

The Application of Jizya Tax into the Sanjak of Kayseri and *Jizya Beratı* Dated to the Year 1699

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Abstract

The *jizya* tax (The non-Muslims having lived in Ottoman State paid a tax called *jizya* in return for military service. The women, the children, the old, the slaves, the sick and the men of religion were kept free from paying the *jizya* tax, which was taken from the *zimmis* who were old enough to do their military service) having taken from the non-Muslim subjects in the Ottoman State was collected based on two different methods beginning from the year 1691, which was a turning point to be accepted. Throughout our study, the application of these two methods in Kayseri when collecting the *jizya* taxes, the distinction between two periods and the problems encountered in the course of the application have been evaluated. The court records of Kayseri, a sanjak connected to the Province of Karaman, form the backbone of this study.

Key Words: Kayseri, *jizya*, certificate, Ottoman State, *Seriyye Sicili*

Cizye Vergisinin Kayseri Sancağında Uygulanması ve 1699 Tarihli Cizye Beratı

Özet

Osmanlı devleti'nde gayrimüslim tebaadan alınan cizye vergisi (Osmanlı Devleti'nde yaşayan gayrimüslimler askerlik hizmetine karşılık olmak üzere cizye adında bir vergi öderdi. Askerlik çağına gelmiş olan zimmilerden alınan bir vergi olan cizyeyi kadınlar, çocuklar, ihtiyarlar, köleler, hastalar ve din adamları ödemekten muaf tutulmuşlardır) 1691 tarihi milad olmak üzere iki ayrı usule göre toplanmıştır. Çalışmamızda cizye vergisini toplamada kullanılan bu iki tür yöntemin Kayseri'deki uygulaması, iki dönem arasındaki fark ve uygulamada karşılaşılan problemler ele alınmıştır. Karaman Eyaletine bağlı bir sancak olan Kayseri ait Şer'iyye sicilleri çalışmamızın ana kaynağını oluşturmuştur:

Anahtar Kelimeler: Kayseri, cizye, berat, Osmanlı Devleti, Şer'iyye sicili.

A. The Application Of Jizya Tax In Kayseri Before The Year 1691

The non-Muslims having lived in Ottoman State paid a tax called *jizya* in return for military service (*bedel-i askeri*). The women, the children, the old, the slaves, the sick and the men of religion were kept free from paying the *jizya* tax, which was taken from the *zimmis* (non-Muslim unde protection) who were old enough to do their military service¹.

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¹ Ali Aktan, "Osmanlı Belgelerine Göre Kayseri'deki Gayrimüslim Tebaanın Durumu", **III. Kayseri ve Yöresi Tarih Sempozyumu**, Kayseri 2000, p. 24.

Each *zimmi*, who was healthy in terms of body and mind and was to pay tax, was subject to *jizya* and was supposed to do so till they reached at the age of 75².

In Ottoman State, from the beginning to the 16th century, the word of *harac* was used as a substitution of *jizya* tax. First, the priests and the monks had been exempted from paying the *jizya*, but then all the priests except that the disabled people were considered tax payers following the year of 1691³. On the documents reflected into the *seriyya sicilleri*, it has been determined that the governors or the *zimmis* demanded a certain degree of tax from the religious officials such as the priests and the monks and from the old who could not make a living on their own though they were excluded from paying tax. The people who were behaved unjustly applied to the court in order to prove the fact that they were to be excluded from paying tax. For instance, Arslan veled-i Dede, having dwelled in the district of Elsem Pasa in Kayseri, complained the neighbor residents to the court because they demanded *jizya* from him though he was too old (*pir ü fani*) and had not any satisfactory revenue (*kar ü kesb*). The court made a decision based on a fatwa including a view about the fact that because Arslan veled-i Dede was both a poor and an old man, and dealt with trade, any tax could not be demanded from him⁴. Likewise, of the fact that any tax was not demanded from the monks in 17th century, a document in our hands is so: Agob, Bogos and some other men who were all monks applied to the court and explained that they did not deal with trade by emphasizing that they were monks or *İncilhan* (*gospel readers*) . While we were hitherto excluded from *jizya* and other kinds of tax, the non-Muslim subjects in our region demanded *jizya* and some other taxes from us. Based on the amr-i sharif and fatwa in our hands, it is said that “among the *zimmis* who are monks or priests, if there is some without any profession, the *jizya* and any other tax will not be demanded from those.” The court behaved in parallel with the fatwa and decided that any tax not to be taken from the group of monks⁵.

Except for the one mentioned above, in the event that the *raya* who was subject to paying *jizya* left the district where they had dwelt before and moved to another place due to any reason, a new problem about in which district or village the tax was to be paid erupted⁶. The *kadi* arrived at a decision by being loyal to the *farman* sent by the central authority⁷. The *farmans* ordered that the people who were subject to paying *jizya* be brought back to the district where they were registered in the *jizya* registry book.

