

## **Effects of the Conversion of Timars to *Mukataa* in Crete on Ottoman Budget Balance and Revenues Accruing to Treasury**

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### **Abstract:**

Crete became part of the Ottoman territory in mid-17th century. This was a period of transformations in the Ottoman system during which the traditional institutions, underwent significant changes. Three registries (tahrir) were compiled on the island of Crete. The first registry was compiled in 1650 before the conquest of Candia. In this registry, which exactly reflected the Ottoman classical registry tradition, the timars of the sultan, the beylerbeyis, vakıf lands and private property plots as well as timars of the zeamet holders and sipahis were registered. After Crete was brought completely under the Ottoman rule, a new registry was made on the island in 1670, and quite different timar and tax regulations were implemented. For 30-35 years following the conquest of the island mukataas gradually expanded to the detriment of the timars. Finally in 1705, this expansion was concluded when all timars became mukataas and as such part of havass-ı hümayun while some of the zeamets were maintained. In our study, we will examine this process where timars evolved into mukataas based on registry books, financial records and the religious records of Crete, in order to see it in terms of the revenue provided to the central treasury.

**Keywords:** Crete, Ottoman conquest, Timar, treasury

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## Introduction

The term '*mukataa*' (Ar. the amount determined, *kat*', *maktu*) denotes the amount agreed on as per contract between two parties, and from the 17<sup>th</sup> century on has been used in Ottoman public finances to indicate the unit of taxation subject to tax-farming. In a wider financial framework, *mukataa* is a source of revenue belonging to the government, a source of taxation providing revenue to the Treasury or the privilege of the government to purchase. Some examples would be tax revenues of the government from customs and *ih̄tisâb*, revenues from government enterprises such as salt pans, *mumhanes* (candle manufactories) and *bařhanes* (places where the heads and feet of sheep are sold), and monopolistic purchasing privileges from gold and silver mines. Revenues from production and trade of all branches of the economy as well as all taxes<sup>1</sup> constitute the *mukataa* units. *Mukataa*, which is the subject of tax-farming is defined as the financial unit which represents and denotes the aggregation of a number of tax sources that are either close to each other spatially or are of similar content, appraised as an annual amount of cash revenue by the Treasury.<sup>2</sup> Revenues from taxes or enterprises belonging to the government are treated as *mukataa* units, either individually or in packages combining similar elements.

In general, there is an inverse relationship between the number of revenue sources contained within a *mukataa* unit and the geographical area it covers.<sup>3</sup> In other words, the higher the number of taxes and dues, the smaller the geographical area it covers, whereas a *mukataa* unit consisting of a single tax type, such as tobacco dues or coffee dues would cover a wide geographical area, sometimes extending so far as to encompass all Mediterranean port cities.

An important factor taken into account in the formation of *mukataa* units is the minimization of taxation costs. Thus, rather than having a number of officials each responsible for collecting a different type of tax in a small geographical area, all these different taxes are combined in one

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<sup>1</sup> *Avarız* and *cizye* taxes are not included in the *mukataa* units. However, M. Genç notes that in some regions there existed rare examples where the said taxes were also included in *mukataas* in order to minimize the cost of tax-collection. See, Mehmet Genç, "Osmanlı Maliyesinde Mukataa Kavramı," *Osmanlı Maliyesi*, vol. 1, ed. M. Genç, E. Özvar, (İstanbul: Osmanlı Bankası Arşiv ve Araştırma Merkezi, 2006), 60.

<sup>2</sup> Mehmet Genç, *Osmanlı İmparatorluğu'nda Devlet ve Ekonomi*, (İstanbul: Ötüken Neşriyat, 2000), 101.

<sup>3</sup> Genç, "Mukataa," 58

package and placed under the responsibility of a single official or tax-farmer.

The late Mehmet Genç notes that annual revenue derived by the Treasury from a single *mukataa* ranged from a few hundred *akçes* to 10-20 million *akçes*, and that the geographical area covered by a *mukataa* varied between a single village or hamlet to a *kaza* or *sanjak* or even a few *eyalets*.<sup>4</sup>

### Effects of the Conversion of Timars to Mukataa in Crete

In Crete, the *mukataa* units started to be formed with the start of the Ottoman era. Immediately after the Ottoman conquest an office of *defterdar* with independent budget was established, with staff consisting of an accountant, a *ruznameci* (chronicler), an official dealing with *mukataas* and a *baki kulu* (official in charge of determining and collecting unpaid taxes). *Defterdar* was authorized to give out the *mukataas* for tax-farming, collect the revenues, make the payments, and was responsible for preparing the ledgers and their summaries and sending them to the Empire's capital at the year's end. As Crete was an important trade and transportation centre, its *mukataas* also fell within the realm of central *mukataas* such as those of olive oil, soap, coffee and beeswax. However, all other revenues pertaining to the island were registered with the Cretan treasury under the jurisdiction of the *defterdar* of Crete and were locally organized and directed as decentralized *mukataa* units.<sup>5</sup>

