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AN EARLY MONETIZATION?: TRACING THE
MUKÂTA'Â SYSTEM BACK TO THE REIGN OF MEHMED II

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AN EARLY MONETIZATION?: TRACING THE
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A Master's Thesis

by
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Ankara
June 2024



To my family

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The Graduate School of Economics and Social Sciences
of
İhsan Doğramacı Bilkent University

by

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ANKARA

June 2024

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By Furkan Taşpınar

I certify that I have read this thesis and have found that it is fully adequate, in scope
and in quality, as a thesis for the degree of Master of Arts in History.

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ABSTRACT

AN EARLY MONETIZATION?: TRACING THE *MUKÂTA‘A* SYSTEM BACK TO THE REIGN OF MEHMED II

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June 2024

This thesis examines the extent of monetization of the Ottoman economy during the fifteenth and early sixteenth centuries. At the core of the research lies the *mukâta‘a* system since it served as the primary mechanism for providing cash flow into the Ottoman treasury and, therefore, it was a key indicator of monetization. The archival data used in the thesis demonstrate that the *mukâta‘a* system, along with tax farming, was empire-wide established and functional in receiving revenue from many production sectors and tax items such as mining, rice plantation, salt marsh, sheep tax, poll tax, market tax, and more during this period. These data also reveal the high amount of precious metals in circulation in the Ottoman market throughout the fifteenth and early sixteenth centuries. Thus, the thesis argues that the Ottoman economy monetized in certain sectors a century earlier than current scholarship

suggests. Furthermore, the thesis also argues that the capital accumulation resulting from this monetization might be mainly limited to the Ottoman central treasury, and tax farmers might not be capable of accumulating capital due to the strict bureaucratic control and sanctions imposed by the Ottoman central administration during the fifteenth and early sixteenth centuries. To understand this relationship between the state and tax farmers, the thesis also examines the roles of central and local imperial agents within the *mukâta‘a* system alongside the identities and social networks of the tax farmers.

Keywords: Balkans, Mehmed II, monetization, *mukâta‘a*, tax farming.

ÖZET

ERKEN BİR PARASALLAŞMA MÜMKÜN MÜYDÜ?:

II. MEHMED DÖNEMİNE DOĞRU MUKÂTA‘A SİSTEMİNİN İZİNİ SÜRMEK

Taşpınar, Furkan

Yüksek Lisans, Tarih Bölümü

Tez Danışmanı: Dr. Öğr. Üyesi Evgeni Radoslavov Radushev

Haziran 2024

Bu tez, on beşinci ve erken on altıncı yüzyılda Osmanlı ekonomisindeki parasallaşmanın boyutlarını incelemektedir. Araştırmanın odağı Osmanlı merkezi hazinesine nakit akışını sağlayan ve dolayısıyla parasallaşmanın temel bir göstergesi olan mukâta‘a sistemidir. Tezde kullanılan arşiv verileri, bu dönemde mukâta‘a sisteminin iltizâm usulüyle birlikte imparatorluğun genelinde madencilik, pirinç ekimi, tuzla gibi birçok üretim sektöründen ve ağnam, cizye, bac gibi çeşitli vergi kalemlerinden gelir elde etmede yerleşmiş ve işlevsel bir pratik olduğunu göstermektedir. Bu veriler ayrıca on beşinci ve erken on altıncı yüzyılda Osmanlı piyasasında dolaşımda olan değerli maden miktarının yüksekliğini de ortaya koymaktadır. Dolayısıyla bu tez, Osmanlı ekonomisinin belirli sektörlerde mevcut literatürün kabul ettiğinden bir yüzyıl daha önce parasallaşmış olduğunu ileri

sürmektedir. Ayrıca bu tez, bu parasallaşmadan kaynaklanan sermaye birikiminin büyük ölçüde Osmanlı merkezi hazinesiyle sınırlı kalmış ve mültezimlerin Osmanlı merkezi yönetiminin sıkı bürokratik kontrolü ve uyguladığı yaptırımlar nedeniyle sermaye biriktirme imkânı bulamamış olabileceğini ileri sürmektedir. Devlet ile mültezimler arasındaki bu ilişkiyi anlamak içinse bu tez ayrıca mültezimlerin kimlikleri ve sosyal ağlarının yanı sıra merkezdeki ve yereldeki imparatorluk görevlilerinin rollerini mukâta‘a sistemi içerisinde incelemektedir.

Anahtar Kelimeler: Balkanlar, II. Mehmed, iltizâm, mukâta‘a, parasallaşma.

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LIST OF ABBREVIATIONS

AE.SBZT	Ali Emiri Bayezid II
BOA	Başkanlık Osmanlı Arşivi
D.HSK	Bab-1 Defteri Haslar Mukataası Kalemî
KK	Kamil Kepeci
MAD	Maliyeden Müdevver Defter
TS.MA.d	Topkapı Sarayı Müzesi Arşivi Defterleri
TS.MA.e	Topkapı Sarayı Müzesi Arşivi Evrakı
TT	Tapu Tahrir

TRANSCRIPTION, NAMES, AND THE TURKISH ALPHABET

In this thesis, I have preferred to use modern Turkish orthography in the main text and footnotes with the exceptions of ‘ayn (‘), hamza (’), and long vowels (â, î, û). I have also used Turkish transcription of the words which are originally Arabic or Persian, based on their pronunciations in modern/Ottoman Turkish. E.g., *mukâta‘a*, not *muḳâṭa‘a* or *muḳâṭa‘a*; *müşâreke*, not *musharaḳa*. I have transliterated Greek, Bulgarian, Serbian, Bosnian, Albanian, and Jewish names in the main text and footnotes as they are written in Ottoman Turkish except for the names of Byzantine royal descendants such as Kantakouzenos and Palaiologos in the main text. I have given translations and short definitions of the Ottoman terms once in parenthesis when they appear first in the text.

The modern Turkish alphabet is pronounced approximately like that of English, with the following exceptions:

Vowels:

a	-	car
e	-	bend
ı	-	tension
i	-	bit
o	-	coke
ö	-	ö in German
u	-	book
ü	-	ü in German

Consonants:

c	-	joy
ç	-	ch, cherry
ğ	-	soft g, lengthens previous vowel
ş	-	sh, ship

CHAPTER I

INTRODUCTION

1.1. Objective of the Thesis

When it comes to the *mukâta‘a* system, there is a widespread cliché the reader may come across very often in the books and articles of the social and economic history of the Ottoman Empire, which is fundamentally misleading: The *mukâta‘a* system was very limited during the fifteenth century and only became widespread at the end of the sixteenth century due to a monetary transformation that took place in the Ottoman Empire. However, the findings of this thesis based on the extensive use of primary sources (i.e., *mukâta‘a* registers) clearly indicate that the *mukâta‘a* system, together with tax farming, was already well-established, very widespread, and fully functional

in collecting revenue from many production sectors and tax items such as mining, rice plantation, salt marsh, sheep tax, poll tax, market tax, and more in the fifteenth and early sixteenth centuries. Therefore, the question arises: Was there an early monetization in the fifteenth-century Ottoman Empire?

To address this question, I examine the monetary, financial, administrative, bureaucratic, and social aspects of the *mukâta'a* system within the context of major political and economic changes during the reigns of Mehmed II and Bâyezîd II since the system served as the primary mechanism for providing cash flow into the Ottoman treasury to fund imperial and military expenditures. Therefore, the *mukâta'a* system was a key indicator of the extent of the monetization in the Ottoman Empire. This thesis also focuses on the investments made by tax farmers and their relationships with the state alongside their social networks. Hence, I answer the question thus: Yes, there was an early monetization in the fifteenth-century Ottoman Empire, a century earlier than the mainstream scholarship suggests. I also argue that the capital accumulation resulting from this monetization might be mainly limited to the Ottoman central treasury, and tax farmers might not be capable of accumulating significant capital due to the strict bureaucratic control and sanctions imposed by the Ottoman central administration, such as imprisonment, execution, and confiscation.

In a broader historiographical context, this thesis challenges the recent trend of writing Ottoman history under the paradigm of global history, which has tended to reinforce Western-centric views. The research indicates that the Ottoman Empire's capacity to manage sources of revenue diverged from its European counterparts in terms of obtaining income during the fifteenth and early sixteenth centuries. Consequently, relying solely on the Western historical path hinders a proper understanding of the phenomenon of monetization in the Ottoman Empire. Although

the concept of early modernity serves as a convenient framework for highlighting shared phenomena and changes across the Mediterranean world, the thesis underscores the fact that relying one-sidedly on the concept of early modernity risks perpetuating Eurocentric interpretations (to some extent unintentionally) by overlooking native Ottoman institutions. Thus, the thesis presents the fifteenth-century Ottoman Empire as a historically centralized bureaucratic empire, following a distinct path within the early modern world, separate from decentralized European political entities.

The thesis consists of three thematic chapters. The first thematic chapter, Chapter II, provides the historical background based on the political and financial developments that occurred during the reign of Mehmed II. Chapter II discusses current approaches in Ottoman historiography, investigating the place of the Ottoman Empire in world history. Chapter III examines the administrative and economic aspects of the *mukâta'a* system, drawing from various sources of revenue such as mines, salt marshes, rice plantations, and others. This chapter substantiates the first point of the thesis, demonstrating that the *mukâta'a* system was well-established, geographically widespread in production, and fully functional in the fifteenth century, serving as the primary source of revenue for the central treasury. The final thematic chapter, Chapter IV, addresses the main question posed by this thesis and indicates that the bureaucracy became an instrument of the patrimonial Ottoman state. The chapter illustrates the central government's strict bureaucratic control and sanction over tax farmers through examples of imprisonment, execution, and confiscation, as well as the functions of central and local imperial agents. Lastly, Chapter IV investigates the identities and social networks of the tax farmers alongside their partnerships and sureties.

1.2. History and Historiography of the *Mukâta'a* System within the Context of Monetization

The word *mukâta'a* means to intersect, derived from the Arabic root *qata'a*. While its general meaning is to mutually agree on an amount, in Turkish/Mongol-Islamic states, it was used as tax farming of taxes in return for a certain amount. In the Ottoman Empire, the term *mukâta'a* differed from the direct meaning of tax farming and shifted to mean a financial unit that provided cash to the central treasury.¹ Therefore, *mukâta'a* can be briefly translated into English as a source of revenue. This differed from the rent to be paid to the central treasury by the exiled peasants or enslaved people positioned around İstanbul during the reign of Mehmed II² as well as from the payment made for the *mukâta'alu* lands, which referred to the grounds under a simple rental contract with the state.³ Although the archival evidence dates the term *mukâta'a* to the reign of Bâyezid I,⁴ it is reasonable to assume that *mukâta'a* existed even in the earlier periods since many other elements of classical Ottoman finance were visible during the reign of Orhan and Murad I. These financial procedures, derived from the Mongolian and Islamic world, likely reached the Ottomans through handbooks prepared during the Ilkhanate period.⁵

The sectors and tax items where the *mukâta'a* system was established in the fifteenth century could vary a lot: *hâvâss-i hümayûn* (crown lands), *cizye* (poll tax),

¹ Mehmet Genç, *TDV İslâm Ansiklopedisi* vol. 31, s.v. “Mukâtaa” (İstanbul: TDV, 2020), 129. Also, note that the practice of tax farming was not limited to the central treasury and the state. Benefice holders and tax farmers, too, could give their income to someone else for tax farming.

² Halil İnalçık, *Fatih Devri Üzerinde Tetkikler ve Vesikalar*, v. 1 (Ankara: Türk Tarih Kurumu Yayınları: Ankara, 1954), 134.

³ Idem, *An Economic and Social History of the Ottoman Empire*, ed. Halil İnalçık and Donald Quataert, v. 1. (Cambridge: Cambridge University Press, 1994), 108.

⁴ See Evgeni Radushev and Uğur Altuğ, *1422–1423 Tarihli Köprülü, Kastorya ve Koluna Vilâyetleri Mufassal Defteri* (İstanbul: Kitabevi, 2016), 54 for a *mukâta'a* of fishery in 1422–23.

⁵ Linda T. Darling, *Revenue-Raising & Legitimacy Tax Collection & Finance Administration in the Ottoman Empire 1500 – 1600* (Leiden: E. J. Brill, 1996), 21–25.

mines, salt marshes, rice plantations, bazaars, *mâl-i gâib ve kaçkun* (lost goods), *ağnam* (sheep tax), the tax on wine production and candle manufacture...⁶ Therefore, the prevalence of the *mukâta'a* system and the amount of money in circulation within the system were key indicators of monetization.⁷ Due to the functioning of the *mukâta'a* system, the amounts recorded in the *mukâta'a* registers corresponded to actual cash. In the fifteenth and early sixteenth centuries, the monetary value corresponding to taxes in kind was also recorded in many *tîmâr* (beneficiary) registers. However, this did not necessarily mean that all tax payments within the *tîmâr* system were made in cash. In this respect, *mukâta'a* registers, unlike *tîmâr* registers, provide precise data on monetization and the amount of cash in circulation.

In terms of the periodization of the *mukâta'a* system, Mehmet Genç states that the introduction of the *mâlikâne* system in 1695 was a turning point in the functioning of the *mukâta'a* system. Under the *mâlikâne* system, the tax farmer retained control of the *mukâta'a* until his death, facilitated by a substantial advance payment made to the treasury. As a result, the annual payments from *mukâta'as* to the treasury remained static. In contrast, the revenues from *mukâta'as* probably experienced real growth, leading to a discrepancy where the increased revenues were not reflected proportionally in the treasury's share.⁸ While Genç's distinction on a macroeconomic scale before and after 1695 was valid, the *mukâta'a* system during the period between

⁶ The prevalence of the *mukâta'a* system in agricultural production during the fifteenth and early sixteenth centuries is a matter of question. It is generally accepted that the monetization of taxes on agricultural production took place at the end of the sixteenth century, although this thesis provides examples of lands in the *tîmâr* system being converted into *mukâta'as*. However, this question remains the subject of further research, as the data used in this thesis are not sufficient to provide a definitive answer.

⁷ In this thesis, the term monetization refers to the increase in the use of money and exploiting a product, service, etc., so that it generates revenue. See *Oxford English Dictionary*, s.v. "monetization," March 2024, <https://doi.org/10.1093/OED/2995568580>. Also, monetization is sometimes used interchangeably with monetarization.

⁸ Mehmet Genç, "Mukâtaa," 131.

1450 and 1510, examined in this thesis, differed socially and economically in three fundamental aspects from the period starting from the mid-sixteenth century until 1695.

The first main feature of the period between 1450 and 1510 regarding the *mukâta'a* system was that land and agricultural production were not yet integrated into the system, despite some exceptional and early examples. The majority of the sources of revenue were non-agricultural production and taxes. The second distinguishing feature of this period was that most tax farmers were local capital owners rather than members of the privileged class or the imperial palace. The final aspect of the period was the strict bureaucratic control of the state over tax farming and its power to sanction tax farmers, compared to later periods.

Tax farming (*iltizâm*) was a common tax collection method in the Islamic world from the early periods.⁹ It was also a part of the Ottoman finance administration from its earliest period¹⁰ with the *mukâta'a* system. The revenue subject to *mukâta'a* could be collected directly by an *emîn* (a government agent/intendant), or the right to collect this revenue could be sold at an auction. In the second method, which is *iltizâm*, which was the more widespread practice, the winner of the tender was called *mültezim* (tax farmer). The tax farming could be undertaken by one person or more than one, working as a partnership. Generally, tax farmers would make advance payments for three-year contracts. They also had to find guarantors who would stand surety for tax farmers' wealth and reliability (*kefil-i bi'l-mâl* and *kefil-i bi'n-nefs*). Tax farmers were

⁹ See Murat Çizakça, "Tax-Farming and Resource Allocation in Past Islamic Societies," *Journal of King Abdulaziz University: Islamic Economics* 1 (1989), 59-80; idem, *A Comparative Evolution of Business Partnerships The Islamic World and Europe with Specific References to the Ottoman Archives*, ed by. Halil İnalçık and Suraiya Faroqhi (Leiden: E. J. Brill, 1996), 135-140 for the application of tax farming in medieval Egypt and Mughal India.

¹⁰ İsmail Hakkı Uzunçarşılı, "Osmanlı Devleti Maliyesinin Kuruluşu ve Osmanlı Devleti İç Hazinesi," *TTK Belleten* v. 42, no. 165 (January 1978), 68.

solely responsible to the treasury, and if they could not pay their undertakings, they would be caught and imprisoned.¹¹ While the authority of revenue collection was transferred to individuals who undertook the *iltizâm*, it could not be considered a purely private initiative, as the state retained control over the tax farmers.

In short and straightforwardly, *mukâta'a* was a source of revenue, and *iltizâm* was a method of revenue and tax collection. However, there are some inexact definitions in the literature.¹² Mehmet Genç states that *iltizâm* served as an alternative system to *tîmâr* without providing a detailed explanation.¹³ *İltizâm* and *tîmâr* were not alternatives to each other nor directly comparable, as the revenue from a *tîmâr* could also be collected through tax farming. Although two pages later in the very same book, Genç points out that *iltizâm* existed from very early periods together with *tîmâr*, his first statement still remains inexact. Similarly, Şevket Pamuk states that the central administration abandoned the *tîmâr* system and began to switch to tax farming towards the end of the sixteenth century.¹⁴ Although the *mukâta'a* system clearly became more widespread through tax farming towards the end of the sixteenth century, Pamuk still considers *iltizâm* and *tîmâr* as two alternative systems and claims that only a limited part of the state revenues was collected through tax farming in the fifteenth and sixteenth centuries.¹⁵ Although Pamuk accurately reveals the monetization during the reign of Mehmed II and the reasons behind it in his monograph on the monetary history

¹¹ Halil Sahillioğlu, “Bir Mültezim Zimem Defterine Göre XV. Yüzyıl Sonunda Osmanlı Darphane Mukataaları” *İÜİFM* 23, no. 1–4 (October 1962–February 1963), 146–150. Also, note that further explanations are not given here since the third and fourth chapters provide more detailed explanations of how the *mukâta'a* system worked.

¹² This literature view of the *mukâta'a* system covers only the approaches and studies on the fifteenth and early sixteenth centuries due to the scope of the thesis.

¹³ Mehmet Genç, *Osmanlı İmparatorluğunda Devlet ve Ekonomi* (İstanbul: Ötüken Neşriyat, 2000), 96.

¹⁴ Şevket Pamuk, *Osmanlı Ekonomisi ve Kurumları* (İstanbul: Türkiye İş Bankası Kültür Yayınları, 2007), 135.

¹⁵ Idem, “Osmanlı Devletinin İç Borçlanma Kurumlarının Evrimi, 1600-1850” in *Osmanlı Maliyesi: Kurumlar ve Bütçeler*, v.1, ed. by Mehmet Genç and Erol Özvar (İstanbul: Osmanlı Bankası Arşiv ve Araştırma Merkezi, 2006), 27.

of the Ottoman Empire,¹⁶ he still ignores the connection of this monetization with the *mukâta'a* system. Yavuz Cezar divides income in the Ottoman Empire into two types: revenues collected by local benefice holders and cash delivered to the central treasury. This division is basically sound; however, Cezar also states that revenues not delivered to the central treasury were not classified as *mukâta'a* but rather as the income given to the *tîmâr* holders.¹⁷ Yet, the *mukâta'a* registers used in this work clearly indicate that the payments of wages to the garrisons in the castles were made using the income from *mukâta'as*, bypassing the central treasury and being directly sent to the recipients.

I question the statements of these three historians despite their enormous contributions in the field because Genç and Pamuk's emphasis on the *mukâta'a* system and *iltizâm* only after the late sixteenth century, together with Cezar's classification of imperial income, is problematic in correspondence with the existing primary sources. Moreover, the research on the *mukâta'a* system prior to the 1980s depicts a notably divergent portrayal.

On these issues, the advent of social and economic history writing of the Ottoman Empire in Turkey can be traced back to the seminal contributions of Fuad Köprülü and Ömer Lütfi Barkan under the influence of the Annales School but also very much simultaneously with it. Köprülü's research primarily delves into the nature of the early Ottoman state and old literature, whereas Barkan concentrates on publishing archival sources to facilitate socioeconomic historical analysis.¹⁸ Regarding the research on the *mukâta'a* system and *iltizâm*, M. Tayyip Gökbilgin, Lütfi Güçer, and Halil Sahillioğlu represent the first generation of historians.

¹⁶ Idem, *A Monetary History of the Ottoman Empire* (Cambridge: Cambridge University Press, 2003).

¹⁷ Yavuz Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi* (İstanbul: Alan Yayıncılık, 1986), 22.

¹⁸ Erdem Sönmez, *Annales Okul ve Türkiye'de Tarih yazımı* (Ankara: Fol, 2022), 187.

Gökbilgin published his voluminous book in which he provides a significant number of documents on *tîmâr*, *iltizâm*, *mukâta‘a*, and *vakf* (pious foundation) lands from Edirne and the *Livâ* (district) of Paşa.¹⁹ In his article, Lütü Güçer does meticulous research on salt marshes and the organization of salt *mukâta‘as*.²⁰ Both studies indicate that state control over salt marshes, as well as the procedures of auction, bidding, payments, transfer of money, and documentation of all processes, were well-established in the fifteenth century. Halil Sahillioğlu’s article can be considered as a short textbook with detailed explanations of terminology and financial and juridical practices.²¹ Lastly, Halil İnalçık provides numerous examples from fifteenth-century *mukâta‘as* in his various articles, demonstrating how the *mukâta‘a* system financed the state treasury and expenditures during this period. His research also illustrates the active involvement of Christians and Jews, alongside Muslims, in the system.²²

This literature review based on the available sources²³ demonstrates that while early-generation Ottoman historians emphasized and conducted thorough research on the *mukâta‘a* system and *iltizâm* during the fifteenth and early sixteenth centuries, a shift occurred after the 1980s, with studies focusing more on the late sixteenth century and beyond. This shift was directly connected to the argument proposing that a

¹⁹ M. Tayyip Gökbilgin, *XV-XVI. Asırlarda Edirne ve Paşa Livâsı Vakıflar-Mülkler-Mukataalar* (İstanbul: Üçler Basımevi, 1952), 87–89.

²⁰ Lütü Güçer, “XV. – XVII. Asırlarda Osmanlı İmparatorluğu’nda Tuz İhisarı ve Tuzlaların İşletme Nizamı” *İFM* v. 22, no. 1 (1962-1963), 108–110.

²¹ Halil Sahillioğlu, “Bir Mültezim Zimem Defterine Göre XV. Yüzyıl Sonunda Osmanlı Darphane Mukataaları,” 146–150.

²² Halil İnalçık, “Capital Formation in the Ottoman Empire,” *The Journal of Economic History* v. 19, no. 1 (March 1969), 97–140; idem, “Rice Cultivation and the Çeltükçi-Reaya System in the Ottoman Empire,” *Turcica* 14 (1982), 69–141; idem, “Jews in the Ottoman Economy and Finances, 1450–1500” in *The Islamic World: From Classical to Modern Times*, ed. Clifford E. Bosworth (Princeton, NJ: Darwin Press, 1989), 513–526; idem, “Greeks in Ottoman Economy and Finances” in *Essays in English* (İstanbul: Eren Yayıncılık, 1998); idem, “Foundations of Ottoman Jewish Cooperation” in *Jews, Turks, and Ottomans: A Shared History, Fifteenth through the Twentieth Century*, ed. by Avigdor Levy (Syracuse, NY: Syracuse University Press, 2002).

²³ Evgeni Radushev and Evangelia Balta informed me about numerous noteworthy studies on fifteenth and early sixteenth-century *mukâta‘as* in Bulgarian and Bosnian/Serbo-Croatian. However, lacking proficiency in these languages, I regrettably could not include these studies in the literature review.

significant financial and monetary transformation took place in the Ottoman Empire at the end of the sixteenth century. While I do not dispute this argument, I strongly criticize the tendency to overlook the importance of the fifteenth and early sixteenth centuries in discussions of the *mukâta‘a* system and *iltizâm*, reducing them to mere footnotes. One of the major aims of this thesis is to highlight this neglected period, which still offers ample resources for scholarly investigation on the social and economic history of the Ottoman Empire.

1.3. Primary Sources and Methodology

The *mukâta‘a* registers and other types of registers covering *mukâta‘a* records from the mid-fifteenth century to the 1510s are very few compared to later centuries.²⁴ I examine two *mukâta‘a* registers from the *Maliyeden Müdevver Tasnifi* (a collection of registers produced by the finance department, hereafter MAD) at the Ottoman Archives of the Presidency. The register MAD 176 consists of 145 written folios and

²⁴ The list of these registers at the Ottoman Archives of Presidentship: BOA, MAD.d. 30, 149, 176, 232, 6222, 7387, 15450, 17889, 17892, 18003; KK.d. 4988; TT.d. 1156; D.HSK.d. 22569; TS.MA.d. 2238, 4617, 9631; TS.MA.e. 6736; AE.SBZT.II 1-9. Remaining from this period, other single documents and correspondences giving information about tax farming contracts, payments, or orders from the Sultan are even scarcer. Additionally, it's important to note that I do not use any *mukâta‘a* revenues belonging to the *vakfs* from the given period, as such research would exceed the scope of a master's thesis. If the *mukâta‘a* revenues of non-sultanic *vakfs* were considerably smaller compared to the revenues of the central treasury, it would strengthen the argument of this thesis. I make a differentiation between sultanic and non-sultanic *vakfs* because the surplus revenues of sultanic *vakfs* belonged to the personal treasury of the reigning sultan; therefore, these revenues cannot be considered as an indicator of capital accumulation outside of the central treasury.

contains entries on a wide variety of revenue sources from almost all regions in Anatolia and Rumelia. From my examination, the entries in the register are dated between 1454 and 1479. Therefore, it might be kept as a general abstract in *mâliye* (the finance department) for the third decade of the reign of Mehmed II.

The register MAD 149, consisting of 94 written folios, is also a *mukâta'a* register; however, its entries mainly concern tax farmers who could not fulfill their commitments to the central treasury. Unlike MAD 176, MAD 149 covers only the *Sancak* (sub-province) of Köstendil/Konstandin between 1482 and 1536. While MAD 176 is a valuable register for examining the *mukâta'a* system throughout the entire Empire during Mehmed II's reign, MAD 149 provides rich data about the fates of tax farmers who were indebted. In both registers, the amounts of money are written with *siyâkât/dîvânî* numerals.²⁵ Although these numerals, which are abbreviated phrases based on the Arabic pronunciation of numbers, can be difficult to distinguish from each other in some cases, they are generally legible in the registers. In MAD 149, the remaining debts of tax farmers are mostly written in Arabic numerals in addition to the general use of *siyâkât/dîvânî* numerals. This shows that MAD 149 is a checking copy of the original manuscript, which was most likely kept in Köstendil.

Both registers have rarely been examined in the historiography of the *mukâta'a* system so far. Halil İnalçık briefly explains MAD 176's content in his article published in 1955 on the sources for Ottoman finance in the fifteenth century.²⁶ In his monograph, İnalçık also examines the register to provide examples of silver mint *mukâta'as* from

²⁵ See Salâhaddin Elker, *Divan Rakamları* (Ankara: Türk Tarih Kurumu Basımevi, 1989); Said Öztürk, *Osmanlı Arşiv Belgelerinde Siyakat Yazısı ve Tarihi Gelişimi* (Osav, 1996); Dündar Günday, *Arşiv Belgelerinde Siyakat Yazısı Özellikleri ve Divan Rakamları* (Türk Tarih Kurumu Yayınları, Ankara: Türk Tarih Kurumu Basımevi, 2013) for the history and examples of *siyâkât/dîvânî* script and numerals.

²⁶ Halil İnalçık, "XV. Asır Osmanlı Maliyesine Dair Kaynaklar," *Tarih Vesikaları*, v. 1, no. 16 (1955), 133–134.

the Balkans following Mehmed II's conquests.²⁷ Similarly, he gives examples of *mukâta'a* records with the highest amounts to underscore the state's control over financial sources and tax farming processes.²⁸ However, İnalcık's references to MAD 176 in his mentioned works do not form a comprehensive socio-economic and bureaucratic narrative. The only exceptions are his articles on Greeks and Jews in the Ottoman economy and finance in the fifteenth century, in which he examines the identities of the Greek and Jewish tax farmers intertwined with Ottoman bureaucracy.²⁹ Baki Çakır also makes several references to MAD 176, using them as examples to illustrate how the *mukâta'a* system worked. However, he does not conduct a detailed examination of the register in his monograph, which is a descriptive yet rich book regarding the archival sources the author uses.³⁰ Although Çakır utilizes the registers, he is among the scholars whose works reinforce the impression that the *mukâta'a* system and the *iltizâm* method only began to play a significant role in the Ottoman economy after the second half of the sixteenth century. In her article, Zülfiye Koçak transliterates the *mukâta'a* records of the *Sancak* of Alacahisar between 1471–1479.³¹ Although her complete transcription makes a very valuable contribution to the literature, she does not place her work in a broader financial and socioeconomic context.

