title, a landholder could use tax records to demonstrate his (or her) land tenure. Relying on an 1871 notice issued by the Ottoman land-records department (*defterhane*) and a source that drew on registration instructions in Arabic published for the public in the Tripolian journal *al-Jinan* in 1872, Mundy and Saumarez-Smith describe the proscribed process of tapu registration before the *yoklama* commissions as follows:

Once a village had been given notice [of the commission's pending arrival] the *tapu* scribe would seek a list of the souls of the village and any list of property (*tahrir-i emlak*) compiled for the tax office. A council was to be formed... . The council was to call persons in the order that their names appeard in the list of souls (*nüfus*). If registration of property had been done for the tax office, then persons were asked for the receipts of payment of *vergi* tax and other documents relating to the property. If *tahrir-i emlak* had not yet been done, then all holdings were to be investigated and made clear, with plots defined one by one ... . 135

Not only was it presupposed, then, that an *emlak* commission had preceded the tapu commission, tax payments were *unquestionably* accepted as proof of ownership, whereas other proofs were subject to investigation of claims. This was the theory of registration. That said, Mundy has noted that in 'Ajlun, although "the Ottoman reforms clearly aimed to unify in one person the holder of title to land and the taxpayer … reforms in the system of tax collection often lagged far behind the mere introduction of title to land." The opposite

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<sup>&</sup>lt;sup>135</sup> Mundy and Saumarez-Smith, 70.

<sup>&</sup>lt;sup>136</sup> Martha Mundy, "Village Land and Individual Title: *Musha'* and Ottoman Land Registration in the 'Ajlun District", in Eugene Rogan and Tariq Tell, eds. *Village, steppe and state: the social origins of modern Jordan* (London and New York: British Academic Press, 1994): 79.