

THE *İMDÂDIYYE* TAXES IN THE OTTOMAN FINANCE

A Master's Thesis

by

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June 2018

To Professor Halil İnalçık

(1916-2016)

THE *İMDÂDIYYE* TAXES IN THE OTTOMAN FINANCE

The Graduate School of Economics and Social Sciences
of
İhsan Doğramacı Bilkent University

by

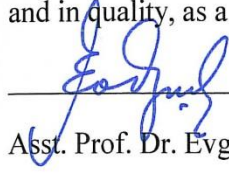
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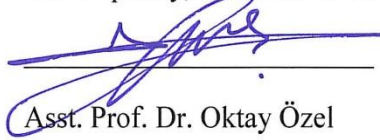
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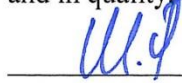
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ABSTRACT

The *Imdâdiyye* Taxes in the Ottoman Finance

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In the course of the seventeenth century, the Ottoman Empire struggled at maintaining its traditional structures due to the many wars, the financial problems, demographic changes, budgetary deficits, and the political and social rivalries between different Ottoman groups vying for power. Indeed, the seventeenth century was a period that saw the state face numerous financial crises throughout the entire span of that century. The government and financial officials conducted some fiscal measures to find remedies for the constant budgetary deficits of the Central Treasury, and as a result, it led to the introduction of new economic policies, like the *imdâdiyye*.

The initial usage of the *imdâdiyye* levies in the seventeenth century emerged as an extraordinary wartime financial aid taken from the wealthiest groups within Ottoman society and the high-ranking members of the state rather than ordinary taxpayers, the *re'âyâ*. In the first quarter of the eighteenth century, the *imdâdiyye* taxes were re-arranged and levied as an ordinary tax and became a continuous source of income to the state and some state members, like governors and administrators of the provinces.

This thesis examines the *imdâdiyye* taxes in the Ottoman Finance along with the many changes that it underwent as a tax from the beginning of the eighteenth to the nineteenth centuries. The consequences of the regulation of the *imdâdiyye* and its relations with other new economic policies are also discussed in the chapters.

Keywords: *Hazeriyye, Imdâdiyye, Ottoman Finance, Seferiyye, Seventeenth and Eighteenth Centuries.*

ÖZET

Osmanlı Maliyesi'nde *İmdâdiyye* Vergileri

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Yüksek Lisans Öğrencisi, Tarih Bölümü

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On yedinci yüzyılda Osmanlı İmparatorluğu, pek çok savaş, mâlî sorunlar, demografik değişimler, bütçe açıkları ve iktidar için mücadele eden çeşitli Osmanlı grupları arasındaki siyasî ve sosyal rekabetler nedeniyle geleneksel yapılarını sürdürmek için çabaladı. Gerçekten de on yedinci yüzyıl, devletin, o yüzyılın tüm zaman dilimi boyunca sayısız finansal krizle karşı karşıya kaldığını gösteren bir dönemdi. Hükümet ve mâlî yetkililer, Merkezî Hazine'nin devamlı hale gelen bütçe açıklarına çözüm bulmak için bazı mâlî tedbirler uyguladılar ve sonuç olarak *imdâdiyye* gibi yeni ekonomi politikaları ortaya çıktı.

On yedinci yüzyılda ilk defa uygulanan *imdâdiyye*, re'âyâdan ziyâde Osmanlı toplumundaki zengin gruplardan, devletin üst düzey yetkililerinden alınan olağan üstü bir savaş dönemi maddî yardım vergisi olarak ortaya çıkmıştır. On sekizinci yüzyılın ilk çeyreğinde de *imdâdiyye* vergileri yeniden düzenlenmiş ve olağan bir vergi olarak kabul edilerek eyâletlerdeki vâliler ve üst düzey yöneticilere ait sürekli bir gelir kaynağı haline getirilmiştir.

Bu tez, Osmanlı Mâliyesi'ndeki *imdâdiyye* vergilerini ve on sekizinci yüzyılın başından on dokuzuncu yüzyıla kadar geçirdiği birçok değişikliği incelemektedir. Ayrıca *imdâdiyye* uygulaması yeniden düzenlendikten sonra ortaya çıkan yeni sonuçları ve diğer ekonomi politikaları ile olan ilişkilerini de ilgili bölümlerde tartışmaktadır

Anahtar Kelimeler: *Hazeriyye, İmdâdiyye, On Yedinci ve On Sekizinci Yüzyıllar, Osmanlı Maliyesi, Seferiyye.*

