

registration, and also to write these numbers on the walls.<sup>66</sup> This procedure was not an innovation. It had first been implemented in Anatolia and the European provinces in the 1840s, as part of the *temettuat* surveys of individuals' property and income. As Huri İslamoğlu has observed, the technicality of assigning numbers to residences, and to individuals, was essential to the innovation in the Empire of individualizing ownership and tax responsibility.<sup>67</sup>

The first chapter of the 1860 directive prescribed the appointment of four property assessors and twenty-two registrars to record the population and their properties. The second and fourth chapters mapped out the proscribed system as well as the composition and procedure to be followed by provincial commissions. Chapter Three, which will be discussed below, spelled out how the new *vergi* (property tax) would be assessed, charged, updated, and collected.<sup>68</sup> Chapter Four Chapter Five of the law explained the duties of the

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<sup>66</sup> *Ibid.*, Chapter 2, Article 6, p. 116.

<sup>67</sup> Huri İslamoğlu, "Politics of Administering Property: Law and Statistics in the Nineteenth-century Ottoman Empire", in Huri İslamoğlu, ed., *Constituting Modernity: Private Property in the East and West* (New York: I.B. Tauris, 2004), 297.

<sup>68</sup> Mundy and Saumarez-Smith suggest that the 1860 law was ambitious because it proposed "a system of registration where both persons and objects of taxation, and their mutations, were somehow to be entered in a single register." (Footnote 22, p. 254). This is not clearly so, however. The law envisioned one commission for population and property assessment, and another to be in charge of tax matters. (Chapter 1; Chapter 2, Article 2; and Chapter 3, Article 1). Additionally, Article 6 of Chapter 3 refers to a building book in which the tax on buildings was to be recorded. Article 9 of the same chapter states that approved census books would be delivered to the Inspector of the Census, but there is no indication that tax officials were to record tax information in these. Rather, in Article 7, it is stated that the taxes of those who are unable to afford the fees for securing a title-deed will be paid from the Treasury, after their poverty has been certified through verification with details recorded in the census register. (Ongley, 124). Finally, the law's concluding segment stipulates only that property, land, and