²⁷ Idem, *An Economic and Social History*, 59.

²⁸ Idem, *Devlet-i 'Aliyye Osmanlı İmparatorluğu Üzerine Araştırmalar*, vol. 1 (İstanbul: Türkiye İş Bankası Kültür Yayınları, 2009).

²⁹ Idem, "Greeks in Ottoman Economy and Finances," idem, "Jews in the Ottoman Economy and Finances, 1450–1500."

³⁰ Baki Çakır, *Osmanlı Mukataa Sistemi (XVI–XVIII. Yüzyıl)* (İstanbul: Kitabevi, 2003), 35, 74, 135, 181.

³¹ Zülfiye Koçak, "Alacahisar Vilayeti'ndeki Mukataalar (1471-1479)," *Uluslararası Sosyal Araştırmalar Dergisi* 9, no. 45 (August 2016), 268–281.

I have found only two scholars, Uğur Altuğ³² and Göksel Baş,³³ who use MAD 176 in a detailed manner that challenges the above-mentioned received view. Both researchers provide evidence that the garrisons in the castles along the Hungarian border were financed by cash income from the *mukâta'a* sources during Mehmed II's reign. I did not come across any references to MAD 149 during my literature survey; however, this does not necessarily mean that the register has never been used or examined before.

Although I use a significant number of samples from the above-cited registers and I calculate ratios at certain points, these samples and ratios (on the identities of the tax farmers, the numbers in partnerships, the number of the tax farmers in prison, etc.) would be insufficient for a statistical study, considering the scope and size of the registers. Similarly, this thesis is far from being a geographical case study since I do not examine other primary sources, such as *tîmâr* and *vakf* registers from the chosen regions. I use selective examples to comprehend the administrative and bureaucratic processes of the *mukâta'a* system and the relationship between the state and tax farmers to answer the research question of the thesis.

³² Uğur Altuğ, "XV. Yüzyılda Balkanlar'da Osmanlı Kaleleri ve Geçirdikleri Yapısal Değişimler" in *Halil İnalcık Armağanı III*, ed. Ahmet Özcan (İstanbul: Doğu Batı, 2017), 74-106.

³³ Göksel Baş, "XV. Yüzyılın İkinci Yarısında Balkanlarda Osmanlı Serhad Organizasyonunun Oluşumu: Kaleler Ağı, Askeri Personel, Finansman ve Mali Külfet," *Güney-Doğu Avrupa Araştırmaları Dergisi* 33 (2018), 151-181 and idem, *Ottoman Serhad Organization in the Balkans (1540s - Early 1500s)* [Master's Thesis] (İhsan Doğramacı Bilkent University), 2017.

1.4. Periodical and Geographical Scope

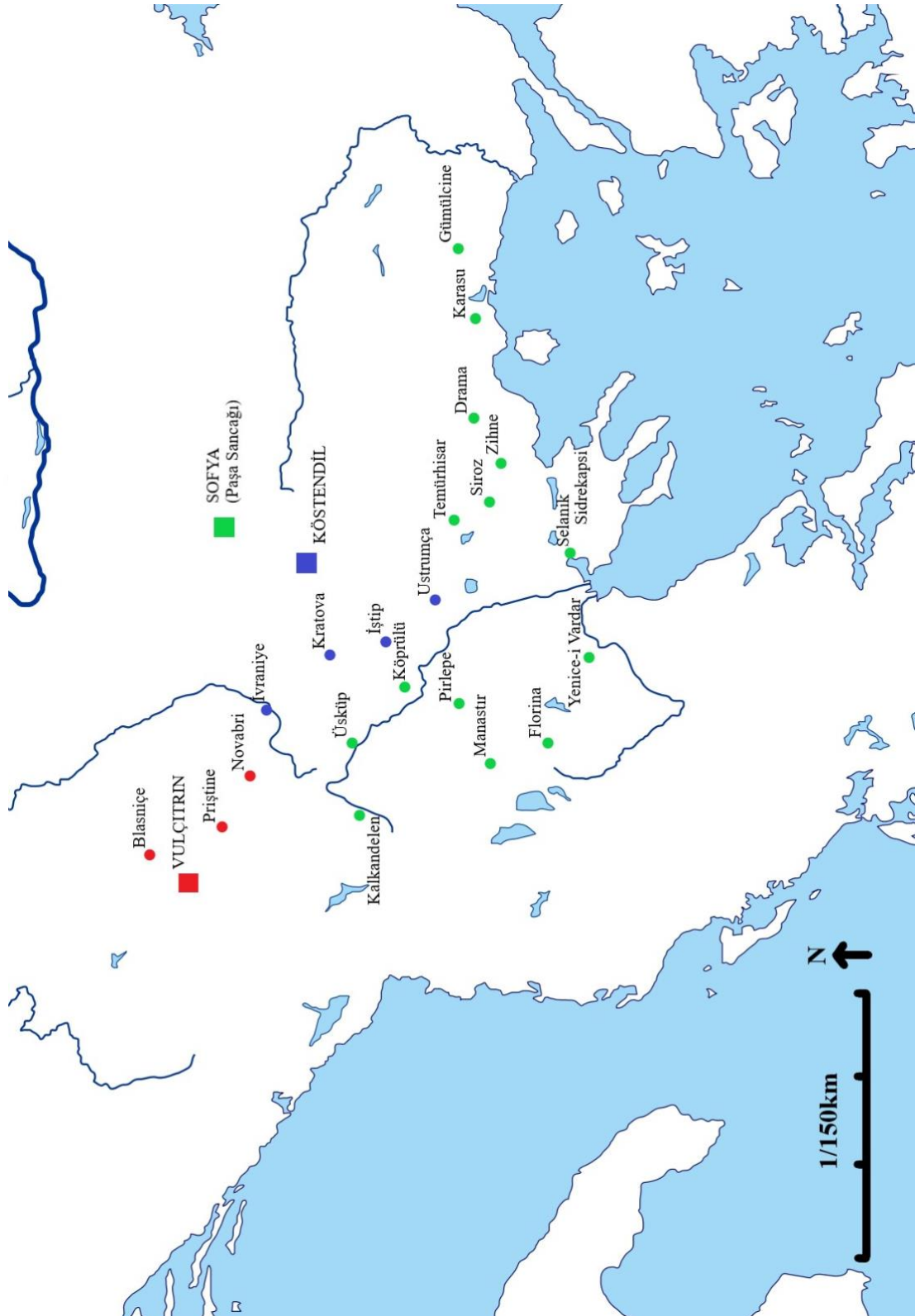
The periodical scope of this thesis starts with the earliest date within the examined section of MAD 176, which is 1454. Conversely, I designate the end of the periodical scope as the 1510s, despite MAD 149 containing records up to 1536. Although I provide examples from consecutive records until the 1530s, the rationale behind limiting the investigated period in the thesis to the 1510s is the significant demographic and economic transformation within the Ottoman Empire following Selim I's conquests in the Middle East.

I choose the *Sancaks* of Vultçitrin³⁴ and Köstendil³⁵ since these regions had very rich mines and significant amounts of salt marsh and rice production. In this thesis, the *kazâs* (juridical districts) with *mukâta'as* in the *Sancak* of Vultçitrin are Novabri,³⁶ Belasniçe, and Priştine; in the *Sancak* of Köstendil are Kratova, İştîp, İvraniye, and Ustrumca. However, there are many sources of revenue from the *kazâs* of *Paşa Sancağı* (the governorship of Rumeli) under the sections of these two *sancaks* in the registers. They are Üsküb, Sidrekapsi, Kareferye, Drama, Gümülcine, Siroz, Pirlepe, Karasu, Yenice-i Vardar, Temürhisar, Manastır, Kalkandelen, Köprülü, Trepçe and Florina. The reason behind this mismatch is that the *mukâta'a* system formed a separate administrative and economic organization beyond the borders of the *sancaks*.

³⁴ The *Sancak* of Vultçitrin also has other names in the Ottoman sources: Vilk, Vilk İli, Laz, Laz İli.

³⁵ Köstendil is also referred as Konstandin in the Ottoman sources.

³⁶ Novo Brdo, which has several different spellings in Ottoman sources such as Novoberdo, Novoberde, Nevabiri, Novoberi, Nevabirde, and Novobrd, is always written as Novabri in the registers used in the thesis; therefore, I use the same spelling in the main text.



Map I: Map showing the Major *Kazâs* where *Mukâta'as* in the Thesis are located.
(The source of the blank map is *d-maps.com*.)

CHAPTER II

HISTORICAL BACKGROUND AND THEORETICAL APPROACHES

2.1. Seizing the Mines in the Balkans and Fiscal Policies of Mehmed II

After the conquest of Istanbul, one of Mehmed II's main objectives was to seize the silver mines in the Serbian and Bosnian Kingdoms to finance his costly standing army and military expenditures.³⁷ With the capture of Novabri in 1455, Semendire and

³⁷ See İsmail Hakkı Uzunçarşılı, *Osmanlı Tarihi* vol. 2 (Ankara: Türk Tarih Kurumu, 2019); Halil İnalcık, *Fatih Devri Üzerinde Tetkikler ve Vesikalar*, vol.1 (Ankara: Türk Tarih Kurumu Basımevi, 1954); Franz Babinger, *Mehmed the Conqueror and His Time*, ed. William C. Hickman, trans. Ralph Manheim (Princeton, NJ: Princeton University Press, 1992); John Freely, *The Grand Turk* (New York: The Overlook Press, 2009) for a general view of Mehmed II's reign.

Vulçitrın in 1459, and finally Bosnia in 1463³⁸, the Ottoman Empire gained control over the most important precious mine resources in the Balkans. This constant need for cash in the central treasury was also the primary driver behind the consolidation of the center's authority over land and cash sources during Mehmed II's reign. As a consequence, various types of taxes and revenues were transformed into *mukâta'as*³⁹, some *vakıf* (pious foundation) lands were confiscated and allocated to the military, and some *mâlikâne-dîvânî* in Anatolia (a type of income allocation whereby one share of it belongs to the land owner or foundation and one share to the state) were turned into *eşkıncülü* land (a type of private land ownership whereby the owner has to provide soldiers to the state)⁴⁰ and also debasements in *akçe* occurred.⁴¹ Although Mehmed's land reforms did not last after his death, the *mukâta'a* system continued to be functional.

Despite the acquisition of significant new cash resources, such as mines, in the second half of the fifteenth century, Mehmed II implemented an expansionary monetary policy, re-minting (*tashîh-i sikke/tecdîd-i sikke*) of the silver coin (*akçe*) six times (four of them were done as double re-minting). Two additional re-minting also occurred during the reign of Beyâzîd II until the next one in 1566. Re-minting and debasements in the second half of the fifteenth century were as follows:⁴²

³⁸ İsmail Hakkı Uzunçarşılı, *Osmanlı Tarihi*, 13-14

³⁹ Halil İnalçık, *Devlet-i 'Aliyye Osmanlı İmparatorluğu Üzerine Araştırmalar*, vol. 1, 121.

⁴⁰ See Ömer Lütfi Barkan, "Osmanlı Devrinin Eşkıncülü Mülkleri veya Mülk Tımarları Hakkında Notlar" in *Zeki Velidî Togan'a Armağan* (İstanbul, Maarif Basımevi, 1955), 61–70; Doğan Yörük, "Karaman Eyaleti'nde Tımara Çevrilen Vakıf ve Mülkler (1476–1483)," *Hacettepe Üniversitesi Türkiyat Araştırmaları Dergisi* v. 7, no. 1 (2007), 61–74; Oktay Özel, "Limits of the Almighty: Mehmed II's Land Reform Revisited," *Journal of the Economic and Social History of the Orient* 42, no. 2 (1999), 226–246.

⁴¹ Halil İnalçık, *Devlet-i 'Aliyye*, 121.

⁴² Nezihi Aykut, "Osmanlı İmparatorluğu'nda Sikke Tecdidleri," *İstanbul Üniversitesi Edebiyat Fakültesi Tarih Enstitüsü Dergisi* 13 (1983–1987), 257–297. See also Halil Sahillioğlu, "Osmanlı Para Tarihinde Dünya Para ve Maden Hareketlerinin Yeri (1300-1750)," *Orta Doğu Teknik Üniversitesi Gelişme Dergisi* (1978), 1–38; Cemal Kafadar, *When Coins Turned into Drops of Dew and Bankers Became Robbers of Shadows: The Boundaries of Ottoman Economic Imagination at the end of the Sixteenth Century* [PhD Dissertation] (McGill University), 1986, 50–56; Şevket Pamuk, "Money in the

During the reign of Mehmed II:

1. 1444: 5,25 carat (1052 g.), and 5 carat (1002 g.)
2. 1451: 5 carat (1002 g.), and 4,75 carat (952 g.)
3. 1460–61: 4,75 carat (952 g.) and 4,50 carat (902 g.)
4. 1470–71: 4,75 carat (952 g.) and 4,50 carat (902 g.)
5. 1475–76: 3,75 carat (752 g.)
6. 1481: 3,75 carat (752 g.)

During the reign of Bayezid II:

7. 1481: 3,75 carat (752 g.)
8. 1491: 3,50 carat (731 g.)

Tashih-i sikke or *tecdid-i sikke* was a widespread practice in the Ottoman Empire. It involved renewing the silver coin in circulation when it lost its metal content over time due to natural causes or tampering by forgers.⁴³ This loss of silver content led to a decline in the coin's real value while maintaining its nominal value, resulting in inflation and a decrease in tax income. However, Mehmed II also ordered the debasement (*tagşîş*) of *akçe* four times, causing a decrease of 1,50 carat and 300 g (it equates to a precious metal loss of approximately 30.5% in the silver coin) to increase the amount of money in circulation. This short-term measure taken against money shortage would, in turn, lead to inflation in the long run.

Despite the four debasements that occurred during the reign of Mehmed II, there was no devaluation of the *akçe* in relation to the gold ducat, as the ratio of debased coins to gold was also adjusted. One Venetian ducat was worth between 40 and 42 Ottoman *akçe* during the early stages of Mehmed II's reign. It decreased to 47

Ottoman Empire, 1326–1914” in *An Economic and Social History of the Ottoman Empire, 1300–1914*, vol.2, ed. Halil İnalcık and Donald Quataert (Cambridge: Cambridge University Press, 1994), 952.

⁴³ Nezihi Aykut, “Osmanlı İmparatorluğu’nda Sikke Tecdidleri,” 260.

akçe towards the end of his rule. In the 1510s, which marks the end of the historical period covered in this thesis, a Venetian ducat was worth 55 akçe. This change corresponded to a shift between 30% and 35%, which was almost the same as the percentage loss of silver in the akçe.⁴⁴ Another important point is that the gold-silver ratio in the Ottoman Empire during the second half of the fifteenth century was almost the same as in the European markets. As a result, there was no flow of precious metals from the Ottoman Empire to the West during this period.⁴⁵

Although the devaluation of the Ottoman silver coin against the ducat did not occur between 1450 and 1510, the inflation of the *akçe* became inevitable due to debasements and the increase in the amount of silver coins in circulation. Based on the accounts of the palace kitchen in Istanbul, the prices of basic foodstuffs increased in parallel with the rate of debasements (approximately 30%) from the 1460s to the end of the 1480s.⁴⁶ Despite the existence of inflation, I chose not to calculate the real value of the central treasury's *mukâta'a* income based on a price index in the present thesis. The first reason for my choice is that a 30 percent inflation rate was relatively low compared to later periods. The second is that the price data between 1450 and 1510 were not periodic, with long gaps.

⁴⁴ Halil Sahillioğlu, *TDV İslâm Ansiklopedisi* vol. 2, s.v. “Akçe” (İstanbul: TDV, 1989), 224–227.

⁴⁵ Halil Sahillioğlu, “Osmanlı Para Tarihinde Dünya Para ve Maden Hareketlerinin Yeri,” 6; Şevket Pamuk, *A Monetary History of the Ottoman Empire*, 52; Mehmet Kuru, *Osmanlı'nın Para ile İmtihanı* (Ankara: Foll, 2022), 37.

⁴⁶ Şevket Pamuk, *A Monetary History of the Ottoman Empire*, 52. See also Ömer Lütfi Barkan, “İstanbul Saraylarına Ait Muhasebe Defterleri,” *Türk Tarih Kurumu Belgeler* 13 (1981), 1-380 and idem, “Saray Mutfağının 894–895 (1489–90) Yıllarına ait Muhasebe Bilançosu,” *İstanbul Üniversitesi İktisat Fakültesi Mecmuası* 23 (1962–63), 380–98 for the sources of price data.

2.2. Probability of Monetization in the Ottoman Empire during the Bullion Famines in Europe

In Western economic historiography, between the 1960s and 1980s, researchers considered the fourteenth and fifteenth centuries as a period of economic stagnation. Historians such as John Day, R. S. Lopez, and Harry Miskimin argued that there was a bullion famine in Europe throughout the fourteenth century due to the trade deficit between the East and West and, therefore, the overexploitation of the mines.⁴⁷ Likewise, in Anatolia, there was a stagnation in coinage in the fourteenth and early fifteenth centuries, with no large silver or gold coins minted during this period.⁴⁸ One major reason for this lack of coinage in Anatolia might be the political and economic instability caused by the Mongol and, later, the Timurid invasions.

More recent research suggests that a widespread bullion famine in the West did not arise solely due to the trade deficit. Instead, what occurred was occasional shortage between 1440–1460 caused by various local and regional factors.⁴⁹ Nevertheless, Europe experienced a significant lack of silver stocks between 1440 and 1460, which coincided with the Ottomans seizing Serbian and Bosnian silver and gold mines. These mines had provided between 10% and 15% of the bullion in Europe.⁵⁰ Even Venice was affected by the bullion famine due to the Ottoman conquests in the Balkans. The

⁴⁷ Harry Miskimin and R. S. Lopez, “The Economic Depression of the Renaissance,” *Economic History Review* 14 (1962); Harry Miskimin, *The Economy of Later Renaissance Europe* (Cambridge: Cambridge University Press, 1977); John Day, “The Great Bullion Famine of the Fifteenth Century,” *Past and Present* 79 (May 1978).

⁴⁸ Halil Sahillioğlu, “Osmanlı Para Tarihinde Dünya Para ve Maden Hareketlerinin Yeri,” 2.

⁴⁹ Nathan Sussman, “The Late Medieval Bullion Famine Reconsidered,” *The Journal of Economic History* 58, no. 1 (March 1998), 140–143.

⁵⁰ Boško Bojović, “Entre Venise et L’Empire ottoman, les métaux précieux des Balkans (XVe–XVIe Siècle),” *Annales, Histoire, Sciences Sociales* 60, no. 6 (2005), 1287.

famine's effects continued until new sources were discovered and exploited in Bohemia and Hungary in the 1470s and 1480s.⁵¹

Mehmed II's decisions on the debasement of silver coins four times, along with his harsh sanctions against merchants and money changers found in possession of illegal coins, first remind us that a bullion famine was also present in the Ottoman Empire in the second half of the fifteenth century, despite the seizing the mines in the Balkans. However, Şevket Pamuk argues that the reason behind the debasements was not a financial crisis but rather an attempt to create a strong state treasury, as evidenced by the large reserves accumulated in the treasury at the time of Mehmed II's death.⁵² Therefore, the policy of regular debasement aimed to replenish the state treasury and derive fiscal benefits from the taxes obtained through re-minting rather than addressing an urgent fiscal need. Yet, these debasements ultimately led to inflation in the medium term, thereby limiting the real increase in the treasury's revenues.⁵³

The argument presented by Pamuk regarding Mehmet II's fiscal policies precisely coincides with the picture depicted by the sources used in this thesis. *Mukâta'a* registers indicate that tax farmers invested significant amounts of cash in tax farming in the second half of the fifteenth century. However, they were probably unable to accumulate a significant amount of capital (in addition to their initial capital since they had to have a certain amount at the beginning to make an investment) due to most of this cash being transferred to the central treasury, facilitated by the strict bureaucratic control of the Ottoman central administration. Consequently, capital

⁵¹ Şevket Pamuk, *A Monetary History of the Ottoman Empire*, 44.

⁵² Ibid., 51.

⁵³ Ibid., 55.

accumulation in the Ottoman Empire during the fifteenth and early sixteenth centuries might be primarily limited to the state treasury.

Other data that could further strengthen this argument would be the limited amount of capital accumulation in the non-sultanic pious foundations as well as the small remaining cash in the hands of successful tax farmers after they completed their payments to the central treasury. While it is necessary to examine the *vakf* registers to obtain the first set of data, for the second, it should be determined how much the certain revenues collected directly by the government agent within the *mukâta‘a* or *tîmâr* system increased when they were given to tax farming. In this way, the tax farmer’s profit can be calculated. However, this research goes beyond the limits of this thesis.

2.3. Concepts of the Classical Age and Early Modernity in Ottoman History

In historiography, the term “classical” describes a period characterized by specific institutional, political, socioeconomic, and cultural features that typify an ideal era. Halil İnalçık’s book⁵⁴ popularized the term and made it standard to define the period between 1300-1600 as the Ottoman classical age. The basis of criticism

⁵⁴ Halil İnalçık, *The Ottoman Empire: The Classical Age 1300–1600*, tr. by Colin Imber (UK: Weidenfeld and Nicolson, 1973).

regarding the naming of the classical age is rooted in the observation that the seventeenth-century Ottoman intellectuals idealized their past while simultaneously complaining about the corruption in their own era.⁵⁵ Although the Ottomans themselves idealized the fifteenth and sixteenth centuries, it does not necessarily render the term “classical” dysfunctional in history writing. Moreover, the historical knowledge and understanding of the classical period are not static but continually evolving. One of the biggest contributions to the characteristics of the classical age might come from the studies on the nature of the early *mukâta‘a* system.

While İnalcık emphasizes the difference in the nature of the Ottoman state before the reign of Mehmed II in his other works⁵⁶, he applies the term classical to the period between 1300 and 1600. Within the context of the present thesis, I differentiate the fifteenth century from the earlier period regarding the nature of Ottoman institutions. While the exact date of the beginning of the two fundamental institutions that shaped the Ottoman classical period, the *tîmâr* and *devşirme* (collecting of levy boys from the Christian population) systems, cannot be determined, it is commonly assumed that the practice of *devşirme* began during the reign of Murad I and the *tîmâr* came into being during the reign of Bâyezid I. Yet, *tîmâr* might have occurred at earlier dates as being more like an *iktâ* (administrative grant).⁵⁷ Likewise, as mentioned in the introduction, archival evidence also dates the *mukâta‘a* system to the reign of Bâyezid

⁵⁵ See Jane Hathaway, “Problems of Periodization in Ottoman History: The Fifteenth Through the Eighteenth Centuries,” *Turkish Studies Association Bulletin* v. 20, no. 2 (Fall 1996), 25–31; Linda T. Darling, “Another Look at Periodization in Ottoman History,” *The Turkish Studies Association Journal* v. 26, no. 2 (Fall 2002), 19–28; Cemal Kafadar, “The Myth of the Golden Age: Ottoman Historical Consciousness in the Post-Süleymânic Era” in *Süleymân the Second and his Time*, ed. by Halil İnalcık and Cemal Kafadar (Piscataway, NJ: Gorgias Press, 2010), 37–48; Oktay Özel, “Modern Osmanlı Tarih yazımında Klasik Dönem: Bir Eleştirel Değerlendirme” *Tarih ve Toplum Yeni Yaklaşımlar* 4 (Fall 2006), 273–293.

⁵⁶ See Halil İnalcık, “Ottoman Methods of Conquest” *Studia Islamica* 2 (1954), idem, “Greeks in Ottoman Economy and Finances,” idem, “Capital Formation in the Ottoman Empire.”

⁵⁷ Linda T Darling, “The Development of Ottoman Governmental Institutions in the Fourteenth Century: A Reconstruction” in *Living in the Ottoman Ecumenical Community* (Leiden: E. J. Brill, 2008), 23.

I. Kemal Karpat defines the period between 1421, starting with the reign of Murad II, and 1595, ending with the death of Murad III, as the central-semi-feudal period in which central political authority was effective in social and economic organizations through the instrument of bureaucracy.⁵⁸ His definition also coincides with the content of the concept of early modernity.

In the political domain, early modernity refers to the evolution of the state into a centralized bureaucratic structure, the emergence of oligarchic networks within the government, constraints placed on royal power, and the broadening of political participation to encompass more societal sectors. Regarding the economy, scholars highlight the shift towards monetary transactions, the consolidation of monetary regions, the growth of a more interconnected market economy, and the accumulation of capital.⁵⁹ While the findings of this thesis largely corroborate the phenomena typically associated with the early modern period, they originate from a preceding century, i.e., the fifteenth century, that falls outside the conventional timeline of early modernity.

In the context of European history, early modernity usually starts in the mid-fifteenth or early sixteenth century, but in Ottoman studies, scholars usually extend this period's onset to as late as the late sixteenth century.⁶⁰ However, the present thesis indicates that the Ottoman Empire had monetary transactions, consolidation of monetary regions, capital accumulation, and especially centralized bureaucracy as an instrument of patrimonialism already in the fifteenth century. Despite the Ottoman

⁵⁸ Kemal Karpat, "Osmanlı Tarihinin Dönemleri: Yapısal Karşılaştırmalı Bir Yaklaşım" in *Osmanlı ve Dünya Osmanlı Devleti ve Dünya Tarihindeki Yeri*, ed. Kemal Karpat (İstanbul: Ufuk Kitap, 2006), 130.

⁵⁹ Boğaç Ergene, "On Ottoman Early Modernity: Scattered Thoughts Pretending to be a Position Statement," *Journal of the Ottoman and Turkish Studies Association* 7, no. 1 (Spring 2020), 24.

⁶⁰ Virginia H. Aksan, "Early Modern and the Lifespan of Empires," *Journal of the Ottoman and Turkish Studies Association* 7, no. 1 (Spring 2020), 11–13.

Empire sharing many basic features of early modernity, its trajectory differed from the historical path followed by Western Europe. While the Ottoman Empire were a more centralized bureaucratic state in the fifteenth century compared to its contemporary decentralized Western political entities, this status turned into its opposite during the late sixteenth and seventeenth centuries.⁶¹

2.4. Discussions on the Place of the Ottoman Empire in Word History

In direct connection with the concept of early modernity discussed in the previous part, Ottoman historiography has suffered from being treated mostly as a by-product of European history, under the paradigms of global history and early modernity over approximately the last 20 years. The common feature of studies that portray Ottoman history as a by-product is that their efforts to explain historical developments in the West have attributed causal influence to phenomena associated with early modernity, and applied the same analytical framework to the Ottoman

⁶¹ In the context of this thesis, the scale of centralization and decentralization is based on the extent of the central state's control over the land and the cash resources of the empire and its ability to attract these resources to the center. See also Halil İnalcık, "Military and Fiscal Transformation in the Ottoman Empire, 1600–1700," *Archivum Ottomanicum* 6 (1973), 283–887, idem, "Centralization and Decentralization in the Ottoman Administration" in *Studies in Eighteenth Century Islamic History*, ed. by Thomas Naff and Roger Owen (Edwardsville & Carbondale, IL: Southern Illinois University Press, 1977), 27–52, Ariel Salzmann, "An Ancien Régime Revisited: Privatization and Political Economy in the Eighteenth-Century Ottoman Empire," *Politics & Society* v. 21, no. 4 (1993), 393–423, Murat Çizakça, "Tax-Farming and Financial Decentralization in the Ottoman Economy, 1520–1697," *Journal of European Economic History* 22, no. 2 (Fall, 1993), 219–250.

Empire in a cherry-picking fashion. Instead of understanding how the Ottoman state, institutions, and society functioned on their own terms and reacted to the phenomena of the early modern world, their studies make comparisons that become selective and superficial with regard to developments in the Ottoman Empire during the fifteenth and sixteenth centuries.