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LIST OF ABBREVIATIONS

A. DVNS.HADR.d: *Bâb-i Âsâfi Divân-i Hümmâyûn Sicilleri, Hazeriyye Defterleri*

A.E. SAMD. III.: Ali Emiri, III. Ahmed

BOA: Başbakanlık Osmanlı Arşivi [Prime Ministry Ottoman Archives]

C. AS.: Cevdet Askerî

C. DH.: Cevdet Dahiliye

C. DRB.: Cevdet Darbhâne

C. ML.: Cevdet Maliye

C. SH.: Cevdet Sıhhiye

ed./eds.: Editor(s)

EP²: *Encyclopedia of Islam*, 2nd edition

IE. DH.: İbnülemin Dahiliye

IE. ML.: İbnülemin Maliye

IE. ŞKRT.: İbnülemin Şükr ü Şikâyet

IE. TZ.: İbnülemin Timâr Zeâmet

MAD: *Maliyeden Müdevver Defterleri*

MHM.d.: *Mühimme Defteri*

no.: Number/Document Number

ŞKT.d.: *Atik Şikâyet Defteri*

CHAPTER I

INTRODUCTION

If İlber Ortaylı has described the nineteenth century as *The Longest Century of the Empire*¹, how can it be possible to describe the seventeenth century in Ottoman history? *A Century of War* would be one of the options, yet it does not reflect the realities of that century. In addition to the many wars, there were economic crises, socio-political upheavals, demographic changes and more. Yet, are these terms enough to identify the seventeenth century in Ottoman history as a period of dissolution or transition? In fact, the seventeenth century was not just a period of crisis and chaos, the Ottoman Empire partially did successfully manage to reform its ability in boosting the state's revenues, it managed to conquer Crete and Uyvar, and the Ottoman bureaucracy increasingly became professionalized among other major accomplishments.

¹ İlber Ortaylı, *İmparatorluğun En Uzun Yüzyılı*, İstanbul, 1983.

According to the Ottomans and their belief that the state should remain up to “the end of the world” gives us a glimpse into the Ottoman psyche and their views on the superiority of their own institutions and social order. An example of that mindset is what they called their state “*Devlet-i ‘Aliyye-i ebed-müddet* (the Almighty State that will live forever)”, which only further implies their belief in the superiority and permanence of the Ottoman Empire. However, at the end of the sixteenth century, this belief started to break leading to some criticisms about the flaws and viability of the state and its institutions.

1.1. Context and Content

The seventeenth century due to the constant wars has generally been evaluated as one of the “longest” centuries in the Ottoman and European histories.² Similarly,

² Besides Ottoman Empire, since Eric Hobsbawm popularized the idea of an early modern period as ‘crisis’, the seventeenth century has been interpreted as a period of crisis with various perspectives: Eric J. Hobsbawm, “The General Crisis of the European Economy in the 17th Century”, *Past & Present*, V/1, (1954), pp. 33-53; Hobsbawm, “The General Crisis of the 17th Century, II”, *Past & Present*, VI, (1954), pp. 44-65; H. R. Trevor-Roper, “The General Crisis of the Seventeenth Century”, *Past & Present*, XVI, (1959), pp. 31-64. Then, the concerns of the seventeenth century as a crisis period have reconsidered with different arguments and comparative interpretations/studies. Thus, the historical perspectives of the seventeenth century have expanded by introducing the climate changes, ‘little ice age’, new ‘military revolution’ discussions and reconsiderations of the fiscal-military situations: Geoffrey Parker and Leslie M. Smith (eds.), *The General Crisis of the Seventeenth Century*, London, 1978; Geoffrey Parker, *Global Crisis: War, Climate Change & Catastrophe in the Seventeenth Century*, New Haven: Yale University Press, 2013; Philip Benedict, “Introduction”, *Early Modern Europe, From Crisis to Stability*, eds. Philip Benedict and Myron P. Gutmann, University of Delaware Press, 2005, pp. 11-14; J. H. Elliot, “The General Crisis in Retrospect: A Debate without End”, *Early Modern Europe, From Crisis to Stability*, eds. Philip Benedict and Myron P. Gutmann, University of Delaware Press, 2005, pp. 31-51; Jeremy Black, *A Military Revolution? Military Change and European Society, 1550-1800*, Atlantic Highlands, 1991; Geoffrey Parker, “The ‘Military Revolution’, 1560-1660, A Myth?”, *The Journal of Modern History*, 48/2, (1976), pp. 195-214; Robert A. Stradling, “A ‘Military Revolution’: The Fall-out from the Fall-In”, *European History Quarterly*, XXIV, (1994), pp. 271-278; Clifford J. Rogers, “The Military Revolution in History and Historiography”, *The Military Revolution Debate: Readings on the Military Transformation of Early Modern Europe*, ed. Clifford J. Rogers, Boulder: Westview Press, 1995, pp. 1-10; Laurent Henninger, “Military Revolutions and Military History”, *Palgrave Advances in Modern Military History*, eds.: Matthew Hughes-William J. Philpott, Basingstoke: Palgrave Macmillan, 2006, pp. 15-18; Andrew Ayton and J. Leslie Price, “Introduction: The Military Revolution from a Medieval Perspective”, *The*

