

I believe that the *effect* of this low evaluation was its true *cause*. In Shuyukh, as was the case throughout the district, the *vergi* (property tax) was imposed uniformly on rural properties at a rate of 0.004 percent. Effective tax breaks could thus be given only through a devaluation of the property at hand. This theory likely also explains why Shuyukh's sturdy, stone houses were valued so inexplicably modestly.<sup>281</sup> Examination of Shuyukh's other registered properties indicates that all of Shuyukh's properties were rated "grade three" properties and the value of most, but not all, agricultural properties was likewise assessed at rates that fell short of district averages. In comparison, the lands of the village of Sa'ir, which, it will be recalled, surrounded the lands of Shuyukh on all sides, were overwhelmingly classified as "grade 2" lands. Very few of Sa'ir's lands were classified with the low, "grade 3" rating of land. Only the first full register page of Sa'ir's 746 agricultural entries, which is to say forty-one entries covering a number of different locales, 5 percent of the village's plots, were classified as "grade 3".<sup>282</sup> This raises several questions. Were the properties of inferior value, or was the lower grade assigned in order to lower taxes? Assuming the latter, was this decision arrived at through negotiation between the villagers and the official assessors on the *emlak* commission, or was it deception on the part of the villagers? If we can assume the former, and there appears to be historical justification to allow this assumption, why was this method chosen rather than a notation in the register?

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<sup>281</sup> See photos of a number of the village homes in al-Shuyukhi, 13-21.

<sup>282</sup> EE entries 12915 – 12955.