A prominent example illustrating this trend within the context of the present thesis is Baki Tezcan's book *The Second Ottoman Empire*.⁶² In his book, Tezcan discusses "proto-democratization" and the conflict between the "absolutists and constitutionalists" in the post-sixteenth-century Ottoman Empire, attempting to reinterpret seventeenth-century Ottoman political history not as a period of decline and turmoil but as a time of new and changing socio-economic and political structures. Tezcan's attempt to reinterpret developments in Ottoman history not solely in terms of decline and to recognize how they met Ottoman exigencies of the time and set the stage for the development of institutions in the later Ottoman Empire's quest to keep up with European modernity represents a valid goal. However, the major disadvantage of his approach, beyond the anachronism of the terminology, is the assumption that similar historical events and processes should lead to the same results in different political structures and societies. According to this viewpoint, the reason why the execution of King Charles I and the dethronement of King James II of England are considered advancements in the history of limited government, while the dethronement and execution of Sultan Ibrahim and the dethronement of Sultan Mehmed IV are seen as signs of decline, is not due to historical facts but rather the perspective of historians.⁶³ Although it would be indeed an inadequate assessment to

⁶² Baki Tezcan, *The Second Ottoman Empire Political and Social Transformation in the Early Modern World* (Cambridge: Cambridge University Press, 2010).

⁶³ *Ibid.*, 5.

consider the dethronements in the Ottoman Empire simply as signs of decline and overlook the changes in the political structure, the reasons and consequences of similar events in England and the Ottoman Empire are not merely matters of perspective.

It must be recognized that Tezcan's emphasis on a more monetary and market-oriented economy, social movements from the lower classes to the ruling elite, the political empowerment of merchants and financiers, conversions of *tîmâr* lands into cash resources, and the increasing influence of janissaries and *'ulemâ* (upper layer of religious class) in the late sixteenth and seventeenth centuries is valid.⁶⁴ However, in order to strengthen his argument, he contrasts these developments with the previous period. Therefore, he describes the fifteenth century as characterized by an undeveloped market economy and "feudal" modes of production that could not finance regularly paid armies.⁶⁵ This description is again based on the assumption that the Ottoman Empire followed the Western historical path. On the other hand, the present thesis demonstrates that in the fifteenth-century Ottoman Empire, there was a vast amount of agricultural production and large-scale organizations such as mines, salt mines, and rice plantations, which required comprehensive organizational structures. Although agricultural taxes were still primarily paid in kind and had not yet been converted into cash, the significant amounts of cash paid to the treasury by tax farmers, who were mostly not *'askerî*, contrary to Tezcan's assumption, were financing the Ottoman military expenditures.

The approach I adopt in this thesis is the examination of the Ottoman Empire within the context of global changes in the early modern period while also focusing on

⁶⁴ Ibid., 10–11, 17–19.

⁶⁵ Ibid., 21–23. Although Tezcan mentions that there were similar economic developments in the fifteenth century, he focuses on the late sixteenth and seventeenth centuries and does not examine the fifteenth century.

its specific administrative, institutional, and socio-economic structure. Only by doing so can it be understood how different societies in various geographies experienced similar global phenomena.⁶⁶ On the other hand, the presence of specific Ottoman institutions does not imply historical uniqueness. One of the reasons why Ottoman historiography became a by-product of European history is that Ottoman institutions and socio-economic structures differed significantly from their Western counterparts. Consequently, both old-school Marxist and revisionist historians crafted narratives to highlight similarities between Ottoman institutions and their European counterparts, aiming to overcome the Ottomans' perceived insularity. Instead of this problematic solution, choosing the proper states, institutions, and societies for comparison will more effectively resolve the problem of insularity in Ottoman historiography.

Therefore, in this thesis, the Ottoman Empire is regarded as one of the historic bureaucratic empires conceptualized by Shmuel Eisenstadt.⁶⁷ Unlike Western kingdoms that emerged from decentralized feudal political structures, historic bureaucratic empires entered the early modern period with centralized bureaucracies, accounting systems, and control over vast production and organizations, providing cash to their central treasuries. As a result, these empires did not need to form alliances with merchants.⁶⁸ Merchants in the fifteenth-century Ottoman Empire, despite having the opportunity to accumulate capital, were probably unable to do so to a significant extent stemmed from their vulnerability to the central authority of the state.

⁶⁶ The additional introductory chapter in the Turkish version of Huricihan İslamoğlu's book on the relationship between the Ottoman state and peasants was very influential in shaping my adoption of this approach. See Huricihan İslamoğlu, *Osmanlı İmparatorluğu'nda Devlet ve Köylü* (İstanbul: İletişim Yayınları, 2010), 32, 50. See also idem, *State and Peasant in the Ottoman Empire Agrarian Power Relations and Regional Economic Development in Ottoman Anatolia During the Sixteenth Century* (Leiden: E. J. Brill, 1994) for the English version.

⁶⁷ Shumuel N. Eisenstadt, *The Political Systems of Empires* (New York: Macmillan Co., Free Press of Glencoe, 1963).

⁶⁸ Linda T. Darling, *Revenue-Raising and Legitimacy* (Leiden: E. J. Brill, 1996), 244.

CHAPTER III

FINANCING THE EMPIRE: SOURCES OF REVENUE AND EXPENSE ITEMS

3.1. Share of the *Mukâta'a* Revenues in the Central Treasury in the Second Half of the Fifteenth Century

The so-called Ottoman budgets, more accurately year-end financial balance sheets, differed from modern state budgets. They did not project income and expenditures for future years; instead, they recorded and calculated income and expenses from past years. These accounts typically included only the amounts entering and leaving the *hâzine-i 'âmire* (central treasury) and excluded the *tîmâr* revenues,

although there were instances of accounts that included *tîmâr* and *vakîf* revenues.⁶⁹ Similarly, cash that did not physically enter the central treasury could be omitted from the record, even though the income still belonged to the treasury. The cash sent directly to recipients through *havâle* (assignation), bypassing the central treasury, could lead to significant differences in the calculation of imperial revenues.

Ömer Lütfi Barkan was the first historian to publish an Ottoman balance sheet in 1953. Based on the balance sheet of 1527–1528, his article examined an extensive account covering all kinds of income empire-wide.⁷⁰ For example, after the first quarter of the sixteenth century, the revenue item of *mukâta'a* in Rumeli amounted to 45,920,383 *akçe* out of a total of 94,784,238 *akçe*. *Mukâta'a* income, which accounted for almost half of the revenue in Rumeli, exceeded 70% in Anatolia, totaling 25,603,672 *akçe*.⁷¹ Looking back to the fifteenth century, other published balance sheets from the early sixteenth century are the balance sheet of 1524–1525 by Halil Sahillioğlu⁷² and the balance sheet of 1509–1510 by Mehmet Genç and Erol Özvar.⁷³ In the balance sheet of 1524–1525, the share of *mukâta'a* income from Rumeli and Anadolu was more than 45%⁷⁴, while the same share in the balance sheet of 1509–1510 was less than 40%.⁷⁵ Lastly, the earliest Ottoman balance sheet in the archives was

⁶⁹ Halil Sahillioğlu, “Sıvış Yılı Buhranları,” *İÜİFM* v. 27, no. 1–2 (1967), 79–80.

⁷⁰ Ömer Lütfi Barkan, “H 933–934 (M 1527–1528) Mali Yılına Ait Bütçe Örneği” *İstanbul Üniversitesi İktisat Fakültesi Mecmuası* v. 14, no. 1 – 4 (1953), 251–329.

⁷¹ *Ibid.*, 269.

⁷² Halil Sahillioğlu, “1524–1525 Osmanlı Bütçesi,” *İstanbul Üniversitesi İktisat Fakültesi Mecmuası Ord. Prof. Ömer Lütfi Barkan’a Armağan* v. XLI, no. 1 – 4 (1985), 415–449.

⁷³ Mehmet Genç and Erol Özvar, *Osmanlı Maliyesi: Kurumlar ve Bütçeler* vol. 2. (İstanbul: Osmanlı Bankası Arşiv ve Araştırma Merkezi, 2006).

⁷⁴ Halil Sahillioğlu, “1524–1525 Osmanlı Bütçesi,” 434–435.

⁷⁵ Mehmet Genç and Erol Özvar, *Osmanlı Maliyesi: Kurumlar ve Bütçeler* vol. 2, 22–30.

published by Baki Çakır.⁷⁶ The share of cash received from *mukâta'as* in Rumeli and Anatolia in the year of 1495–1496 was around 27%, totaling 17,623,111 *akçe*.⁷⁷

Based on the given data, one might conclude at first glance that the share of the *mukâta'a* revenues in the central treasury decreased when projected from the first quarter of the sixteenth century towards the last quarter of the fifteenth century. Similarly, Çakır states that the *mukâta'a* revenues constituted the second largest item [one-third in 1509–1510], but 30 years after this balance sheet, the *mukâta'a* revenues increased, both in quantity and rate and assumed first place.⁷⁸ However, the share of *mukâta'a* revenues was more than one-third, as these revenues also covered payments for the salaries of garrisons in castles, along with *imâms*, *hâtibs* (preachers), and *mü'ezzins* in the sultan's mosques. Since this data can only be acquired through the *mukâta'a* registers, the balance sheets alone do not reflect the complete picture of cash traffic in the empire.

In his article examining the cost of the defense line on the Ottoman-Hungarian border in the fifteenth century, Göksel Baş shows that the annual salary payment of the garrison forces in 1477 was over 7,500,000 *akçe*. By 1491, this amount had increased to more than 13,000,000 *akçe* through the *havâles* (attendants carrying the cash) to the recipients.⁷⁹ In this way, a significant amount of cash from the *mukâta'as* did not enter the central treasury and, therefore, was not reflected in the balance sheets. This indicates that the share of *mukâta'a* revenues among the central treasury's income sources, including those that did not enter the treasury physically, was not one-third

⁷⁶ Baki Çakır, "Osmanlı Devleti'nin Bilinen En Eski (1495 – 1496) Bütçesi ve 1494–1496 Yılı İcmali," *The Journal of Ottoman Studies* 47 (2016), 113–145.

⁷⁷ Ibid., 134.

⁷⁸ Ibid., 133.

⁷⁹ Göksel Baş, "XV. Yüzyılın İkinci Yarısında Balkanlarda Osmanlı Serhad Organizasyonunun Oluşumu," 167–170.

but almost two-thirds in the last quarter of the fifteenth century. Moreover, it would not be wrong to assume that the proportion of cash obtained from *mukâta'as* was even higher in the fifteenth century, given that only several registers have survived to the present day.

Another source that provides significant data regarding the income and expenditures of the Ottoman central treasury in the last quarter of the fifteenth century is the account of Jacopo de Promontorio de Campis, a member of the Genoese ducal family who resided at the court of Mehmed II after 1475.⁸⁰ According to de Campis, the annual revenue of the central treasury between 1475 and 1480 was 1,810,000 ducats. While the poll tax constituted the largest share of 850,000 ducats, the *mukâta'as* provided 746,000 ducats, corresponding to approximately 35,000,000 *akçe*. This amount exceeded any revenue mentioned in Ottoman balance sheets from the late fifteenth and early sixteenth centuries, even without including the cash that did not enter the central treasury but was sent directly to the recipients (garrisons, *imâms*, *mü'ezzins*, etc.) from the revenue source. Therefore, it was reasonable for de Campis to list the *mukâta'as* as the second largest income item rather than the first, as was the case in the balance sheets.

⁸⁰ V. L. Ménage, *Ottoman Historical Documents The Institutions of an Empire*, ed. Colin Imber (Edinburgh: Edinburgh University Press, 2001), 122–125.

3.2. Varieties of the *Mukâta‘a* Revenues in the Fifteenth Century

The *mukâta‘a* system was primarily applied to productions that required more prominent organizations than one or more families could manage alone. Taxes that could not be collected in kind were also received through this system. Additionally, there were cases where taxes in kind were united under one revenue item and tax-farmed, such as *mahsûlat*, *ze‘amet*, and *çeltük*. Lastly, grants in the *tîmâr* system were occasionally transformed into *mukâta‘a* items in the fifteenth century. The common aspect of all these different sources of revenue was that they provided cash to the central treasury or other imperial expenditures.

It is possible to find almost every variety of revenue/tax items in the *mukâta‘a* registers from the fifteenth century. The list of 41 revenue/tax items as a *mukâta‘a* (excluding several more that I was not able to read or identify) that I examined for this thesis comes from various sections of the registers MAD 176 and MAD 149 as follows:

- | | |
|---------------------------------|--|
| 1. Ma‘den | (Mine) |
| 2. ‘öşr-i cevher | (Tithe of jewel) |
| 3. ‘öşr-i nüve-i ma‘den | (Tithe of the core of mine) |
| 4. Hâsshâ | (Large beneficiaries belonged to the state or imperial elites) |
| 5. Hâsshâ-i cedîd | (New hasshâ established through <i>ifrâz</i>) |
| 6. Hâsshâ-i cedîd-i ma‘den | (New hasshâ of mine) |
| 7. Cizye | (Poll tax) |
| 8. Cizye-i kibtîyân | (Poll tax of the Roma people) |
| 9. İспенçe | (Tax of subjecthood taken from non-Muslims) |
| 10. Çeltük | (Rice plantation) |
| 11. Tuzla | (Salt marsh) |
| 12. İhtisab | (Market supervision tax) |
| 13. Ze‘amet | (Medium-size revenue grant in the <i>tîmâr</i> system) |
| 14. Mahsûlât | (Production) |
| 15. Monopolye | (Must) |
| 16. Niyâbet | (Monetary fine) |
| 17. ‘adet-i aġnâm | (Sheep tax) |
| 18. ‘adet-i aġnâm-i etrâk | (Sheep tax of the Turks) |
| 19. ‘adet-i aġnâm-i yörük | (Sheep tax of the <i>Yörüks</i>) |
| 20. ‘adet-i aġnâm-i çingenehâ | (Sheep tax of the Roma people) |
| 21. Bâc | (Tax in general term/tax of market) |
| 22. Bâc-i siyâh | (Tax of land customs) |
| 23. Bâc-i âsiyâb/‘adet-i âsiyâb | (Tax of mill) |
| 24. Bâc-i bâzâr | (Tax of market) |
| 25. Bâc-i nefis | (Tax of city) |

26. Bâc-i 'arak	(Tax of rakia)
27. Bâc-i mâhî	(Tax of fish)
28. Bâc-i râh	(Tax of passage)
29. Bazâr-i esb	(Tax of horse market)
30. Bazâr-i esârî	(Tax of slave market)
31. Resm-i ocak	(Tax of oven)
32. Resm-i kantâr	(Tax of measurement)
33. Resm-i bozahâne	(Tax of <i>boza</i> house)
34. Resm-i kâlhâne	(Tax of foundry)
35. Resm-i mumhâne	(Tax of candle production)
36. Resm-i dalyan	(Tax of fishery)
37. Resm-i fiçu	(Tax of wine)
38. Resm-i hamam ve kil	(Tax of bathhouse and clay)
39. Beyt'ül-mâl	(Not specifically stated revenues belonged to the central treasury)
40. Mâl-i gâib ve yuva ve kaçgun	(Tax of lost goods)
41. Zemîn-i dekâkîn-i cedîd	(Tax of new shops)

3.2.1. Mine

Mine *mukâta'as* were by far the highest sources of revenue for the central treasury in the Ottoman Empire during the second half of the fifteenth century.⁸¹ The primary reason for the increase was the conquest of the silver mines of Serbian and Bosnian kingdoms, which met one-eighth to one-fifth of Europe's silver needs.⁸² Capturing Kratova in 1395, Novabri, Trepçe, and Vulçitrın in 1455, Semendire in 1459, and Bosnia in 1463⁸³ completed the process of conquest that lasted about half a century. The records of mine *mukâta'as* from the *Sancak* of Vulçitrın between 1450

⁸¹ Darbhâne *mukâta'as* (sources of the revenues from mints) were also important sources of income and were often located in mining cities and towns. Despite this, I did not come across any records of mints, except for a few examples, in the sections I examined in MAD 176 and MAD 149. Yet, since the registers are quite voluminous, further research can reveal mint *mukâta'as*.

⁸² Boško Bojović, "Entre Venise et l'Empire Ottoman," 1287.

⁸³ İsmail Hakkı Uzunçarşılı, *Osmanlı Tarihi*, 13–14.

and 1470 in MAD 176 are usually intermittent, most probably due to the turmoil caused by the wars, although they are in order and continuous after 1470.

Since almost all mines were considered *mîrî* possessions (land and revenue belonging to the state), and even though *şer'î hukûk* (Islamic law) made regulations on mining, sultans introduced rules for operations in mining in *'örfî hukûk* (sultanic law) through *kânûnnâmes* (codes of regulations) and *yasaknâmes* (codes of prohibition).⁸⁴ In general terms, *kânûnnâmes* referred to the sultan's decrees on a particular matter, while *yasaknâmes* could also include punishments and the authority given to a *yasakkulu* (enforcer).⁸⁵ A new *kânûnnâme/yasaknâme* was issued or adopted almost every time after the seizing of a mining city or town in the Balkans during the reign of Mehmed II.⁸⁶ These decrees, aimed at ensuring the uninterrupted continuation of mining activities, included practices and terms from the pre-Ottoman mining tradition in the Balkans, with distinctive regulations for each region respecting local conditions. There was also significant codification in 1488 under the rule of Bâyezid II, which involved revising and expanding the codes from the time of Mehmed II.⁸⁷ There were three different operating procedures in mining: operated by the state directly through

⁸⁴ Halil İnalçık and Robert Anhegger, *Kânûnnâme-i Sultânî Ber Müceb-i 'Örf-i 'Osmânî* (Ankara: Türk Tarih Kurumu Basımevi, 1956), xi.

⁸⁵ Ibid., xv.

⁸⁶ See ibid, 11-12; Ahmet Akgündüz, *Osmanlı Kanunnâmeleri ve Hukukî Tahlilleri* v. 1-2 (İstanbul: Fey Vakfı Yayınları, 1990), vol.1, 480-484 for the *Yasaknâme* of the mines in Serebrniçe from 1454; ibid, 497-500 for the *Yasaknâme* of the mines in Serebrniçe and Rudnik from 1454-1455; ibid, 553-561 for the *Kânûnnâme* and the *Yasaknâme* of the mines Novo Brdo from 1454; İnalçık and Anhegger, 13-15; Akgündüz, vol.1, 501-504 for the *Yasaknâme* of the mines in Zaplanine and Plane from 1455; ibid, 518-523 for the *Kânûnnâme* of the mines in Sidrekapi from between 1451-1479; ibid, 541-548 for two *Kânûnnâmes* of the mines in Kratova, whose dates are controversial, but they are likely to belong to the reign of Mehmed II; İnalçık and Anhegger, 15-16; Akgündüz, vol.1, 549-552 for the *Yasaknâme* of the mines in Kratova from 1475.

⁸⁷ See Akgündüz, vol.2, 360-363 for the *Kânûnnâme* of the mines in Zaplanine and Plane from 1488; ibid, 443-457 for the *Kânûnnâme* of the mines in Kratova and Zımiçe from 1488; ibid, 472-490 for the *Kânûnnâme* of the mines in Prizren, Kavala, and Sos from 1488; ibid, 502-505 for the *Kânûnnâme* of the mines in Singel and Brin from 1488; ibid, 528-530 for the *Kânûnnâme* of the mines in Vidin from 1488; ibid, 561-593 for the *Kânûnnâme* of the mines in Yarkofça, Trepçe, Yanova, and Belasica from 1488; ibid, 533-560 for two *Kânûnnâme* of the mines in Novo Brdo from 1488 and 1494; ibid, 368-369 for the *Yasaknâme* of the mines in Zaplanine and Plane from 1499.

an agent, by miners with the assistance of the state, and through tax farming.⁸⁸

Contrary to the general view,⁸⁹ tax farming in mining was an apparent phenomenon in the fifteenth century.

Loc. of Record in Register	Kind of <i>Mukâta'a</i>	Date (Hegira)	Duration	Name(s) of Tax-farmer(s)	Religion(s) of Tax-farmer(s)	Amount of Tax-farming (<i>akçe</i>)	Paid Amount (<i>akçe</i>)	Arrears (<i>akçe</i>)
2b	<i>Ma'den</i> (<i>Vilâyet-i Vilk and Laz</i>)	858	4 months 25 days	Hace Hasan, Sule, Hace Şâdi, Veled[i] Cemal	Muslim	518,518	518,518	-
2a-1	<i>Ma'den</i> (<i>Vilâyet-i Vilk and Laz</i>)	860	7 months	Hace 'Ali son of Cemâl	Muslim	1,888,888	1,728,739	160,149
2a-2	<i>Ma'den</i> (<i>Vilâyet-i Vilk and Laz</i>)	870	3 years	Sule	Muslim	12,000,000 + 144,000 for the <i>berât</i>	7,734,052	4,409,948
3b	<i>Ma'den</i> (<i>Vilâyet-i Vilk</i>)	873	3 years	Yani Kantakouzenos, Yorgi İvrane [İvretos], Toyaş Kantakouzenos, Palaiologos of İstanbul	Orthodox	8,000,000 + 96,000 for the <i>berât</i>	6,332,567	1,763,433
4b	<i>Ma'den</i> (<i>Vilâyet-i Vilk</i>)	874	3 years	Hamza, Mekşe son of Leka, Pop Nikola son of Braçiş of Novabri Knez Yovan of Trebçe, Mihail, Manol son of Mihail of İstanbul	Muslim and Orthodox	12,050,000 + 135,000 for the <i>berât</i>	6,328,125	5,979,375
5b	<i>Ma'den, cizye, ispençe, hâsshâ-i ma'den</i> (<i>Vilâyet-i Vilk</i>)	879	6 years	Yani Kantakouzenos, Yorgi brother of Yani, Nikola Danjovil [Hançovici], Lika	Orthodox	14,000,000 + 188,000 for the <i>berât</i>	1,194,503	5,990,691

Table I: *Mukâta'a* Records of the Mines from Vilk and Laz (BOA MAD 176, pp. 2–5).⁹⁰

After the second conquest of Vulçitrın in 1455, the mines immediately started to be tax-farmed. As shown in the table above, the *ma'den mukâta'ası* had six continuous entries covering between Hegira 858 and 874, roughly between 1454 and 1470. The date of the first record in Vulçitrın is earlier than the date of the conquest of Vulçitrın.⁹¹ This inconsistency may have arisen due to calculations between the Hegira

⁸⁸ Çağatay Neşet, "Osmanlı İmparatorluğu'nda Maden İşletme Hukuku," *Ankara Üniversitesi Dil ve Tarih-Coğrafya Fakültesi Dergisi* v. 2, no. 1 (1943), 123.

⁸⁹ Ibid., 124.

⁹⁰ The paid amounts in the tables are based on the initial record of each *mukâta'a* entry from the register, and I do not include later payments to avoid complicatedness. Therefore, in some cases, paid amounts are higher, and arrears are lower. I give the details of the payments in the text and follow the same method for all the tables in the thesis.

⁹¹ İsmail Hakkı Uzunçarşılı, *Osmanlı Tarihi*, 14.

and Gregorian calendars. In all cases, the fact that the mine revenues were tax-farmed nearly simultaneously with the conquest took place indicates that the system was already functioning in the core parts of the empire and was ready to be applied to newly conquered lands.

The first tax farmers were four Muslims, three of whom were called *hevâce* or *hâce* in colloquial Turkish.⁹² This was a respectful title for the richest merchants operating from a city.⁹³ Although they initially made a three-year contract offering 4 million *akçe* in 1454, their agreement was later renewed for four months and 25 days for 518,518 *akçe*. Each member of the partnership paid equally and cleared their debt, which was a rare situation considering that the vast majority of tax farmers in the registers remained indebted to the central treasury. The two-year gap before the next contract might indicate the unstable situation in the region after the conquest and the central administration's understanding and tolerance of the tax farmers when they faced troubles beyond their control. This instability may have continued in the next ten years, as the second contract was made for only seven months in 1456, despite a significant increase in income.⁹⁴ While the previous tax farmers offered to pay roughly

⁹² BOA MAD 176, 2b:

Mukâta'a-i ma'den-i vilâyet-i Vîlk ve Laz der-'uhde-i Hâce Hasan ve Sule ve Hâce Şadi ve veled[i] Cemal 'an 'âşere Ramazân sene semân ve hamsîn ve semân mi'e [10 Ramazân 858]

fî selâse sinîn	4,000,000
mezkûrîn erba' şehr 25 yevmen mubâşir şüd	518,518
minhâ resîd ber-mûceb-i defter-i mukâta'a	106,011
el-bâki	432,508
min zâlik el-bâki	
hisse-i Hâce Hasan veled-i Hâce Bâyezîd	108,127
hisse-i Hâce Sule	108,127
hisse-i Hâce Şadi	108,127
hisse-i veled[i] Cemal	108,127
minhâ resîd tamâmen	

⁹³ Halil İnalcık, "Capital Formation in the Ottoman Empire," 98.

⁹⁴ BOA MAD 176, 2a:

mânde-i mukâta'a-i ma'den-i vilâyet-i Vîlk ve Laz [...?] der-'uhde-i Hâce 'Ali b. Cemâl 'an ğurre-i Safer sene sittîn semân mi'e [1 Safer 860] / gâye-i Ramazân sene-i mezkûre [30 Ramazân 860]

fî sebâ şehr	1,888,888
minhâ resîd ber-mûceb-i defter-i mukâta'a	1,728,739
el-bâki	160,149

100,000 *akçe* per month, Hâce ‘Ali alone proposed almost 270,000 *akçe*. Ultimately, he paid 1,728,739 *akçe* and left a debt of 160,149 *akçe*. These two contracts had no payments for the *resm-i berât* (the cost of issue). This could have been a financial encouragement or simply been information that the scribes did not know.

The third contract was made with one of the members of the first partnership, Hâce Sûle, in 1465 for three years and 12 million *akçe* (corresponding to 300,000 Venetian ducats), which was an exceptionally high amount.⁹⁵ Additionally, the payment made for the *berât* was 144,000 *akçe*. Considering that a *beylerbeyi* (governor of an *eyâlet*) expected to receive around 100,000 *akçe* as his salary in the first half of the fifteenth century, the role of the *mukâta‘a* system played in financing the empire in this century becomes apparent. Hâce Sule paid 7,734,052 *akçe*, leaving behind a debt of 4,409,948 *akçe*.

The members of the partnership who made the fourth contract for 8 million *akçe* for three years in 1468 were the Byzantine royal descendants, including two Kantakouzenos and one Palaiologos.⁹⁶ As the former Byzantine financial capital was being integrated into the Ottoman system, partnerships were also established between Istanbul and the periphery. The fourth member was Yorgi Ivrane [Ivretos] of Siroz, from the modern-day Serres. The entry also contained nettings among the partners.

⁹⁵ BOA MAD 176, 2a:

mânde-i mukâta‘a-i ma‘den-i vilâyet-i Vîlk der-‘uhde-i Hâce Sule ‘an ğurre-i Rebî‘ü’l-âhir sene seb‘ün semân mi’e [1 Rebî‘ü’l-âhir 870]

fî selâse sinîn	12,000,000
resm-i berât	144,000
minhâ resîd ber-mûceb-i defter-i mukâta‘a	7,734,052
el-bâki	4,409,948

⁹⁶ BOA MAD 176, 3b:

mânde-i mukâta‘a-i ma‘den-i vilâyet-i Vîlk der-‘uhde-i Yani b. Kantakuzenos Novabrî ve Yorgi Ivrane Rum Sirozî ve Tayaş Kantakuzenos Sirozî ve Paloloğoz İstanbulî ‘an ğurre-i Rebî‘ü’l-âhir sene selâse ve seb‘în ve semâ mi’e [1 Rebî‘ü’l-âhir 873]

fî selâse sinîn	8,000,000
resm-i berât	96,000
resîd ber-mûceb-i defter-i mukâta‘a	6,332,567
el-bâki	1,763,433

42,907 *akçe* from Yorgi İvrane's debt⁹⁷ and 45,970 *akçe* from Yorgi Kantakouzenos' debt⁹⁸ were undertaken by Palaiologos of Istanbul. Regarding data classification and consistency in calculation, MAD 176 does not make a good impression. The Greek partnership paid 6,332,567 *akçe* and left a debt of 1,763,433 *akçe*. After including their later payments of 744,708 *akçe*, the final debt was 1,330,229 *akçe* with an additional 311,504. In this way, their debt increased as they made more payments.⁹⁹ Two possible reasons for this discrepancy could be the absence of complementary data in the available source or wrong calculations made by the scribes. The latter seems more suitable for the explanation since the register contains dozens of calculation errors covering small and large amounts.

