

Although it is true that the *werko* and *aghnam* were paid in money towards the end of Ottoman rule, these taxes were insignificant relative to the size of the tithe which was paid in kind. The British measure meant that the peasants were forcibly and more fully integrated into a money economy while at the same time lacking a developed division of labor and basically employing traditional methods of production. Now, they had to borrow more money.

Third, and perhaps most important, since it more fully illustrates the first two points, is that this new measure made the peasants susceptible not only to the calamities of nature, but also to the fluctuations in the market prices of their produce, which they also had no control over. During the Ottoman period, a fall in market prices did not necessarily result in having less of the produce for the peasants' own needs because the tithe was paid in kind. On the other hand, the new measure meant that the peasants had to give up a much larger portion of their product when prices fell, especially since the tithe now was a fixed money amount based on years of high prices and greater output.

The second kind of direct agricultural tax was the *werko* (house and land tax). It was based on the capital value of the land and applied to rural and urban areas. The Beersheba district was exempted in order to encourage registration of land.<sup>11</sup>

Initially, the tax was at the rate of four per thousand and ten per thousand of the capital value of *Miri* and *Mulk* land, respectively. By the time of the British

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<sup>11</sup>Ibid., 507.