the Ottoman Empire struggled at maintaining its traditional structures due to the many wars, the financial problems and the political and social rivalries between different Ottoman groups vying for power. Chapter II begins with the many views over the Ottoman state throughout the seventeenth century. This was an important period in the history of the Ottoman Empire in which two main pillars of the state, namely the *timâr* and the *devshirme* systems encountered some major internal challenges and as a result, the main characteristic features of the Ottoman military structures radically evolved into something different.

The transformations of the military establishment also had an impact on the finances of the Ottoman state. The Ottoman Empire was in a period of extended warfare throughout the seventeenth century that caused grave financial problems and imposed extra burdens on the Central Treasury. The government and financial officials conducted some fiscal measures to find remedies for the constant budgetary deficits of the Central Treasury, and as a result, it led to the introduction of new economic policies, like the *imdâdiyye*. Hence, the later part of Chapter II will focus on these kinds of financial developments during the seventeenth century.

The initial usage of the *imdâdiyye* levies emerged as an extraordinary wartime financial aid taken from the wealthiest groups within Ottoman society and the high-ranking members of the state rather than ordinary taxpayers, the *re'âyâ*. During the second half of the seventeenth century, most of the Ottoman chronicles significantly underlined that these irregular financial aids were introduced in the form of internal borrowing (*alâ tarîki'l-karz* or *ber vech-i karz*). Thus, Chapter III begins with the first implementations of the *imdâdiyye*, which had been applied as an extraordinary

Medieval Military Revolution: State, Society and Military Change in Medieval and Early Modern Europe, eds. Andrew Ayton and J. Leslie Price, London: Tauris, 1995, pp. 1-22, etc.

tax used by the state as a way to borrow money in order to meet its urgent cash payments and to find extra income for the State Treasury.

It is generally known that a series of reforms occurred in the structure of the Ottoman Empire in the eighteenth century. Throughout this century, despite the changing trends in the social, economic and financial conditions of the Ottoman classical structures, their institutions continued to exist, yet these institutions had also deteriorated and brought about changes to the taxation system of the Ottoman Empire. Accordingly, at the beginning of the eighteenth century, with new conditions and regulations, the *imdâdiyye* started to be used for various purposes. Thus, the *imdâdiyye* taxes, which were initially collected only in cases of extraordinary and emergency situations, were re-arranged and levied as an ordinary tax and became a continuous source of income to the state and some state members, like governors and administrators of the provinces. Hence, Chapter III introduces the emergence of the *imdâdiyye* taxes along with the many changes that it underwent as a tax at the beginning of the eighteenth century. The consequences of the regulation of the *imdâdiyye* and its relations with other new economic policies are also discussed in that chapter. The impacts of the *imdâdiyye* on the rise of local elites as a powerful group in the provinces and the close relations with the decentralization of the state are also taken into consideration.

After the regulation of 1717, the *imdâdiyye* taxes became an ordinary and a continuous income source, each *eyâlet* (province), *sanjak* (a district within the province, sub-province), town and village were supposed to deliver their *imdâdiyye* taxes. In the beginning, the main issues were to determine the amounts of the *imdâdiyye* and the conditions related to their payments. In parallel, the regulation defined the time for the collection of these new taxes. Accordingly, after starting the

collection of the *imdâdiyye* as an annual and a regular tax, new comprehensive registers and reference books, called the *Hazeriyye Defters* came into being. These *defters* prepared and established by the Ottoman Finance Department (*mâlîye*) recorded the sum to be collected by tax agents from each tax unit/district in the provinces. Chapter IV deals with the amounts of the *imdâdiyye* taxes collected in the provinces and other relevant topics by utilizing and analyzing these important series of registers.

Lastly, Chapter V consists of a conclusion and after that, it will be an appendices part, which includes some of the original documents from Prime Ministry Ottoman Archives.

