

1908.¹³¹ Systematic research of these records is urgently needed to provide for the first time a set of data by which the long-standing narrative discussed in the Introduction regarding *tapu* can finally be assessed objectively.

While property-tax reform has, on the whole, been overlooked in studies of Tanzimat-era land-tenure reforms, tax payment was arguably more important to proving land tenure than was the possession of a *tapu* certificate. The *vergi cedit* (new tax), as it was called in the Hebron rural *Esas-ı Emlak*, also known as the *arazi ve müsakafat verigisi* (land and buildings tax),¹³² the *vergi resmi* (vergi imposition)¹³³ and sometimes the *vergi-tax*,¹³⁴ was, as mentioned earlier, a 0.004 percent tax on the assessed value of property. In rural Hebron the tax was imposed on agricultural land, trees, grapevines, residences, presses (*bad, m 'aşara*), stables (*akhūr*), hay storage facilities (*şamānliq*), and caves (*maghāra*). Structures that were excluded from this tax included shrines (*maqām, mezār, türbe, haram*), mosques, sufi lodges, village guest houses (*menzul*), and graveyards (*qabristān*).

Martha Mundy, who has used *tapu* and tax registers to study the implementation of the Land Code in 'Ajlun and the Hawran, has found, quite logically, that in the absence of

¹³¹ Amīn Mas'ud Abu Bakr, *Mulkiyat al-Araqī fī Mutaşarrافیyyat al-Quds 1858-1918* (The Ownership of Land in the Province of Jerusalem 1858-1918), ('Amman: 'Abd al-Hamid Shoman Institute, 1996); 647-650.

¹³² Shaw (1975), 427.

¹³³ Martha Mundy and Richard Saumarez Smith, *Governing Property, Making the Modern State: Law, Administration, and Production in Ottoman Syria* (London and New York: I.B. Tauris, 2007). On this, the authors follow Abdullatif Şener.

¹³⁴ Haim Gerber, *Ottoman Rule in Jerusalem 1890-1914* (Berlin: Klaus Schwarz, 1985), 204.