² Boris Christoff Nedkoff, “Osmanlı İmparatorluğunda Cizye (Baş Vergisi)”, **Belleten**, Translated by Şinasi Altındağ, V.VIII, Number:32, Ankara 1944, p.621.

³ Halil İnalçık, “Cizye”, **DVİA**, V.6, pp. 45-46.3

⁴ Kayseri Seriyeye Sicili (KSS) 66, p. 43; Ertuğrul Düzdağ, **Şeyhülislam Ebussuud Efendi Fetvaları Işığında 16. Asır Türk Hayatı**, Enderun Kitabevi, İstanbul 1972, “Kötürüm ve fakirler ise nesne lazım olmaz”, p. 97.

⁵ KSS 55, p. 126.

⁶ KSS 60, p. 26, 158; KSS 65, p.31; KSS 66, p. 11; KSS 69, p.91.

⁷ 60 KSS, p. 158.

Before the year 1691, the number of *jizyahane* had been the base for collecting *jizya*. In the aftermath of this year, the *jizya* was collected by giving each taxpayer a *jizya* ticket. The number of *jizyahane* in the sanjak of Kayseri before the year 1691 is as follows: In the year of 1645, 2036 *jizyahanes* which were subject to retailing account book of *Vilayet-i Karaman* were registered. 1817 of these *hanes* were indicated as *ocaklık* for saltpeter equipments, and each *hane* for the mentioned dates was required to pay 245 *akce*, 219 of those *hanes* were demanded to give 245 *akce* per head for sulphur equipments and 40 *akce* for the court crier⁸. In 1653 when 2942 *cizyehanes* existed, while each paid tax of about 270 *akca*, the *zimmis* at the Foundation of Ahmed Pasha were supposed to pay 235 *akce* per head⁹. On the account books dated 1674 and 1687¹⁰, there were 3012 and 4235 registered *cizyehanes* respectively. Among this population were also the non-Muslims having lived in the district of Emlak, one of the sanjaks of Bozok Livasi. On the account book dated 1687, the non-Muslims who were subject to the account book of *Vilayet-i Karaman* and formed 4132 *hanes* of the total 4235 *hanes* were required to pay 270 *akce* per head and the other 103 *hanes*, who were the *zimmis* of the Foundation of Ahmed Pasha, were asked to give 235 *akce* per head¹¹. A total tax of 1.167.655 *akce* was collected. The mosque built by Hacı Ahmed Pasha in the village of Tomarza was the one under his foundation¹². While the *jizya* amount paid by the *raya* of this foundation was 245 *akce*, it was then 235 *akce* in 1660¹³.

While the *Zimmis* having lived in Kayseri till 1691 had paid 245 *akce* before the year 1650, they began to pay 270 *akce* per *cizyehane* beginning from the year 1650. It has been determined that these kinds of tax were occasionally collected in return for a service. Thus, without evaluating whether they were rich or not, the *zimmis* having lived in Kayseri were regarded equal, so they all paid the same amount of *jizya* tax.

B. The Application of Jizya Tax In Kayseri In The Aftermath of The 1691 And The Problems Encountered In The Course Of Collecting Jizya Tax

Since the *jizya* tax was not collected in an equal proportion in the whole country, and money value was in an incessant decrease, some rises about *jizya* tax were occasionally declared according to the related fatwas. Eventually, in the time of Grand

⁸ KSS 55, p. 188, document: 471 (In this year, a gold was equal to 118 *akce*, *kâmil kurush* was equal to 78 *akce*, *esedi kuruş* was equal to 68 *akce*, *zolata* was equal to 38 *akce*)

⁹ KSS 63, p. 137. In this year, a gold was equal to 118 *akce*, *kâmil kurush* was equal to 78 *akce*, *esedi kuruş* was equal to 68 *akce*, *zolata* was equal to 38 *akce*).

¹⁰ KSS 82, pp. 288-290

¹¹ KSS 94, p. 136.

¹² Turkey Republic Prime Ministry Ottoman Archives (TRPMOA), Mühimme Defteri 93, p. 34, Document:185.

¹³ KSS 71, p. 128.

Vizier Kopruluzade Fazıl Mustafa Pasa, a new regulation was made on collecting jizya taz¹⁴.

The jizya documents were categorized under three headings; *a'lâ*, *evsat* and *edna*, which mean in English **the most**, **the middle** and **the least** respectively. The jizya amount which was to be taken from the zimmi were decided to have been 48 drahma silver for the most, 24 drahma silver for the middle and 12 drahma silver for the least by having been loyal to the rules of the Sharia which were written in the books of Islam Fiqh. After Kopruluzade consulted the current law with the *ulama* and checked whether the new law was appropriate for the fiqh books, he arrived at a decision on jizya. This process was narrated so in *Tevarih-i Al-i Osman*: “The jizya which is to be paid based on ‘*esnaf-ı selase*’ will be registered in jizya item, and some tickets at different colors in different years for the jizya payers will be prepared according to their financial situation (the rich, the middle and the poor), and these tickets will be sealed with the new seals and later 4 sherifi, 2 sherifi and 1 sherifi will be asked from the rich, the middle and the poor, respectively.”¹⁵ However, after it has been told that nobody dared to reject though the law was never adopted, and the book goes on so: “In a year, a controversy about *esnaf-ı selase* came out among the raya, and all have paid their tax at the level of *evsat* (the middle). It was determined that such an application was opposite to the law, and accordingly it was decided that the tax be collected based on *esnaf-ı selase*”. In the year 1114(1702-1703), the jizya tax continued to be collected according to *esnaf-ı selase*¹⁶.