1.2. Primary Sources

This thesis discusses the *imdâdiyye* taxes within a historical framework and is based on archival materials, which are a combination of different collections and different types of official registers. Almost in every collection of the Ottoman archives, it can be possible to find documents containing information about the *imdâdiyye* taxes from the beginning of the eighteenth century onwards. Nevertheless, the main source on the *imdâdiyye* is the series of *Hazeriyye Defters*.

After starting the collection of the *imdâdiyye* as an annual and a regular levy, new comprehensive register books called the *Hazeriyye Defters*³ came into being and established for referencing the nature of the *imdâdiyye* taxes during the first quarter

³ The registers are kept in the Ottoman Archives in Istanbul, and are located here in the catalog: *Başbakanlık Osmanlı Arşivi* (BOA) [Prime Ministry State Archives], *Bâb-i Âsâfi Divân-i Hümâyûn Sicilleri, Hazeriyye Defterleri*, A. DVNS.HADR.d.

of the eighteenth century. The amounts of the *imdâdiyye* taxes in the provinces and related imperial orders, the *hüküms* were mainly gathered in the *Hazeriyye Defters*.

The *Hazeriyye Defters* series contains nine different books, which have been used substantially in this thesis for the preparations of the tables and charts that indicate the amounts of the *imdâdiyye* taxes in the provinces and sub-provinces. By using these important series, it can be likely to give the amounts of the *imdâdiyye* and specific information about the nature of the new taxes, the governor names, their retinues, along with crucial information about the military campaigns and their administrations in the eighteenth and nineteenth centuries.

In these collections, however, we come across some of the shortcomings and lesser known aspects of the *imdâdiyye* registers because they reflected the imperial practices rather than local ones. How it was possible to collect these taxes from the ordinary taxpaying subjects, the *re'âyâ* and what kind of delivery methods were used by the governors or by the relevant persons are still not well known. Therefore, this thesis uses other complementary sources like the series of the *Maliyeden Müdevver Defterleri*, *Mühimme Registers* and more importantly, the *Cevdet* and *Ibnülemin*'s collections to reveal local perspectives.⁴ To crosscheck and combine the *Hazeriyye Defters* with these kinds of collections, it made useful to prepare the tables showing the amounts of the *imdâdiyye* in the provinces and to give information referring to the nature of the new taxes. As a result, with the help of these archival collections, it was possible to draw a better picture of the *imdâdiyye* taxes during the eighteenth and nineteenth centuries, ending both my research and the topic up to the proclamation of the *Tanzimat* in 1839.

⁴ All these collections are also located in the *Başbakanlık Osmanlı Arşivi* (BOA) [Prime Ministry State Archives].

1.3. Chronicles

Like many of the other states in the early modern era, chronicles are one of the most important sources for Ottoman history. Similar to other topics, chronicles can be beneficial for revealing the emerging process of the *imdâdiyye* taxes, both for the second half of the seventeenth and the first decades of the eighteenth centuries.

As it was mentioned earlier, in the second half of the seventeenth century some additional new financial measures, like the *imdâdiyye*, were exclusively introduced by the Finance Department in order to meet the long period of war expenditures, unpaid salaries of soldiers and unforeseen state budgetary needs. Thus, we find information about the first implementations of the *imdâdiyye* in the chronicles. Firstly, initial practices and the process of the *imdâdiyye* taxes in the seventeenth and the eighteenth centuries can be found in Mehmed Râşid Efendi's chronicle, titled *Târîh-i Râşid*.⁵ Râşid Efendi's chronicle is a useful source as it describes the regulation of the *imdâdiyye* taxes at the beginning of the eighteenth century. By combining *Târîh-i Râşid* with the imperial orders, the *hüküms* in the *Hazeriyye Defters*, it can be possible to reveal new features and conditions of the *imdâdiyye*.

Moreover, one of the most important chronicles in Ottoman historiography is known as *Târîh-i Na'imâ*.⁶ Because of its wide usage and importance, this chronicle

⁵ Mehmed Râşid, *Târîh-i Râşid*, 2nd edition, vol. I-V, Istanbul, 1282; *Târîh-i Râşid ve Zeyli: Râşid Mehmed Efendi ve Çelebizâde İsmâil Âsım Efendi, (1071-1141/1660-1729)*, vol. I-III, eds. A. Özcan, Y. Uğur, B. Çakır and A. Z. İzgöer, Istanbul: Klasik Yayınları, 2013; Fatih Günay, "Râşid Mehmed Efendi", *TDV İslâm Ansiklopedisi*, vol. XXXIV, (2007), pp. 463-465.

