

occupation, and to cover different treasury needs, the Ottoman state had raised it to 6.24 per thousand on *Miri* land, 16.1 per thousand on *Mulk* land, and 14.1 per thousand on house property.¹² It has been estimated that in terms of net annual value,¹³ these rates correspond to 12.5 percent of *Miri* land, 32.2 percent of *Mulk* land, and 28.2 percent on house property.¹⁴

However, what appears as excessive Ottoman rates was greatly mitigated by the undervaluation of property. As Abcarius explains:

Assessments of the capital value of property were notoriously underestimated and the areas recorded for taxation purposes were seldom if ever more than a small fraction of the correct areas. Cases have come to light where the boundaries recited in title deeds comprised areas seventy and eighty times the area actually declared.¹⁵

Moreover, the tax was based on the capital value of properties as assessed not less than twenty-five years earlier, sometime after the 1886 Ottoman law that stipulated the latest *werko* tax.¹⁶

The British eventually cancelled the additions to the original rates. At the same time, new assessments, reflecting a much higher capital value of property, was carried out when property was sold or registered.¹⁷

¹²Ibid., 507, 519; *Survey I*, 247.

¹³This is based on an assumption of an annual net return of 5 percent.

¹⁴Abcarius, "Fiscal System," 507, 519.

¹⁵Ibid., 529-30.

¹⁶Ibid., 509, 519.

¹⁷Ibid., 520.