The newly-adopted method by Kopruluzade Mustafa Pasa was narrated so in the work at Koprulu Library: “The tax types of the non-Muslims, who were to pay jizya, have been arranged under three categories, *ala*, *evsat* and *edna*. According to a hatt-I humayun, it has been declared that more than the amount they are supposed to pay will not be taken. So far, such tax revenue, that’s a thousand purses of akca, has never been obtained.”¹⁷

When looked into the fatwas relating to this topic, the income of the zimmi who were categorized as *esnaf-ı selase* under three headings is so: the rich were to give 48 drahma silver, the ones who had a middle income were to give 24 drahma silver and the poor were to give 12 drahma silver. The people were classified based on their income level. Thus, the ones who had 200 drahma was evaluated poor, the ones whose income were

¹⁴ Mustafa Nuri Paşa, *Netâyicü'l-Vukuât*, Prepared by Neşet Çağatay, Türk Tarih Kurumu Yayını, Ankara 1992, p. 132.

¹⁵ *Anonim Osmanlı Tarihi (1099-1116/1688-1704)*, Prepared by Abdülkadir Özcan, Türk Tarihi Kurumu Yayını, Ankara 2000, p.19; Also look at Behceti Seyyid İbrahim Efendi, *Tarih-i Sülale-i Köprülü*, Köprülü Library, 9435, II.,K 212, 175b. for the same information.

¹⁶ *Anonim Osmanlı Tarihi (1099-1116/1688-1704)*, p. 19.

¹⁷ Behceti Seyyid İbrahim Efendi, *Tarih-i Sülale-i Köprülü*, Köprülü Library, 9435, II.,K 212, 165a.

changeable from 200 drahma to 10.000 drahma were counted middle-incomed and the ones owning much more than 10.000 were accepted rich¹⁸.

Since the gold value called *sherifi* was equal to 12 drahma silver at that time, a standard order was established to take 4 gold from the rich, 2 gold from the middle-incomed and only one gold from the poor all over the Ottoman country¹⁹. The money value of the age was the following:

An *esedi kurush* was about equal to 68 *akca*, or in other words; 270 *akca* corresponded with 4 *esedi kurush*²⁰ in the aftermath of the year 1650. Also, the person paying his tax at the level of *evsat* was to give about 2 *sherifi*, which was equal 540 *akca* as *esedi kurush*. Its value in *esedi kurush* was 4.5 *esedi kurush*. Thus, while a *zımmi* was to pay 4 *esedi kurush* in the aftermath of the year 1650, this amount increased to 4.5 *esedi kurush*²¹ in the following years after 1691. At this point, the tax amount of those having paid at the level of *edna* was pulled down, and that of the ones having given at the level of *a'lâ* was increased. Since the one having paid at the level of *edna* gave a *sherifi* gold, he was to pay 2 *esedi kurush*. The person whose payment was at the level of *a'lâ* was to pay 4 *sherifi* gold, and based on the fact that the one who gave 2 *sherifi* gold actually made a payment of 4.5 *sherifi* gold, it can be concluded that anybody having paid 4 *sherifi* gold gave 9 *esedi kurush*. This means that the duties of the people having paid at the level of *a'lâ* increased too much. In fact, it was said that all the tax-payers paid tax at the level of *a'lâ* in the Sanjak of Kayseri in the early years²². A *jizya* tax of 56.700²³ *esedi kurush*, equal to 6.804.000²⁴ *akca*, was collected from 6.300 people. As mentioned by Behçeti İbrahim, the Ottoman State collected a good deal of income²⁵.

¹⁸ MESELE: Zimmi taifesinin “ganisinden haraç kırksekiz dirhem gümüş. Vasatü'l-halinden yirmi dört dirhem, fakirü'l-halinden on iki dirhem alına” deyü buyrulan yerde ganî ve vasat ve fakîrden murad nedir?

EL-CEVAB: İki yüz dirhem'e malik olmayan fakirdir, iki yüz dirhemden on bine varınca vasatü'l-haldir, onbinden yukarısı ganidir. (Düzdağ, Ibid, p. 97.)

¹⁹ Mustafa Nuri Paşa, **Netâyicü'l-Vukuât**, Prepared by Neşet Çağatay, Türk Tarih Kurumu Yayını, Ankara 1992, p. 132.