⁶ Mustafa Na'imâ Efendi, *Târîh-i Na'imâ*, vol. I-IV, Istanbul, 1281; M. Cavid Baysun, "Na'imâ", *MEB İslam Ansiklopedisi*, IX, (1988), pp. 44-49; Mehmet İpşirli, "Na'imâ", *TDV İslam Ansiklopedisi*, XXXII, (2006), pp. 316-318; Christine Woodhead, "Na'imâ", *EP*, VII, (Leiden: Brill, 1993), pp. 917-918; Bekir Kütükoğlu, "Vekâyinüvis", *MEB İslam Ansiklopedisi*, XIII, (1986), pp. 271-287; Ahmed Refik Altınay, *Naimâ*, Istanbul, 1932, etc.

has been translated into different languages, including modern Turkish.⁷ *Târîh-i Na'îmâ* is also important for this topic because it contains detailed descriptions of the first implementations of the *imdâdiyye* in the second half of the seventeenth century.

While discussing the introductory process of the *imdâdiyye* levies under the title of “*Belây-i salyâne der ecnâs-i muhtelifê*” in Chapter II, *Silâhdâr Fındıklılı Mehmed Ağa*'s⁸ chronicle is one of the important sources that described the current situations of the Ottoman Empire and the logic behind the state's implementations of the *imdâdiyye* during the second half of the seventeenth century. Moreover, *Silâhdâr*'s chronicle was also used by Mustafa Naîmâ Efendi and Mehmed Râşid Efendi in their own chronicles.⁹

Apart from these writers, *Defterdâr Sarı Mehmed Pasha*¹⁰, *Karaçelebizâde Abdülaziz Efendi*¹¹, *Çelebizâde Ahmed Asım Efendi*¹², *Çeşmî-zâde Mustafa Reşid*¹³, and *Mehmed Halife*¹⁴'s chronicles have also been used as sources for this thesis.

⁷ Mustafa Naîma Efendi, *Târîh-i Naîmâ*, ed. Mehmet İpşirli, vol. I-VI, Ankara: Türk Tarih Kurumu Yayınları, 2014; L. V. Thomas, *A Study of Naima*, ed. N. Itzkowitz, New York, 1972; Claudia Römer, “Latin Extracts from Na'îmâ's History, Translated by Students at the KK. Akademik Orientalische Sprachen Vienna 1796”, *Pax Ottomana: Studies in Memoriam Prof. Dr. Nejat Göyünç*, ed. Kemal Çiçek, Haarlem-Ankara, 2001, pp. 581-588; Münir Aktepe, “Naîmâ Tarihi'nin Yazma Nüshaları Hakkında”, *Tarih Dergisi*, I/1, (1949), pp. 35-52; Ali Canib, *Naima Tarihi*, Istanbul, 1927; Asaf Hâlet Çelebi, *Naima: Hayatı, Sanatı, Eserleri*, Istanbul, 1953, etc.

⁸ *Silâhdâr Fındıklılı Mehmed Ağa, Silâhdâr Tarihi*, vol. I-II, Istanbul, 1928, vol. II, p. 306. Some important works on *Silâhdâr Tarihi*, its transcription into modern Turkish and information about his author are here: *Silâhdâr Fındıklılı Mehmed Ağa, Silâhdâr Tarihi*, vol. I-II, ed. Ahmed Refik, Istanbul: Devlet Matbaası, 1928; İbrahim Artuk, “*Silâhdâr Fındıklılı Mehmed Ağa*”, *Tarih Dergisi*, XVII, (1973), pp. 123-132; Mustafa Nihat Özön, *Silâhdâr Tarihi: Onyedinci Asır Saray Hayatı*, Ankara, 1947; Mehmet Topal, “*Silâhdâr Fındıklılı Mehmed Ağa, Nusretnâme, Tahlil ve Metin, (1106-1133 / 1695-1721)*”, Marmara Üniversitesi Türkiyat Araştırmaları Enstitüsü, (*Unpublished PhD. Thesis*), Istanbul, 2001.

⁹ Orhan F. Köprülü, “*Râşid Tarihi'nin Kaynaklarından Biri: Silâhdâr'ın Nusretnâme'si*”, *Belleten*, XI/43, (1947), pp. 473-487.

¹⁰ *Defterdar Sarı Mehmed Paşa, Zübde-i Vekayiât*, ed. A. Özcan, Ankara: Türk Tarih Kurumu Yayınları, 1995.

¹¹ *Karaçelebizâde Abdülaziz, Ravzatü'l-Ebrar Zeyli: Tahlil ve Metin*, ed. Nevzat Kaya, Ankara: Türk Tarih Kurumu Yayınları, 2003; Nevzat Kaya, “*Karaçelebizâde Abdülaziz Efendi*”, *TDV İslâm Ansiklopedisi*, vol. XXIV, (2001), pp. 381-383.

