

3 properties were assessed at 100 kuruş per dunam. The Grade 2 properties were assessed at 150 kuruş per dunam, with the exception of two properties. The parcel of 1,096 dunams in Khallat al-Farā was assessed higher, at 175 kuruş per dunam, and the 1,500-dunam parcel in al-Marūra was assessed at 134 kuruş per dunam. Ten of the fourteen Grade-1 parcels were assessed at 175 kuruş per dunam. The other four ranged from 150 kuruş per dunam to 179.76 kuruş per dunam.

One understands from all these numbers and ranges that the agricultural plots were evaluated individually and their values carefully assessed. Samu' was rich agriculturally. There was enough land to distribute at least 253.6 dunams to each residence holder.²⁹¹ The property-tax on these lands should have been 8,099.25 kuruş but the scribe made an error in totaling the values of the lands, calculating them at 2,004,575 kuruş instead of 2,024,825 kuruş, so the village's property tax was calculated lower, at 8,018 kuruş and 12 para. If the tax burden was split equally between residence holders, each would have been liable for 140.7 kuruş annually, almost equal to the average price of three adult goats at the time.

Yatta²⁹²

In Yatta as in Shuyukh, the village's 21,312 dunams of musha were not registered by location.

Unlike in Samu' and Shuyukh, however, the musha in Yatta was registered to individuals. Sixty-

²⁹¹ There were 64 structures in the village. Of these, four were caves and three were 'arsas. The category of the other forty-one structures, one full register page, was omitted from the record. I am calculating the number of residences as 57, but the number could be lower or, potentially higher if all forty-one structures of unknown type were residences and the caves, too, served as residences.

²⁹² *Esas-ı Emlak* entries #10151-11075.