²⁰ 270/68= 3.97 approximately 4 times

²¹ 2 *sherifi* X 270 = 540 *akce*, 540/120=4.5 *esedi kurush*

²² KSS 99, p.150.

²³ 6.300X9 *esedi kurush* = 56.700

²⁴ An *esedi kurush* is equal to 120 *akce*.

²⁵ Behçeti Seyyid İbrahim Efendi, **Tarih-i Sülale-i Köprülü**, Köprülü Library, 9435, II.,K 212, 165a.

Table-1 The value of akca against kurush, sherifi and yıldızlı gold

| | Year | Kurush | Şerifi | Yıldızlı Gold |
|----|------|--------|--------|---------------|
| 26 | 1101 | 120 | 270 | 300 |
| 27 | 1102 | 120 | 270 | 300 |
| 28 | 1102 | 160 | 360 | 400 |

Table-2 The value of akca against the other monetary units²⁹

| Registry Book Number | Rate | old | Kamil kurush | Ese dî kurush | Zolata |
|----------------------|------|-----|--------------|---------------|--------|
| 56 | 656 | 18 | 78 | 68 | 38 |
| 71 | 660 | | 90 | 80 | 50 |
| 74 | 667 | | 88 | 78 | |
| 77 | 677 | | 120 | 110 | |
| 79 | 689 | | 120 | 110 | |

Under the normal situations before the year 1691, any *zımmi* having paid a jizya tax of 270 *akca* had to give twice or three times more than how much he paid in 1691 or earlier because of the rise at the tax amount following the year 1691.

The number of *jizyahanes*, including the ones which the non-Muslims having lived in the towns around Kayseri were registered, showed some changes based on the population rises. In the process of determining the number of jizya taxpayers on the jizya

²⁶ Behceti Seyyid İbrahim Efendi, *Ibid*, 175b.

²⁷ Behceti Seyyid İbrahim Efendi, *Ibid*., 175b.

²⁸ 1101 senesi için 1 kuruş 120 akçe, şerifi altın 270 akçe, yıldızlı altın 300 akçeye tekabül etmekte idi. Askeri masraflar için sarf edilecek akçenin değeri kuruş 160 akçeye, Şerifi altın 360 akçeye, yıldızlı altın 400 akçeye 1102 senesi için belirlenmişti (Defterdar Sarı Mehmed Paşa, **Zübde-i Vekaiyât, Tahlil ve Metin (1066-116/1656-1704)**, Prepared by Abdülkadir Özcan, Türk Tarih Kurumu Yayını, Ankara 1995, pp. 386-387).

²⁹ Hava Selçuk, "Osmanlı Devleti'nde Merkez-Taşra İlişkisi Bağlamında Avârız, Nüzul Ve Sursat Vergileri (Şer'iyye Sicillerine Göre XVII.Yüzyılda Kayseri Sancağı)", **Erciyes Üniversitesi Sosyal Bilimler Enstitüsü Dergisi**, 24, 159-202(2008), p.164.

registry book of Kayseri which was kept after the 1691 reform, 1.515 *a'lâ*, 957 *evsat* and 1957 *edna*, 4.429 in total, were registered as *soldiers*³⁰ (anyone paying tax, or tax-payer). In parallel with this data, 13.635³¹ *esedi kurush* at the level of *a'lâ*, 4306.5³² *esedi kurush* at the level of *evsat* and 3.914³³ *esedi kurush* at the level of *edna* were collected. The whole collected money was totally 21. 855,5 *esedi kurush*, and this was equal to 2.622.660³⁴ *akce*. After about 12 years, on a document dated 1115 – or 1703 in the Gregorian Calendar - it was stressed that 6300 *jizya* bills were distributed in the Sanjak of Kayseri whose *jizya* tax were collected with *esnaf-ı selase*³⁵. It has been observed that a population rise, 1.871 people more than the previous figures, happened in the taxpayer population in the Sanjak of Kayseri after 12 years. Thus, the amount of tax given by the *zimmis* in Kayseri showed an increasing trend. In these years, it has been estimated the one-thirds of the population in Kayseri consisted of the ones who were to pay this tax, and the total non-Muslim population was about 18.900 (6.300 x 3 = 18.900)³⁶. This estimated non-Muslim population can be classified under three groups; the *a'lâ* of 630 people, the *edna* of 630 people and the *evsat* of 5.040 people³⁷.

Accordingly, beginning from the year 1691, it has been determined that the *jizya* tax was occasionally collected by *esnaf-ı selase* in accordance with the general financial situation of the people in the region and that it was sometimes collected from the whole people at the same amount as *evsat* or *a'lâ*. It has been observed that all the non-Muslims were subject to pay the same amount of tax because they were evaluated to have had a satisfying wealth, but it was later returned again to the *esnaf-ı selase* method due to the bad effects of the situation on the *zimmis*.

