Press; Fikret Adanır (1999), "II. Abdülhamid Döneminde Yabancıların Toprak Sahibi Olmaları Konusunda Osmanlı Kaygıları", in Güler Eren, Kemal Çiçek and Cem Oğuz (eds.), *Osmanlı*, vol. 2, Ankara: Yeni Türkiye Yayınları.
- 21 OAPM, *Irade-i Meclis-i Vala*, no. 763, 21 Cemazi'ülevvel 1258/30.06.1842.
- 22 On the Sadık Rifat Mehmet Paşa, see Şerif Mardin (2000), *The Genesis of Young Ottoman Thought: A Study in the Modernization of Turkish Political Ideas*, Syracuse: Syracuse University Press, pp. 169-195; Necdet Kurdakul (1997), *Tanzimat Dönemi Basınında Sosyo-Ekonomik Fikir Hareketleri*, Ankara: T.C. Kültür Bakanlığı Yayınları, pp. 59-85, 215-235 ; Ahmet Güner

- Sayar (1986), *Osmanlı İktisat Düşüncesinin Çağdaşlaşması, (Klasik Dönem'den II. Abdülhamid'e)*, İstanbul: Der Yayınları, pp. 217-235.
- 23 *Archives diplomatiques de Nantes, Constantinople, correspondences avec Smyrne, carton 41, lettres du consul à l'ambassadeur, le 2 novembre 1843 et 12 décembre 1843.*
- 24 AMAE, série CCC, Smyrne, no. 48, *Lettre de Th. Pichon au ministre, le 15 février 1848.*
- 25 *Archives diplomatiques de Nantes, Constantinople, correspondences avec Smyrne, carton 41, lettres du consul à l'ambassadeur, le 2 janvier 1844.*
- 26 AMAE, série CCC, Smyrne, no. 48, *Copie de la lettre du consul à l'ambassadeur, le 2 février 1848.*
- 27 AMAE, série CCC, Smyrne, no. 48, *Lettre de Th. Pichon au ministre, le 15 février 1848.*
- 28 OAPM, *Cevdet Hariciye*, no. 4497, 4 Ramazan 1261/06.09.1845. The sum of uncollected taxes for these three years amounted to 1,116,568.5 *guruş*. For difficulties in tax collection in Izmir, see also OAPM, *Irade-i Meclis-i Vala Iradeleri*, no 1117, 1260/1844.
- 29 OAPM, *Irade-i Meclis-i Vala*, no. 1117, 1260/1845.
- 30 For the meetings of central government and local representatives, see Kaya (2005a: 368-376).
- 31 OAPM, *Cevdet Hariciye*, no 4497, 4 Ramazan 1261/06.09.1845. In the minutes of the meetings the question was titled as "Explications of the representatives of foreign subjects," *teba'a-i ecnebiye da'ir ifade-i surre*, and it was noted that owing to the delicacy of this article it would be negotiated, *bu madde umur-ı nazikeden olmagla icabı derdest müzakere idüğü*, OAPM, *Irade-i Mesalih-i Mühimme*, no. 58, 1845.
- 32 OAPM, *Cevdet Hariciye*, no 4497, 4 Ramazan 1261/06.09.1845.
- 33 The preparation of a passport regulation in the Ottoman Empire in 1867 bore strong relation to the question of property and the fiscal question accompanying it. For the passport regulation, see Musa Çadırcı (1990), "Tanzimat Döneminde Çıkarılan Men'i Mürur ve Pasaport Nizamnameleri", *Belgeler*, vol. 15, no. 19, pp. 169-181.
- 34 In his later career he was known as Ahmed Vefik Paşa, the famous Ottoman intellectual and bureaucrat of the second half of the nineteenth century, Mübahat S. Kütükoğlu (2000a: 36, n. 6). For more on the implementation of urban and fiscal reforms in Bursa during the governorship of Ahmed Vefik Paşa, see Béatrice Saint Laurent (1989), *Ottomanization and Modernization, the Architectural and Urban Development of Bursa and the Genesis of Tradition 1839-1914*, unpublished PhD Thesis, Harvard University.
- 35 For more on the fire that occurred in the city and the reorganization of the districts damaged, see OAPM, *Irade-i Meclis-i Vala*, no. 2110, 21 Rebi'ülevvel 1263/09.03.1847; A.MKT.MVL, no 2/39, 25 Zilhice 1262/14.12.1846; *Cevdet Belediye*, no 5078, 19 Receb 1261/24.07.1845; *Cevdet*

- Belediye*, no. 5301, 4 *Zilkade* 1261/04.11.1845. See also Kemalettin Kuzucu (1999), "1845 İzmir Yangını", *Toplumsal Tarih*, no. 62, pp. 20-25 and Nahide Şimşir (2002), "1845 İzmir Yangını", in *XIII. Türk Tarih Kongresi, Ankara, 4-8 Ekim 1999, Kongreye Sunulan Bildiriler*, vol. III, part 1, TTK: Ankara, 255-277.