The issue of who collects the revenue from the source of revenue that has been defined as *mukataa* is accompanied by the issue of who manages the said *mukataa* and/or the method to be employed in its management. During the classical era, the *timar* system served a double purpose, by ensuring security and protection of the source of taxation, i.e., the local inhabitants, overcoming the difficulties of bringing the tax in kind to the capital of the Empire and at the same time fulfilling the need for soldiers locally. However, at the end of the 17<sup>th</sup> century, the Ottoman Treasury, in an effort to provide a solution to the financial crisis it was faced with and to meet its increasing cash needs, developed a new method for the sale of its tax revenues. *İltizam* ensured the tax income to

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<sup>4</sup> Genç, "Mukataa," 58

<sup>5</sup> Ayşe Nükhet Adıyeke, "18. Yüzyılda Girit Mukataaları," *Üçüncü İktisat Tarihi Kongresi Bildirileri*, cilt 2 (İzmir, 25-27 Nisan 2019) (İzmir: İzmir Demokrasi Üniversitesi Yayınları, 2019), 11-24

reach the Treasury in cash.<sup>6</sup> From then on, *emanet*<sup>7</sup> or *iltizam* became increasingly dominant in the management of *mukataa*.

In the *iltizam* system, individuals with sufficient funds, obtained the privilege of collecting the taxes of a *mukataa* unit consisting of a certain geographical area or a certain tax source in return for cash payment made to the government in advance. Feeling the need to rapidly include its existing tax revenue entitlements in the cash circuit so as to meet its increasing expenses, the government allocated tax revenue collection evenly between the *timar* and *iltizam* systems, from mid-16<sup>th</sup> century on. From the 17<sup>th</sup> century on, the *iltizam* system expanded at the expense of the *timar* system, with the *dirliks* being converted to *mukataa* and being included in the *iltizam* system.<sup>8</sup>

The abolition of *timars* and the transfer of the lands involved to Sultan's *has* properties in early 18<sup>th</sup> century was not specific to Crete. In late 17<sup>th</sup> century, the centralized structure of Ottoman public finances had become smaller while the local structure had expanded.<sup>9</sup> As a measure to counteract this, a process in the opposite direction was initiated. The rising importance of monetary economy and the replacement of *timars* by *mukataas* were part of this process. Apparently, the *timar* system could easily be disposed of when it started to harm the government's financial balances.

Mehmet Genç also notes that as the *dirliks* encompassed by the *timars* were converted to *mukataa*, the area covered by the *timar* system decreased from the 17<sup>th</sup> century on.<sup>10</sup> Thus, "... thanks to *iltizam*, the government was able to transfer the tax revenues to the budget in cash and connect them to the budgetary expenditures that had to be incurred in cash, without having to resort to a financial organization which would be more expensive, more cumbersome and less efficient under the current

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<sup>6</sup> Genç, *Devlet ve Ekonomi*, 103-105.

<sup>7</sup> Important enterprises such as mines which had to be under government control and units which were not found sufficiently profitable and thus not preferred by *mültezims* were operated with the *emanet* method. In this method, the unit was operated by a government official, called *emin* appointed by the Treasury and a certain number of government officials reporting to him. *Emin* was paid a salary by the government and was not held responsible for any losses incurred. Deniz Karaman, "XVIII. Yüzyılın İkinci Yarısında Ankara Sancağındaki Mâlikâne-Mukataalara Dair Bazı Bilgiler," *biliğ*, 29(Bahar 2004): 140.

<sup>8</sup> Baki Çakır, *Osmanlı Mukataa Sistemi (XVI.-XVII. Yüzyıl)* (İstanbul, 2003), 42-44.

<sup>9</sup> Ahmet Tabakoğlu, *Osmanlı Mâlî Tarihi* (İstanbul: Dergah Yayınları, 2016), 320.

<sup>10</sup> Genç, "Mukataa," 62.

circumstances."<sup>11</sup> So, the existing tax revenues were rapidly involved in the cash system.