On the *farmans* and *berats* sent by the central authority, the groups of *zimmi* were referred as *Eramina-i Acem* (Armenian Iranians), *Nasara* (Christian) and *Yahdu* (Jewish). Though it is something known that some Greeks and Armenians, who were Christians, lived in Kayseri, there has not been so many references about the Jewish living in Kayseri. On a document dated to 1104, 1692-1693 in Gregorian calendar, as it was told about the non-Muslims taxpayers based on the *jizya* registry book, the Greeks and Armenians were mentioned with their neighborhoods and the houses in which they lived one by one. Any

³⁰Mehmet İnbası , “Nüfus ve Ekonomik Yönden XVI. Ve XVII. Yüzyıl Kayseri’inde Ermeniler”, **Hoşgörü Toplumunda Ermeniler**, V. III, p.19.

³¹ 1.515 *zimmî* X 9 *esedi kurush* = 16.635 *esedi kurush*

³² 957 *zimmî* X 4.5 *esedi kurush*= 4306.5 *esedi kurush*

³³ 1.957 *zimmî* X 2 *esedi kurush*= 3.914 *esedi kurush*

³⁴ Based on the fact that an *esedi kurush* is equal to 120 *akce* 21.855,5 X120= 2.622.660 *akce*

³⁵ KSS 109, p.136.

³⁶ Bu hesabı Netayicü'l-vukuat adlı eserdeki hesaplamaya göre yapılmıştır. (Mustafa Nuri Paşa, **Ibid.**, C.III-IVs. 133)

³⁷ KSS 109, pp.152-153.

Jewish proof cannot be seen among these records. The document mentioned is the following:

Defter-i cizye-i gebran ma Yahudiyân sene 1104 Der-livâ-i Kayseriyye: 0
Kazâ-i Karahisar ve Yahyalu: 0
*Yekun: 0*³⁸

The jizya tax collected between the years 1691–1703 from the *zimmis* living in Kayseri and the problems encountered during the process of collecting tax showed such a change on the documents as the following:

The state had a material loss because of the troubles encountered during the process of collecting jizya tax. Thus, it was required the *jizyedar*, who was charged to collect the tax, to be helped by the local governors in the orders sent by the central authority. Since the people were classified under three groups - the rich, the middle and the poor- based on their financial situation at the scale of *esnaf-ı selase* after the year 1691, how the taxpayers should be distributed into the groups was one of the leading problems in that time. Those who did not tend to pay much tax gave tax at the level of *edna* by having made a declaration as if they had had a terrible financial situation. Likewise, according to an official writing sent to the *kadis* in the sanjaks of Kayseriyye, Nigde and Kirsehir on the topic of collecting tax of the non-Muslims and Jewish groups in the years 1102 and 1103, 1691 and 1692 in Gregorian calendar respectively, it is said that a great majority of the taxpayers who were actually able to pay tax at the level of *a'lâ* and *evsat* gave their tax at the level of *edna*. In some villages, though there were about 200-300 *zimmis*, some priests and *jizyedars* came together and distributed 50 and 100 jizya bills, and some others avoided to have paid jizya tax by bringing an attester in order to make the *kadi* believe in the fact that they had lost their jizya bills showing their so-called *evsat* and *edna* affiliation. Also, though some members of the *ayan*, such as the owners of farms, mills or dairies, knew about all the *raya* with their names and pictures, they gave harm public property by not having helped the *jizyedars*³⁹.

During the process of collecting jizya tax of the year 1102, 1691 in Gregorian calendar, it was pointed out that any jizya tax had not been collected in three sanjaks of the Province of Karaman and this was not supposed to remain as unpaid and those who said ‘the jizya tax of the year 1102 (1691 in Gregorian calendar) was collected, we will then pay the jizya tax of the year 1103 (1691 in Gregorian calendar)’ had given harm to the public property, and the people having said that they paid their tax without any jizya bills in their hands were required to pay their tax (Zilhicce 1102) (September 1691 in Gregorian calendar)⁴⁰. In order to hinder their action based on the fatwa “If the jizya of the previous year hadn’t been paid, this tax would not be paid again, and so the tax of the current year would be paid. Based on Imam-ı Azam, the jizya tax of the first year of any *zimmi* not

³⁸ KSS 100, p. 162.

³⁹ KSS 100, pp. 150-152.

⁴⁰ KSS 98, pp.154-155.

having paid his jizya tax during two years would not be taken”⁴¹, they were required to show a certain sensitivity towards this topic.