- <sup>36</sup> OAPM, *Irade-i Meclis-i Vala*, no. 2379, 16 *Ramazan* 1263/28.08.1847. See also Kütükoğlu (2000a : 36-7).
- <sup>37</sup> In the nineteenth century, the Ottoman administration only counted the male population.
- <sup>38</sup> OAPM, *Irade-i Meclis-i Vala*, no 2074, 1263/1845. For the nineteenth century, the size of the city population was mostly based on approximations made by travelers or researchers. An article by Mübahat S. Kütükoğlu sheds more light on the population of İzmir over the centuries, Mübahat S. Kütükoğlu (2000b), "İzmir Nüfusu Üzerine Bazı Tespitler", in her *İzmir Tarihinden Kesitler*, İzmir: İzmir Yayınları, pp. 11-33. For more on the population of the Ottoman Empire in the nineteenth century, see Kemal Karpat (1985), *Ottoman Population 1830-1914, Demographic and Social Characteristics*, Wisconsin: University of Wisconsin Press.
- <sup>39</sup> This group consists of Catholic Armenians of Nakhichevan origin. For more information on this community, see Anahide Ter Minassian (2006), "Les Arméniens: le dynamisme d'une petite communauté", in Marie-Carmen Smyrnelis (ed.), *Smyrne, la ville oubliée? 1830-1930, Mémoires d'un grand port Ottoman*, Paris: Autrement, Collection Mémoires.
- <sup>40</sup> The community of Hellenics consists of subjects of the Kingdom of Greece as opposed to Greeks that were Ottoman subjects. On the Greek communities of İzmir, see Vangelis Kechriotis (2006), "La Smyrne grecque: des communautés au panthéon de l'histoire", in Marie-Carmen Smyrnelis (ed.), *Smyrne, la ville oubliée? 1830-1930, Mémoires d'un grand port Ottoman*, Paris: Autrement, Collection Mémoires.
- <sup>41</sup> OAPM, *Irade-i Meclis-i Vala*, no 2345, 29 *Şaban* 1263/12.08.1847. For the correspondence of the collector general see also Kütükoğlu (2000a: 35-36).
- <sup>42</sup> OAPM, *Irade-i Meclis-i Vala*, no 2345, 16 *Ramazan* 1263/28.08.1847; 25 *Ramazan* 1263/06.09.1847.
- <sup>43</sup> OAPM, *Irade-i Meclis-i Vala*, no. 2345, 20 *Şevval* 1263, 01.10.1847, 25 *Ramazan* 1263/06.09.1847.
- <sup>44</sup> OAPM, *Irade-i Meclis-i Vala*, no. 2345.
- <sup>45</sup> OAPM, *Irade-i Meclis-i Vala*, no 4104, 9 *Receb* 1265/21.05.1849; *Hariciye Tercüme Odası*, no. 139/24, 01.02.1848; AMAE, série CCC, *Smyrne*, no. 48, *Mémorandum de la Sublime Porte du 23 janvier* 1848.
- <sup>46</sup> AMAE, série CCC, *Smyrne*, no. 48, *Mémorandum de la Sublime Porte du 23 janvier* 1848.
- <sup>47</sup> AMAE, série CCC, *Smyrne*, no. 48, *Lettre du consul Th. Pichon au ministre*, le 16 mai 1849.

- 48 OAPM, *Irade-i Meclis-i Vala*, no 4104, 9 Receb 1265/21.05.1849.
- 49 AMAE, série CCC, *Smyrne*, no. 48, *Lettre du consul Th. Pichon au ministre*, le 16 mai 1849.
- 50 OAPM, *Irade-i Meclis-i Vala*, no 4104, 10 Şaban 1265/01.07.1849. The same arguments are cited in the draft of the regulation drawn up by the Ministry of Foreign Affairs; see OAPM, *Irade-i Dahiliye*, no. 12308, 1266/1850. In terms of the French counterpart in the affair, the Ministry of Foreign Affairs approved the participation of its consul in the special commission and “the spirit of liberalism and equality that directed himself in this affair” AMAE, série CCC, *Smyrne*, no. 48, *Minutes, Dépêche brouillons du Ministre au Consul*, le 27 juillet 1849.
- 51 Marc Aymes (2005), “A l’échelle de Chypre: ‘Européens indigène’ et réformes Ottomans au XIXe siècle”, *REMMM*, no. 107-110, pp. 297-322.