On the other hand, according to the traditionally adopted procedure, the precondition for including the revenue from a *timar* or *zeamet* in the central Treasury income, was to terminate the *dirlik* characteristics and properties of the same. In other words, they had to be allocated as *havass-ı hümayun*. The *dirlik* thus allocated as *havass-ı hümayun* would be converted to *mukataa*, and its revenue would accrue as income to the central Treasury. Thus, this practice of converting *dirliks* to *havass-ı hümayun* which was relatively rare previously, became a general trend determining the conversion to *mukataa* process in the 18<sup>th</sup> century.<sup>12</sup> Parallel to this process, "...the government's increased economic activities and investments from early 18<sup>th</sup> century on, contributed to the formation of new *mukataas*."<sup>13</sup>

The same trends as elsewhere in the Ottoman Empire can be observed in Crete. During the 30-35 years following the conquest of the island, the *mukataa* system gradually expanded at the expense of the *timar* system. This development finally ended in 1705 when all *timars* were included in the *havass-ı hümayun* and converted to *mukataas*.<sup>14</sup>

Crete became Ottoman territory relatively late. Therefore, the structure of the Ottoman institutions on the island differed from the general system. However, this did not mean being completely outside the system. The first *tahrir* (census) of the island was carried out in 1650, and the taxation and *timar* systems were established. A *mufassal* and an *icmal* ledger were prepared on this basis. The *mufassal* ledger started with the *Hanya Kanunnamesi* and reflected the classical Ottoman *tahrir* tradition fully.<sup>15</sup>

In the *mufassal* ledger, the *has* of the Sultan and the *beylerbeyi* were recorded first, followed by the *vakıf* and *mülk* lands and the *dirliks* of *zaims*

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<sup>11</sup> Genç, *Devlet ve Ekonomi*, 101.

<sup>12</sup> Eftal Batmaz, "İltizam Sisteminin XVIII. Yüzyıldaki Boyutları," *Tarih Araştırmaları Dergisi*, 29 (1996): 39-50.

<sup>13</sup> Genç, "Mukataa," 62.

<sup>14</sup> Nuri Adıyeke & A. Nükhet Adıyeke, "Girit'in 'Hakk ve Adl ile Cediden Tahriri': 1705 Yılında Girit'te Yapılan Tahrirler ve Düzenlemeler," *Bellekten*, 299 (2020): 203-242.

<sup>15</sup> BOA, *TT.d. 820*, Girit Mufassal Defteri 1650.

and *sipahis*, in that order.<sup>16</sup> In the 1650 *tahrir*, 837 people were granted *timar* and *zeamet*, of which 763 were *timar* and 74 *zeamet*. The *timars* ranged from 1000 *akçes* (this is a very low figure and probably denotes a share) to 18,000 *akçes*.<sup>17</sup> In the 1650 *tahrir*, there are no *timars* in the Laşit (Lasithi) and Milopotamu *kazas*. Candia was not included, as it had not been conquered yet. In this census carried on in accordance with traditional Ottoman *tahrirs*, the existence of private property as a Venetian legacy was recognized and the land was defined as *öşrî*.

The organizations undertaken in 1650, gives rise to the impression that the central administration would implement the *timar* system with all its components in Crete. However, the data from the Resmo (Rethymnon) registers indicate that the land tenure system met serious resistance of the inhabitants from 1651 on.<sup>18</sup> The Ottomans tried to implement the conditions stated in the *Kanunname*, yet the land tenure system could not be implemented. From a different perspective, it can be argued that the 1650 organizations were transitory, undertaken under the conditions of an ongoing war. Indeed, after all of the island became Ottoman territory in the autumn of 1669, a new *tahrir* was made in 1670, and quite different *timar* and tax regulations were implemented. The Ottomans tried to implement their traditional land tenure system with the first *tahrir*, but had to give up after the conquest of Candia.<sup>19</sup>

The 1670 *tahrirs* led to extremely important changes on the island. This radical change had various reasons. First and foremost, the problems encountered with respect to land tenure system between the years 1650 and 1670 played a significant role. Another factor consisted of the difficulties of implementing in a newly conquered land the traditional public institutions and practices which were already generally being

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<sup>16</sup> Ersin Gülsoy, "Osmanlı Tahrir Geleneğinde Bir Değişim Örneği: Girit Eyaleti'nin 1650 ve 1670 Tarihli Sayımları," in *Pax Ottomana Studies In Memoriam Prof. Dr. Nejat Göyünç*, ed. Kemal Çiçek, (Haarlem & Ankara: Sota & Yeni Türkiye, 2001), 187.