Although the fourth contract was made for three years, a new one was set after one year in 1469 for 12,050,000 *akçe* and 135,000 *akçe* for the *berât* with the new partners: Hamza, Mekse, Pop Nikola, Knez Yovan, Mihal, and Manol.¹⁰⁰ This reflects a common practice that the tax farming might be given to new bidders if they offered a higher amount. In this case and many others, parties could also come to terms and

⁹⁷ BOA MAD 176, 3b:

der-zimmet-i Yorgi İvrane	477,920
hüccet makbûl olduğu sebebdan gerü	
Paloloğoz üzerine mükerrer oldu hisse	42,907
minhâ resîd ber-mûceb-i defter-i mukâta'a	14,270
el-bâki	463,650

⁹⁸ BOA MAD 176, 3b:

der-zimmet-i Yorgi b. Kantakouzenos	477,920
hüccet makbûl olduğu ecilden gerü Paloloğoz	
üzerine mükerrer olundı hisse	45,970
minhâ resîd ber-mûceb-i defter-i mukâta'a	14,039
el-bâki gayr-i ez niyâbet ki makbûl şüd	463,881

⁹⁹ BOA MAD 176, 3b and 3a.

¹⁰⁰ BOA MAD 176, 4b:

mânde-i mukâta'a-i ma'den-i vilâyet-i Vîlk der-'uhde-i Hamza [...?] Kratova ki der-Edirne müheyyâ şüd ve Mekse veled-i Leka Novabrî ki der-İstanbul müheyyâ şüd ve Pop Nikola veled-i Braçîç Novabrî ve Knez Yovan Trepçe ve Mihal, Manol b. Mihail İstanbulî 'an mahalle-i Kule-i Karna [...] 'an gurre-i Rebî'ü'l-âhir sene erba' seb'in ve semân mi'e [1 Rebî'ü'l-âhir 874]	
fî el-erbâ senîn yekûn fî selâse sinîn	12,050,000
resm-i berât	135,000
minhâ resid ber-mûceb-i defter-i mukâta'a	6,328,125
el-bâkî	5,979,375

form a more extensive partnership. Therefore, the tax farmers of the previous agreement kept their contracts valid. Additionally, the register gives many more names of those who had debts within the partnership according to the inspection of Kâsım Bey.¹⁰¹ Although the note that Kâsım Bey sent to Istanbul does not provide explicit information about how commercial partnerships were established and how each tax farmer's debts were calculated, it still indicates the social extension and diverseness that the *mukâta'a* system could reach.

The fifth contract of the mine in Vulçitrı also included *cizye*, *ispençe*, *hâsshâ-i ma'den*, and *asiyâb-i hâsshâ* for six years for 14,000,000 *akçe* in 1474. One of the former tax farmers, Yani Kantakouzenos, formed a partnership with his brother Yorgi, Nikola Danjovil [Hançoviç], and Leka.¹⁰² In 1476, Vuk, Knez Yovan, and Andriya joined the partnership by offering an increase of 200,000 *akçe*.¹⁰³ Although the

¹⁰¹ BOA MAD 176, 4b:

mezbur Kasım Bey varib nefs-i Novabri'de teftiş eder te'eyyüd olan akçelerdir.	
der-zimmet-i Yusuf Seferî ki emîn-i Hamza [...?] bûd	6,099
der-zimmet-i Nikola Hançoviç ve Paloloğoz Tırha	
ve Knez Bolçi 'an kıst-i esnâ-i ma'den-i der-Novabri	60,000
minhâ resid	2,385
der-zimmet-i Paloloğoz Tırha 'an el-yed-i Manol	36,900
der-zimmet-i Nikola Hançoviç ve Knez Yovan ve Yovan	
Tomanviç Radusa ve İskender Luka 'an tetimme-i	
monopolye der-Novabri	10,000
der-zimmet-i Nikola Hançoviç ve Paloloğoz Tırha	
el-mezbur ve Knez Bolçi el-mezburîn 'an kıst-i ma'den-i	
mezkûr	25,394
der-zimmet-i Dimitri Karitena 'an kıst-i ba'z-i	
kur'a-i Novabrî	5,000
resid fi 29 Rebî'ü'l-evvel sene erba' ve semânîn ve semân mi'e	
[29 Rebiülevvel 884] der-zimmet-i Aleksî b. Kantakouzenos ve	
Marko İstepan ve Nikola Hançoviç ve Yovan Toynik [Tomanviç] 'an kıst-i	
ma'den-i Novabri el-mezbur	200,000

See Chapter IV, 91–92 for the list of the guarantors of the *mukâta'a* on MAD 176, 4b.

¹⁰² BOA MAD 176, 5b:

mukâta'a-i ma'den-i Vilk ma' cizye ve ispenç ve hâsshâ ve harc-i asiyâb-i hâsshâ 'an ma'den-i mezkûr	
ve gayrihâ der-'uhde-i Yani bin Kantakouzenos ve Yorgi birâdereş ve Nikola Danjovil [Hançoviç] ve	
Leka 'an 5 Rebî'ü'l-âhir sene tis'a ve seb'un ve semân mi'e [5 Rebî'ü'l-âhir 879]	
fi sitte senîn	14,000,000
resm-i berât	188,000

¹⁰³ BOA MAD 176, 5b:

şerîk şüden ber-müceb-i mektûb-i Mevlânâ kâdı-i Novabri tahrîren fi 7 Rebî'ü'l-evvel sene ahad semânîn semân mi'e [7 Rebiülevvel 881]
Vuk [...?] ve Knez Yovan Belaşniçe ve Andriya veled-i Göre Trepçe

partnership undertook more than 14,000,000 *akçe*, they paid only 1,194,503 *akçe*. Therefore, Mehmed II ordered them all to be executed at the end of the third year.¹⁰⁴ After the execution, the new amount of the *iltizâm* was set to 7,100,000 *akçe*. After deducting the 1,194,503 *akçe*, which was paid by the tax farmers themselves, an additional 2,781,130 *akçe* were also covered from the remaining debt of 5,990,691 *akçe*.¹⁰⁵ Since there is no record of new tax farmers, it is reasonable to assume that the amount covered later may have been seized by confiscating the assets of executed tax farmers, which was a common practice to compensate for debts.

The total amount offered for mine *mukâta'as* from the *Sancak* of Vulçitrin (including *cizye*, *ispençe*, and several other items in the last contract) for a thirteen-year duration within thirty years was 49,020,406 *akçe* including the payments for the *berâts*. While the primary records of the payments totaled 23,836,504 *akçe*, the final amount was 27,361,835 *akçe*, with the later collections of 3,525,331 *akçe*. Since the value of a Venetian ducat during the reign of Mehmed II was an average of 45 *akçe*, the amount that the central treasury received corresponded to more than 600,000. This

Ziyâde kerd Yani ve Yorgi ve Vuk ve Yovan Knez ve Andriya el-mezbûrlar 'an ezân sebeb ki Vuk el-mezbûr dahi harc-i asiyâb-i hasshâ ziyâde kerd bûd be-defter-nüvişte be-tahrîr-i Hâce Hüküm fî 11 Ramazân sene ahad semânîn semân mi'e [11 Ramazân 881]

fî selâse sinîn	200,000
[...?] fî sitte senîn	200,000
resm-i berât	2400

¹⁰⁴ BOA MAD 176, 5b:

mezkûrlar hemân üç yıl mübâşir oldılar zîrâ pâdişâh hallede mülkehu mecmû'un berdâr itdi tahrîren fî 23 Cemâzi'ül-ahîr sene isney semânîn ve semân mi'e [23 Cemâzi'ül-ahîr 882].

See Halil İnalçık, *Sources and Studies on the Ottoman Black Sea* (Cambridge, Mass: Harvard University Press, 1995), p. 157-158 and Halil İnalçık, "Greeks in Ottoman Economy and Finances," p. 387 for another record of the very same names and their execution from the customs register of Caffa between 1487-1490.

¹⁰⁵ BOA MAD 176, 5b:

yekûn fî selâse sinîn	7,100,000
resm-i berât	85,200
minhâ teslîmât ber-mûceb-i defter-i mukâta'a	1,194,503
hisse-i resm-i berât ve resm-i kitâbet	3363
el-bâki	5,990,691
min-el'zâlik el-bâki resîd ber-mûceb-i defter-i mukâta'a	2,781,130
yekûn el-bâki	3,210,561

** Since the terminology and the structure in the *mukâta'a* register are almost always the same, from here on, I will not give full transcription in footnotes unless there is a different structure and content.

amount represented one-third of the annual income of the central treasury during the period between 1475 and 1480, based on the account of de Campis.

3.2.2 Salt Marsh

The geography of the Ottoman Empire in the fifteenth century was rich and fertile in salt marshes. Enez, Gümülcine, Selanik, Eğriboz, Avlonya, Delvine, Krişte, and Karasu were significant towns and cities where saltworks took place in the Balkans.¹⁰⁶ Considering the vast usage of salt in the early modern world, salt marshes were of vital importance to the central administration. All salt marshes were considered to belong to the state and regulated through *kânûnnâmes* and *yasaknâmes*.¹⁰⁷ The state, as in the cases of mines and rice cultivations, was selling the revenues of the salt production to the tax farmers. Salt marshes were organized under *tuzla reises*. *Emîns* were responsible to the tax farmers, and the peasants who worked in the marshes were exempt from certain taxes.¹⁰⁸

¹⁰⁶ Lütü Güçer, “XV. – XVII. Asırlarda Osmanlı İmparatorluğu’nda Tuz İnhisarı,” 97.

¹⁰⁷ See Halil İnalçık and Robert Anhegger, *Kânûnnâme-i Sultânî*, 33; Akgündüz, vol. 1, 564 for the *Yasaknâme* of the salt marshes in Vulçitrin from the time of Mehmed II; Akgündüz, vol. 2, 466 for the *Kânûnnâme* of the salt marshes in Mora; ibid., 594 *Yasaknâme* of the salt marshes of Tuna from the time of Bâyezid II.

¹⁰⁸ Lütü Güçer, “XV. – XVII. Asırlarda Osmanlı İmparatorluğu’nda Tuz İnhisarı,” 102-103.

The first tax farmers of the salt marshes from Krişte, Gümülcine, and Karasu in Hegira 873 were all *kâtibs* (scribes), and they undertook the source of revenue for 1,100,000 *akçe*.¹⁰⁹ This case indicates that it was a common practice for the scribes to undertake the same *iltizâm* where they served or another one on their own account or on behalf of the head of their households. Also, the household of Yağcı Hacı invested in more than one variety of *mukâta'a*. While the same tax farmers could undertake different tax farming under separate contracts, it was also possible to bond relevant or irrelevant *mukâta'as* under one contract.¹¹⁰

Loc. of Record in Register	Kind of <i>Mukâta'a</i>	Date (Hegira)	Duration	Name(s) of Tax-farmer(s)	Religion(s) of Tax-farmer(s)	Amount of Tax-farming (<i>akçe</i>)	Paid Amount (<i>akçe</i>)	Arrears (<i>akçe</i>)
33b-1	<i>Tuzla</i> (Krişte, Gümülcine, Karasu)	873	3 years and 6 months	Hamza the scribe, and Mustafâ the scribe, servants of Yağcı Hacı Mukbîl, Mûsâ, the scribe	Muslim	1,100,000 + 13,200 for the <i>berât</i>	1,098.484	14,714
33b-2	<i>Tuzla</i> (Krişte, Gümülcine, Karasu, and later Selanik)	876	3 years	Duka Sinadinos of Rodos	Orthodox	1,350,000 + 16,200 for the <i>berât</i>	359,671	551,129
		878	1 year			900,000 + 10,800 for the <i>berât</i>		
34b	<i>Tuzla</i> (Krişte, Gümülcine, Karasu)	882	3 years	Mahmûd son of Alemdâr of Edirne	Muslim	1,050,000 + 12,600 for the <i>berât</i>		

Table II: *Mukâta'a* Records of the Salt Marshes from Krişte, Gümülcine, Karasu (BOA MAD 176, pp. 33–34).

The second tax farmer was Duka Sinadinos from the island of Rodos. The registers show, however, that such cases rarely occurred as nearly all of the tax farmers were born in the lands under Ottoman control. This scarce situation might have been encouraged by the extensive international network of Duka Sinadinos, who probably had to find four guarantors for this contract.¹¹¹ After running the salt marshes in Krişte,

¹⁰⁹ BOA MAD 176, 33b-1.

¹¹⁰ See Chapter IV, 53–56 more about the combination of different *mukâta'as*.

¹¹¹ BOA MAD 176, 33b-2:

kefil-i bi'l-mâl ber-mûceb-i mektûb-i Mevlânâ Müslîhidin el-mezbûr kâdı-i İstanbul

Gümülcine, and Karasu in return for 1,350,000 *akçe*, Duka also undertook another salt marsh for one year in Selanik in Hegira 876 for 900,000 *akçe*.¹¹² Although the register does not give information about his deliveries to the central treasury from his first contract, it is recorded that he paid only 359,671. Consequently, a short marginal above his name states that [he was] impaled.¹¹³ After the execution of Duka, Yûnus, son of Seferî, undertook the contract, and he paid 23,629 *akçe* of the total debt of 30,000 *akçe*.¹¹⁴ The register does not give information about the payment and the debt of the last tax farmer, Mahmûd, son of Alemdâr.¹¹⁵

3.2.3. Rice Plantation

The Ottoman central administration ran a particular form of organization for rice cultivation since the product was essential for maintaining the food supply. The production was carried out by *çeltükçü re'âyâ* (privileged villagers who cultivated the rice) on lands mostly belonging to the sultan and high state officials. Peasants who

Kosto b. Morguliyan Galata
Badris b. Kosto mahalle-i Karaköy
Manol b. Yani
Yorgi b. Martinos

¹¹² BOA MAD 176, 33b-2:

iki sene mübâşir oldı andan sonra Selanik tuzlasıyla bile satıldı yekûn fi senîn 900.000 resm-i berât 10.800.

¹¹³ BOA MAD 176, 33b-2:

kazuğa urıldı.

¹¹⁴ BOA MAD 176, 33b-2:

der zimmet-i Yunus b. Seferî 'an-alım-i Duka el-mezbûr

minhâ resid ber-mûceb-i defter-i mukâta'a

23,629

el-bâkî

6,371

¹¹⁵ On the other hand, the auction process was recorded in a very detailed way. See Chapter IV, 94.

cultivated rice for more than a certain amount were subject to the special status of *çeltükçü re'âyâ* and organized under the supervision of an *emîn*.¹¹⁶ These peasants, exempt from various taxes, could inherit the right to cultivation from their families.¹¹⁷

In addition to the critical role of supplying rice to the capital and the army as part of traditional Ottoman provisionism and moral economy, the central administration also aimed to achieve the highest production and tax income, a concept defined as fiscalism.¹¹⁸ Therefore, most rice cultivations were under a contract of *mukâta'a* and were tax-farmed as highly profitable undertakings.¹¹⁹ Compared to other sources of revenue, the *mukâta'as* of rice cultivation had a higher probability of being revised since the production was heavily based on the weather conditions and seasonal changes. This awareness of the central administration indicates its flexibility in tolerating the tax farmers' inability to make payments when they had a valid excuse.

¹¹⁶ Ömer Lütfi Barkan, *XV ve XVI'ncı Asırlarda Osmanlı İmparatorluğu'nda Ziraî Ekonominin Hukukî ve Malî Esasları* v.1 Kanunlar (İstanbul: Burhaneddin Erenler Matbaası, 1945), 31, within the *Kânûnnâme* of the *Livâ* of Bolu. See also Halil İnalçık, "Rice Cultivation and the Çeltükçi-Reaya System in the Ottoman Empire," 69-141 for very detailed legal, practical, and economic aspects of rice cultivation in the Ottoman Empire.

¹¹⁷ Ömer Lütfi Barkan, *XV ve XVI'ncı Asırlarda Osmanlı İmparatorluğu'nda Ziraî Ekonominin Hukukî ve Malî Esasları*, 54, within the *Kânûnnâme* of the *Livâ* of İç İl. See also *ibid.*, 17 for the regulations on rice cultivation within the *Kânûnnâme* of the *Livâ* of Aydın; *ibid.*, p. 23 for the regulations on rice cultivation within the *Kânûnnâme* of Kütahya; *ibid.*, 113 for the regulations on rice cultivation within the *Kânûnnâme* of the *Livâ* of Malatya; *ibid.*, 148 for the regulations on rice cultivation within the *Kânûnnâme* of Diyarbakır; *ibid.*, 200-205 for the regulations on rice cultivation within the *Kânûnnâme* of the *Livâ* of Sis; Halil İnalçık and Robert Anhegger, *Kânûnnâme-i Sultânî*, 68-69 for the *Yasaknâme* from the reign of Mehmed II on the rice plantations in the Balkans.

¹¹⁸ Mehmet Genç, "Osmanlı İktisadi Dünya Görüşünün İlkeleri," *İstanbul Üniversitesi Sosyoloji Dergisi* v.3, no. 1 (1989), 175-186.

¹¹⁹ Feridun Emecen, *TDV İslâm Ansiklopedisi* vol. 8, s.v. "Çeltik" (İstanbul: TDV, 1993), 265-266.

Loc. of Record in Register	Kind of <i>Mukâta'a</i>	Date (Hegira)	Duration	Name(s) of Tax-farmer(s)	Religion(s) of Tax-farmer(s)	Amount of Tax-farming (<i>akçe</i>)	Paid Amount (<i>akçe</i>)	Arrears (<i>akçe</i>)
23b	<i>Çeltük</i> (Siroz and Karaferye)	869	6 years	Hacı Müslühiddin son of Hacı Dursun	Muslim	2,180,000 + 26,160 for the <i>berât</i> + 600,000	2,519,473	288,387
23a	<i>Çeltük</i> (Siroz and Karaferye)	875	6 years (changed to 3 years)	Balı son of Yağcı Hacı Mukbıl	Muslim	2,250,000 + 27,000 for the <i>berât</i> (changed to 1,125,000 + 15,000 for the <i>berât</i>)	781,560	387,300
24b	<i>Çeltük</i> (Siroz and Karaferye)	878	3 years	'Ali son of Mûsâ, and Mûbârek son of 'Abdullah, freed slave of Hacı Yağcı Mukbıl	Muslim	1,150,000 [?] + 13,860 for the <i>berât</i>	332,557	522,542
25b	<i>Çeltük</i> (Siroz and Karaferye)	881	3 years	İskender the scribe, freed slave of Hayreddin, and Mahmûd the scribe	Muslim	1,055,000 + 10,660 for the <i>berât</i>		

Table III: *Mukâta'a* Records of the Rice Plantations from Siroz (Serez) and Karaferye (BOA MAD 176, pp. 23–25).

In his meticulous work on the *Livâs* of Edirne and Paşa during the fifteenth and sixteenth centuries, M. Tayyip Gökbilgin researches the *mukâta'a* records of the rice plantations from Filibe, Drama, Serez, Tırhala, Menlik, and Temirhisar between 1455 and 1490.¹²⁰ Although Gökbilgin claims that the term *mukâta'a* was used with *çeltük* for the first time in Hegira 883 (1478)¹²¹, there is a record of *mukâta'a-i çeltük* (the source of revenue from rice plantation) in MAD 176 from Hegira 869 (1465), which shown on the first line in the table above. Moreover, it is unclear why Gökbilgin gives Hegira 883 as the earliest date while examining the same *mukâta'a* record starting from Hegira 869 shown in the table, yet from the register KK.d 4988/1. Apparently, MAD 176 and KK.d 4988/1 contain almost the same information regarding the names

¹²⁰ Gökbilgin, *Edirne ve Paşa Livâsı*, 124-140. Gökbilgin uses the *mukâta'a* register classified as Kamil Kepeci (Başmukataa Kalemi) 4988/1 (BOA KK.d 4988/1).

¹²¹ Ibid., 128.

of the tax farmers and their bids for the rice plantations in Serez. Still, there are differences in details regarding the amounts of payments and debts.

The first tax farmer of the rice plantation in Serez, Hacı Müslihiddin, had a contract for six years for 2,180,000 *akçe* with *resm-i berât* for 26,160 *akçe*; however, an increase of 600,000 *akçe* was also made due to a fine for false measurement.¹²² According to the initial record of the payments, Hacı Müslihiddin paid 2,519,473 *akçe*, and later, he made another payment of 150,351 by leaving a debt of 136,336 *akçe*. In addition to the delivery of cash, more than 40,000 kilograms of rice were sent to the Imperial Kitchen through the intendant of the cellar.¹²³ Also, a marginal note informs that Bali, son of Yağcı Hacı, and Mübârek, the freed slave of Yağcı Hacı, incurred a debt of 100,000 *akçe* by taking over from Hacı Müslihiddin.¹²⁴ Hence, Bali and Mübârek may have become partners with Hacı Müslihiddin later, or more probably, they undertook the tax farming contract and remaining debt of Hacı Müslihiddin since it is written *fevt-şüd* (died) above Hacı Müslihiddin's name in the register. Although this short note does not state the cause of death, execution is highly likely.

Six years later, in 1470, the Bali above undertook tax farming for six years for 2,250,000 *akçe*; however, the contract was set to three years for the half amount.¹²⁵ The partnership of Yorgi, son of Yanil of Balyapatra, Vasil, son of Horaşin of Trabzon, Paskal, son of Valnaz of Trabzon, and Todor, son of Eksevalidis, offered an increase of 30,000 *akçe*.¹²⁶ In response to this, Ali, son of Mûsa, and the Mübârek above made the

¹²² BOA MAD 176, 23b:

cerîme-i mîzân birse ki ziyâde setâte bûd 600,000. *See also* Gökbilgin, *Edirne ve Paşa Livâsı*, p. 135.

¹²³ BOA MAD 176, 23b:

erz-i berây-i matbah-i 'amîre ber-mûceb-i hüccet-i Mevlânâ Alaaddin emîn-i kilâr ve Hüsâm kâtip 'an-alım Müslihiddin ba-Hacı ve Mübârek el-mezbûr 80 müd 2 kile.

¹²⁴ BOA MAD 176, 23b:

der-zimmet-i Bali bin Yağcı Hacı Mukbîl ve Mübârek bin 'Abdullah mu'tak-i hacı-i mezkûr 'an alım Müslihiddin bin Hacı Tursun el-mezbûr 100,000.

¹²⁵ BOA MAD 176, 23a.

¹²⁶ BOA MAD 176, 23a:

same offer, and they formed a partnership with the previous bidders for 1,155,000 *akçe*. Competitors did not necessarily have to work together. The party which offered the highest amount could undertake the tax farming. In this case, however, a marginal note showing the debt of Yorgi, Yanil, Paskal, and Todor proves the partnership among competitors.¹²⁷ On the other hand, the different members of the household of Yağcı Hacı preserved their position by collaboration. His household had a particular monopoly over rice plantations in the Balkans during the 1470s and 1480s since Bali, son of Yağcı Hacı, was also the tax farmer of rice plantations in Filibe, Kızıl Hisar, and Drama.¹²⁸

Ali, son of Mûsa, and Mübârek renewed their contract three years later in Hegira 878 for 1,150,000 *akçe*. Since they paid only 332,557 *akçe*¹²⁹, their execution in 885 was not unexpected.¹³⁰ While KK.d 4988/1 has a note about the execution, MAD 176 does not provide any information regarding the tax farmers' fates. Such absences and differences in details in the registers were due to the variety of data reaching the scribes in the central treasury. Similarly, the more recent copies of the registers could have more up to date information.

Lastly, İskender, the scribe and the freed slave of Hayreddin, and Mahmud, the scribe, had the contract in Hegira 881 for 1,055,000 *akçe*. İskender was the scribe of Hayreddin, the household owner, and he was undertaking tax farming on his behalf.¹³¹

ziyâde kerd Yorgi veled-i Yanil Balyapatra ve Vasil b. Horaşin Trabzonî ve Paskal veled-i Valnaz Trabzonî ve Todor veled-i Eksevadis [...]

¹²⁷ BOA MAD 176, 23a:

der-zimmet-i Yorgi b. Yanil ve Vasil b. Horaşin ve Paskal ve Todor [...?] Mevlânâ Hayreddin kâd-i Zihne ber-mûceb-i mektûb-i Mevlânâ Hayreddin el-mezbûr 258.316.

¹²⁸ Gökbilgin, *Edirne ve Paşa Livâsı*, 127, 128, 134.

¹²⁹ BOA MAD 176, 24b.

¹³⁰ Gökbilgin, *Edirne ve Paşa Livâsı*, 135.

¹³¹ BOA MAD 176, 25b.

A note under the contract states that an amount of 150,000 *akçe* was taken (*ifrâz olundu*) from this rice plantation and was sold to Turhan, son of Gömlekçi.¹³² The term *ifrâz* typically meant the practice of removal of the excess part of a *tîmâr* or any revenues belonging to a benefice holder that generates more income than it should be; therefore, its inclusion in *hâvâss-i hümayûn* (imperial lands belonged to the sultan) or the *mukâta‘a* system.¹³³ For this reason, an *ifrâz* from a *mukâta‘a* to another did not fit into the regular practice. There could be a non-economic motive, such as the holder being unable to manage the source of revenue or a transaction between the tax farmers.

There are also cases in the register where the regular practice of *ifrâz* took place. The market tax of Siroz, which previously belonged to the benefice of the governor of Rumeli, was taken and tax-farmed.¹³⁴ Another example is an *ifrâz* of *hâsshâ* as an early implementation of the *mukâta‘alaşma* (becoming *mukâta‘a*) of the land. The *hâsshâ* of Katraniçe was taken from the benefice of the governor of Rumeli, which was also previously under the possession of Mahmûd Paşa, and tax farmed in 1469 by Yûnus, son of Hacı Muslihiddin, and Hasan, son of İbrâhîm.¹³⁵

The transfer of land between the *tîmâr* and *mukâta‘a* systems was not a one-way process. Land or income turned into a *mukâta‘a* could be given as benefice again. For example, the poll tax and other income of Enez, which was the *tîmâr* of Dimitri,

¹³² BOA MAD 176, 25b:

bu çeltüklerde 150.000 akçesi ifrâz olunub bundan aşağıda satıldı der-‘uhde-i Turhan veled-i Gömlekçi ki be-ma‘rifet-i İskender el-mezbûr fûruhte şûd.

¹³³ Mehmet Zeki Pakalın, *Osmanlı Tarih Deyimleri ve Terimleri Sözlüğü* vol. 2 (İstanbul: Milli Eğitim Basımevi, 1971), 36–37.

¹³⁴ BOA MAD 176, 50b:

mukâta‘a-i bâc-i Siroz ki ‘an timâr-i mîr-mîrân-i Rumeli ifrâz kerd-şûd der-‘uhde-i Mehmed bin Halîl [...] Temûrhisârî ve İshak gulâm-i Mehmed bin Balabanzâde ve Hacı Hüseyîn veled-i Kâsım Sirozî [...]

BOA MAD 176, 50a:

mukâta‘a-i bâc-i Siroz ki ‘an timâr-i mîr-mîrân-i Rumeli ifrâz kerd-şûd der-‘uhde-i Eynebeyi kâtib Sirozî [...]

¹³⁵ BOA MAD 176, 54b:

mukâta‘a-i hâsshâ-i Katraniçe der-vilâyet-i Leşke İli [?] ki ‘an timâr-i mîr-mîrân-i Rumeli ifrâz kerd-şûd ki peş-ezîn der-tasarruf-i Mahmûd Paşa bûd der-‘uhde-i Yûnus bin Hacı Muslihiddin Sirozî Hasan bin İbrâhîm Karaferyezâde [...]

the *tekfur* (minor Christian ruler) of Mora, was undertaken by a Jewish partnership for 555,000 *akçe* for three years in 1469.¹³⁶ However, the income was given to *Subaşı* (commander of the city) Ali Bey as his benefice 10 months and 20 days later.¹³⁷ Therefore, the Jewish partnership paid 265,995 *akçe* instead of 555,000 *akçe*. In short, the transfer of land between the *tîmâr* and *mukâta'a* systems was practiced in the classical period, too, even though the *mukâta'alaşma* of land in the *tîmâr* system accelerated during the seventeenth and eighteenth centuries.¹³⁸

3.2.4 Ze'âmet

Ze'âmet in the *timâr* system was defined as a medium-sized benefice that provides revenue between 20,000 and 100,000 *akçe*. It was also supposed to be granted to the bureaucrats in *Divân-i Hümâyûn* (Imperial Council) or successful soldiers in the

¹³⁶ BOA MAD 176, 13b:

mukâta'a-i cizye ve ğayr-i mahsûlât-i Aynoz ki piş ez-în ber-vech-i tîmâr der tasarruf ki Dimitri Tekfur Mora bûd ğayr-i ez-hisse-i [...?] Aynoz el-mezbûr der-'uhde-i [...?] b. Yakub Selanikî ve Avraham b. [...?] ve Musa b. İsmail [...?] 'an ğurre-i Muharrem sene erba' ve seb'in ve semân mie [1 Muharrem 874/11 Temmuz 1469]

<i>fî selâse sinîn</i>	555,000
<i>resm-i berât</i>	6,660

¹³⁷ BOA MAD 176, 13b:

mezkûr Aynoz mahsûlâtı [...?] Şubası 'Ali Bey'e tîmâr [...?] verildi 'an işrîn-i Zi'l-ka'de sene ... Yekûn ber-mûceb-i [...?] el-yevm fî sene ve 10 şehr ve 20 yevmen

	265,955
<i>resm-i berât</i>	5,204
<i>minhâ resid ber-mûceb-i defter-i mukâta'a</i>	194,441
<i>el-bâki</i>	75,718
<i>def'a [...?] b. Yakub Selanikî</i>	21,933
<i>def'a Avraham</i>	26,843
<i>def'a Musa el-mezbûr</i>	26,842
<i>tamâmen</i>	

¹³⁸ Yavuz Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi*, 35.

battles. The term *ze'âmet* started to be used in *tahrîrs* (cadastral records) in the reign of Mehmed II.¹³⁹ Using the term in the *mukâta'a* registers beginning in the same period indicates a consistent bureaucratic practice. Moreover, the existence of *ze'âmet* in the *mukâta'a* registers demonstrates another way of the *mukâta'alaşma* of the land alongside *ifrâz*.