- 52 For the implementation of the principles established by the Izmir commission in Cyprus, see OAPM, A.MKT.UM, no 6/62, 5 *Rebi’ülevvel* 1266/19.02.1850; in the Thessalonica, see OAPM, A.MKT.MVL, no 18/63, 1 *Cemazi’ülahir* 1265/24.04.1849.
- 53 OAPM, *Hariciye Mektubi*, no 33/87, 27 *Cemaizülahir* 1266/10.05.1850.
- 54 Consuls nominated also 6 substitutes: an Ionian, a Dutch, a Russian, a Austrian, a Sardinian, a Hellenic and a member whose nationality is not known. AMAE, série CCC, *Smyrne*, no. 48, *Lettre du consul Th. Pichon au ministre*, le 16 mai 1849.
- 55 OAPM, *Hariciye Mektubi*, no 33/87, 27 *Cemaizülahir* 1266/10.05.1850.
- 56 OAPM, *Irade-i Dahiliye*, no. 12308, 29 *Rebi’ülahir* 1266/14.03.1850.
- 57 OAPM, *Irade-i Dahiliye*, no. 12308, 29 *Rebi’ülahir* 1266/14.03.1850.
- 58 OAPM, A.M. no. 8/45, 24 *Receb* 1266/04.06.1850
- 59 For more information on Luigi Storari see Bilsel (1996); Stéphane Yerasimos (1995), “Quelques éléments sur l’ingénieur Luigi Storari”, in *Architettura e architetti italiani ad Istanbul tra il XIX e il XX secolo*, Istanbul: Istituto Italiani di Cultura; Zeynep Çelik (1990), “The Italian Contribution to the Remaking of Istanbul”, *Environmental Design, Journal of the Islamic Environmental Design Research Center*, pp. 128-133 and Zeki Arıkan (2000), “Ali Paşa, İzmir ve Kapitülasyonlar”, in Alaaddin Aköz, Bayram Ürekli and Ruhi Özcan (eds.), *Uluslararası Kuruluşunun 700. Yıldönümünde Bütün Yönleriyle Osmanlı Devleti Kongresi, 7-9 Nisan 1999, Bildiriler*, Konya: Selçuk Üniversitesi. For the plans he prepared for Izmir, see OAPM, *Irade-i Dahiliye*, no 16128, 28 September 1852; Luigi Storari (1857), *Guide du voyageur à Smyrne, ou Aperçu historique, topographique et archéologique, accompagné du plan de cette ville, levé en 1854*, Paris: Castel; Çınar Atay (1998), *Osmanlı’dan Cumhuriyet’e İzmir Planları*, İzmir: Yaşar Eğitim ve Kültür Vakfı, pp. 23-25.
- 60 OAPM, *Irade-i Meclis-i Vala*, no 15797, 23 *Şaban* 1272/29.04.1856. See also
- 61 Kütükoğlu (2000a: 46).

- <sup>62</sup> For the development of urbanism in the nineteenth century Izmir, see Bilsel (1996) and Cana Bilsel (2006), "Vers une métropole moderne de la Méditerranée", in Marie-Carmen Smyrnelis (ed.), *Smyrne, la ville oubliée? 1830-1930, Mémoires d'un grand port Ottoman*, Paris: Autrement, Collections Mémoires. For the development of the municipality of Izmir, see Erkan Serçe (1998), *Tanzimat'tan Cumhuriyet'e İzmir'de Belediye (1868-1945)*, Izmir: Dokuz Eylül Yayınları.
- <sup>63</sup> For the lists of occupations, each divided into four tax categories, and the corresponding taxation as evaluated by the mixed commission, see OAPM, *Maliye Nezareti Defterleri*, no 771, Mart 1271/April 1855.
- <sup>64</sup> OAPM, *Irade-i Meclis-i Vala*, no 15797, 3 Safer 1272/02.10.1856.
- <sup>65</sup> *Archives diplomatiques de Nantes, Constantinople, correspondences avec Smyrne, carton 50, Mémoire américain sur la propriété immobilière, le 20 juillet 1872*, pp. 9-11.
- <sup>66</sup> According to the ordinance issued on 29 August 1850 and sent out to the sub-governors (*kaymakam*) and district councils, the property officials were required to control the title deeds and property certificates of Ottoman subjects, so that they could not transfer their property to foreign subjects, OAPM, A.MKT.UM, no. 28/62, 20 Şevval 1266/29.08.1850.
- <sup>67</sup> Baron de Testa (1892), *Recueil des traités de la Porte Ottomane*, vol. 7, Paris: E. Leroux, pp. 729-756.
