

and “in some relation to the net annual yield.”<sup>22</sup> It was a fixed tax estimated to be about 10 percent of the net yield through 1942-1943. As a war measure, the rates were doubled twice, except for citrus, in 1943-1944 and 1944-1945.<sup>23</sup> Although it was an improvement on the tithe, which was a tax on the gross yield and thus taxed the costs of production, the Rural Property Tax had three main shortcomings. First, the cost of production, which was assumed to be two thirds of the gross yield, did not take in consideration the variation in cost in different villages.<sup>24</sup> This across-the-board approach was obviously unfavorable to those peasants who had costs higher than the estimated two thirds of the gross yield. Second, this fixed rate did not take into account the variations in annual yields that were susceptible to disease and an unpredictable amount of rainfall, especially in the case of dry-farming crops. The Rural Property Tax, unlike the Urban Property Tax, was based on presumed rather than an assessed return. Third, unlike the Ottoman law, which allowed for land to lay fallow for three years, the new Rural Property Tax was, true to its name, a tax on land when it was not planted.

At any rate, and in spite of these shortcomings, the new tax, in itself, was an improvement on the tithe and *werko*. Nonetheless, as will be illustrated below, the new tax was late in coming for the many peasants who lost their land before 1935 as a result of a combination of the “scissors crisis,” the tax burden, and

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<sup>22</sup>*Ibid.*, 250.

<sup>23</sup>*Ibid.*, 253-4.

<sup>24</sup>Abcarius, “Fiscal System,” 524.