<sup>17</sup> Hasancan Eralaca, "Tahrir Defterlerine Göre Girit Eyaleti (1645-1704)," (Unpublished Master's Thesis, Manisa Celal Bayar Üniversitesi Sosyal Bilimler Enstitüsü Tarih Anabilim Dalı, 2021).

<sup>18</sup> Mehmet Ali Demirbaş, "Girit'te Osmanlı Yönetiminin Kurulması, Toprak Rejimi ve Mülkiyet," in *Osmanlı İdaresinde Girit ve Girit Müslümanları*, eds. Ali İbrahim Bekraki, Wassim İbrahim Bekraki, (Trablus: Ulinoha Derneği Yayını, 2014), 14, 16.

<sup>19</sup> Demirbaş, "Girit'te Osmanlı Yönetimi," 18.

abandoned in Ottoman territories during the last quarter of the 17<sup>th</sup> century.<sup>20</sup>

The conversion of *timars* to *havass-ı hümayun* and then to *mukataa* units started at an accelerated pace with the 1670 *tahrir*. With the 1670 regulations, the *divani* taxes were abolished and land became the basis of taxation. Also, the *sipahi timarı* system was abandoned and the *zeamet* and *timars* on the island were allocated to the commanders and members of the *gönüllü*, *azap*, *farisan*, *lağımçı* regiments appointed as guards to the castles of Candia, Chania, Rethymnon, Kissamos and Ierapetra.<sup>21</sup> 1561 native *ulufeli neferat* were appointed to replace the *zeamet* and *timar* holders.<sup>22</sup> The fact that the Sultan's *has* doubled during the same period indicates that a significant portion of these *timars* were converted to Sultan's *has*. Gülsoy states that the value of Sultan's *has* on the island increased from 4,800 *akçes* to 9,500 *akçes* in 1670.<sup>23</sup>

This new system structured in Crete within the framework of the 1670 census continued until early 18<sup>th</sup> century. In 1704-1706 (AH. 1116-1117. 1705 census from here on) a new *tahrir* was carried on on the island and certain new regulations regarding the taxes and *timar* lands in the province were adopted. In the early 18<sup>th</sup> century, *tahrirs* were conducted in other parts of the Ottoman Empire, particularly in the Balkans. A *tapu tahriri* (land registry census) was made in 1716 in Peloponessos after it became Ottoman territory again after the 1715 War.<sup>24</sup> A *tahrir* was conducted in 1719 in Chios.<sup>25</sup> The censuses conducted, and the regulations adopted in 1708 in Lesvos<sup>26</sup> are quite similar to the 1704-1706

<sup>20</sup> For discussions on this issue, see Ayşe Nükhet Adıyeke & Nuri Adıyeke, "Osmanlı Sistemi İçinde Girit Adası'nın Genel Çerçeveden Farklılıkları, Bu Farklılıkların Gerekçeleri ve Algılanış Biçimleri," in *Yeni Türkiye Dergisi, Rumeli-Balkanlar Özel Sayısı 1*, 66, (Mart-Haziran 2015), 1292-1297.

<sup>21</sup> Ersin Gülsoy, *Girit'in Fethi ve Osmanlı İdaresinin Kurulması, 1645-1670*, (İstanbul: Tarih ve Tabiat Vakfı, 2004), 305.

<sup>22</sup> Tabakoğlu, *Osmanlı Mali Tarihi*, 233.

<sup>23</sup> Gülsoy, *Girit'in Fethi*, 302.

<sup>24</sup> For a discussion of this *tahrir*, see, Fariba Zarinebaf & John Bennet & Jack L. Davis (eds.), *A Historical and Economic Geography of Ottoman Greece (The Southwestern Morea in the 18<sup>th</sup> Century)*, American School of Classical Studies at Athens, 2005; For the *kanunname* prepared within this framework, see Ömer Lütfi Barkan, *XV ve XVI inci Asırlarda Osmanlı İmparatorluğunda Ziraat Ekonominin Hukukî ve Malî Esasları: Kanunlar*, (İstanbul: Bühraneddin Matbaası, 1943), 326-332.

<sup>25</sup> *Sakız Kanunnamesi* dated 1720 states, "... geçen sene cezire-i merkume tahrir olundukda..." (when a census was conducted in the said island). Barkan, *Kanunlar*, 346; text of the *Kanunname*, 346-348.

<sup>26</sup> Barkan, *Kanunlar*, 334; *Midilli Kanunnamesi* dated 1709; Barkan, *Kanunlar*, 332-338.