Loc. of Record in Register	Kind of <i>Mukâta'a</i>	Date (Hegira)	Duration	Name(s) of Tax-farmer(s)	Religion(s) of Tax-farmer(s)	Amount of Tax-farming (<i>akçe</i>)	Paid Amount (<i>akçe</i>)	Arrears (<i>akçe</i>)
15b-1	<i>Ze'âmet</i> (Karaferiye)	877	1 year	İlyâs Aştin son of Umur, Kâsım	Muslim	200,000 + 2,400 for the <i>berât</i>	81,600	122,860
15b-2	<i>Ze'âmet</i> (Karaferiye)	878	3 years	Simo son of Papa Petrizâde	Orthodox	660,000 + 7.920 for the <i>berât</i>	266,738	401,182
15a	<i>Ze'âmet</i> (Karaferiye)	881	3 years	Mehmed Tuzcu	Muslim	465,000 + 3.580 for the <i>berât</i>	101,450	220,270
16b	<i>Ze'âmet</i> (Karaferiye)	884	1 year	'Ali Bey	Muslim	126,000		
17b-1	<i>Ze'âmet</i> (Üsküb)	884	3 years	Firûz son of 'Abdullah	Muslim	960,000 + 11,520 for the <i>berât</i>	739,376	232,520
17b-2	<i>Ze'âmet</i> (Üsküb)	887 [877]	3 years	Yako son of Menahim and Eliya son of Halife	Jewish	1,130,000 + 13,560 for the <i>berât</i>	318,234	646,496

Table IV: *Mukâta'a* Records of the *Ze'âmet* from Karaferiye and Üsküb (BOA MAD 176, pp. 15–17).

The annual revenue of the *ze'âmet* of Karaferiye was always more than 100,000 *akçe*. While this could be an exceptional case that was likely to be encountered in the early modern administration and bureaucracy, it might also be an example of the turning of very fertile soil in the *timâr* system into a *mukâta'a*. The first tax farmer of the *ze'âmet* in Karaferiye, İlyâs Aştin, had a contract in 1472 for one year for 200,000 *akçe* with a *berât* fee of 2,400 *akçe*. However, Mustafa of Yenice-i Vardar made an increase of 5,000 *akçe* in the same year.¹⁴⁰

¹³⁹ Erhan Afyoncu, *TDV İslâm Ansiklopedisi* vol. 44, s.v. “Zeâmet” (İstanbul: TDV, 1993), 162.

¹⁴⁰ BOA MAD 176, 15b-1.

The second tax farmer, Simo, the son of Papa Petrizâde, undertook tax farming for three years with an offer of 660,000 *akçe* but was indebted for more than 400,000 *akçe*. Similarly, Mehmed Tuzcu, the subsequent tax farmer, did not pay more than two-thirds of his debt.¹⁴¹ Notwithstanding, no marginal notes show any sanctions to the debtors, while *mültezims* with much less debt were executed in previous records. The first possibility is that they may have escaped death because they were men of influence or could not be caught. The more likely incident is that the scribes who kept the register had no information about the debtors' executions or later payments they made, so much so that no record was held regarding the next tax farmer's remittance and debt.¹⁴²

The *ze'âmet* of Üsküb indicates a particular case since the terms *tasarruf-i* (in the possession of) and *der-'uhde-i* (in the responsibility of) were used together for the same source of revenue. The tax farming was under the possession of Mahmûd Bey, Mustafa Bey, and Sinân Bey in three shares, but the tax farmer undertaking it was Fîrûz, son of 'Abdullah.¹⁴³ Thus, a *ze'âmet* might have been taken and turned into a *mukâta'a*, while the former benefice holders could preserve their possessions by giving the tax collection duty to someone else. Therefore, this practice seems to be a transition process and an example of early *mukâta'alaşma*. One might argue that it was also a widespread practice for benefice holders in the *tîmâr* system to give their right of tax collection to a *mültezim* with a contract as in the *mukâta'a* system while they still retained their possessions. However, the given example above did not fit into the practice in the *tîmâr* system since the record was kept in a *mukâta'a* register and

¹⁴¹ BOA MAD 176, 15b-2, 16a.

¹⁴² BOA MAD 176, 16b. See Chapter IV, 93–95 for more about the *şart* (term, condition).

¹⁴³ BOA MAD 176, 17b-1:

mukâta'a-i ze'âmet-i Üsküb ki der-tasarruf-i Mahmûd Bey ve Mustafa Bey ve Sinân Bey ki selâse hisse est der-'uhde-i Fîrûz veled-i 'Abdullah [...].

payments were made to the central treasury. The second record of the same *ze‘âmet* in Üsküb, where there were no more possessors, and the source of revenue was directly given to Yako, son of Menahim of Selanik; and to Eliya, son of Halif of Edirne, who were Jews,¹⁴⁴ – strengthens the possibility of a transition process.

The date of the second record of the *ze‘âmet* in Üsküb is *seb‘a ve seb‘în ve semân mi‘e* (Hegira 877). In contrast, the previous record belongs to the year *erba‘ ve semânîn ve semân mi‘e* (Hegira 884). Since the term *el-mezbûr* (aforesaid) is also used for the second entry, it cannot be earlier than the first. Therefore, the date of the second record of the *ze‘âmet* in Üsküb must be *seb‘a ve semânîn ve semân mi‘e* (Hegira 887). So, there is a possibility that the scribes could also have recorded incorrect dates as they made errors in calculations.

3.2.5. Some Other Revenues

The *mukâta‘a* system had no systematic method or consistent regulation for bringing different revenue and tax items together. Many varied sources of revenue in a single city or region could be combined, or the same tax farming item in other cities and regions could be sold together. As a third way, there might not be any geographical or financial connections between the sources that the very same tax farmers undertook. In this respect, the *mukâta‘a* system formed a separate but not detached administrative

¹⁴⁴ BOA MAD 176, 17b-2:

mânde-i mukâta‘a-i ze‘âmet-i Üsküb el-mezbûr der-‘ûhde-i Yako veled-i Menahim Selanikî ve Eliya b. Halif Edirne.

and economic organization beyond the borders of the *sancaks* and the *tîmâr* system. The administrative flexibility of the *mukâta'a* system allowed tax farmers to make larger investments and increased competition for the benefit of the central treasury while also allowing social networks between different households to play a more significant role.

The first example of combining different *mukâta'as* from the table above fits into the third category. The mines of Bâlâ ve Zîr Plaviçe, Poliçe, and Staniçe were tax farmed together with the land customs, the market supervision tax, the monetary fine, the foundry tax, the wine tax, the mill tax –and two other taxes that I could not identify– of the city of Novabri by Marko, son of İstepan in 1478.¹⁴⁵ In the second case from Üsküp, the subjecthood tax collected from non-Muslims, the household tax, the tax of measurement, the tax of the horse market, the tax of the slave market, the tax of the foundry and candle, the tax of the *bozahâne*, the tax of the fishpond, the must tax, and the *ze'âmet* of were tax farmed by Hüseyin, the scribe and the freed-slave of İsmail of Siroz in 1475.¹⁴⁶

¹⁴⁵ BOA MAD 176, 11b:

mânde-i mukâta'a-i ma'den-i Bâlâ ve Zîr Plaviçe ve Poliçe ve Staniçe ve bâc-i siyâh ve ihtisâb ve niyâbet ve bâc-i [...] kalhâne [...] monapolye ve resm-i fuçî ve 'adet-i asiyâb der-nefs-i Novabri der-'uhde-i Marko veled-i İstepan Novabrî 'an ğurre Rebî'ü'l-âhir sene sülûs ve semânin ve semân mie [1 Rebî'ü'l-âhir 883] ber-mûceb-i mektûb-i Mevlâna 'Îsâ kâdî-i Novabri ve Alaaddin emîn ve 'Ali kâtib el-mezbûr fî 27 Rebî'ü'l-evvel sene-i mezbûre [27 Rebî'ü'l-evvel 883]

fî sülûs senin 2,500,000

resm-i berât 30,000

See Chapter IV, 76–77 for the auction process of this *mukâta'a*.

¹⁴⁶ BOA MAD 176, 18b:

mukâta'a-i ispenç ve resm-i ocak ve bâc-i kantar bâc-i [...] ve bâzâr-i esb ve bâzâr-i esâri ve mumhâne ve bozahâne ve bâc-i 'arak ve resm-i [...] ve dalyan der-kenâr ve [...] ma' resm-i fuçî ze'âmet-i Üsküb der-'uhde-i Hüseyin kâtib gulâm-i İsmâğîl Sirozî 'an ğurre-i Zi'l-hicce sene tis'a ve seb'ûn ve semân mi'e [1 Zi'l-hicce 879] fî 27 [...] ğayri-ez monapolye

fî sülûs senin 500,000

resm-i berât 6,000

Loc. of Record in Register	Kind of Mukâta'a	Date (Hegira)	Duration	Name(s) of Tax-farmer(s)	Religion(s) of Tax-farmer(s)	Amount of Tax-farming (akçe)	Paid Amount (akçe)	Arrears (akçe)
11b	<i>Ma'den, bâc-i siyâh, ihtisâb niyâbet, bâc-i [...?], kâlhâne, [...?], monopoliye, resm-i fuçî, 'âdet-i asîyâb</i> (Novabri)	883	3 years	Tarko son of İstegan	Orthodox	2,500,000 + 30,000 for the <i>berât</i>		
18b	<i>İspeçe, resm-i ocağ, bâc, kantar, bâc-i [...?] ve bazâr-i esb, bazâr-i esârî, mumhâne bozahâne, bâc-i râh, resm-i [...?], dalyan, resm-i fuçî, ze 'âmet</i> (Üsküb)	879	3 years	Hüseyin the scribe, servant of İsmâğîl of Siroz	Muslim	500,000+ 6,000 for the <i>berât</i>	497,177	79,683
43a-1	' <i>Adet-i aġnam</i> of Turks and <i>cizye</i> of <i>çingenehâ</i> (Rumeli and Niş)	874	3 years	Mehmed son of Hacı Ahmed, Kâsım former kethüdâ of Selanik, Yûsuf son of 'Abdullah	Muslim	1,160,000 + 13,920 for the <i>berât</i>	510,521	642,399
46b	' <i>Adet-i aġnam</i> of many cities and towns in modern day southwestern Bulgaria, Macedonia, southern Serbia, Albania, and northern Greece	884	1 year	Mehmed son of Balabanzade, Hayreddin, and Kasım, the freed slave of Ferendar	Muslim	3,900,000 + 46,800 for the <i>berât</i>	3,639,594	320,406

Table V: Mukâta'a Records of the Various Revenue Items in the Balkans (BOA MAD 176, pp. 11b, 18b, 43a-1, 46b).

The third example is where the sheep tax of the Turks and the poll tax of the Roma people in Rumeli and Niş were undertaken by Mehmed, son of Hacı Ahmed, and Yûsuf, son of 'Abdullah, in 1469.¹⁴⁷ The following case is an excellent example of combining the same revenue item in a vast geography. The sheep tax of 49 towns and villages stretched over today's southwestern Bulgaria, Northern Macedonia, southern Serbia, Albania, and northern Greece.¹⁴⁸ The tax farming was undertaken by Mehmed,

¹⁴⁷ BOA MAD 176, 43a-1:

mukâta'a 'adet-i aġnam-i Etrâk ve cizye-i Çingenehâ-i Rumeli ma' cizye-i çingenehâ-i Niş der-'uhde-i Mehmed bin Hacı Ahmed kedhüdâ-i köhne Selanik ve Yûsuf bin 'Abdullah 'an ġurre-i Muharrem sene erba' ve seb'un ve semân mi'e [1 Muharrem 874]

fî sülûs senin

1,160,000

resm-i berât

13,920

¹⁴⁸ BOA MAD 176, 46b:

'Adet-i aġnam-i nâhiyyet-i Ustrumça ve İştîp ve İvraniye ve Ilıca ve Temürhisar ve Menlik tâbi'-i livâ-i Köstendil ve nâhiyyet-i Üsküb ve Kalkandelen ve Kırçova ve Pirlepe ve Manastır ve Göre tâbi'-i Ohri ve Köprülü ve Ohri ve Mokri ve Florina ve [...?] ve [...?] ve Vidane ve Preska ve etrâk-i vilâyet-i Florina tâbi'-i livâ-i mîr-mîrân ve kazâ-i Küçük Debri ve Büzürk Debri ve Breznik tâbi'-i livâ-i Sofya ve kazâ-i Ferecik ve Gümölcine ve Yenice-i Karasu ve Drama ve Zihne ve Siroz ve Selanik ve Yenice-i Vardar ve Karaferiye tâbi'-i mîr-mîrân ve livâ-i Eğriboz nâhiyyet-i Mudaniçe ve İzdin ve Badra ve Domenik ve [...?] ve Fener ve Agrofa ve Tırhala ve Alasonya ve Yenişehir ve Kestriçe ve [...?] ve Korosine ve Kapaniça ve Livadiye [...?] tâbi'-i livâ-i Tırhala [...]

son of Balabanzâde, Hayreddin, and Kasım, the freed slave of Hacı Ferender, in return for 3,900,000 *akçe* in 1479.¹⁴⁹

3.3. Expense Items

The expense items from the registers MAD 176 and MAD 149 can be divided into three main categories. The first one with the biggest share is the deliveries to the central treasury, noted under the heading *teslîm* or *teslîmât* (delivery). The second expense item is the payments of the salaries of the troops and garrisons in the castles, and the last category is the deliveries to the trustees of the *vakf* (pious foundation) mosques and the salaries of the attendants such as *imâm*, *hatîb* (preacher), and *mü'ezzin*.

As an example from MAD 176, the deliveries made between 15 April 1477 and 23 January 1479 from the revenues of the salt marshes in Krişte, Gümülcine, and Karasu that were run by mentioned Mahmûd, Haturlu, Yûnus of Selanik, Halîl, Hüseyîn and Konstan, son of Paleologos:

¹⁴⁹ BOA MAD 176, 46b:

[...] der-'uhde-i Mehmed b. Balabanzâde ve Hayreddin [...] ve Kâsım mu'tak-i Hacı Ferendâr 'an ğurre-i Muharrem sene sülûs ve semânin ve semân mie [1 Muharrem 883] 5 Muharrem erbâ' ve semâni ve semân mie [5 Muharrem 884]

fî sene
resm-i berât

3,900,000
46,800

Delivery to the imperial treasury 10 Şa‘bân 882¹⁵⁰

The cost of issue:	4,200
The tax of calculation and scribing:	2,662

Completing the salaries of garrisons of the castle of İzvornik between 24 Rebî‘ü’l-âhir 882 and 24 Cemâzi’el-evvel 882¹⁵¹

Number: 156	Total amount: 50,897
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Delivery to the imperial treasury through Mahmûd, the son of Alemdâr, and Yusûf Silâhdâr 20 Şevvâl 882¹⁵²

Total amount: 55,734

Delivery to the imperial treasury through Hasan 7 Zi’l-ka‘de 882¹⁵³

The cost of issue:	1,200
The tax of calculation and scribing:	250

The salaries of garrisons of the castle of [...] in the *vilâyet* of Arnavud between 1 Şevvâl 882 and 29 Zi’l-hicce 882¹⁵⁴

Number:	32
Per day:	154
Trimester:	13,329
Payment for the new recruitment:	5,081

The salaries of garrisons of the castle of Ujiçe in the *vilâyet* of Laz between 1 Şevvâl 882 and 29 Zi’l-hicce 882¹⁵⁵

Number:	26
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¹⁵⁰ BOA MAD 176, 34b:

teslîm-i hazîne-i ‘amîre fî 10 Şa‘bân sene isney ve semânîn ve semân mi’e	
resm-i berât	4,200
resm-i hesâb ve kitâbet	2,622

¹⁵¹ BOA MAD 176, 34b:

tetimme-i mevâcib-i rû‘esâ ve ‘azebân-i kal‘a-i İzvornik ‘an 24 Rebî‘ü’l-âhir sene isney ve semânîn ve semân mi’e ila 23 Receb sene-i mezbûre fî 24 Cemâzi’el-evvel sene 882

neferen	156	50,897
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ber-mûceb-i hüç-i Hümâyûn ve hüccet-i Mevlânâ Alaaddin kâdı-i Krişte

¹⁵² BOA MAD 176, 34b:

teslîm-i hazîne-i ‘amîre ‘an yed-i Mahmud b. Alemdâr ve Yusuf Silahdâr fî 20 Şevvâl sene isney ve semânîn ve semân mi’e	55,734
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¹⁵³ BOA MAD 176, 34b:

teslîm-i hazîne-i ‘amîre resm-i berât ve hesâb ve kitâbet fî 7 Zi’l-ka‘de sene isney ve semânîn ve semân mi’e ‘an yed-i Hasan el mezbûr

resm-i berât	1,200
resm-i hesâb ve kitâbet	250

¹⁵⁴ BOA MAD 176, 34b:

mevâcib-i cemâ‘at-i mustahfizân-i kal‘a-i [...] der-vilâyet-i Arnavud vâcib-i Şevvâl ve Zilkâdeteyn sene isney ve semânîn ve semân mi’e fî 4 Zi’l-hicce sene-i mezbûre ber-mûceb-i hüç-i Hümâyûn ve hüccet-i Mevlânâ Alaaddin nâib-i kâdı-i Siroz

neferen	32
fî yevm	154
el-mukarrer	13,329
el-müşâhere	5,081

¹⁵⁵ BOA MAD 176, 34b:

mevâcib-i cemâ‘at-i mustahfizân-i kal‘a-i Ujiçe der-vilâyet-i Laz vâcib-i Şevvâl ve Zilkâdeteyn sene isney ve semânîn ve semân mi’e fî 12 Zi’l-hicce sene-i mezbûre ber-mûceb-i hüç-i Hümâyûn ve hüccet-i Mevlânâ Yusuf kâdı-i Gümülcine

neferen	26
fî yevm	136
el-mukarrer	11,036

BOA MAD 176, 34b:

Per day:	136
Trimester:	11,036

Delivery to the imperial treasury through Hamza, the emîn of the salt marsh, and Hamza
16 Zi'l-hicce 882¹⁵⁶ Total amount: 49,450

The salaries of garrisons of the castle of Depedöğen in the *vilâyet* of Zeta between 1
Muharrem 882 and 29 Rebî'ü'l-evvel 882¹⁵⁷

Number:	100
Per day:	421
Trimester:	39,999

The salaries of garrisons of the castle of Eğriboz between 1 Muharrem 883 and 29 Rebî'ü'l-
evvel 883¹⁵⁸

Number:	100
Per day:	421
Trimester:	39,999

The salaries of garrisons of the castle of Eğriboz between 1 Rebî'ü'l-âhir 883 and 29
Cemâzi'el-âhir 883¹⁵⁹

Number:	300
Per day:	1,236
Trimester:	105,678

Delivery to the imperial treasury 29 Şevvâl 883¹⁶⁰

The cost of issue:	600
The tax of calculation and scribing:	125
The tax of messenger	100

¹⁵⁶ teslîm-i hazîne-i 'amîre 16 Zi'l-hicce sene esni ve semânîn ve semâ mi'e ber-mûceb-i mektûb-i Mevlânâ Sinân kâdî-i Gümülcine 'an yed-i Musâ emîn-i memlehâ-i mezkûr ve Hamza 'ulûfe tabî-i 'Abdullah Bey 49,450

BOA MAD 176, 34b:

¹⁵⁷ mevâcib-i rü'esâve 'azebân-i kal'a-i Depedöğen der-vilâyet-i Zeta vâcib-i Muharrem Safer Rebî'ü'l-evvel sene isney ve semânîn ve semân mi'e fî 19 Safer sene-i mezbûre

nerefen	100
fî yevm	421
el-mukarrer	39,999

BOA MAD 176, 34b:

¹⁵⁸ mevâcib-i cemâ't-i rü'esâ ve 'azebân-i kal'a-i Eğriboz vâcib-i Muharrem Safer Rebî'ü'l-evvel sene selâse semânîn ve semân mi'e

neferen	300
fî yevm	1,236
el-mukarrer	105,678

BOA MAD 176, 34b:

¹⁵⁹ mevâcib-i cemâ't-i rü'esâ ve 'azebân-i kal'a-i Eğriboz vâcib-i Rebî'ü'l-ahir Cemâziteyn sene selâse semânîn ve semân mi'e fî 27 Cemâzi'el-ahir sene-i mezbûre

neferen	300
fî yevm	1,236
el-mukarrer	105,678

¹⁶⁰ BOA MAD 176, 34b:

teslîm-i hazîne-i 'amîre fî 29 Şevvâl sene selâse semânîn ve semân mi'e

resm-i berât	600
resm-i hesâb ve kitâbet	125
resm-i çavuş	100

The revenues of the salt *mukâta'a* of Krişte, Gümülcine, and Karasu paid the trimester salaries of garrisons in five different castles in the Balkans. The total number of the standing soldiers was 914, and they received 334,698 *akçe*. On the other hand, 105,184 *akçe* was directly sent to the central treasury, while the taxes cost 9,097 *akçe*. The fact that the garrisons of five castles from different locations far from each other were financed by a combination of three salt marshes from different regions through bureaucratic correspondences indicates the highly centralized character of the Ottoman state in the fifteenth century. The imperial center had vast amounts of cash sources from each corner of the Empire to finance the standing army throughout the borders.

As an example from MAD 149, the deliveries made between 3 February 1527 and 11 March 1529 to the trustee of the new mosque in Edirne and the payments of the salaries of the attendants of the mosque from the revenues of a share of a mine in Kratova:

Forwarding of trustee of the new mosque of Edirne for those who are on duty in the new mosque of Edirne¹⁶¹

Payment on 27 Şa'bân 933 through Hacı 'Ali	38,726
Payment on the last day of Ramazân 933 through Hacı 'Ali	9,500
Payment on 25 Zi'l-ka'de 933 through Hacı 'Ali	39,000
Payment on 17 Safer 934 through Hacı 'Ali	50,000 ¹⁶²
Payment on the last day of Cemâzi'el-evvel 934 through Hacı 'Ali	82,226
Payment on 10 Ramazân 934 through Hacı 'Ali	60,000
Payment on Muharrem 935 through Hacı 'Ali	50,000
Payment on Rebi'ül-âhîr 935 through Hacı 'Ali	70,000
Payment on Receb 935 through Hacı 'Ali	20,933 ¹⁶³

¹⁶¹ BOA MAD 149, 7a:

[...] irsâliye-i mütevellî câmi'-i cedîd der-Edirne berây-i vazîfehorân-i câmi'-i cedîd der-Edirne ber-mûceb-i muhâsebe-i ebnâ-i mezkûrîn

¹⁶² BOA MAD 149, 7a:

def'a fî 27 Şa'bân sene 933 'an yed-i Hacı 'Ali	38,726
def'a fî selh-i Ramazân sene 933 'an yed-i Hacı 'Ali	9,500
be-ma'rîfet-i Receb emîn ber-mûceb-i hüccet-i kâdî-i Kratova fî 27 Ramazân sene 934	
def'a fî 25 Zi'l-ka'de sene 933 'an yed-i Hacı 'Ali	39,000
be-ma'rîfet-i Mehmed emîn ber-mûceb-i hüccet-i kâdî-i Kratova fî 26 Receb sene 934	
def'a fî 17 Safer sene 934 'an yed-i Hacı 'Ali	50,000
be-ma'rîfet-i Mehmed emîn ber-mûceb-i hüccet-i kâdî-i Kratova fî 26 Receb sene 934	

¹⁶³ BOA MAD 149, 7a:

def'a fî selh-i Cemâzi'el-evvel sene 934 'an yed-i Hacı 'Ali	82,226
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The salary of Receb the intendant between the first day of Cemâzî'el-evvel 933 and 5 Receb 933

Per day	22
[...?]	770

The salary of Mehmed, the intendant, between 12 Receb 933 and Cemâzî'el-evvel 934

Per day	18
For 10 months and [...?]	5,742

Between the first day of Cemâzî'el-ahir 934 and 25 Muharrem 935

Per day	18
For 7 months and 20 days	4,400 ¹⁶⁴

The salary of Mevlânâ [...?], the preacher of the mosque of Kratova, between the first day of Cemâzî'el-âhir 933 and the last day of Şa'bân 933

Per day	6
For 3 months	540

Between the first day of Ramazân 933 and the last day of Cemâzî'el-evvel 934

Per day	6
For 9 months	1,620

Between the first day of Cemâzî'el-âhir 934 and the last day of Muharrem 935

Per day	6
For 7 months and 20 days	1,380 ¹⁶⁵

The salary of Seydî Ali, the mü'ezzin of the mosque of Kratova, between the first day of Cemâzî'el-âhir 933 and the last day of Şa'bân 933

Per day	4
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be-ma'rifet-i Mehmed emîn ber-mûceb-i hüccet-i kâdî-i Kratova fî 26 Receb sene 934

def'a fî Ramazân sene 934 'an yed-i Hâcî 'Ali	60,000
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be-ma'rifet-i Mehmed emîn

def'a fî Muharrem 935 'an yed-i Hâcî 'Ali	50,000
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be-ma'rifet-i Mehmed emîn

def'a fî Rebi'ül-âhir sene 935 'an yed-i Hâcî 'Ali	70,000
--	--------

be-ma'rifet-i Mehmed emîn

def'a fî Receb sene 935 'an yed-i Hâcî 'Ali	20,933
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be-ma'rifet-i Mehmed emîn

¹⁶⁴ BOA MAD 149, 7a:

mevâcib-i Receb emîn 'an ğurre-i Cemâzî'el-evvel sene 933 ilâ 5 Receb sene-i mezkûr

fî yevm	22
[...?]	770

mevâcib-i Mehmed emîn fî 12 Receb sene 933 ilâ gâye-i Cemâzî'el-evvel sene 934

fî yevm	18
fî 'aşera el-şehr ve [...?]	5,742

'an ğurre-i Cemâzî'el-ahir sene 934 ilâ 25 Muharrem sene 935

fî yevm	18
fî seba'a el-şehr ve 20 yevm	4,400

¹⁶⁵ BOA MAD 149, 8b-1:

mevâcib-i Mevlânâ [...?] hatîb-i câmi'-i Kratova

'an ğurre-i Cemâzî'el-ahir 933 ilâ gâye-i Şa'bân sene-i mezkûr

fî yevm	6
fî selâse el-şehr	540

be-ma'rifet-i Receb emîn

'an ğurre-i Ramazân sene 933 ilâ gâye-i Cemâzî'el-evvel sene 934

fî yevm	6
fî tis'a el-şehr	1,620

be-ma'rifet-i Mehmed emîn

'an ğurre-i Cemâzî'el-ahir 934 ilâ gâye-i Muharrem sene 935

fî yevm	6
fî seba'a el-şehr ve 20 yevm	1,380

be-ma'rifet-i Mehmed emîn

For 3 months	360
Between the first day of Ramazân 933 and the last day of Cemâzi'el-evvel 934	
Per day	4
For 9 months	1,080
Between the first day of Cemâzi'el-âhir 934 and the last day of Muharrem 935	
Per day	4
For seven months and 20 days	920 ¹⁶⁶

The total amount that was sent to the trustee of the new mosque in Edirne was 420.385 *akçe* while the *emîns*, the *hatîbs*, and the *mü'ezzins* received 16,832 *akçe*.

Based on the examined parts of the registers for the present thesis, MAD 176 only includes the payments for the salaries of the garrisons, while MAD 149 also contains the deliveries for attendants in the *vakfs*. Since MAD 176 covers the reign of Mehmed II and MAD 149 starts with the reign of Bâyezid II, the difference in the categories of recipients may reflect the militaristic policies of Mehmed II and the change that occurred after the accession of Bâyezid II to the throne. Nevertheless, further study on all *mukâta'a* registers from the periods of both sultans is required to make a definitive conclusion.

