

This is almost certainly reference to the Nabi Lūt complex and the graveyard near it. This is puzzling, because the mosque enclosing the shrine also predates the Ottoman period.<sup>176</sup>

Of course, the *emlak* register was intimately tied with the imposition of *vergi*; the amount of this property tax was determined by the property-value assessments recorded by the *emlak* commissions. However, as first outlined in the 1860 *Tahrīr-ı Emlāk ve Nüfus* registration law which was discussed in Chapter One, the Ottomans were also interested in creating a record of tax-exempt properties. In rural Hebron, as the register indicates, this comprehensive scope of property registration which had been envisioned in 1860 was largely realized.<sup>177</sup>

In large villages in the southern part of the district, Yaṭṭa and Samu', caves were registered and taxed: eight in Yaṭṭa and three in Samu'. Other villages in the foothills also took advantage of caves in the rocky landscape for residences and storage purposes (see, for example, Images 2.1 and 2.2, below), but it appears these villages chose not to register them in 1876. The matter of choice in registration will be discussed in Chapter Three.

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<sup>176</sup> Author's visits to these sites; Najāḥ Abu Sāra, *al-Zawāyā w'al-maqāmat fī Khalil al-Rahman: Dirāsa Ta'rikhiyya Khaḍāriyya* (Zawiyas and Maqams in Hebron: A Historical and Cultural Study), part 2 (Hebron: *Markaz al-Baḥth al-Ilmi* (Center of Scientific Study), 1987), 10-17, 49-57; Khālid 'Abd al-Karīm al-Manāṣra, *Bani Na 'im: Sh'ulat al-Junūb* (Bani Na 'im: Torch of the South) (Hebron, 1999), 39-41.

<sup>177</sup> See Chapter II, Article 10 of the 1860 law in Ongley, 118.