- <sup>68</sup> Stéphane Yerasimos (1992), "Occidentalisation de l'espace urbain: Istanbul 1839-1871", in Paul Dumont and François Georgeon (eds.), *Villes Ottomans à la fin de l'Empire*, Paris: Editions l'Harmattan; Steven T. Rosenthal (1980), *The Politics of Dependency, Urban Reform in Istanbul*, London: Westport; Zeynep Çelik (1986), *The Remaking of Istanbul, Portrait of an Ottoman City in the 19<sup>th</sup> Century*, Seattle and London: University of Washington Press and A. Derin Öncel (2002) *Un nouveau type d'habitat Ottoman à Galata (Istanbul) à la fin du XIXe siècle: questions de continuité et de rupture*, unpublished PhD Thesis, Université de Paris VIII.
- <sup>69</sup> Barkan (1980); Islamoğlu (2000; 2001; 2004).
- <sup>70</sup> Abdurrahman Vefik [Sayın] (1999), *Tekalif Kavaidi (Osmanlı Vergi Sistemi)*, Ankara : Maliye Bakanlığı, pp. 368-399; Stanford J. Shaw (1975), "The Nineteenth Century Ottoman Tax Reforms and Revenue System", *International Journal of Middle East Studies*, no. 6, pp. 426-428.
- <sup>71</sup> There are few studies of the Ottoman cadastre. For examples, see Nikolai Todorov (1969), "The Balkan Town in the Second Half of the 19<sup>th</sup> Century", *Etudes Balkaniques*, no. 2, pp. 31-50; Nikolai Todorov (1980), "Urban Real Estate in the Danubian Vilayet According to the Census of 1866", in *Memorial Ömer Lütüfî Barkan*, Paris: Maisonneuve; Slavka Draganova (1977), "De la production agricole, l'imposition fiscale et la différenciation sociale de la population paysanne en Bulgarie du Nord-Est durant les années 60-70 du XIXe siècle", *Bulgarian Historical Review*, vol. 5, no. 2, pp. 70-92; Slavka

Draganova (1994), "Houses in the Kaza of Sumen (Bulgaria) According to the Ottoman Emlak Defterleri", *Turcica*, 26, pp. 241-248; Slavka Draganova (1999), "Au sujet des impôts dans les Sandjaks de Salonique et de Rusçuk durant les années 60 et 70 du XIXe siècle", *Arab Historical Review For Ottoman Studies*, 19-20, pp. 257-262 ; Şevket Kamil Akar (2002), "İstanbul'da Emlak ve Akar Vergisi Uygulaması: 'Dersaadet Vergisi' ", in Hasan Celal Güzel, Kemal Çiçek and Salim Koca (eds.), *Türkler*, vol. 14, Ankara : Yeni Türkiye; Martha Mundy (1992), "Shareholders and the State: Representing the Village in the Late 19th Century Land Registers of the Southern Hawran", in Thomas Philipp (ed.), *The Syrian Land in the 18th and 19th Century, the Common and the Specific in the Historical Experience*, Stuttgart: Franz Steiner Verlag ; Martha Mundy (1994), "Village Land and Individual Title: Musha' and Ottoman Land Registration in the 'Ajlun District'", in Eugene L. Rogan and Tariq Tell (eds.), *Village, Steppe and State, the Social Origins of Modern Jordan*, London: British Academic Press ; Martha Mundy (1996), "Qada' 'Ajlun in the Late Nineteenth Century: Interpreting a Region from the Ottoman Land Registers", *Levant*, 28, pp. 77-95.

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In order to delineate the politics of registration and taxation during the first years of *Tanzimat* period, i.e. in the 1840s, it is useful to analyze the fiscal categories in the survey and compare the categories used in 1840 with those of 1845. In the first survey, in 1840, all population categories were taxed 20% on annual income. However, the first attempt at reform failed. In the second attempt, in 1845, the criterion for imposition was altered, and emphasis was transferred to the patience of the subjects to carry the burden of the new tax (I translate this as power of negotiation). Given the upheavals in the Balkan Provinces, and the resistance from different privileged social groups throughout the Empire, it can be concluded that the design of policy by the Ottoman governments was severely limited by their concern for legitimizing the reforms in the eye of the populace. Therefore, although the apportionment was a vital part of the surveying process, in the survey of 1845 the criterion of apportionment varied from one locality to another, even from one individual to another. Although the principle of taxation was universal, the political and economic standing of each individual and his bargaining power in the locality were decisive factors in the imposition process. For a more detailed analysis, see Kaya (2005a: 382-415) and Alp Yücel Kaya (2005b) "L'économie politique des tanzimat: la réforme fiscale et la résistance antifiscale dans la region de Bayındır (Izmir) au milieu du XIXe siècle", in Mohammad Afifi, Rachida Chih, Brigitte Marino, Nicolas Michel and Işık Tamdoğan (eds.), *Sociétés rurales Ottomans/Ottoman Rural Societies*, Cairo: Institut français d'archéologie orientale.