¹⁶⁶ BOA MAD 149, 8b-2:

mevâcib-i Seydî Ali mü'ezzin-i câmi'-i Kratova
'an ğurre-i Cemâzi'el-ahir 933 ilâ gâye-i Şa'bân sene-i mezkûr
fi yevm 4
fi selâse el-şehr 360
be-ma'rifet-i Receb emîn
'an ğurre-i Ramazân sene 933 ilâ gâye-i Cemâzi'el-evvel sene 934
fi yevm 4
fi tis'a el-şehr 1,080
be-ma'rifet-i Mehmed emîn
'an ğurre-i Cemâzi'el-ahir 934 ilâ gâye-i Muharrem sene 935
fi yevm 4
fi seba'a el-şehr ve 20 yevm 920
be-ma'rifet-i Mehmed emîn

CHAPTER IV

RUNNING THE EMPIRE: A CENTRALIZED BUREAUCRACY

4.1. Bureaucracy as an Instrument of Patrimonialism in the Second Half of the Fifteenth Century

Patrimonialism is the concept that best reflects the social and economic structure of Ottoman politics until the nineteenth century by defining a political organization where the authority is based on the ruler's direct or indirect personal power.¹⁶⁷ Max Weber portrays sultanism as an extreme practice of patrimonialism in

¹⁶⁷ J. Iemke Bakker, "Patrimonialism," *Encyclopedia Britannica*, September 1, 2017. <https://www.britannica.com/topic/patrimonialism>.

the case of which the sultan's rule is conditional to his arbitrary power.¹⁶⁸ He deeply comprehends the Ottoman political structures so that he recognizes the social differentiation between military and civil subjects of the sultan, the sultan's power over the economy and the distribution of wealth,¹⁶⁹ and how the sultan established his patrimonial domination through administration and bureaucracy.¹⁷⁰ Nevertheless, he does not sufficiently take enough into consideration that the sultan's power, in fact, was based on the balance and harmony he could establish and keep between his household and other traditional status groups.¹⁷¹ In addition, the arbitrary power of the sultan tended to decrease in favor of centralized bureaucracy and status groups except during the reigns of certain sultans, such as Mehmed II, considering the fifteenth century.

Contrary to the general norms, Mehmed II was one of the sultans who tried to use his personal authority in every way, and he was even considered a *müstebid* (despot) during his time.¹⁷² Although the *timâr* and *mukâta'a* register from his reign indicated that a centralized bureaucracy was forming, it was only after the second half of the sixteenth century¹⁷³ that bureaucracy emerged as a relatively autonomous social status group that prioritized its own professional and moral standards over patrimonial rule.¹⁷⁴ In addition to the absence of self-conscious bureaucracy, there was no monopoly of a particular political and social group, either, to hold the positions of tax

¹⁶⁸ Max Weber, *Economy and Society An Outline of Interpretive Sociology*, ed. Guenther Roth and Claus Wittich (Berkeley, Los Angeles, London: University of California Press, 1978), 231–232.

¹⁶⁹ *Ibid.*, 927.

¹⁷⁰ *Ibid.*, 1011.

¹⁷¹ Halil İnalcık, "Decision Making in the Ottoman State" in *Decision Making in the Ottoman Empire*, ed. Caesar Farah. (Kirkville, MO: Thomas Jefferson University Press, 1993), 12.

¹⁷² Halil İnalcık, "Decision Making in the Ottoman State," 15.

¹⁷³ Cornell H. Fleischer, "Between the Lines: Realities of Scribal Life in the Sixteenth Century" in *Studies in Ottoman History in Honour of Professor V.L. Melange*, ed. Colin Heywood and Colin Imber. (Istanbul: The Isis Press, 2011), 46.

¹⁷⁴ Halil İnalcık, "Comments on Sultanism: Max Weber's Typification of the Ottoman Polity," *Princeton Papers on Near Eastern Studies* 1, (1992), 63.

farming during the fifteenth century. This remained unlikely until the late sixteenth and seventeenth centuries, when *Altı Bölük Halkı* (the regiments of standing cavalry) and the members of the imperial palace had the monopoly over collecting sources of revenues.¹⁷⁵ Therefore, the emerging centralized bureaucracy in the fifteenth century functioned as an instrument of patrimonialism without encountering political and social resistance.

One of the most characteristic aspects of the Ottoman patrimonial state was the ruler's control over the economy and distribution of wealth based on his appointments through personal companionships.¹⁷⁶ All appointments and promotions were valid only with the *berât* (charter) of the sultan. Correspondingly, the superiors of the candidates made offers for appointments to the sultan on behalf of their subordinates.¹⁷⁷ Therefore, the political and economic structure was shaped from top to bottom. Such a hierarchical and centralistic organization was not, however, contradictory to the fact that the sultan and the central administration relied on the information given and suggestions made by the provincial officials, considering the limited communication tools of the time. These local agents had less local autonomy from the center in the fifteenth and early sixteenth centuries than in the later period.¹⁷⁸

The social and political divergence between the *'askerî* (members of the ruling class who were exempt from paying tax) and *re'âyâ* (the taxpaying class), which was the most fundamental division in Ottoman society, also created a legal differentiation regarding the sultan's penal authority over his subjects. While *siyâseten katl* (discretionary punishment) of the members of *askerî* was considered a legitimate act

¹⁷⁵ Linda T. Darling, *Revenue-Raising and Legitimacy*, 174.

¹⁷⁶ Halil İnalcık, "Decision Making in the Ottoman State," 13.

¹⁷⁷ *Ibid.*, 14.

¹⁷⁸ Linda T. Darling, "The Finance Scribes and Ottoman Politics" in *Deciding Making in the Ottoman Empire*, ed. Caesar Farah (Kirkville, MO: Thomas Jefferson University Press, 1993), 96.

of the ruler, carrying out the same practice on *re'âyâ* without a decision from the religious court would be condemned as an injustice.¹⁷⁹ Since the vast majority of the tax farmers in the second half of the fifteenth century were not initially members of *'askerî*, their social status moved vertically when they received their *berâts* from the sultan. They kept their new privileged status so long as they retained the tax farming contract, even though their status could not be considered exactly the same as the status of imperial elites. This temporal privileged status also made the tax farmers vulnerable to the discretionary punishment of the sultan. Even though the religious courts and *kâdîs* were almost always involved in the judicial process, and imprisonments, executions, and releases were carried out by the decisions of the *kâdîs*, with some exceptions¹⁸⁰, their agency did not diminish the influence of the sultan's discretionary authority. As seen in the examples below, the imprisonment of tax farmers in Istanbul dungeons for decades can only be explained by the authoritarian and uncompromising nature of the sultan. These heavy punishments demonstrate the vulnerability of the class, that had the opportunity to accumulate capital, against political authority.

In the previous chapter, there are several examples from the register MAD 176 of tax farmers being sentenced to capital punishment.¹⁸¹ There are also cases of executions of tax farmers whose names are mentioned in MAD 176, but the reports of the punishments appear in other registers, not in MAD 176.¹⁸² Therefore, it is reasonable to conclude that MAD 176 does not provide consistent data regarding penalties. On the other hand, MAD 149 has more systematically marginal notes about the imprisonments, releases, deaths, and executions of the tax farmers indebted to the central treasury. Although the records in the register start in 1482, after the death of

¹⁷⁹ Halil İnalcık, "Comments on Sultanism," 58.

¹⁸⁰ See Chapter III, 41 for the execution of the tax farmers by the order of Mehmed II.

¹⁸¹ See Chapter III, 41, 44, 47, 48.

¹⁸² See Chapter III, 48.

Mehmed II, it is valid to assume that the same practices were applied over the previous 30 years.¹⁸³

Loc. of Record in Register	Date (Hegira)	Name(s) of Debtor(s) and their Religions	Prison Entry Date	Prison Release Date	Death in Prison Date	Arrears	Paid Amount
3b-1	887	Mahmud (Muslim)	887*	-	918	10,340	0
3b-2	887	İbri Hoca (Muslim)	-	-	-	[...?]	348
3b-3	900	Yovan Frenk (Catholic)	-	-	-	1,200	0
3a-1	899	Seyfeddin (Muslim)	902	-	918	2,940,600	997,057
3a-2	906	Panayot (Orthodox)	906	918	-	2,737,800	328,540
3a-3	905	Manasi Guras (Orthodox)	-	-	-	2,535,000	536,294
4b-1	908	Yovan (Orthodox)	-	-	-	3,042,000	1,000,819
4b-2	911	Nine / Bene (Orthodox)	914	918	-	2,991,300	931,669
4b-3	915	Yovan (Orthodox)	-	-	-	2,636,400	543,267
4a-1	915	Mihail (Orthodox)	-	-	-	2,028,000	166,354
4a-2	917	İstine Martin (Orthodox)	920	-	-	2,028,000	256,521
4a-3	920	Dobijiv (Orthodox)	923	-	923	2,332,200	1,204,569

Table VI: Arrears Records of the Mines in Kratova from the *Sancak* of Köstendil (BOA MAD 149, pp. 3–4)

The table above shows the continuing entries of the debtors of a mine *mukâta'a* in Kratova from the *Sancak* of Köstendil between 1482 and 1518. Six tax farmers out of the twelve tax farmers were imprisoned, and three of them either died in jail or were executed. The first debtor, Mahmûd, son of Eynebeyi, who undertook a share of the source of revenue in the mining operation from Bojidar and Nikola, was in debt by

¹⁸³ See Halil Sahillioğlu, “Bir Mültezim Zimem Defterine Göre XV. Yüzyıl Sonunda Osmanlı Darphane Mukataaları,” 145–218 for a pioneering study on the fate of indebted tax farmers in the late fifteenth century based on mint *mukâta'as*.

* If the exact date of imprisonment is not given, I predicted it at the end of the term of tax-farming.

10,340 *akçe*.¹⁸⁴ Mahmûd died in the jail of İstanbul after serving his time for more than 25 years, according to the information the *kâdî* of Kratova provided in 1513.¹⁸⁵ If the end date of the tax farming contract is taken as the beginning of Mahmûd's imprisonment, he remained imprisoned for 31 years. The reason that the *kâdî* of Kratova gave the information about a debtor who died in the jail of Istanbul was that the local judges were pursuers of legal processes of tax farming in their districts.

The second debtor, İbri Hâce, also undertook another share of the mine from Bojidar and Nikola in 1482 and paid 348 *akçe* in 1484. The total amount of his debt is not given.¹⁸⁶ Yovan Frenk, who had a debt of 1,200 *akçe*, might have been a Catholic since he was called Frenk. Although he was not imprisoned, his inheritors submitted a paper stating that Yovan had no assets on him.¹⁸⁷ It was also recorded after his death, based on the register of the *kâdî* of Kratova, that there were not any assets left.¹⁸⁸ Similarly, it was noted about Manasi Guras that no properties of the deceased were left.¹⁸⁹ These marginal notes prove that the central administration, through local agents,

¹⁸⁴ BOA MAD 149, 3b-1:

der-zimmet-i Mahmûd b. Eynebeyi 'an alım Bojidar ve Nikola 'an kıst-ı ma'den-i Kratova 'an ğurre-i Şevvâl sene 887 [...] 10,340.

¹⁸⁵ BOA MAD 149, 3b-1:

mezkûr 'âmil yirmi beş yıldan ziyâde almış İstanbul zindânından fevt olmuş ber müceb-i defter-i Mevlânâ Seyfullah kâdî-i Kratova fî 22 sene Zü'l-hicce 918.

¹⁸⁶ BOA MAD 149, 3b-2:

der-zimmet-i İbri Hâce emîn-i köhne-i ma'den-i Kratova 'an alım Bojidar ve Nikola 'an kıst-ı ma'den-i Kratova 'an ğurre-i şevvâl sene 887 ber müceb-i muhâsebe-i Mevlânâ Bedreddin kâdî-i Novabri be-tiftîş-i ma'den-i mezkûre an ğurre-i Cemâzi'el-ahir sene 889 der-teslim 348.

¹⁸⁷ BOA MAD 149, 3b-3:

Yovan el-mezbûr üstüne nesne zâhir olmadığına vârisleri hüccet ibrâz eylemişler ber-müceb-i defter-i kâdî-i Sofya.

¹⁸⁸ BOA MAD 149, 3b-3:

mezkûr Yovan fevt olmuş mirü kâtibden nesnesi zâhir olmadı ber-müceb-i defter-i Mevlânâ kâdî-i Kratova-i el-mezbûr.

¹⁸⁹ BOA MAD 149, 3a-3:

mürde isnânından nesnesi zâhir olmamış ber-müceb-i defter-i Mevlânâ kâdî-i Sofya.

BOA MAD 149, 4b-1:

mürde esnânından nesnesi zâhir olmamış ber-müceb-i defter-i Mevlânâ [...] kâdî-i Kadıköy.

not only chased the debtors but also investigated their relatives in case they were hiding any assets.

It is hard to find a consistent contingency based on the marginal notes between the release from prison and the payment made for the debt. Seyfeddin, son of Abdi, died in jail after imprisonment for 19 years.¹⁹⁰ He paid 997,057 *akçe* out of his debt, which was 2,940,600 *akçe*.¹⁹¹ On the other hand, Penevik was released from prison after serving his time for 12 years,¹⁹² although he paid a significantly lesser amount, 328,540 *akçe* out of 2,737,800 *akçe*,¹⁹³ than the payment of Seyfeddin. Nine was released after four years in jail despite having paid only a third of his debt.¹⁹⁴ Lastly, Yovan and Mihail did not end up in prison, although they had paid a minimal amount of their debts. Dobrijiv, who paid 1,204,569 *akçe* out of his debt of 2,332,200 *akçe*, was imprisoned and died in jail in the same year.¹⁹⁵ These examples lead to two deductions about the connection between the release and the payment. First, the debtors with powerful and influential contacts might avoid going to jail or even physically escape from the investigation of the central authority. Second, the scribes

¹⁹⁰ BOA MAD 149, 3a-1:

müteveffâ İstanbul zindânında fevt olmuş mirü kâtibden nesnesi zâhir olmamış ber-mûceb-i mektûb-i Mevlânâ-i kâdı-i Kratova fî 22 Zü'l-hicce sene 918.

¹⁹¹ BOA MAD 149, 3a-1:

der-zimmet Seyfeddin b. 'Abdi 'an kîst-i sâdis nüve-i ma'den-i Kratova 'an ğurre-i Şevval sene 899 'an kîst-i selâse sinin ma' rusûm-i

der-teslimat 997,057

fî'l-asl sinîn ma' rusûm 2,940,600

¹⁹² BOA MAD 149, 3a-2:

der-zindân fî 29 Ramazân azâd-şud der-zindân fî 21 Rebî'ü'l-evvel 918.

¹⁹³ BOA MAD 149, 3a-2:

der-zimmet-i Penevik 'an kîst-i sâdis nüve-i ma'den-i Kratova 'an ğurre-i Şevvâl sene 906 'an kîst-i selâse sinîn ma' rusûm

der-teslimât 328,540

fî'l-asl fî selâse sinîn ma' rusûm 2,737,800

¹⁹⁴ BOA MAD 149, 4b-2:

der-zindân, azâd-şud fî 21 Rebî'ü'l-evvel sene 918.

¹⁹⁵ BOA MAD 149, 4b-3, 4a-3.

did not always have the latest information when they kept the registers. Therefore, the missing data created an inconsistent correlation.

The severe penalties faced by tax farmers raise the question of whether tax farming was a business for which it was worth taking such significant risks. In the fifteenth century, the areas of investment available to people with capital were limited primarily to long-distance trade, money exchange, and tax farming. Capital owners inevitably tended to pursue these opportunities. Unlike the first two options, tax farming yielded significant social benefits. As mentioned above, the very first social advantage for the tax farmers, who came from the *re'âyâ*, was the vertical social mobility into the *'askerî* class, and the social and political benefits they could achieve from this transition. Therefore, non-*'askerî* capital owners at the beginning became influential figures in their own regions by receiving the *berât* from the sultan.

From a more solid economic perspective, it is generally assumed that tax farming was an investment with a very high-profit margin. While this assumption was more likely to be true in subsequent centuries, proving it for the fifteenth century necessitates determining the income generated by a revenue item through collection by a salaried agent (*emîn*) and the amount of the tax the farmer had to pay to the central treasury when this revenue item became a *mukâta'a*. The difference between the two amounts can give the profit of tax farmers. This would allow a calculation of the amount remaining in the hands of the tax farmers. However, conducting such research would exceed the scope of the present thesis. Besides, it was expected that every tax farmer might try to maximize their profit, even by resorting to illegal methods such as *isnâd* and *tôhmet* (widespread practices of falsely accusing the tax-paying class of extracting more taxes from them). The absence of records of complaints regarding over-taxation from the fifteenth century in the Ottoman archives does not necessarily

indicate the absence of such exploitations.¹⁹⁶ The practice of these exploitations does not conflict with the main argument of the present thesis. The strict bureaucratic control of the Ottoman central administration over the tax farmers was not absolute, but it was more stringent in the fifteenth century than in the later centuries. Compared to those from the late sixteenth through eighteenth centuries, the tax farmers of the fifteenth century were less robust and influential. Yet, they could benefit from the business despite its risks.

The relationship between the Ottoman central administration and tax farmers can also be analyzed in the context of the principal-agent theory and the agency problem. The central idea behind the theory is that principals and agents are likely to have different economic objectives that may contradict each other. Principals rely on the actions and decisions of the agents because the information that principals have are not current as the agents have. Asymmetric information between principals and agents leads to the agency problem, resulting in agency costs for principals as they seek to secure their economic benefit.¹⁹⁷

In the context of the *mukâta'a* system, there was asymmetric information between the Ottoman central administration and tax farmers. The principals (i.e., the finance department and the sultan himself) could not ascertain precisely how much tax the agent (i.e., the tax farmer) collected and how much of it he kept for himself. The agency cost for the central administration to reduce the agency problem as much as possible manifested in practices such as maintaining *mukâta'a* registers, records kept by scribes, and supervisions and inspections by *kâdis* and *emîns*. Hence, the Ottoman

¹⁹⁶ Linda T. Darling, *Revenue-Raising and Legitimacy*, 246.

¹⁹⁷ See Peter Moles and Nicholas Terry, *The Handbook of International Financial Terms*, s.v. "Agency Problem" (Oxford: Oxford University Press, 2005) for the definition of the principal-agent theory and the agency problem.

central administration established a control mechanism and appointed its own agents to address the agency problem.

4.2. Agents of the Imperial Authority

The central Ottoman administration established its bureaucratic control over tax farmers through central and local agents. These agents were also essential to assigning and inspecting tax farming, maintaining production, collecting revenues, and transferring cash to the central treasury or other recipients along with bureaucratic communication. In most cases, at least five attendants were responsible for different processes of tax farming. These agents could be divided into three sub-categories based on their positions: a) Central agents: *kâtib* and *mukâta‘acı* in the finance department, b) Local agents: *kâtib* of the *mukâta‘a*, *emîn*, *kâdî*, *müfettiş/nâzır* (inspector), c) Intermediaries between the center and the source of revenue: *çavuş* (messenger), *sipâhî/ebnâ-i sipâhîyân* (member of one of the standing cavalry regiments). Some agents with the same title were performing different duties. The *kâtib* in the finance department and the *kâtib* of a certain *mukâta‘a*, as an employee of the tax farmer, were not the same. Similarly, the *emîn* who directly collected the revenues of the *mukâta‘a* as an officer of the central administration, was a different person from the *emîn*, who was another employee of the tax farmer. Also, one particular person could take on other duties, such as the *müfettiş/nâzır* who mostly worked in the capacity of a *kâdî*.

4.2.1. *Kâtib and Mukâta‘acı*

The structure of the early stage of the Ottoman state treasury and finance department (i.e., *mâliye*) is recondite due to the lack of archival sources. Yet, it is reasonable to assume that the Ottomans inherited the Ilkhanid, Seljuk, and Byzantine scribal traditions during the reign of Bayezid I and established the *mâliye*.¹⁹⁸ The earliest document regarding the Ottoman finance department that has survived to the present day is the re-edited copy of *Teşrîfât Kânûnnâmesi* (The Code of Protocol) among the Codes of Mehmed II in 1488 during the reign of Bayezid II.¹⁹⁹ Since The Code of Protocol regulates the duties, salaries, ceremonies, and places in the protocol and of senior statesmen and bureaucrats, it does not provide information about the professional practices of lower-rank scribes.²⁰⁰ The literature about the daily and professional practices, career paths, and education of ordinary scribes appeared in the late sixteenth century, coinciding with the period when the central bureaucracy gained consciousness of itself as a separate status group and prioritized its principles.²⁰¹

The code gives the names of four middle-rank scribes with the title of *hâce* (master/teacher). These are *ruznâmecî* (responsible for the accounting daybook), *mukâbeleci* (responsible for the military wages and payments), *tezkîrecî* (responsible for memoranda and notes), and *mukâta‘acı* who were responsible for the revenue collection from the *mukâta‘as* in the empire.²⁰²

¹⁹⁸ Linda T. Darling, *Revenue-Raising and Legitimacy*, 51.

¹⁹⁹ See Fatih Sultan Mehmed, *Kânûnnâme-i Âl-i Osman*, ed. Abdülkadir Özcan (İstanbul: Kitabevi, 2003), 1–26; Ahmet Akgündüz, vol. 1, 311–328; Halil İnalcık, “Osmanlı Hukukuna Giriş: Örfi - Sultani Hukuk ve Fatih’in Kanunları,” *Ankara Üniversitesi SBF Dergisi* v. 13, no. 2 (February 1958), 112–116.

²⁰⁰ Linda T. Darling, *Revenue-Raising and Legitimacy*, 52.

²⁰¹ See Cornell H. Fleischer, “Between the Lines: Realities of Scribal Life in the Sixteenth Century”; Cornell H. Fleischer, *Bureaucrat and Intellectual in the Ottoman Empire The Historian Mustafa Ali (1541-1600)* (Princeton, NJ: Princeton University Press, 1986).

²⁰² Linda T. Darling, *Revenue-Raising and Legitimacy*, 53.

The number of the scribes in the finance department was no more than 20 during the late fifteenth century and no more than 40 in the first quarter of the sixteenth century.²⁰³ Such small numbers of bureaucrats might seem insufficient to run an empire; however, they could nevertheless be adequate considering the fact that the local agents of the central administration were the ones undertaking the primary legal and administrative process while the scribes in the center were mainly responsible for only bringing the data together, making calculations, and abstracting.

Although these scribes received their regular salaries from the central treasury, occasionally, there was a tax called *hesâb* (calculation) and/or *kitâbet* (bookkeeping) in the *mukâta'a* registers, and it was almost always recorded alongside *resm-i berât*, and sometimes together with the tax of *çavuş*. For example, the share of *resm-i berât* together with bookkeeping was 3,313 *akçe* from a payment of 1,194,503 *akçe*. The tax of calculation and bookkeeping of another source of revenue of 800,000 *akçe* was 2,120 *akçe*. Lastly, the same tax for the amount of 3,900,000 *akçe* was 9,750 *akçe*. The proportion of *resm-i hesâb ve kitâbet* in these contracts was roughly 0,25%.²⁰⁴

Resm-i berât, the tax for the charter giving the tax farmer the authority to run the revenue source can also be considered as the cost of the issue. In the Ottoman Empire, every authority, appointment, assignment, and privilege was valid only with the *berât* given by the sultan.²⁰⁵ The amount for the cost of issue for *mukâta'as* was proportional to the amount of tax-farming. The percentage varied between 1% and 1,5%, as seen in the table below. Therefore, the *resm-i berât* of a high-valued source of income could be astronomical, such as 188,000 *akçe* for a mine *mukâta'a* of

²⁰³ Ibid., 59.

²⁰⁴ BOA MAD 176, 5b, 7b, and 46b.

²⁰⁵ Mübahat S. Kütükoğlu, *TDV İslâm Ansiklopedisi* vol. 5, s.v. “Berat” (İstanbul: TDV, 1992), 472-473.

14,000,000 *akçe* in Vulçitrin, corresponding to the *hâss* revenue of a governor in the fifteenth century.

Loc. of Record in Register	Kind of <i>Mukâta'a</i>	Date (Hegira)	Duration	Amount of Tax-farming (<i>akçe</i>)	Tax of Diploma (<i>akçe</i>)	The Percentage
2a-2	<i>Ma'den</i>	870	3 years	12,000,000	144,000	1,2%
4b	<i>Ma'den</i>	874	3 years	8,000,000	96,000	1,2%
5b	<i>Ma'den, cizye, ispençe, bâc-i asiyâb</i>	879	6 years	14,000,000	188,000	1,3%
15b-1	<i>Ze'âmet</i>	877	1 year	200,000	2,400	1,2%
25b	<i>Çeltük</i>	881	3 years	1,055,000	10,660	1%
39b-1	<i>Beytü'l-mâl, mâl-i gâib ve yuva ve gacgun, ze'âmet</i>	882	1 year	11,000	132	1,2%
41b-1	<i>'Adet-i ağnam</i>	876	1 year	175,000	2,100	1,2%
43a-1	<i>'Adet-i ağnam of Turks and cizye of Roma People</i>	879	1 year	1,160,000	13,920	1,2%
46b	<i>'Adet-i ağnam</i>	884	1 year	3,900,000	46,800	1,2%
48b	<i>Hâsshâ except for ispençe and 'adet-i ağnam</i>	882	3 years	95,000	1,378	1,4%
57b	<i>Mahsûlât</i>	874	3 years	400,000	4,800	1,2%

Table VII: *Resm-i Berât* of Various *Mukâta'as* in the *Sancak* of Vulçitrin (BOA MAD 176, pp. 2–57)

Errors and inconsistencies were common in the *mukâta'a* registers. Some of them might occur due to the mistakes made by the scribes, such as calculation and dating errors. On the other hand, inconsistencies in names might occur because of the fact that the *kâtibs* in the center were heavily dependent on the information sent by local *kâdis* and other attendants. Therefore, they could make faulty compilations. The name of a particular person, especially if he was a non-Muslim, could be spelled differently in the letters sent by different attendants at different times. Therefore, the scribes in *mâliye* could write down the same person's name as more than one person under differently spelled names. For example, the name of Nikola Hançoviç, one of the tax farmers of a mine in Vulçitrin, also included *cizye*, *ispençe*, *hâsshâ-i* and *asiyâb-i hâsshâ* in 1474, was also written as Nikola Danjovil.²⁰⁶ Similarly, Yovan Tomanviç was the same person as Yovan Toynik.²⁰⁷ The structure of the record

²⁰⁶ BOA MAD 176, 5b, also see Chapter III, 40.

²⁰⁷ BOA MAD 176, 4b, also see Chapter III, 40.

justifies the deduction that they were the same tax farmers. Yet, one should remember that such inconsistencies may also arise from how modern historians read the names.

Unlike the scribes in the finance department, there were also *kâtibs* working for the administration of a certain *mukâta'a* as employees of the tax farmer. In most cases, they were the tax farmer's household members. They were responsible for recordkeeping, calculating, and probably collecting the revenues. Some of these scribes could undertake contracts through the capital they accumulated or, more possibly, as the deputies of their masters. For example, İskender, the scribe and the freed slave of Hayreddin, together with Mahmûd, the scribe, tax farmed a rice plantation in Siroz and Karaferye for 1,055,000 *akçe* in 1746.²⁰⁸

4.2.2. *Emîn, Kâdı, Müfettiş, and Nâzır*

The title of *emîn* was given to any agent in charge of a specific duty, such as procurement of supplies for a jurisdiction or direct tax collection. Similar to the difference between the *kâtib* in the finance department and the *kâtib* of a source of revenue, two types of *emîn* appeared in the *mukâta'a* system. The first was the *emîn*, appointed by the government and who directly collected taxes and revenue, and payed a salary in contrast to a *mültezim* who compensated himself from the earnings of his tax farm. In the *mukâta'a* system, this type of *emîn* was more likely to appear when a

²⁰⁸ BOA MAD 176, 25b, also see Chapter III, 48.

source of revenue was operated or taxed for the first time. For example, a new source of income from the mine in Kratova was included to the sultan's *hasshâ* in 1525, under the supervision of Mevlânâ Mûsâ, the *kâdı* and the inspector. Instead of tax farming, the revenue was collected by a salaried *emîn*.²⁰⁹ The second type of *emîn* was the intendant of a certain *mukâta'a* and worked with the tax farmer.²¹⁰ Although a newly operated source of income was likely to be given to the first, the government-appointed type, the vast majority of the sources of revenue, even in the fifteenth century, were undertaken by tax farmers, and they recruited an *emîn* of the second, intendant-of-*mukâta'a* type.