On the document of the year 1102 (1691 in Gregorian calendar) sent to the *kadi* of Kayseri, though the *jizyedars* were to pay the tax of the group of *ehl-i zimmet* at the scale of *esnaf-ı selase*, it was later decided to be paid at the same level of tax because all the people in this region were rich and similar to each other in terms of wealth. For the year 1102 (1691 in Gregorian calendar), each *zimmi* paid *a'lâ* jizya, that is 4 *sherifi gold*, but when it was in the year 1103 (1692 in Gregorian calendar), based on the fact that all the *ehl-i zimmet* in Kayseri were badly affected in economical regards because of their payment of tax at the level of *a'lâ* in the previous year, a decision was made about returning again to the method of *esnaf-ı selase* and collecting the tax of the year 1103 (1692 in Gregorian calendar) at this level on condition that the situation is true, or re-registering all again into the jizya registry book on condition that the amount of tax was compensated from their guarantors, if the situation not true (29 Rebiyülevvel 1103, (December 20, 1691 in Gregorian calendar))⁴².

In the year 1103 (1692 in Gregorian calendar), the jizya bills which should have been distributed as *a'lâ* and *evsat* were later collected from the most of the people by fraud at the level of *edna* by the charged officers in this field. The public property was again harmed in this way. For the year 1104, it was ordered that the *Zimmis* living in Kayseri be collected on the same scale at the level of *evsat*, which is 40 *drahma* or 2 *sherifi gold* per head. In order to provide livelihood for the *jizyadar*, 12 *pare* per jizya and 1 *pare* for the secretaryship were decided to be collected. Cemaziyelevvel 1104 (January 8, 1693 in Gregorian calendar), Vurude 21 Cemaziyelevvel 1104 (January 28, 1693 in Gregorian calendar)⁴³.

Though the *esnaf-ı selase* was ordered to be paid according to the school of Hanefiyye on a formerly-sent *farman*, *kapıcıbası* İsmail was charged to take two *sherifi gold* per head and nine *pare* for the court crier fee from the groups of *ehl-i zimmet* as the financial situation of *ehl-i zimmet* was quite bad beginning from 1107 Ramadan (April 1696 in Gregorian calendar to 1108 Shaban (March 1697 in Gregorian calendar))⁴⁴.

Among the *kadis* on the left wing of Anatolia was the Sanjak of Kayseri. The jizya documents of the non-Muslims living in Kayseri for the years 1107 (1696 in Gregorian calendar) and 1108 (1697 in Gregorian calendar) were said not to be distributed properly. In some villages, though the jizya bills were given to the one-thirds or half of the non-

⁴¹ Sadık Albayrak, **Budin Kanunnamesi ve Osmanlı Toprak Meselesi**, Tercüman 1001 Temel Eser, p.86.

⁴² KSS 99, p.150.

⁴³ KSS 100, pp.153-155.

⁴⁴ KSS 102, pp.133-135.

Muslim taxpayers, the public property was harmed. Thus, the *kadis*, the *jizyedars*, the officers of *ayan-ı vilayet*, the village officers charged in that region were required to behave sensitively without hiding and protecting any of *ehl-i zimmet* on this topic and to take jizya tax from those who did not pay and not have a jizya bill on condition that they remained without bill by the bills of the year 1109 would be distributed. Also, it was allotted a half *kurush* from the bill of *evsat* and a rub from the bill of *edna* for the court crier⁴⁵.

On the *berat* dated to the year 1106 (1695 in Gregorian calendar), after having been mentioned about the fact that the jizya based on the *esnaf-ı selase* was collected before from the group of *ehl-i zimmet* in accordance with the school of Hanefiyye, it was started to be taken two *sherifi gold* per head from each jizya taxpayer, who were regarded as *evsat*, without evaluating whether he was rich or not based on the views of the *Hanefi müctehid* beginning from the year 1102 (1691 in Gregorian calendar). In order to collect the jizya of the people, who were from the groups of Nasara, Yahuda and Acem, living in the sanjaks of Nigde, Konya, Yenisehir, Aksehir, Kayseriyye, Aksaray and Kırsehir, a man named Hussein was appointed, and it was decided to be taken 2 *sherifi gold* per head from the whole group of *ehl-i zimmet*. Ramazan 1106 .Vurude 16 Zilkade 1106 (June 28, 1695 in Gregorian calendar)⁴⁶. According to the *berat* dated to the year 1106, while it was decided the same amount of jizya to be taken from all the people, collecting of the jizya for the year 1106 was ordered to be based on the *esnaf-ı selase*. It was required the jizya of the groups of Nasara, Yahud and Acem living in the sanjaks of Kayseri, Aksaray and Kırsehir to be taken based on the *esnaf-ı selase*. Accordingly, the jizya bills were distributed in parallel with the fact mentioned above, and a man named Suleiman was employed for the work of collecting them from the taxpayers⁴⁷.

