

The third direct agricultural tax retained by the British was the *aghnam* (animal tax). During Ottoman rule, the *aghnam* was initially collected in kind but eventually replaced by cash.

The British retained the same Ottoman rates prevalent at the time of their occupation of the country. The rates were 48/50 mils per head for sheep and goats, 120/150 mils per head for camels and buffaloes, and 90/100 mils per head for pigs.¹⁸ These rates were temporarily reduced for 1937-1938 on the account of a heavy loss of animals because of disease and a particularly dry season. For that year, the rates were reduced to 20 mils per head for sheep and goats for the whole country, and to 50 mils per camel for the southern district.¹⁹

However, the initial rates were reestablished after 1937-1938 and remained in force until 1945, when the rates were increased substantially to become 600 mils per head for buffaloes, cattle, and camels, 400 for pigs, 200 for sheep, and 200-400 for goats.

In 1935, the tithe and *werko* were replaced by the Rural Property Tax.²⁰ The new tax was based on land productivity, classified in seventeen categories,²¹

¹⁸Abcarius, "Fiscal System," 526, gives the first figures, while the latter are given in *Survey II*, 543; 1£P = 1,000 mils.

¹⁹Abcarius, "Fiscal System," 526.

²⁰The new tax did not apply to the southern Beersheba subdistrict and the Hula concession areas where the Ottoman taxes were retained.

²¹*Survey I*, 251-2 for a table listing the seventeen categories of land and their corresponding tax rates.