'*Âmil*, another title encountered in the *mukâta'a* registers, meant both the former type of *emîn* and the tax farmer, depending on the period. In the fifteenth century, '*âmil* was a synonym of *mültezim*. For example, Marko, the former tax farmer ('*âmil*) of a combination of various *mukâta'as* in Bâlâ ve Zir Plaviçe, and Staniçe in 1478, brought letters from *emîns* (they are the latter) and increased his offer to 3,000,000 *akçe*.²¹¹ Later, the meaning of '*âmil* evolved into that of an *emîn*, appointed by the government. Lastly, *emîn-i mültezim* referred to a tax farmer who was formerly an attendant. In 1484, İbri Hâce was the *emîn* of the mine of Kratova, and according to his accounting, Mahmûd, the son of Eynebeyi, was in debt of 8,290 *akçe*.²¹² After the imprisonment of Mahmûd,²¹³ İbri Hâce, the former *emîn*, undertook tax farming.²¹⁴

²⁰⁹ BOA MAD 149, 42b-1:

mahsûlât-i hâsshâ-i cedîd ma'den-i Kratova ki hâliyâ be-ma'rifet-i Mevlânâ Mûsâ nâzır-i ma'den-i hâs şüd 'an Ramazân sene 931 ki ber-vech-i emânet zabt şüd be-ma'rifet-i Receb emîn ber-mûceb-i defter-i vilâyet fî sene.

²¹⁰ Linda T. Darling, *Revenue-Raising and Legitimacy*, p. 123.

²¹¹ BOA MAD 176, 11b:

zikrolan mukâta'anın evvelki 'âmili Marko emînlerden mektûb getürüb 3.000.000 akçeye kabûl etdiği sebebdan [...].

²¹² BOA MAD 149, 3b-1:

ber-mûceb-i muhâsebe-i İbri Hâce emîn-i ma'den-i mezkûre 'an 12 Cemâzî'el-evvel sene 888 fî 20 Rebi'ül-âhir 899.

8,290

²¹³ See Chapter IV, 66.

²¹⁴ BOA MAD 149, 3b-2:

This time, the debt of İbri Hâce was reported by Mevlânâ Bedreddin, the *kâdı* of Novabri and the inspector of the mine.²¹⁵

As fifteenth-century codes ordered, the tax farmer had to work in accord with the attendant and do nothing without his knowledge.²¹⁶ Therefore, the *emîn* in the fifteenth century had to be sent from Istanbul, or at least had to be favorable to the central administration, unlike in the later centuries where the tax farmer was the *emîn* himself, or he required that his choice be appointed as *emîn*.²¹⁷ Although specific titles that might indicate by whom those attendants were sent by do not appear in the examined parts of the registers used in this thesis, the way in which the *emîns* worked and acted reveals that they were not personal choices of tax farmers but supervisors over them. For example, Marko, mentioned above, who brought letters from the *emîns*, made his second offer for an increase through the *emîn* again alongside the *kâdı* of Novabri in 1478.²¹⁸ Thus, the *emîn* exercised a supervisory authority similar to the *kâdı*. Also, the *emîn* might take charge of the delivery of cash to the central treasury or other recipients.

The *kâdı* had the most significant executive role in the *mukâta'a* system as being responsible for supervising, surveying, keeping accounts, making tenders, finding guarantors, informing the central administration, and solving any problems related to the source of revenue.²¹⁹ In this way, within the framework of customary law,

İbri Hoca emîn-i köhne-i ma'den-i Kratova 'an alım Bojidar ve Nikola 'an kıst-ı ma'den-i Kratova 'an ğurre-i Şevvâl sene 887 [...].

²¹⁵ BOA MAD 149, 3b-2:

ber-mûceb-i muhâsebe-i Mevlânâ Bedreddin kâdı-i Novabri be-teftiş-i ma'den-i mezkûre an ğurre-i Cemâzî'el-âhir sene 889.

²¹⁶ Linda T. Darling, *Revenue-Raising and Legitimacy*, 130.

²¹⁷ Ibid., 147.

²¹⁸ BOA MAD 176, 11b:

ziyâde kerd Marko b. İstapan ber-mûceb-i mektûb-i emîn ve kâdı-i Novabri fi 14 Zi'l-hicce 883 [...]

²¹⁹ Linda T. Darling, *Revenue-Raising and Legitimacy*, 129, 131, 136, 154. See also M. Tayyip Gökbilgin "XVI. Asırda Mukataa ve İltizam İşlerinde Kadılık Müessesesinin Rolü," *IV. Türk Tarih Kongresi* (1948), 433-444; İlber Ortaylı, *Hukuk ve İdare Adamı Olarak Osmanlı Devleti'nde Kadı* (Ankara: Turhan Kitabevi Yayınları, 1994), 41.

the administrative and financial aspects of tax farming were entrusted to the institution of *kâdı* alongside its responsibilities for *timâr* and other land issues.²²⁰

The information that the *kâdı* kept and sent to the finance department had five different sources, and they were always recorded with the expression *ber-mûceb-i* (according to) in the *mukâta‘a* registers. *Ber-mûceb-i defter-i kâdı* (according to the register of the *kâdı*) or *ber-mûceb-i defter-i mukâta‘a* (according to the *mukâta‘a* register [that the *kâdı* kept]) provided information about the general situation of the source of revenue or the fate of the tax farmer. While *ber-mûceb-i hüccet-i kâdı* (according to the copy of the entry in the *kâdı*’s register/*sicil*) contained the approvals for tax farmers, bids, and guarantors, *ber-mûceb-i mektûb-i kâdı* (according to the letter of the *kâdı*) told about the latest developments regarding the source of revenue. The debt of the tax farmer was recorded and sent based on *ber-mûceb-i muhâsebe-i kâdı* (according to the accounting of the *kâdı*). Lastly, the outcome of the *kâdı*’s inspection was noted as *ber-mûceb-i teşîf-i kâdı* (according to the supervision of the *kâdı*). This classification must be considered general since it is possible to come across the different usages of these terms.

The inspection of a source of revenue was a regular task of the *kâdı*, and he did not necessarily have to hold the title of *müfettiş* or *nâzır*. As the local *kâdı* could make the investigation in his district, the central administration could also send an inspector,²²¹ and it was more likely that the former had the title *müfettiş* or *nâzır*. For example, the debt of Mahmûd, son of Eynebeyi, from a share of the mine in Kratova in 1482 was recorded according to the inspection of the *kâdı* of Novabri and the attendants of the mine.²²² There were also cases where the inspector was not a *kâdı*.

²²⁰ M. Tayyip Gökbilgin “Mukataa ve İltizam İşlerinde Kadılık Müessesesinin Rolü,” 434.

²²¹ Linda T. Darling, *Revenue-Raising and Legitimacy*, 131.

²²² BOA MAD 149, 3b-1:

Kâsım Bey went to Novabri and surveyed and recorded the debtors of the mine in the Vilâyet of Vulk.²²³ Since he had the rank *bey* and was not called *mevlânâ*, he was not a *kâdi*.

4.2.3. Çavuş and Sipâhî/Ebnâ-i Sipâhîyân

Although the members of the standing army did not appear as tax farmers in the fifteenth century, they served as agents facilitating communication between the center and the provinces, delivering the payments, and taking action against tax farmers in case of prosecution. The *çavuş* was primarily responsible for conveying messages while the *sipâhî* and *ebnâ-i sipâhîyân* (it literally means the sons of *sipâhîs*) were involved in delivering cash and pursuing tax farmers as recorded in the registers.

As an example, an additional tax payment was made for the *çavuş* alongside the cost of issue and the tax of scribes among the deliveries made to the central treasury between 15 April 1477 and 23 January 1479 from the revenues of the salt marshes in Krişte, Gümülcine, and Karasu.²²⁴ In the case of *sipâhî*, Kâsım of Bolu, who was an

der-zimmet-i Mahmûd b. Eynebeyi ‘an alım Bojidar ve Nikola ‘an kışt-ı ma‘den-i Kratova ‘an ğurre-i Şevvâl sene 887 ki be-teftîş-i Mevlânâ Bedreddin kâdı-i Novabri zâhid şud ber müceb-i muhâsebe-i ümenâ-i ma‘den-i mezkûre. See also Chapter IV, 66–67.

²²³ BOA MAD 149, 4b:

mezbûr Kâsım Bey varub nefis-i Novabri’de teftîş eder [...]. See also Chapter IV, 40.

²²⁴ BOA MAD 176, 34b:

teslîm-i hazîne-i ‘amîre fî 29 Şevvâl sene selâse semânîn ve semân mi’e	
resm-i berât	600
resm-i hesâb ve kitâbet	125
resm-i çavuş	100

ebnâ-i sipâhîyân delivered 400 akçe to the central treasury.²²⁵ In 1520, [...] undertook the tax farming of the monetary fine in the city of Kratova and surrounding for three years. At the end of the term, he was not able to pay half of his debt, which was 50.700 akçe.²²⁶ As stated in the marginal note, he was captured by Hasan of Bosna, who was another *ebnâ-i sipâhîyân* and kept in the dungeon of Istanbul for seven years until his death in 1530.²²⁷

4.3. Identities and Social Networks of the Tax Farmers

The ways of capital accumulation in the Ottoman Empire were limited due to the land regime not allowing private ownership and the state's ideology prioritizing the provision of common people over merchants' profit. However, long-distance trade, *sarraflık* (money changing), and tax farming were exceptional practices for capital accumulation. Those who practiced these businesses were the capitalists in a non-capitalist society and political structure.²²⁸ Even though the way that they had

²²⁵ BOA MAD 149, 7a:

minhâ resid

fi 15 Şevvâl sene 943 'an yed-i Kâsım Bolulu 'an ebnâ-i sipâhîyan [...] 400

²²⁶ BOA MAD 149, 17b-1:

der-zimmet-i [...] 'an kîst-i niyâbet-i nefis-i Kratova ma' tevâbihâ 'an ğurre-i Şevval sene 926

'an kîst-i selâse sinîn ma' rûsûm der-teslimât 25,268

fi'l-asl-i mâl fi selâse sinîn 50,700

²²⁷ BOA MAD 149, 17b-1:

habs-şüd der-zindân-i İstanbul 'an yed-i Hasan Bosna 'an ebnâ-i sipâhîyân el-havâle ber-mûceb-i tezkire-i Yakub za'im fi 18 Safer 930

mürd-şüd der-zindân-i İstanbul ber-mûceb-i tezkire-i Yûsuf za'im [...] sene-i mezkûre fi 6 Cemâzi'el-evvel sene 937

²²⁸ See Chris Wickham, *The Donkey and the Boat: Reinterpreting the Mediterranean Economy, 950-1180* (Oxford: Oxford University Press, 2023), p. 684 for the existence of capitalist merchants and relations in the non-capitalist societies in the Middle Ages.

connections and formed partnerships reflected the characteristics of pre-modern social relations, their major and final goal was still to reach greater prosperity.

Since commerce was the best way to accumulate capital in the Ottoman Empire,²²⁹ a significant number of the tax farmers were merchants and money changers. As those capital owners were helpful to the state by providing cash to the central treasury and financing imperial expenditures, in return, they had the chance to receive political and social benefits from the state.²³⁰ Likewise, the political and military elites were also involved in tax farming directly or through partnerships. Therefore, the same individual or the same partnership could engage in long-distance trade, money-changing, and tax farming while having political and military positions or ties.

The very distinctive difference between tax farming in the fifteenth and early sixteenth centuries and the later period regarding the identities of the tax farmers was that every segment of the Ottoman society, which had sufficient capital for investment, could be involved in the business. There were two primary reasons: First, as a method of conquest,²³¹ Ottomans did not annihilate but integrated the former nobilities and wealthy classes of the seized lands into the *timâr* and *mukâta'a* systems. The percentage of non-Muslim tax farmers in the *Sancaks* of Vulçitrın and Köstendil together was about 30% based on the entries in MAD 176. Second, a particular status group or groups in the empire that could have a monopoly over sources of revenues and tax farming had not appeared yet. From the late sixteenth century onwards, *iltizâm* grants increasingly fell under the monopoly of military and palace elites. More than 60% of the tax farmers at the beginning of the seventeenth century were members of

²²⁹ Halil İnalcık, "Capital Formation in the Ottoman Empire," 98–99.

²³⁰ Ibid., 102.

²³¹ See Halil İnalcık, "Ottoman Methods of Conquest," 103–129.

‘askeri, mainly standing cavalry forces and palace servants. This ratio reached almost 85% by the mid of seventeenth century.²³² Therefore, the tax farmers of the fifteenth and early sixteenth centuries differed from later periods as being more non-*‘askeri* and locals.

4.3.1. Muslims: Merchant, Convert, and Freed Slave

Muslim merchants constituted a social group with the capacity for capital accumulation and held specific titles. While *hevâce*, or *hâce* in colloquial Turkish, literally translates to the teacher in the Islamic tradition, in the given context, it meant a wealthy Muslim merchant.²³³ After the conquest of Vultçitrın in 1454, two of the very first tax farmers of the mines were merchants: Hâce Hasan and Hâce Şadi. Considering that Vultçitrın was newly conquered, they might come from another city to operate the mines in Vultçitrın. The fact that they could only manage the mines for almost five months, whereas the original contract was for three years, strengthens this possibility. Similarly, *hâcı* also denoted a merchant, though traditionally, it referred to a Muslim who fulfilled the obligation of pilgrimage. To differentiate between the two meanings, the registers recorded these merchants as *hâcı*, while pilgrims were usually referred to as *el-hâcc*, which carried the same meaning as *hâcı*. For example, Hâcı Hüseyîn of

²³² Linda T. Darling, *Revenue-Raising and Legitimacy*, 179.

²³³ Halil İnalcık, “Capital Formation in the Ottoman Empire,” 98.

Siroz undertook the tax farming of the market supervision tax of Üsküb for three years for 110,000 akçe in 1479.²³⁴

Another specific group of Muslims who appeared in the *mukâta'a* registers were the Muslim converts. They can be identified by the phrase *bin 'Abdullah*, which literally means the son of the servant of Allah since the Ottoman administration did not record the names of the new Muslims' fathers. Converting to Islam was not merely a matter of individual faith but also a fundamental pathway to social mobility. There was no single and common reason for the conversion of Christians in the Balkans to Islam. Yet, the most fundamental factor was the economic burden because of the difference in taxation between Muslims and Christians,²³⁵ while specific reasons may have prevailed from period to period and across various geographical locations.²³⁶ Since one of the largest sources of income for the central treasury of the Ottoman Empire was the poll tax collected from Christians and Jews, the state was not expected to encourage conversion. On the other hand, a significant number of Christians, especially in poor and mountainous regions, converted en masse from the fifteenth to the late seventeenth centuries to avoid paying the poll tax and to benefit from the privileges enjoyed by Muslims.

While there were no explicit barriers for Christians and Jews to engage in tax farming directly or indirectly in the fifteenth century, it is reasonable to assume that

²³⁴ BOA MAD 176, 20a.

²³⁵ Evgeni Radushev, "Conversion to Islam as a Social Process, Reflections on a Bulgarian Historian," *Bulgarian Historical Review* 3-4 (2008), 3-20.

²³⁶ See Ömer Lütfi Barkan, "Osmanlı İmparatorluğu'nda bir İskân ve Kolonizasyon Metodu Olarak Vakıflar ve Temlikler," *Vakıflar Dergisi* 2 (1942), 279-386; idem, "XVI. Asrın Başında Rumeli'de Nüfusun Yayılış Tarzını Göstür Harita," *İstanbul Üniversitesi İktisat Fakültesi Mecmuası* 11 (1949-1950); Evgeni Radushev, "Meaning of the Historiographic Myths about Conversion to Islam" in *Halil İnalçık Armağanı*, vol. 1 (Doğubatı Yayınları, 2009), 205-248; Antonina Zhelyazkova, "Islamization in the Balkans as an Historiographical Problem: The Southeast European Perspective" in *The Ottomans and the Balkans: A Discussion of Historiography*, ed. by Fikret Adanır and Suraiya Faroqi (Leiden: E. J. Brill, 2002), 223-266, idem, "The Problem of the Authenticity of Some Domestic Sources on the Islamisation of the Rhodopes, Deeply Rooted in the Bulgarian History," *Etudes Balkaniques* 4 (1990), 105-111 for different aspects of the conversion to Islam in the Balkans.

being a Muslim conferred a competitive advantage. Hence, there are numerous examples demonstrating that new Muslims engaged in the tax farming business, both independently and in collaboration with other Muslims. Şirmend, son of Abdullah, undertook the tax farming of the mines in Nikşani, Karapınar, and Zihne by himself for three years and for 125,000 *akçe* in 1476.²³⁷ On the other hand, Karagöz, son of ‘Abdullah, formed a partnership with Durmuş, son of Hâcî Hızır of Edirne, to tax farm the sheep tax of Kesriye for 175,000 *akçe* in 1471.²³⁸

Siblings and relatives naturally formed partnerships in a society where traditional ties had significant influence over social and economic relations. Even in cases where no formal partnership existed, the tax farmer might be identified by the name of his brother or relative rather than his father’s name. This illustrates the social and economic influence of individuals with whom kinship ties were established. For example, ‘Îsâ, the brother of Kürşâd, was the tax farmer of *mahsûlât* in Çitroz and Gölender in 1470.²³⁹ Similarly, Hâcî Hasan, a relative of Kemâl, undertook a mine *mukâta‘a* in Sidrekapsi for three years and for 550,000 *akçe* in 1474. *Hîş* is the term that refers to kinship.²⁴⁰

Servants and freed slaves associated with a household could also engage in tax farming on behalf of their masters. While *gulâm*, which can denote servants or slaves, carries the former connotation in this context since slaves would not have the agency to undertake such activities. Hamza and Mustafa, the scribes and the servants of Yağcı Hacı Mukbîl, undertook the *mukâta‘a* of salt marshes in Kriştine, Gümülcine, and

²³⁷ BOA MAD 176, 31b.

²³⁸ BOA MAD 176, 41b-1.

²³⁹ BOA MAD 176, 57b.

mukâta‘a-i mahsûlât-i [...?] Çetroz Gölender ma‘ tevâbihâ der-‘uhde-i ‘Îsâ birâder-i Kürşâd [...]

²⁴⁰ BOA MAD 176, 140b-1:

mukâta‘a-i ma‘den-i Sidrekapsi der-‘uhde-i Hâcî Hasan hîş-i Kemâl Sirozî [...].

Karasu for 1,100,000 *akçe* in 1469. Not surprisingly, their guarantor was also Yağcı Hacı Mukbîl.²⁴¹

It was a common tradition in Ottoman Muslim society for masters to grant freedom to their domestic slaves who had served them for an extended period or for slaves to purchase their freedom through service or payment. Nevertheless, in numerous instances, freed slaves maintained social and economic connections with their former masters even after attaining freedom. Consequently, in the *mukâta'a* registers, those freed slaves were recorded with reference to their former masters. More importantly, the inheritance of freed slaves remained legally bound to their former masters.²⁴² Given these circumstances, it is unsurprising that freed slaves frequently continued to work for their former masters. *Mu'tak* was the term that referred to freed slaves. In addition to the examples of freed slaves working for their former masters, such as Yağcı Hacı²⁴³ and Ferendâr,²⁴⁴ Durmuş, the son of 'Abdullah and the freed slave of 'Îsâ Bey, similarly engaged in tax-farming. Durmuş undertook the revenues generated from the rent of new shops in Yenice-i Varda for three years, amounting to 21,000 *akçe* in 1479. Notably, one of his guarantors was Nasûh, the son of 'Îsâ Bey, his former master.²⁴⁵

²⁴¹ BOA MAD 176, 33b-1:

mukâta'a-i memlehâ-i Krişte ve Gümülcüne ve Karasu der-'uhde-i Hamza kâtib ve Mustafa kâtib gulâmân-i Yağcı Hacı Mukbîl [...] kefil-i bi'l-mâl Yağcı Hacı Mukbîl el-mezbûr [...].

²⁴² See Halil Sahillioğlu, "Onbeşinci Yüzyılın Sonu İle Onaltıncı Yüzyılın Başında Bursa'da Kölelerin Sosyal Ve Ekonomik Hayattaki Yeri," *Orta Doğu Teknik Üniversitesi Gelişme Dergisi*, Special Edition (1979–1980), 67–138 for an extensive study on the ways slaves bought of their freedom and the relationships of freed slaves with their former masters in the case of Bursa between the late fifteenth and early sixteenth centuries.

²⁴³ See Chapter III, 43, 47.

²⁴⁴ See Chapter III, 56.

²⁴⁵ BOA MAD 176, 40b:

mukâta'a-i zemîn-i dekâkîn ki der Yenice-i Vardar [...] der-'uhde-i Durmuş bin 'Abdullah mu'tak-i 'Îsâ Bey [...] kefil-i bi'l-mâl Nasûh bin 'Îsâ el-mezbûr.

4.3.2. Christians and Jews: Byzantine Royal Descendant, Knez, Clergy, and Moneychanger

In the second half of the fifteenth century, non-Muslims, particularly Greeks and Jews from Istanbul, were actively participating in major tax farming operations in the Ottoman Empire. This shift stemmed from several factors: following the conquest of Istanbul, a notable portion of the Byzantine aristocracy began serving the Ottoman Empire. Additionally, the influence of Italians on the Black Sea trade decreased over time in favor of Greek and Jewish merchants. Such was the extent of this transformation that discontent with the increasingly influential Greek noble tax farmers and converted statesmen rising to the position of grand vizier during Mehmed II's reign found expression in contemporary Muslim sources.²⁴⁶

The list of Byzantine royal descendant and aristocrats,²⁴⁷ along with the date they appeared on the examined parts of the registers in this thesis, some of whom were mentioned in the previous chapters, is as follows:

Yani, son of Kantakouzenos of Novabri	1469-1474
Yorgi Kantakouzenos, brother of Yani	1469-1474
Toyaş Kantakouzenos of Serez	1469-1474
Palaiologos of İstanbul	1469-1474
Konstan, son of Palaiologos	1478
Palaiologos Tırha [?]	1479

²⁴⁶ Halil İnalcık, *An Economic and Social History of the Ottoman Empire*, v. 1, 211.

²⁴⁷ See also Halil İnalcık, *An Economic and Social History of the Ottoman Empire*, v. 1, 209–212 for more examples of Byzantine nobles and aristocrats undertaking large amounts of tax farming in the second half of the fifteenth century.

In addition to the Byzantine royal descendants and aristocrats, another prominent group involved in tax farming among Christians was the local Slavic nobles who held the title *knez*. These *knezes* often competed and formed partnerships with Byzantine nobles. For example, Knez Yovan of Trepçe was a member of a partnership which offered 12,050,000 *akçe* for the mine *mukâta* 'as in Vulçitrin.²⁴⁸ Knez Bolçi was indebted 60,000 *akçe* to the central treasury together with Nikola Danjovil [Hançoviç] and Palaiologos Tırha [?] in 1479.²⁴⁹ Lastly, in 1476, Knez Yovan of Blaşniçe joined the Greek partnership to tax-farm the mines in Vulçitrin in return for 14,000,000 *akçe*.²⁵⁰

The Orthodox Greek church and bishops were also involved in tax farming of *mukâta* 'a from the early periods of the Empire.²⁵¹ While the registers examined for this thesis do not directly mention *mukâta* 'as belonging to the church or bishops, there are clear examples indicating that local clergymen undertook tax farming, identifiable through the titles they held such as Pop and Papa. For instance, in the partnership for the mine *mukâta* 'as in Vulçitrin mentioned in the previous paragraph, another tax farmer was Pop Nikola.²⁵² Likewise, the son of Papa Petrizâde engaged in tax farming for three years by tendering 660,000 *akçe* for a *ze 'âmet* in Karaferye.²⁵³

The first event that paved the way for Jews to come to the fore in tax farming in the Ottoman Empire was after the conquest of Istanbul when Mehmed II forcibly migrated Jews from the Balkan cities and towns and settled them in Istanbul. The second event was the deportation of Jews from Spain in 1492. They were settled in

²⁴⁸ BOA MAD 176, 4b. *See also* Chapter III, 39–40.

²⁴⁹ BOA MAD 176, 4b. *See also* Chapter III, 40.

²⁵⁰ BOA MAD 176, 5b. *See also* Chapter III, 40.

²⁵¹ Mehmet Zeki Pakalın, *Osmanlı Tarih Deyimleri ve Terimleri Sözlüğü* v. 2, 778; Baki Çakır, *Osmanlı Mukataa Sistemi*, 111.

²⁵² BOA MAD 176, 4b. *See also* Chapter III, 39.

²⁵³ BOA MAD 176, 15b-2. *See also* Chapter III, 51

many big cities, especially İstanbul, Selanik, Bursa, and Edirne. In addition to being wealthy money changers and good merchants, Jews were also professional tax farmers.²⁵⁴ In the registers examined for this thesis, Jewish partnerships in tax farming in the provinces of Vulçitrın and Köstendil between 1454 and 1510 are encountered, although not in large numbers. In 1472, Yako, son of Menahim of Selanik, and Eliya, son of Halif of Edirne, undertook the tax farming of the *ze‘âmet* of Üsküb for 1,130,000 *akçe*.²⁵⁵ As another example, a partnership of three Jews, [...?] son of Ya‘kûb of Selanik, Avraham son of [...?], and Mûsâ son of İsmâğîl tax-farmed the poll tax and other production of Enez for 555,000 *akçe* in 1469. They also had five Jewish guarantors.²⁵⁶ The way to identify Jews is by examining their names, much like Orthodox tax farmers. Although Muslims also used names from the Torah in different generations, Jews in the registers almost always had their names from the Torah in each generation.

²⁵⁴ Halil İnalçık, “Jews in the Ottoman Economy and Finances, 1450–1500” in *The Islamic World: From Classical to Modern Times*, p. 513–526; idem, “Foundations of Ottoman Jewish Cooperation” in *Jews, Turks, and Ottomans*, 4–7. See also Haim Gerber, “Jewish Tax-Farmers in the Ottoman Empire in the 16th and 17th Centuries,” *Journal of Turkish Studies* 10 (1986), 143–154; Zafer Karademir, “Osmanlı İltizam Sözleşmelerine Yansıyan Yönleriyle Yahudi Girişimciler (1560–1630) (7 Belge İle Birlikte),” *Osmanlı Araştırmaları* 50, no. 50 (2017), 73–116 for the Jewish tax farmers during the sixteenth and seventeenth centuries. See also Robert W. Olson, “Jews in the Ottoman Empire in Light of New Documents,” *Jewish Social Studies*, v. 41, no. 1 (1979), 75–88; Minna Rozen, *A History of the Jewish Community in Istanbul: The Formative Years, 1453–1566* (Leiden: E. J. Brill, 2010); Stanford J. Shaw, *The Jews of the Ottoman Empire and the Turkish Republic* (New York: Macmillan Press, 1991); Aryeh Shmuelewitz, *The Jews of the Ottoman Empire in the Late Fifteenth and the Sixteenth Centuries* (Leiden: E. J. Brill, 1984) for a general understanding of history of the Jews in the Ottoman Empire.

²⁵⁵ BOA MAD 176, 17b-2. See also Chapter III, 53.

²⁵⁶ BOA MAD 176, 13b.

4.3.3. Forming Partnerships: Sureties, Conditions, and Auctions

In the Ottoman Empire, as in preceding Muslim states, the classical Islamic law of partnership was de facto valid. Consequently, four types of partnerships, namely, *müfâvaza*, *müşâreke*, *mudârebe*, and *vücûh*, were encountered within the *mukâta'a* system and tax farming contracts.²⁵⁷ Another characteristic aspect of the partnerships in tax farming during the fifteenth and early sixteenth centuries was their small size. As seen in the table below, out of 69 contracts made in the *Sancaks* of Vulçitrın and Köstendil between 1454 and 1481, 32 had only one tax farmer. While partnerships of two were also common, those of three became rare, and partnerships of more than three were exceptional. Still, the majority of contracts were undertaken by single-tax farmers.