El-Hac Mehmed, the jizyedar of the sanjak of Kayseri, sent a petition to *Divan-ı Humayun* in the year 1115 (1703 in Gregorian calendar), and told about the raya of some villages in Talas and Tomarza who were quite ill-tempered and did not take the bill of the previous year by provoking the raya of the other villages, and then he claimed that they did not obey the law. There were a total of 6300 jizya bills in the sanjak of Kayseri, a *berat* about distributing all the bills in a manner of neglecting nobody and collecting jizya was published⁴⁸. It was ordered that the jizya of the groups of *ehl-i zimmet* living in the sanjak of Kayseri in the year 1115 (1703 in Gregorian calendar) be collected based on *esnaf-ı selase*. Again of the *berat* above, the distribution of jizya bills without any negligence were regarded as an important aspect of the process (9 Zilkade 1115, Vurude 16 Cemaziyelahir 1115 (October 27, 1703 in Gregorian calendar))⁴⁹. In Ramadan of the year 1115, 10 *a'lâ*, 10 *edna* and 80 *evsat* of every 100 bills were given to Nasara, Yahud and Eramine-i Acem,

⁴⁵ KSS 103, pp.180-181.

⁴⁶ KSS 101, pp.181-182.

⁴⁷ KSS 101, pp. 163-164.

⁴⁸ KSS 109, pp.136.

⁴⁹ KSS 109, pp.136-137

all from the *ehl-i zimmet*, living in the sanjak of Kayseri. A *berat* about taking 4, 2 and 1 sherifi gold from *a'lâ*, *evsat* and *edna* respectively and 12, 9 and 6 *pare* from *a'lâ*, *evsat* and *edna* respectively for the court crier fee was sent in the year 1115⁵⁰.

In accordance with the data given above, the collected amount of jizya tax in Kayseri in the year 1115 is the following:

Of a total of 6300 jizya bills, 630 *edna*, each for 2 *esedi kurush*, was equal to 1260 *esedi kurush*. 630 *a'lâ* bills, each for 9 *esedi kurush*, were equal to 5670 *esedi kurush*, and 22.860 *esedi kurush* was gained with the 5.040 *evsat* bills, each for 4.5 *esedi kurush*. If to be counted, *ehl-i zimmi* living in Kayseri paid tax which was worth to 29.610 *esedi kurush*. This amount was equivalent to 3.553.200 *akca*. In the year 1691, the *zimmi*s in Kayseri paid tax of 2.622.660 *akca* worth, the gap was about 930.540 *akca*. In spite of the excessive increase in the number of taxpayer, any remarkable rise cannot be observed at the amount of tax.

During the process of collecting tax, those having caused any trouble were punished by the authority. The *ehl-i zimmet* in the towns and neighborhoods were registered into the registry book with their names and fame. Those hiding their *a'lâ* and *evsat* bills and the ones such as community leaders, priests and some efficient people supporting them doing so were arrested and sent to Dersaadet for three years in order to do service at the prison of Tersane-i Amire. (18 Rebiyülevvel 1104 (November 27, 1692), *vrude* 14 Cemaziyelahir 1104 (February 20, 1693))⁵¹.

Vizier Halil Pasa, appointed as *mutasarrif* to the Province of Karaman, was sent as *emr-i sherif* in order to collect the jizya tax of the year 1102 from the *ehl-i zimmet* in Kayseri. When the court crier arrived in Kayseri in order to collect the jizya from the *ehl-i zimmet* based on *a'lâ*, *evsat* and *edna*, he was told that some persons named el-Hac Ramaza, Kara Hacı Ali, Hacı Ali, el-Hac Mustafa tried to hinder the process of collecting jizya tax. Upon this event, all of them were sued to be exiled into Cyprus (Cemaziyelahir 1103 (March 1692 in Gregorian calendar). *vrude* 18 Şaban 1103 (May 5, 1692 in Gregorian calendar)⁵². Then, it was understood that these people were actually innocent, and after it was proved in accompany with some witnesses that they did not interfere into the process of collecting tax, it was decided to be no place of their exile 27 Şaban 1103 (May 14, 1692 in Gregorian calendar)⁵³.

It has been determined that the central authority behaved very sensitive about collecting jizya tax and paid a high degree of attention against embezzlement. The newly-adopted application in tax system caused a set of problems, and some tax payments at the

⁵⁰ KSS 109, pp.152-153.

⁵¹ KSS 100, pp. 150-152.

⁵² KSS 99, p.154.

⁵³ KSS 99, p.155.

same level led to an impoverishment of the *zimmi* in the material regards. Compared with the previous years, the State gained higher income by this newly-applied method. As pointed out on the *berats*, this new method was completely eligible for the school of Ebu Hanife and his *müctehits*' views. Thus, though there is an increase in terms of tax, this is valid within the framework of the current law.

C. A *jizya Berat* Dated To The Year 1699 And Its Assessment

The *berat* to be assessed has been taken from 106-Numbered Kayseri Seriyeye Sicili⁵⁴. The *berat* was published in the reign of Mustafa II (1695- 1703). Es-Seyyid Yahya, the director of Matbah-ı Amire, was appointed in order to collect *jizya* of the sanjak of Kayseriyye and its hinterland. Though a statement like 'A Farman of *Jizya*' was used in the process of registering into the registry book, it was mentioned about the fact that this document was a *berat*.