Cretan *tahrir*. Similarly, a general *tahrir* was conducted twice in the island Naxos in the 18<sup>th</sup> century, in the years 1708 and 1720.<sup>27</sup> *Tahrirs* were also conducted due to requests from *reaya*, in Rhodes in 1711 and in Paros in 1719.<sup>28</sup> These traditional land registry *tahrirs* were continued to be conducted until much later dates. In early 18<sup>th</sup> century the *tahrirs* were conducted mainly for the purpose of determining the amount of Treasury's revenues.

In Crete too, the 1705 *tahrir* encompassed significant changes in the *timar* and land tenure systems. It indicated that the expansion of the *mukataa* system at the expense of the *timar* system had reached its peak. This change was quite important not only regarding the land tenure but also regarding the relation between the peasants and land, as the basis of the *timar* system was constituted by holdings of peasants bound to land.<sup>29</sup>

We came across the grounds for the 1705 *tahrir* in an interesting document in the BOA. Cevdet Maliye catalogue, where it was stated that the *timar* holder "*neferatın bi'l-cümle mutasarrıf oldukları timarları havass-ı hümmâyûna tashih olunmak münasib ve evla olduğu...*" (it was appropriate and better to convert all *timars* held by *timar* holders to *havass-ı hümmâyûn*).<sup>30</sup> In the same document, the practical reasons were explained as, "*Girid hazinesine tabi mukataatın iradı senevi muayyen olan masarifini ihâtâ itmediğinden birkaç seneden beru tedahül kabul etmekle, bu tedahülün refi lazımlı olub irad-ı hazine-i mezbureye kesr ve noksan getirilmemek...*" (the revenues of the *mukataa* of the Treasury of Crete could not cover the specified annual expenses and the accrued amounts could not be paid, and this situation has to end so that the said Treasury should not suffer losses).<sup>31</sup>

The same document indicates that one of the objectives of the 1705 *tahrir* was to eliminate the financial burden constituted by military officials who were of no use. Indeed, according to the written decree dated 1704, the *gönüllüyan-ı yesar* and *yemin*, *azaban-ı yesar* and *yemin* soldiers at the Candia, Chania, Rethymnon, Kissamos and Ierapetra fortresses and the *çavuşs* at the *divan* of Crete, all of whom were *timar* holders could not serve and were of no use when their services were

<sup>27</sup> Yasemin Demircan, "1720 Tarihli Tahrir Defterlerine Göre Nakşa Adası'nda Yapılan Düzenlemeler ve Reâyânın Durumu," in *Belleten*, 268 (2009): 675.

<sup>28</sup> Cevdet Küçük (ed), *Ege Adalarının Egemenlik Devri Tarihçesi* (Ankara: SAEMK Yayını, 2001), 39-40.

<sup>29</sup> Demirbaş, "Girit'te Osmanlı Yönetimi," 13.

<sup>30</sup> BOA, C. ML., 612/25248 lef 1.

<sup>31</sup> BOA., C. ML. no: 00612-25248-001.



required. Moreover, some of them held multiple *timars*. Based on all these, their *timars* were completely revoked.<sup>32</sup>

The 1705 *tahrir* left only 43 villages as *zeamet* in lieu of *ulufe* to 30 janissary *agas*. These records exist in the “*Kal’a ve Müstahfızân Defteri*” registered in the 1705 *tahrir* as the third ledger. The said ledger consists of five *varaks* and the first record on it is, “*Ağâyân-ı zabıtân-ı kal’a-i Kandiyeye ve Hanya ve Resmo ve Kisamo ve Yerapetra...*”. Notes dated 1707, 1729, 1732 and 1733 have been added to the ledger. All 30 officials are named in the ledger which ends with the following paragraph:

*Arz-ı bende-i bi-mikdar budur ki*

*Bâ-hatt-ı hümayûn şevket-makrûn ibkâ olunan ağâyân-ı nefer-i ‘atık ve cedîd ve Hânya yeniçeri kâtibi ve Girid hazinesi defter emîni ve halîfesi ve Resîmo müstahfızân ve ‘azabân ve cebeciyan ve topçuyân ve kule-i âb kâtibi yalnız otuz neferin ze’âmet ve timârları defteridir ki âsitâne-i sa’âdet hazinesinde hıfz ve bir sûreti dahi Girid hazinesine irsâl buyrulmak bâbında der devlet-i ‘aliyye tûrabına ‘arz ve irsâl olundu bâki fermân men-lehû’l-emrindir fi 25 M[uharrem] sene 1117. [19 Mayıs 1705]*

The revenues from these 43 villages granted as *zeamet* to janissary *agas* vary between 10,000 and 34,735 *akçes*.

