

increase of prices and thus cultivating part of the land themselves, a practice they were not involved in previously. In addition, the *sipahis* increasingly avoided military service, the mainstay of their function for the central government.¹⁰

Although the *timari* system was not formally abolished until 1831,¹¹ the process of converting lands administered by *emins* and *sipahis* into tax farms (*iltizam*) was already in motion by the end of the sixteenth century.

The *iltizam* was a contractual agreement, normally for one year, whereby the central government awarded the right to tax farm to individuals (*multazims*) in return for a payment to the state determined in advance, usually by auction. The *multazim* was required to collect the taxes on the assigned land for the state, cover the expenses of local administration, and retain the remainder. Under *iltizam*, as under the *timari* system, the amount of taxes collected from peasants was supposed to be the *ushr* (i.e., tithe). In practice, however, the taxes actually collected across the empire varied from one-eighth to one-fifth of gross production.¹² This practice was more pronounced during the seventeenth and eighteenth centuries, a time of weaker central government control over the provinces, a condition that encouraged

¹⁰Incalik, "Land Problems," 224; Owen, *Middle East*, 12; Issawi, *Economic History*, 71.

¹¹Kemal Kerpat, "The Land Regime, Social Structure, and Modernization in the Ottoman Empire," in *Beginnings of Modernization in the Middle East*, eds. William Polk and Richard Chambers (Chicago: University of Chicago Press, 1969), 81.

¹²Inalcik, "Land Problems," 226.