

value and tax assessment.<sup>354</sup> However, Gerber's research did not shed light on the question of who would have been liable for the taxes on lands that were not under tapu, and why its registered taxpayers would not have obtained tapu certificates.<sup>355</sup>

Similar to Gerber, Martha Mundy and Richard Saumarez Smith, in their detailed study of land registration and tenure in Transjordan from 1868, proffer that Ottoman protocol assumed that a list of properties upon which tapu commissions could draw to determine eligibility for tapu certificates would already have been drawn up for the tax office before a tapu survey took place.<sup>356</sup> If this was the case in the Hebron district, it is plausible that ownership in the two registers could have differed significantly. However, the evidence presented in the 1895 court case indicates that tapu registration of Jamrūra lands to twenty-four individuals took place around the time of the *Emlak* survey, which recorded just seven individuals. The time-distance between the two documents was, at the most, eighteen

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<sup>354</sup> Ibid., 202, 206.

<sup>355</sup> Further, comparing his findings about property-value and property-tax assessment surveys with the 1876 *Esas-i Emlak* for the rural areas of the Hebron subdistrict (*qaza*) raises a number of questions unanswerable until further investigation can be carried out. The issues may be summarized here. First, Gerber finds reference to at least three such surveys having been conducted in the Jerusalem *qaza*: December 1868, February 1886, and sometime in 1907, the first one alone (understandably) called the *esas* (fundamental) register: *esas-i yoklama* (p. 204). Second, the summary reports Gerber found regarding the 1907 survey seemingly indicate that there was either an enormous difference in market-rate land values between Jerusalem and Hebron rural areas, or an exponential increase in land values between 1876 and 1907, or a combination of the two factors. Third, the summary reports appear to indicate that some different units of evaluation were used in the Hebron and Jerusalem subdistricts of the Jerusalem *mutasarrıflık*, for example, the monetary evaluation of olive groves according to the number of trees (in Hebron) or according to the number of dunams (in Jerusalem.) (See representative records (for Lifta) presented by Gerber, pp. 204-205.)

<sup>356</sup> Mundy and Saumarez-Smith (2007): see the detailed discussions of registration in Chapter 6, 9 and 10.