There are significant similarities with Lesvos (Midilli) with respect to the increase of *havass-ı hümayun*. The *timars* of the soldiers in Lesvos have been revoked and transferred to *ulufe* with the 1708 regulations.<sup>33</sup> Indeed, Barkan notes that, in 1709 the *zeamet*, *timar* and *müstahfız timars* in Midilli were transferred to *havass-ı hümayun*.<sup>34</sup> A similar process took place in Bozcaada (Tenedos) in 1701.<sup>35</sup>

The 1705 census indicates that the overwhelming majority of the villages are Sultan’s *has*. Villages listed as *Sultan hassı* in the 1670 *tahrir* were registered as *hass-ı hümayûn* in the 1705 *tahrir*, while numerous

<sup>32</sup> Nuri Adıyeke, “Girit’te Askeri ve Toplumsal Bir Kurum: Yerli Yeniçeriler - Gönüllüyan Zümresi,” in *XV. Türk Tarih Kongresi, Bildiriler*, vol. 4, part 3, (Ankara: Türk Tarih Kurumu Yayını, 2010), 1615.

<sup>33</sup> Adıyeke, “Yerli Yeniçeriler,” 1615. The example of Crete is specifically mentioned.

<sup>34</sup> For additional details, see Midilli Kanunnamesi, 1709; Barkan, *Kanunlar*, 334. Also, Midilli Sultan’s *has* registry, BOA, D. HMK. d., no: 22040.

<sup>35</sup> BOA, A. {DFE., d., no: 204.

villages were listed as *cedîd hass-ı hümayûn*.<sup>36</sup> Particularly with respect to Candia, when the *cedid hass-ı hümayuns* are taken into account, Sultan's *has* is seen to have increased by 130 %. Candia is followed by Chania where the number of *has* villages almost doubled, whereas in Rethymnon, which had the highest number of *hass-ı hümayun* villages in 1670, the increase was by 20 %. Overall the number of *hass-ı hümayun* villages increased by 74 %.

Sancak	Hass-ı Hümayun	Cedid Hass-ı Hümayun	Total
Candia	205	272	477
Chania	81	79	160
Rethymnon	254	40	294
<b>Total</b>	<b>540</b>	<b>391</b>	<b>931</b>

**Table I:** Number of Sultan's *Has* Villages as per the 1705 *Tahrir*

Villages denoted as *cedid hass-ı hümayun* in the 1705 ledger were listed only by their names, with no classification whatsoever in the 1670 ledger.

The 1,132 villages registered in the 1705 *tahrir* are classified as follows:

Sultan's <i>Has</i>	Vüzera's <i>Has</i>	Number of Vakıf Villages	Number of Temlik Villages	Y. Agas' Zeamet	Total
931	90	49	19	43	1132

**Table II:** Status of Cretan Villages as per the 1705 *Tahrir*

An important point indicated by the 1705 *tahrir* is related to the land tenure system on the island. Private property was strikingly widespread. There are even concrete examples of private property of fields. Thus, two different property systems existed side by side on the island, that of the Ottoman *miri* land tenure regime, with its *vakıf* and

<sup>36</sup> *Timars* were converted to Sultan's *has* in the previous century as well. Indeed, the number of Sultan's *has* almost doubled between the 1650 and 1670 *tahrirs*. Gülsoy, *Girit'in Fethi*, 302.

*temlik* villages, and that of private property. Nuri Adıyeke has shown the practical solutions devised by the Ottomans to cope with the problems caused by the coexistence of these contradictory systems.<sup>37</sup> The traditional *wakıf* practice<sup>38</sup> and the granting of certain villages as *temlik* to the *pashas* who took part in the conquest of the island<sup>39</sup>, coupled with the Ottoman *miri* land tenure system accentuated this dual property system.

Table III enumerates the *has* villages granted to high-level officials by the 1705 *tahrir*. All *has* villages of Candia and Rethymnon castle commanders (*kale muhafızı*) were within the boundaries of their own sanjaks, whereas most of the *has* villages of the Chania commander were in his own sanjak, with a few villages in Candia and Rethymnon.