¹² *Çelebizâde Ahmed Asım Efendi, Asım Tarihi*, vol. I-II, Istanbul: Ceride-yi Havadis Matbaası, 1284 /1868.

¹³ *Çeşmî-zâde Mustafa Reşid, Çeşmî-zâde Tarihi*, ed. Bekir Kütükoğlu, Istanbul, 1933.

1.4. Secondary Sources

In regards to the secondary sources, we can say that despite the importance of the *imdâdiyye* taxes in Ottoman history, there are only limited amounts of secondary sources on the topic. The contributions, however, can be classified as direct, peripheral and contextual works. As a direct contribution, Yavuz Cezar is the most important historian on the *imdâdiyye* and his article¹⁵ is concerned with the first implementations of the *imdâdiyye* in the second half of the seventeenth century, as putting emphasizes on the last implementation. Apart from using a couple of archival registers, he mostly utilizes the chronicles, secondary sources and general history books, written by such authors as Mustafa Cezar¹⁶ and İsmail Hakkı Uzunçarşılı¹⁷. In addition, Yavuz Cezar's book¹⁸ is quite significant to the economic history of the Ottoman Empire as he focuses on the Ottoman financial institutions and bureaucracy. He is also one of the main historians to focus on the Ottoman state's adaptation and evolution to the challenges and perils of the seventeenth and eighteenth centuries.

Similar to Yavuz Cezar, Ahmet Tabakoğlu has directly contributed some studies on the *imdâdiyye*. For instance, in his book¹⁹, he wrote a separate and small chapter on the *imdâdiyye* taxes that only glosses over what has been stated in Ottoman chronicles like those of Silahdâr Fındıklılı Mehmed Ağa and Mehmed Râşid Efendi. However, he uses some of the *Ruznamçe*, *Maliyeden Müdevver Defterler* and *Mühimme Defters* registers to give crucial budgetary information that

¹⁴ Mehmed Halife, *Tarih-i Gilmânî*, ed. Kamil Su, Istanbul, 1976.

¹⁵ Yavuz Cezar, "Osmanlı Maliyesinde XVII. Yüzyılın İkinci Yarısındaki 'İmdadiyye' Uygulamaları", *İstanbul Üniversitesi, Siyasal Bilimler Fakültesi Dergisi*, II/2, (1984), pp. 69-102.

¹⁶ Mustafa Cezar, *Mufasssal Osmanlı Tarihi*, vol. I-IV, Istanbul, 1960.

¹⁷ İsmail Hakkı Uzunçarşılı, *Osmanlı Tarihi*, vol. I-VI, Ankara: Türk Tarih Kurumu Yayınları, 1947.

¹⁸ Yavuz Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi, (XVIII. yüzyıldan Tanzimat'a Mâli Tarih)*, Istanbul, 1986.

¹⁹ Ahmet Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, Istanbul, 1985.

refers to the first implementations of the *imdâdiyye* in the second half of the seventeenth century. Moreover, Tabakoğlu, in his encyclopedic article²⁰, analyses the logic behind the *imdâdiyye* implementations and gives more knowledgeable perspectives upon the emergence of the new taxes at the beginning of the eighteenth century. As a result, Ahmet Tabakoğlu and Yavuz Cezar are two of the more important experts on the economic history of the Ottoman Empire, and they both partially pay attention to the *imdâdiyye* taxes in their works.

As a peripheral contribution, M. Çağatay Uluçay's general work on Saruhan sanjak²¹ ought to be taken into consideration in regards to the *imdâdiyye* taxes during the eighteenth century. Uluçay adds a couple of documents, which were sent to the Saruhan, in the appendices of his book. Among these documents, one imperial order²² is of great importance as it reveals the new conditions of the *imdâdiyye* taxes at the beginning of the eighteenth century. As a result of Uluçay's addition of this important document to his book, following researchers/historians²³ have mostly used this document in their own studies on the features of the *imdâdiyye* taxes in the eighteenth century. Moreover, Halil İnalçık's pioneer contributions on the military and fiscal transformations²⁴ and the decentralization period of the Ottoman Empire²⁵ together with his other studies on the seventeenth century have had a great impact on

²⁰ Ahmet Tabakoğlu, "İmdâdiyye", *TDV İslam Ansiklopedisi*, XXII, (2000), p. 222.

²¹ M. Çağatay Uluçay, *18 ve 19. Yüzyillarda Saruhan'da Eşkiyalık ve Halk Hareketleri*, İstanbul: Berksoy Basımevi, 1955.