After having emphasized that the *jizya* tax to be taken from the *ehl-i zimmet* was collected based on the method determined by Ebu Hanife, the *zimmi raya* were separated into three categories. It was stated that only one *dinar* in return for 12 *dirhem fitta* from the poor, 2 *dinar* in return for 24 *dirhem fitta* from the middle-incomed and 4 *dinar* in return for 48 *dirhem fitta* from the rich was to be collected. For the *jizya* of the year 1112 collected on the beginning of Ramadan in 1111, it was expressed that 4, 2 and 1 *cedid eshrefi gold* would be collected from respectively *a'lâ*, *evsat* and *edna* of the *jizya* documents to be given to Nasara, Yahud and Eramine-i Acem.

Any fee called *harc-ruznamce* and *muhasebe* would not be demanded. 12 *pare* from the *a'lâ*, nine *pare* from the *evsat* and six *pare* from the *edna* would be taken for the *jizyedar*'s livelihood.

During the process of collecting tax, those who did not help the court crier and harmed the public property was stated to be punished. After having emphasized that there was a common belief among the people that the clergy was free from paying tax, it was stated that this belief was not true and they were subject to tax. It was required the *zimmi* officers to behave carefully in helping the public officers during collecting tax.

According to this *berat*, while the tax was paid based on the method of *esnaf-i selase* in the years 1102 and 1103, it was taken at the level of *a'lâ* and *evsat* in the year. In the year 1105 and 1106, the tax was paid as 20 *a'lâ*, 60 *evsat* and 20 *edna*. This changed in the year 1107 and it was taken as 10 *a'lâ*, 70 *evsat* and 20 *edna*. In the year 1109, it was applied as *evsat*. Just three years later, in the year 1112, it was paid 10 *a'lâ*, consisted of 100 *evsat* bills. A year later, in the year 1113, it was taken as 10 *a'lâ*, 10 *edna* and 80 *evsat*.

⁵⁴ KSS 106, pp. 188-189.

CONCLUSION

The majority of *zimmis* living in Kayseri, a sanjak of the Province of Karaman in that period, consisted of the Greeks and Armenians. They all paid their jizya tax regularly at the same level before the year 1691. In the aftermath of the year 1691, with the beginning of the application of the new system, the tax was categorized under three units - *a'lâ*, *evsat* and *edna*-, and this situation caused some problems. Since all the non-Muslim people living in the sanjak of Kayseri were evaluated to be part of the top class, it was started to be paid at the level of *a'lâ*. However, this led to a material trouble among the non-Muslim subjects, so they began to pay tax at the level of *evsat*. The complaints sent to the Dersaadet and those made before the kadi were followed with an investigation, and it was decided that the method of *esnaf-ı selase* be applied in Kayseri like in the other lands. In the mentioned years, every 100 bills were decided to be distributed, 10 of which to the *a'lâ*, 80 of which to the *evsat* and 10 of which to the *edna*.

Before the year 1691, while the *zimmis* in Kayseri paid a jizya tax of 4 *esedi kurush* per *jizyehane*, a middle-incomed *zimmi* was obliged to pay a jizya of 4.5 *esedi kurush* after the year 1691. Though the *zimmis* living in Kayseri were accepted to be part of the top class and so they paid at the level of *a'lâ* for a period, it was later approved for them to pay at the middle level as a result of the complaints and investigations.

Before and after the year 1691, there was a gap of 0.5 *esedi kurush* between the amounts of jizya tax taken from a *zimmi* who paid tax at the middle level. This has indicated that the newly-applied method did not actually change the details relating to jizya tax in Kayseri. Collecting jizya per head, not per *jizyehane*, provided an increase in the number of *zimmi* paying tax to the authority. At this point, the most important aspect is about the increase and the decrease of tax rate paid by those at the *level* of *a'lâ* and *edna*. In the year 1687 in Kayseri, while a total of 4235 *jizyehanes* paid tax valued at 1.167.655 *akca*, this amount changed under the new system and reached at a value of 2.622.660. Because of the transition to the system of collecting tax per head, an increase of tax about 1.455.005 *akca* emerged. It can be concluded that the new system brought much more tax revenue than the former system.

On the registry dated to the year 1691, a total of 4.429 people in Kayseri were recorded as the people paying tax. This number reached at 6.300 in the year 1703. The increase of 1871 people in a 12 years' period can be connected to two reasons. One, as stated on the *berats*, upon some negligent behaviors experienced together with some troubles in the beginning, all the problems about collecting were solved, and the real number of taxpayer was properly determined. Or, this increase was because a remarkable migration occurred. In spite of such a significant rise, it can be said that the paid amount of tax did not go up much. Likewise, while the *zimmis* paid tax at a value of 2.622.660 *akca* in the year 1691, this amount reached at a value of 3.553.200 *akca*. A remarkable rise can be seen with these

figures. It can be arrived at a conclusion that the rise at the population has reflected on the number of taxpayers.

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