Location →	Candia	Chania	Rethymnon	Total
Post ↓	Number of Villages	Number of Villages	Number of Villages	Number of Villages
Candia Commander	54	-	-	54
Chania Commander	2	19	3	24
Rethymnon Commander	-	-	9	9
Grambousa <i>Mirmiran</i>	-	3	-	3
<b>Total</b>	<b>56</b>	<b>22</b>	<b>12</b>	<b>90</b>

**Table III:** Number of Has Villages of Commanders as per the 1705 *Tahrirs*

We were convinced that, in order to determine the financial consequences of the 1670 and 1705 *tahrirs* where the *timars* and *zeamets*

<sup>37</sup> Nuri Adıyeke, "17. ve 18. Yüzyıllarda Girit'te Çift Başlı Mülkiyet Sistemi," 15<sup>th</sup> International Congress of Ottoman Social and Economic History (ICOSEH) Zagreb, July 11-15, 2022. (Unpublished draft copy)

<sup>38</sup> Nuri Adıyeke, "Osmanlı Giritinde Vakıf Köyler," Üçüncü İktisat Tarihi Kongresi Bildirileri, ed. Mustafa Öztürk, Ayşe Değerli, v. I, (İzmir: 2019), 343-363.

<sup>39</sup> Nuri Adıyeke, "Fatih Paşalar'ın Kendilerine Armağanı: Osmanlı Girit'inde Temlik/Mülk Köyler," *Hilâl, Studi Turchi e Ottomani, Venetians and Ottomans in the [Early] Modern Age*, v. 6, (2018), 97-110.

were converted to *cedid hass-ı hümayun*, we should analyze the island's budgetary and *mukataa* revenues on an annual basis. We studied the *Maliyeden Müdever* ledgers and *Baş Muhasebe Girid Hazinesi* ledgers, in order to see the reflection of the said process in the budget of Crete. The result is as follows:

Date	Budget Total (akçe)	Total Revenue from Mukataas (akçe)	Percentage of Mukataa Revenues in Budget (%)	Source
H.1080/M.1670-71	21,708,286	8,377,430	38.5	MAD_d 2346 p.2
H.1082/M.1672-73	28,228,032	8,525,878	30.2	MAD_d 643 p.4
H.1084/M.1673-74	20,479,670	9,124,216	44.5	D.BŞM.GRH 2/32
R.1111/M.1700-01	20,700,721	8,036,276	38.8	MAD_d 7785 p.3
R.1112 / M.1701-02	20,340,509	8,494,442	41.7	MAD_d 4236 p.2
R.1117/M.1706-07*	24,729,695	13,049,695	52.7	D.BŞM_d 1081 p.29
R.1121/M.1709-10	21,903,481	12,446,151	56.8	MAD_d 18731 p.1
R.1122 / M.1710-11	21,890,294	12,169,534	55.5	MAD_d 18731 p.1
R.1130/M.1718-19	24,428,279	12,916,679	52.8	D.BŞM.GRH 8/94
R.1131/M.1719-20	25,653,752	13,025,732	50.7	D.BŞM.GRH 8/94
R.1132 / M.1720-21	27,353,797	15,124,507**	55.2	D.BŞM.GRH 8/84
R.1133/M.1721-22	28,191,057	15,124,507**	53.6	D.BŞM.GRH 9/36
R.1141/M.1729-30	27,866,862	15,139,506	54.3	MAD_d 9511 p.2

**Table IV:** The Financial Results of the Conversion of *Timars* to *Mukataa*

Let us, first of all, note that in almost all sources, budgets were made biannually. Crete's economy was based on olives and by-products. Due to natural causes and gathering methods, the yield varied hugely between consecutive years. Therefore, the budgets of Crete were biannual.

Our table shows that the percentage of *mukataa* revenues in the budgetary revenues of the island rose from 38 % in 1670 to 55 % in 1730.

Another important element of the 1705 *tahrir* was that the *harac* tax ratio on land was reduced from 1/5 to 1/7. This change had actually been on the agenda as part of the 1670 regulations as a consequence of popular complaints regarding the tax burden, but had not been implemented. This tax reduction led to a decrease of approximately 28% in the island's revenues. However, the *mukataa* revenues increased by 5 million *akçes* as a result of the conversion of *timars* to *mukataa* units by the same 1705 *tahrir*, more than compensating for this loss. With the addition of the *cedid hassı-ı hümayun* to *kadim zeamet* and *timars*, the *mukataa* revenues from *kadim mukataa* which amounted to 7,304,719 *akçes* were increased by 5,744,976 *akçes* from the *cedid has*.<sup>40</sup>