²² Uluçay, *18 ve 19. Yüzyillarda Saruhan'da*, pp. 112-115.

²³ For example, Halil İnalçık, "Military and Fiscal Transformation in the Ottoman Empire, 1600-1700", *Archivium Ottomanicum*, VI, (1980), pp. 322-327.

²⁴ Halil İnalçık, "Military and Fiscal Transformation", pp. 283-337.

²⁵ Halil İnalçık, "Centralization and Decentralization in Ottoman Administration", in *Studies in Eighteenth Century Islamic History, Papers on Islamic History*, IV, eds. Thomas Naff ve Roger Owen, (1977), pp. 27-52; İnalçık, "The Ottoman Decline and its effects upon the Reaya", *Aspect of the Balkans -Continuity and Change- Contributions to the International Balkan Conference held at UCLA, 23-28 October 1969*, eds.: H. Birnbaum-S. Vryonis Jr., Mouton, (1972), pp. 338-354; İnalçık, "The Heyday and Decline of the Ottoman Empire", *The Cambridge History of Islam*, eds. P. M. Holt, Ann K. S. Lambton, B. Lewis, vol. I-II, Cambridge, 1970, vol. I, pp. 324-353.

this thesis. Therefore, his works should be considered as a part of the peripheral contributions on the *imdâdiyye* taxes.

Mehmet Genç is a well-known expert on the *mâlikâne system*²⁶ and the economic history of the Ottoman Empire. His studies based on the very rich financial records from Ottoman archives, not only focused on the structures and institutions of the state but have also investigated the financial revenues and expenditures of the Ottoman Empire.²⁷ His works are of great value for every historian and student who is interested in the Ottoman financial history and this thesis attempts to integrate his studies within the context of the *imdâdiyye* taxes. Thus, this thesis has made several references to Genç's works and has attempted to make a correlation between the *mâlikâne* system and the *imdâdiyye* levies.

Another historian that mentions the *imdâdiyye* is Abdurrahman Vefik.²⁸ However, he only describes the *imdâdiyye* in a traditional way that is quite similar to the chronicles perspectives. Furthermore, Mehmet Zeki Pakalın, who was one of the important lexicographers in Ottoman literature, separates a small part for the *imdâdiyye* taxes in his dictionary.²⁹ Yet, his description of the *imdâdiyye* taxes is nearly a copy of Abdurrahman Vefik's writings.

Finally, there has been a closer examination of the Ottoman financial and economic institutions by using the extensive archival material. Apart from the early studies on these topics by Ömer Lütfi Barkan, Halil İnalçık, Halil Sahillioğlu, Ahmet

²⁶ Mehmet Genç, "Osmanlı Mâliyesinde Malikâne Sistemi", *Osmanlı İmparatorluğu'nda Devlet ve Ekonomi*, Ankara: Ötüken Yayınları, 2000, pp. 101-154.

²⁷ The majority of his articles can be found here: Mehmet Genç, *Osmanlı İmparatorluğu'nda Devlet ve Ekonomi*, Ankara: Ötüken Yayınları, 2000.

²⁸ Abdurrahman Vefik, *Tekâlif Kavaidi*, İstanbul: Kanaat Matbaası, 1328.

²⁹ Mehmet Zeki Pakalın, *Osmanlı Tarih Deyimleri ve Terimleri Sözlüğü*, vol. I-III, İstanbul: Milli Eğitim Basımevi, 1983, vol. II, pp. 63-64.

Tabakoğlu, Mehmet Genç, Yavuz Cezar and Murat Çizakça, there is the next generation of historians who have followed them to discuss the issues related to the economic history of the Ottoman Empire. They have recently taken great interest in the functioning of Ottoman economic and financial institutions and their impact on the state and society. As a result, the following historians, such as Erol Özvar³⁰, Linda T. Darling³¹ and Caroline Finkel³²'s studies have played an important role in this thesis. They have been peripheral or indirect contributions and have given greater context to the *imdâdiyye* taxes within the Ottoman economy during the seventeenth and eighteenth centuries.

³⁰ Erol Özvar and Mehmet Genç recently edited a crucial book that is about the Ottoman financial institutions and budgets, see: *Osmanlı Maliyesi: Kurumlar ve Bütçeler*, vol. I-II, eds.: Mehmet Genç-Erol Özvar, Istanbul, 2006; Erol Özvar, *Osmanlı Maliyesine Malikane Uygulaması*, Istanbul, 2003.

