

that the idea for comprehensive reform of the tax system was already being implemented, if only experimentally, in the mid-1830s.⁸³ The *temettuat* surveys of the 1840s sought to record the names, statuses, and professions of household heads, as well as details about households' properties, incomes, and tax payments.⁸⁴ One may note, experimental implementation of reform was not extraordinary in the Empire. The Vilayet Law, for example, when promulgated in 1864, was implemented only in the Danube region, as a test case. With some modifications and additions, the law was then declared and applied more broadly in 1867 and, after further modification, most broadly from 1871.⁸⁵ Tax reform implementation underwent the same process.

Widespread implementation of tax reforms began in the 1840s. *Emval ve emlak* (moveable and immovable properties) surveys, as they were initially called, and their successors, the *temettuat* surveys, gradually came to be conducted widely across Anatolia and the European provinces.⁸⁶ Within two years, some 18,000 income registers were

⁸³ For a study of this register, see İsmail Demir, ed. *Kayseri Temettuat Defteri (H.1250 / M. 1834 Tarihli)* (Kayseri: 1998-99, 3 vols.) My information about Demir's study comes from Yoichi Takamatsu's article, "Ottoman Income Survey (1840-1846)" in Hayashi Kayoko and Mahir Aydın, eds. *The Ottoman State and Societies in Change: A Study of the Nineteenth Century Temettuat Registers* (Kegan Paul International, 2004, and New York: Routledge, 2010): see esp., pp. 16-18.

⁸⁴ Tevfik Güran, "Temettuat Registers as a Resource about Ottoman Social and Economic Life", in Hayashi and Aydın, eds., 7-8.

⁸⁵ For details see Carter V. Findley, "The Evolution of the System of Provincial Administration as Viewed from the Center", in David Kushner, ed. *Palestine in the Late Ottoman Period: Political, Social, and Economic Transformation* (Jerusalem: Yad izhak Ben-Zvi, 1986): 3-29.

⁸⁶ According to scholarly convention, they are labeled surveys. As Takamatsu points out, "It is not yet clear, however, how the surveys had been conducted" (Kayoko and Aydın, eds., 17.)