A second dramatic change was experienced in 1720 when the *mukataas* were sold as *malikane*. As a result of this, the *mukataa* revenues reached 15 million *akçes*. *İltizam* was generally granted for a three-year period and through auction. In this system, any and all profits or losses to be incurred belonged to the *mültezim* (tax-farmer) who opted for tax collection for a given period. The minimum value of the annual revenue from the *mukataa* was determined by the Exchequer and recorded in the Treasury ledger. The maximum revenue expected to accrue in one year was determined in the auction through the competition among the bidders in pursuit of profit-maximization. The *mültezims* would evaluate the *mukataa* by its potential annual revenue, estimated costs and estimated profits, and based on these would make their bids regarding the annual amount they agreed to pay the government.<sup>41</sup> The Treasury would transfer the right to collect the taxes from that *mukataa* to the highest bidder for a period of 1-3 years. This transfer would take place at the Empire's capital for the *mukataas* at the centre, and at the capital of the province for those not so positioned and which were linked to the treasury of the province, such as Crete. At these auctions and

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<sup>40</sup> BOA, *D. BŞM*, 1081, p. 29

<sup>41</sup> Genç, *Devlet ve Ekonomi*, 101.

authorizations, the *mültezim* was given a signed and sealed copy of the ledger and a document of the specifications by the Treasury of Crete.<sup>42</sup>

The main objective of the *mültezim* who paid in advance at the auction was not to maintain or improve the *mukataa* the tax revenues of which he had been granted for a given period of time, but to maximize his profits. The wish to replace the gradually stagnating *iltizam* system by implementing a system whereby the tax revenues would still accrue to the Treasury in cash, but which granted the possession of the tax source to the *mültezim* for life so that he “improves and maintains”<sup>43</sup> it, gave rise to the *malikane* system. Almost all taxes, with the exception of *cizye*, certain *avariz* and taxes taken as *nüzül bedeli* would be auctioned out. The buyer would have the right to hold the *mukataa* as *malikane* until the end of his life, on condition that he pay a surety, called *muaccele*<sup>44</sup>. Thus, the government would be freed from the burden of holding auctioning the revenue source year after year, a sizeable and instantaneous cash flow to the Treasury would be ensured by the *muaccele*, while this advance payment would also guarantee the tax revenues of the coming years. In Crete, the *mukataas* were put on sale as *malikane*, based on the same arguments but as separate from the central ones,<sup>45</sup> with a royal decree in 1719.<sup>46</sup> This led to a dramatic financial change with respect to both the Treasury of Crete and for the central Treasury.

To sum up, in Crete, from the Ottoman conquest on tax collection mainly depended on the *iltizam* system based on *mukataas*. The *timar* system the government tried to implement temporarily with the 1650 *tahrir* while the battle continued around the Fortress of Candia failed because private property in land already existed on the island and also because the classical Ottoman institutions had become inefficient. Thus, the few *dirliks* which existed were converted to *hass-ı hümayun*, became *mukataa* and included in the *iltizam* system with the 1670 and 1705 *tahrirs*. Until the 19<sup>th</sup> century the only financial records registered as *timar* are those of 43 villages given as *ulufe* to 30 janissary *agas*.

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<sup>42</sup> For examples of such documents, see Vakıflar Genel Müdürlüğü Arşivi, Resmo (Girit) Şeriye Sicilleri, (RŞS), no. 58, p. 65 and p. 90; no. 55, p.13 etc.

<sup>43</sup> Genç, *Devlet ve Ekonomi*, 105.

<sup>44</sup> Murat Çizakça, *İslam Dünyasında ve Batı'da İş Ortaklıkları Tarihi*, trans. Şehnaz Layıkal (İstanbul: Tarih Vakfı Yurt Yayınları 1999), 143.

<sup>45</sup> The *malikane* practice was introduced to the Ottoman financial system by a royal decree in the year 1695.

<sup>46</sup> Ayşe Nükhet Adıyeke, “Farming out of Mukataas as Malikane in Crete in the Eighteenth Century: The Rethymno Case,” in *The Eastern Mediterranean Under Ottoman Rule: Crete 1645-1840, in Halcyon Days in Crete VI*, (Rethymno: 2008), 233-242.

## **Conclusion**

In Crete where the Ottoman central administration tested the transformation of various institutions of the Empire, we can observe the examples of the rapid transition from the classical system to the post-classical one. Concrete examples of the transition from the classical taxation and land tenure system, i.e. the *timar* system based on peasantry bonded to land which served the purpose of ensuring the existence of the required number of soldiers and maintenance of the tax base to the *iltizam* system which aimed at ensuring the safe transfer of taxes in cash to the Treasury can be observed in Crete within a time frame of approximately 50 years. This transition in Crete also supports the argument that in the 18<sup>th</sup> century the scope of *mukataa* system was expanded to centralize the tax system and strengthen the central Treasury. This transformation has increased the cash revenue accruing both to the provincial budget of Crete and to the Empire's central Treasury.

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