

Also in 1860, village-by-village registrations commissions for both the population and properties were called for. The *Tahrīr-i nüfūs ve emlak*⁶³ was a significant law, composed of seven chapters laying out in relative detail the framework and procedure for property tenure, registration and property tax that would be declared in laws issued over the following two decades. It is important to emphasize that the law called for registration of *emlak*, (properties) and not merely *arazi* (lands), because this important component of the reform is often overlooked in studies embroiled in land-tenure questions.

The commissions were to be tasked with registering the Empire: “the true value of houses, khans, shops, and similar properties, of farms, mills, factories and other income-bearing properties, and of all lands in general”.⁶⁴ The commissions were likewise asked to record tax-free properties: “mosques, mesjids, Government buildings, schools, places of worship belonging to all communities and similar public buildings”.⁶⁵ In fact, the enumeration of structures was prescribed as the first duty of the commissions, before landed properties. They were directed to count all structures, assign a number to each unit, record that number in a record book which would serve as the basis for the locale’s

⁶³ The law was promulgated on 14 Jumadi I 1277 / 28 November 1860. See Ongley, 111-134.

⁶⁴ *Ibid.*, Chapter 2, Article 9, pp. 117-118. In this section I rely on Ongley’s translations which, where comparable with original texts, I have found to be generally accurate. Ongley translated from the original Ottoman Turkish.

⁶⁵ *Ibid.*, Chapter 2, Article 10, p. 117.