<i>Sancak</i> (MAD 176)	No. of the Single Tax Farmers	Partnerships of Two	Partnerships of Three	Partnerships of More Than Three	Total
Vulçitrın	30	22	6	2	60
Köstendil	2	5	1	1	9
Total	32	27	7	3	69

Table VIII: Number of Partners in the Partnerships of Tax Farmers (BOA MAD 176, pp. 2–64, 134-140)

Müfâvaza is a partnership structure characterized by equal capital investment and equal sharing of profits. While the distribution of profits for tax farmers is not visible in the *mukâta'a* registers, *müfâvaza* partnerships can be identified when debt payments are equally distributed, under the assumption that profits are shared equally as well.²⁵⁸ For example, each one of Hâce Hasan, Hâce Sule, Hâce Şâdi, and Cemal, the very first tax farmers in MAD 176, paid 108,127 *akçe* towards their shared debt of

²⁵⁷ Haim Gerber, "The Muslim Law of Partnerships in the Ottoman Court Records," *Studia Islamica* 53 (1981), 109.

²⁵⁸ Murat Çizakça, *A Comparative Evolution of Business Partnerships*, 6–7.

432,508 *akçe*.²⁵⁹ However, the variation in debt payments among partners indicates that this type of partnership was not very common.

In *müşâreke*, the most common form of partnership in tax farming agreements examined in this thesis, partners can contribute different amounts of capital. Profit and loss are adjusted in proportion to the amount contributed by each partner, or the profit made by each partner remains the same even if the capital they provide is different.²⁶⁰ In partnerships in the form of *vücûh*, one partner contributes capital while the other partner uses his social reputation and political status to ensure the conclusion and operation of the tax farming agreement.²⁶¹ This situation likely occurred, particularly when one partner had connections with the palace. Identifying partnerships in this category from the registers is challenging. Even if one partner's title suggests his status or connection with the palace, it is not always possible to ascertain from the register whether he contributed financially to the partnership.

The last type of partnership is *mudârebe*, where the investor entrusts his capital to an agent (i.e., tax farmer in this context) who is supposed to return to the investor the agreed-upon profit. In this partnership, the agent is not responsible for any losses; the investor bears the risk for the profit.²⁶² *Mudârebe* better explains the relationship between *mültezim* and *kefil-i bi'l-mâl* (surety in wealth) as more than a simple guarantee, particularly considering that the funds provided by the sureties/guarantors were disproportionately small compared to the tax farming amounts. Additionally, the guarantors were solely accountable for paying the central treasury the amount they guaranteed. Moreover, the lack of correlation between the size of the tax farm and the number of guarantors further reinforces this possibility. From the state's perspective,

²⁵⁹ BOA MAD 176, 2b. *See also* Chapter III, 37.

²⁶⁰ Murat Çizakça, *A Comparative Evolution of Business Partnerships*, 7–8.

²⁶¹ *Ibid.*, 8–9.

²⁶² *Ibid.*, 4–6.

guarantors demonstrated that the tax farmer possessed adequate capital. If the tax farmer declared bankruptcy or fled, the guarantors would not be obligated to settle the tax farmer's debts. On the other hand, guarantors engaged in a profitable investment through the tax farmer, assuming the risk of losing their invested funds.²⁶³ These judicial relationships between the state, tax farmers, and guarantors explain why it was acceptable for the central treasury to have 37 guarantors contributing only a total of 42,000 *akçe* for a contract of 14,000,000 *akçe*.

As seen in the previous chapter, Yani Kantakouzenos formed a partnership with his brother Yorgi, Nikola Danjovil [Hançoviç], and Leka for a mine *mukâta'a* in Vulçitrin including *cizye*, *ispençe*, *hâsshâ-i ma'den* and *asiyâb-i hâsshâ* for six years for 14,000,000 *akçe* in 1474. Exceptionally, they had 37 *kefil-i bi'l-mâl* but the amount they provided was not still comparable to the magnitude of the contract. The list of guarantors and the amounts in *akçe* they provided is as follows:²⁶⁴

Göre [Curo], son of Branko, from the village of Kalkoç	3.000
İstepan, son of Vuk of Novabri	2.000
Vuk, son of İstepan, from the village of Lesniçe	2.000
Korçi son of Kovaç	1.000
Vuk son of Radivoy of Novabri	4.000
Vlaşa son of Radivoy of Novabri	1.000
Radko son of Milogay	1.000
Nikoslav son of Mihan	1.000
Voyne son of Bojidar	500
Brat son of Makuke	1.000
Pavli son of Marin	1.000
Ali son of Küçük Mehmed	1.000
Kostadin son of [...?]	1.000
Kosta son of Rayko	2.000
Yovan Brodankovik	500
Vişa Magovik	1.000
Mahmûd son of Bayramlu	1.000
Petrişa son of Göre	1.000
Yovan son of Bırnak	1.000
Radovik son of İstoyıl	1.000
Vuk son of Radoslav	1.000
Mişa son of Göre	1.000
Boykin son of Mile	1.000
Göre son of Todor	1.000
Dimitri son of Radohne	1.000
Petro son of Nenad	1.000

²⁶³ Ibid., 148.

²⁶⁴ BOA MAD 176, 4b.

Radik son of Radoslav	1.000
Nikole son of Sernik	500
Kale Makriç	500
Gergi son of Bogdan	500
Vukša son of Vırniç	500
Radosaf son of [...?]	500
Dimitri son of Göre	500
Peter son of Miloş	500
Yanko son of Petri	500
Marko son of İstapan and [...?] son of Kalin	4.000

As an example of the lack of correlation between the amount of tax farming and the number of guarantors, Hâce Sûle undertook a mine in Vulçitrın for 8,000,000 *akçe* without any guarantor in 1466,²⁶⁵ while an *iltizâm* of 435,000 in 1470 for *hâsshâ* had six guarantors.²⁶⁶ Another important point about guarantors is that although people from different religions could vouch for each other, this was not very common. Most of the time, tax farmers and guarantors belonged to the same religion. For example, all guarantors of the Jewish partnership of Yako, son of Menahim of Selanik, and Eliya, son of Halif of Edirne, were Jewish, too.²⁶⁷

There was another category of guarantor in tax farming agreements made between the state and tax farmers. The sureties who guaranteed that the tax farmer was a reliable person and that they would deliver him to the state in case of failure to pay

²⁶⁵ BOA MAD 176, 2a-1. *See also* Chapter III, 38.

²⁶⁶ BOA MAD 176, 54b:

Kefil-i bi'l-mâl ber-mûceb-i mektûb-i Mevlânâ Muhiddin nâib-i kâdı-i Selanik
Lütfi b. Sâlih
Mustafa b. Mehmed
Ali b. Ahmed
Mahmûd b. Süleyman
Hayreddin Kâtib
Saruca b. 'Abdullah

²⁶⁷ BOA MAD 176, 12b-2:

Kefil-i bi'l-mâl ber-mûceb-i mektûb-i Mevlânâ Müslühiddin kâdı-i İstanbul
Yosef b. Mihayim Avlonya
Yahudi İshâk b. Mişahim Avlonya
İlyâs b. İbrahim
Mirşe [?] b. Yusûf
Elendir b. Kalu
Mirdinay b. Mişahim
See also Chapter IV, 53

and hiding or running away were called *kefil bi'n-nefs* (surety in person).²⁶⁸ No such guarantors were encountered in the examined parts of MAD 176. On the other hand, all of the guarantors in the examined parts of MAD 149 were sureties in person. A reasonable explanation for this difference between the registers could be that MAD 176 was a general *mukâta'a* ledger, while MAD 149 was a debt ledger, and *kefil bi'n-nefs* were responsible for apprehending debtors.

Starting from the mid-sixteenth century, tax farmers began to make various demands from the state under the name of *şart* (condition) in tax farming contracts. Initially, these demands were limited to the appointments of scribes and *emîns* according to their preferences. However, as time passed, tax farmers expanded their demands to include various positions and titles in the imperial palace for their acquaintances and relatives who were not involved in tax farming at all. Consequently, the conditions in the *iltizâm* method evolved into a form of indirect office sales.²⁶⁹ Conversely, in the fifteenth century, no such stipulations were found in the examined parts of the registers for the present thesis. Instead, there were only standard conditions such as “provided that the previously valid conditions continue,”²⁷⁰ typically referring to keeping the salaries of the scribes and the *emîns* the same.²⁷¹ This indicates that the central treasury held the dominant position in tax farming agreements during the fifteenth century. Moreover, it also shows that the central treasury was not in a fiscal crisis or in any urgent need of cash.

This secure policy of the central treasury was also evident in auctions. A state facing financial difficulties should have prioritized maintaining existing contracts

²⁶⁸ Murat Çizakça, *A Comparative Evolution of Business Partnerships*, 147.

²⁶⁹ Linda T. Darling, *Revenue-Raising and Legitimacy*, 146–150.

²⁷⁰ BOA MAD 176, 136b and 137b:

Şol şartla verildi ki bundan evvel ne vechle mutasarrıf olageldiyse bu dahi ol vech üzere mutasarrıf ola.

²⁷¹ Ibid., 147.

despite higher bids, ensuring continuity in tax farming and payments. However, in many cases in the fifteenth century, tax farmers risked losing their contracts due to relatively low offers. Consequently, they made counteroffers themselves, significantly increasing the total amount bid. For example, Mahmûd, son of Alemdâr undertook the salt marshes in Kriştine, Gümülcine, and Karasu in 1477 for 1,050,000 *akçe*; however, Hasan Mutuş, the freed slave of Haturlu, Yûnus of Selanik, and İnjure [?] of Kostaniçe offered an increase of 100,000 *akçe* in the same year. Following them, Halîl, son of Selahaddîn, and Hüseyîn, son of Hasan, increased the offer with an additional 50,000 *akçe*, and they won the bid.²⁷² Yet Halîl soon died, and the *mukâta'a* was returned to the former bidders for 1,200,000 *akçe*. Moreover, a partnership of Greeks made the same offer and became partners.²⁷³ Eventually, the very first tax farmer lost his position, and the total bid increased by 150,000 *akçe*.

In another example, Marko, son of İstegan, had the agreement of tax farming of various items for 2,500,000 *akçe* in 1478.²⁷⁴ Five months later, Andreyas offered an increase of 300,000 *akçe*. Following Andreyas, Yani Paleologos offered an additional

²⁷² BOA MAD 176, 34b:

ziyâde kerd Hasan Mutuş mu'tak-i Haturlu ve Yunus Selanikî ve İnjure [?] Kostaniçe min-el-târih el mezbûr tahrîren fî 5 Zi'l-ka'de isney ve semânîn ve semân mi'e [5 Zi'l-ka'de 882]	
fî selâse senîn	100,000
resm-i berât	1,200
ziyâde kerd Halîl b. Sâlahaddin serkâtib ve Hüseyin b. Hasan Selanikî ber-mûceb-i mektûb-i Mevlâna Sinân kâdı-i İzdin 'an 24 Şevvâl sene selâse ve semânîn ve semân mi'e [24 Şevvâl 883]	
	50,000
resm-i berât	600

²⁷³ BOA MAD 176, 34b:

mez kûr Halîl müteveffa olduğu ecilden gerü Hasan mu'tak-i Haturlu ve Yusuf ve İshak ve İnjure [?] Kostaniçe üzerine gerü mukarrer oldu tahrîren fî 23 Şevvâl sene selâse ve semânîn ve semân mi'e [23 Şevvâl 883]	
	1,200,000
mez bûr Halîl müteveffa olduğu ecilden Konstan b. Paloloğoz ve Birayko b. Yorgi Sirozî ve Petro veled-i [...?] ve Anton b. Koşinç [?] Selanikî ber-mûceb-i mektûb-i kâdı-i Selanik tahrîren	
fî selâse senîn	1,200,000
resm-i berât	14,400

See Chapter III, 56–57 for the payments made to the central treasury and for the salaries of the garrisons from the revenues of this salt marsh.

²⁷⁴ See Chapter III, 54.

200,000 *akçe* in a month.²⁷⁵ In response, the current tax farmer, Marko, sent a letter through his agent, expressing his agreement to pay an additional 500,000 silver coins. However, Yani Paleologos countered his with another offer of 200,000 *akçe*.²⁷⁶ Marko made the final move, securing his contract by making two additional increases of 300,000 and 200,000 *akçe*. But it was a costly win. While the original contract was set at 2,500,000 *akçe*, the amount Marko had to pay to the treasury totaled 3,700,000 *akçe* at the conclusion of the auction.²⁷⁷

²⁷⁵ BOA MAD 176, 11b:

ziyâde kerd Andreyâ veled-i [...] Frojik(n) ki
der-Novabri [...] fî ğurre-i Receb 883 [28 Eylül 1478]

	300,000
resm-i berât	8,300

ziyâde kert Yani Paloloğoz Terke ‘an 9 Şa‘bân 883[5 Kasım 1478]

	200,000
resm-i berât	2,400

²⁷⁶ BOA MAD 176, 11b:

Zikrolan mukâta‘anın evvelki ‘amîli Marko emînlerden mektûb getürüb 3,000,000 akçeye kabûl etdiği
sebepten mezkûr Yani Paloloğoz 200,000 akçe ziyâde eyleyüb üzerine 3,200,000 akçeye mukarrer
olundı.

²⁷⁷ BOA MAD 176, 11b:

ziyâde kerd Marko b. İstepan ber-mûceb-i mektûb-i emîn ve kâdı-i Novabri fî 14 Zilhicce 883
[8 Mart 1479]

	300,000
resm-i berât	8,300

def‘a ziyâde kerd Marko b. İstepan el-mezbûr
be-vekâlet-i Hacı Mısri ve Alaaddin emîn ve Ali kâtib fî 14 Zilhicce 883
[8 Mart 1479]

	200,000
resm-i berât	
yekûn fî sülûs senîn	3,700,000

CHAPTER V

CONCLUSION

This thesis aims to answer a main question regarding the social and economic history of the Ottoman Empire during the fifteenth and early sixteenth centuries: Is it possible to speak of an early monetization in the fifteenth century, one century earlier than the current scholarship suggests, based on the fact that the Ottoman central treasury received substantial amounts of cash from various *mukâta'as* such as mines, rice plantations, salt marshes, and a variety of taxes including the poll tax, market tax, and sheep tax, etc.? To address this question, the thesis examines the monetary, financial, administrative, bureaucratic, and social aspects of the *mukâta'a* system and *iltizâm*, focusing on the relationship between the state and tax farmers through the *mukâta'a* registers and examples from the *Sancaks* of Vulçitrin and Köstendil between

1454 and the 1510s. The answer to the question is yes. However, the capital accumulation resulting from this monetization might be mainly limited to the Ottoman central treasury due to the strict bureaucratic control of the Ottoman patrimonial state over the tax farmers, the group that had the potential to accumulate capital. In a broader context, the thesis indicates the importance of examining local institutions and agents to comprehend the Ottoman Empire's experience of global changes during early modernity. Thus, the thesis presents the fifteenth-century Ottoman Empire as a historically centralized bureaucratic empire, following a distinct path within the early modern world, separate from decentralized European political entities.

Mehmed II's expansionary monetary policy reflects the extent of monetization in the Ottoman Empire in the fifteenth century, during which there were occasional bullion famines in Europe. His orders for the regular debasement of Ottoman silver coins were not because of an urgent need for cash; rather, his objective was to increase the amount of silver coins that the central treasury might have. Within this general economic and financial situation, the *mukâta'a* system through tax farming was the key mechanism for providing cash to the central treasury. In the fifteenth century, the cash from the *mukâta'as* represented two-thirds of the central treasury's income. Especially the mine *mukâta'as*, in the *Sancaks* of Vulçitrın and Köstendil, were among the highest sources of revenue, financing the empire's military and imperial expenditures.

The tax farmers in the fifteenth and early sixteenth centuries mainly were not members of the *'askerî* class. Except for some Byzantine royal descendants, most tax farmers were primarily local Muslim, Christian, and Jewish merchants and money changers competing with each other through forming partnerships, offering counter bids, and searching for sureties. Therefore, a specific military or imperial group had

no monopoly over tax farming during this period. Archival data indicate that the Ottoman central administration maintained a strict control and practiced various sanctions over tax farmers through its central and local agents. Tax farmers indebted to the central treasury were often captured, imprisoned, and executed. Therefore, the only group with a certain amount of capital that wanted to accumulate more was politically and legally vulnerable to the sultan's authority. Thus, the emerging centralized bureaucracy in the fifteenth century functioned as an instrument of patrimonialism without encountering a significant political and social resistance.

A limitation of this thesis is the exclusion of *vakf* registers that might contain *mukâta'a* records from the given period. Suppose the amounts of cash at the disposal of non-sultanic pious foundations during the fifteenth and early sixteenth centuries were low compared to the tax farming contracts made with the central treasury. In that case, this strengthens the main argument of this thesis. However, such research exceeds the limit of a master's thesis. Similarly, more archival sources must be examined to reach a valid conclusion on the monetization of taxes in agricultural production (i.e., *mukâtalaşma* of the land). As further research, examination of more than twenty other *mukâta'a* registers from the fifteenth and early sixteenth centuries can provide more extensive data to comprehend the function of the *mukâta'a* system in the Ottoman Empire before the late sixteenth century, where the current scholarship keeps the focus on. Moreover, statistical studies regarding the identities of tax farmers, their social backgrounds, and their partnerships can draw a clearer picture of the social and economic situation of the empire during its classical age.

The reader may find some of the thesis's arguments strict and categorical. Even if further research might lead some reviews of certain conclusions, the thesis still has a strong archival ground for its exploratory arguments. Therefore, I consider my thesis

to be a solid first step toward looking for answers to the questions of the social and economic history of the Ottoman Empire. Lastly, I hope my thesis demonstrates otherwise to those who find the *siyâkat* script very difficult to learn and think that the history of the fifteenth-century Ottoman Empire is overstudied.



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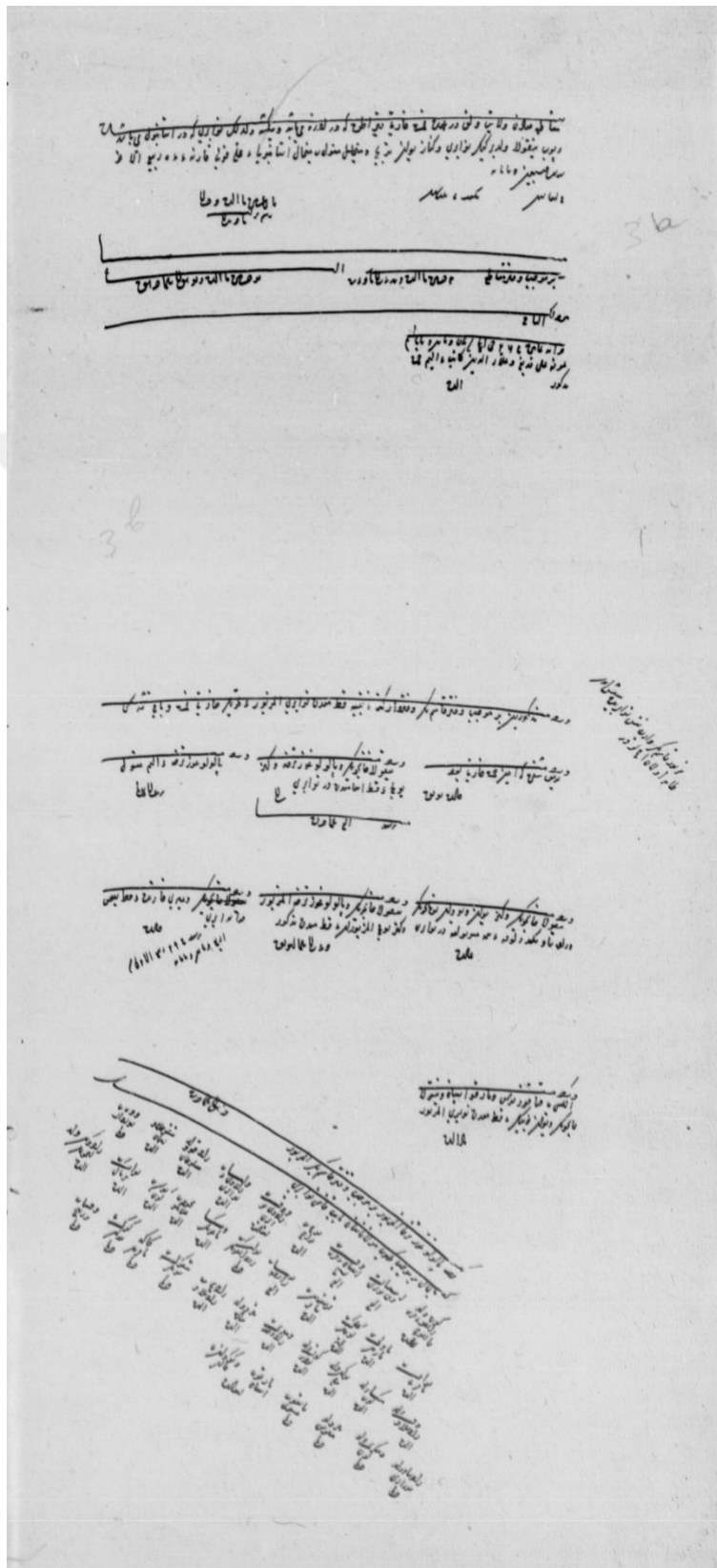
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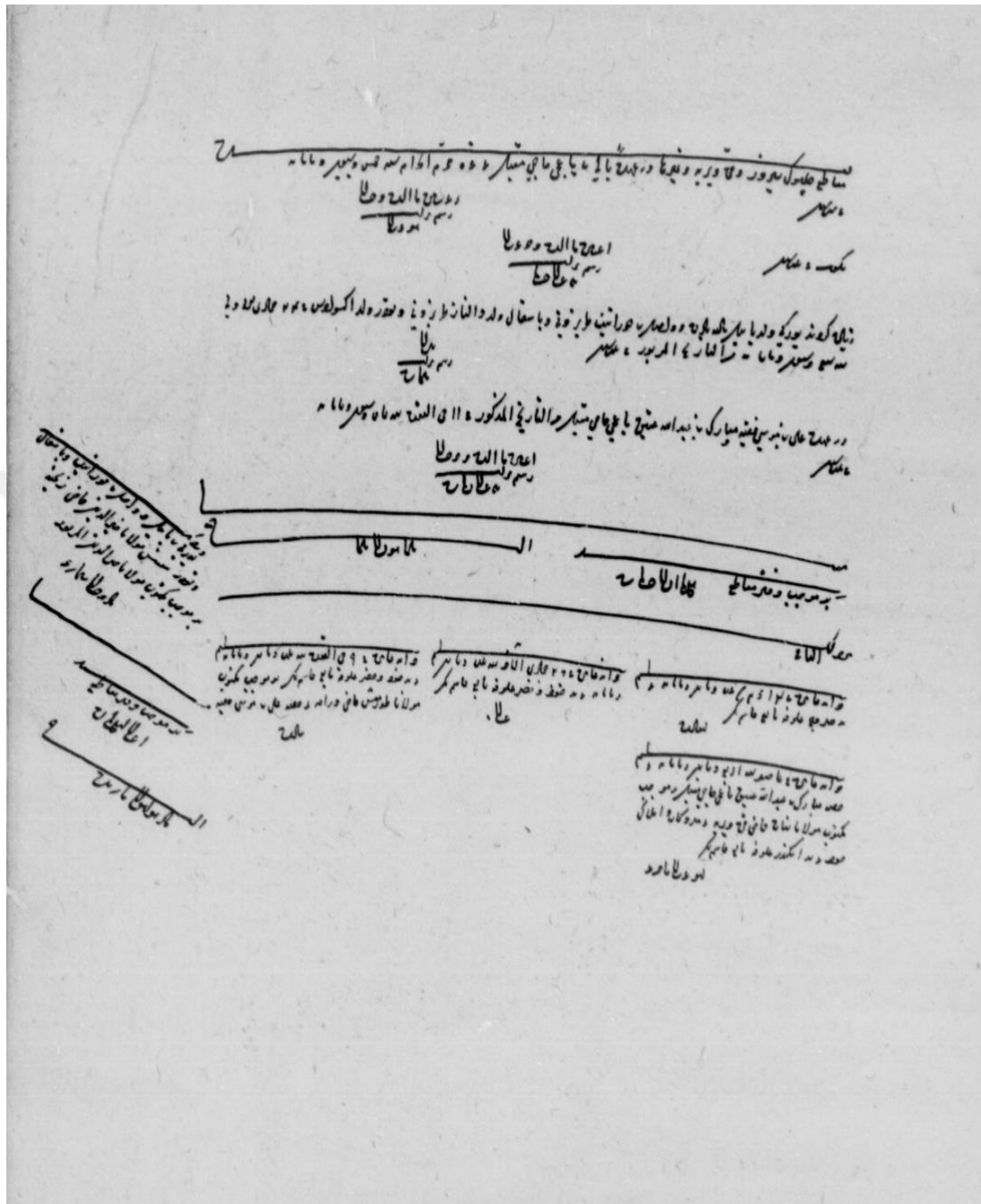


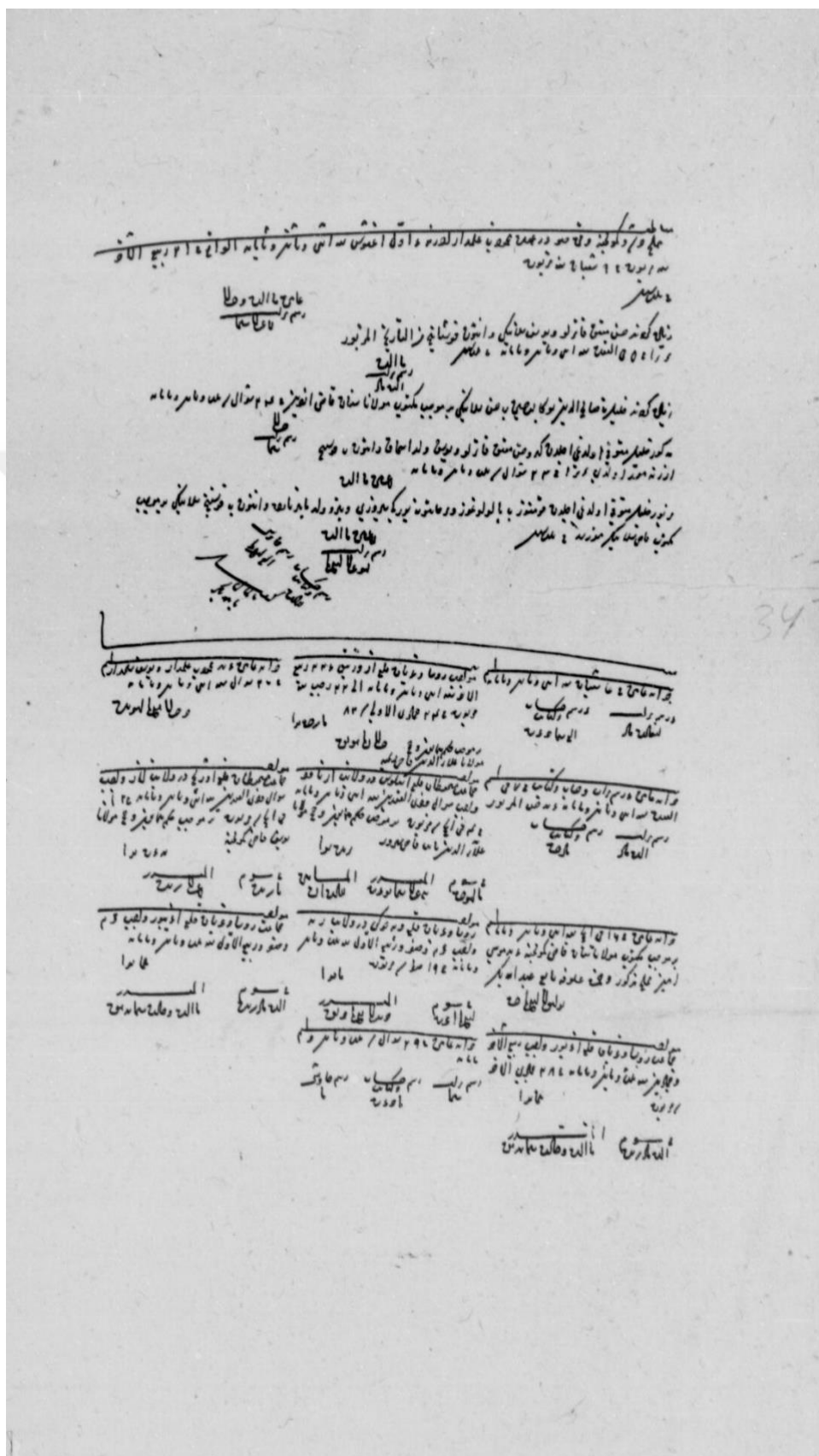
APPENDICES

Appendix I.a: *Mukâta'a Register* (MAD 176, 4b)



Appendix I.b: *Mukâta'a Register* (MAD 176, 23a).





Appendix II: Mukâta'a Register (MAD 149, 3)