³¹ Darling's articles and books are widely utilized in this thesis, please check the Bibliography.

³² Caroline Finkel, *The Administration of Warfare: The Ottoman Military Campaigns in Hungary, 1593-1606*, Vienne, 1988; Caroline Finkel, "The Treacherous Cleverness of Hindsight: Myths of Ottoman Decay", in *Re-Orienting the Renaissance: Cultural Exchange with the East*, ed.: Gerald M. Maclean, New York: Palgrave Macmillan, 2005, pp. 148-174.

CHAPTER II

THE ANATOMY OF THE SEVENTEENTH CENTURY

“(...) Devletlü pâdişâhum, hâlâ hazînenün müzâyakası kemâlinedür (...) akçe yetişmeyüb ekserine mevâcib verilmemişdür, her gün gelüb ulûfelerin taleb etmeden hâlî değıllerdür; mesârife nihâyet yok nereden tahsîl edeceğımüz bilemezüz (...) şimdi bir mevâcib dahî gelüb erişdi, hazîne olmaduğından aklumuz başımızda değıldür, eğer memleket ma‘mûr olub akçe tahsîli mümkün olsa devletlü pâdişâhumdan sakınur muydum? Memleket, hazîne ve kul cümlesi pâdişâhumun değıl midür? Ni‘metinüz hâkkı için vâkî‘-i hâl budur, bunda bir hilâf yokdur (...)”³³

The grand vizier Yemişçi Hasan Pasha gave this statement in his undated *telhîs*.³⁴ Hasan Pasha described the desperate and enormous financial strain of the Central Treasury during the Ottomans-Habsburgs war (1593-1606) by comparing it

³³ Cengiz Orhonlu, *Osmanlı Tarihine Âid Belgeler: Telhisler (1597-1607)*, Istanbul, 1970, p. 30

³⁴ *Telhîs*: “to make a précis”, meant in the official language of Ottoman Turkey, a document in which the most important matters are summed up for presentation to the sultan. For more details, please see: J. H. Kramers, “Telkhîs”, in *EF*, vol. X, (Leiden: Brill, 2000), p. 416; Orhonlu, *Osmanlı Tarihine Âid Belgeler: Telhisler*, pp. XVII-XXVII.

to the deteriorating status of unpaid soldiers both on the battlefield and at the capital. Similar to this *telhîs*, a great number of documents were written by high-ranking state officials that depicted the Ottoman Empire in a state of trouble.

2.1. Various views over the Seventeenth Century: Period of Multi-Frontier and Multi-Seasonal Wars Until 1699

The notion of the “general crises of the seventeenth century” that has been based on political disruption, economic distress, high prices and monetary problems, and their impact on the Ottoman Empire have been discussed in the literature. The depiction of the seventeenth century as a period of crisis has generally been evaluated as a result of the long war periods (1578-1611): the Ottoman-Safavid Wars of 1578-1590, 1603-1611 and the Ottoman-Habsburg War of 1593-1606. On the other hand, the main factors of the seventeenth century’s crisis actually might go many years back when the Ottomans began to struggle on different fronts while simultaneously undergoing an economic recession, which resulted in budgetary deficits, devaluations, and inflation. Each of these elements was a major problem for the Ottomans, but added together they led to a major crisis within the Empire causing some substantial alterations in the classical structure of the state. Hence, it can be said that financial crises initially led the Ottomans to take concrete precautions to tackle such circumstances and to try to get quick solutions to their problems.

Throughout the seventeenth century, the Ottoman Empire had experienced various challenges. The first phase of the *Celâlî Revolt* (until 1609) and the wars between the Ottomans and the Safavids, which initially concluded in 1590 but lasted intermittently up to 1639, complicated the nature and structure of the Ottoman

Empire. Brigandage by *Celâli* bandits caused massive internal turmoil within Ottoman society, which was called *Büyük Kaçgunluk (The Great Flight)*, and led to the mass abandonment of rural settlements by the *re'âyâ*. For instance, Anatolia and Northern Syria were the main regions affected by the *Celâli*.³⁵ Thus, the Anatolian countryside and its population were devastated by these events leaving a permanent mark on the region by 1600. Political and economic tensions were also raised by demographic movements, over-taxation, and abuses that affected the deteriorated conditions of the population and caused great distress in the provinces. The governmental responses over *Celâli*'s were, however, temporarily and partially successful during the period of 1606-1608; yet, the devastation caused by the *Celâli* rebellions remained as many villages were ruined, rural people and families often left either their village to the mountainside or migrated to the nearby towns or villages to seek livelihoods.³⁶

In the middle of the seventeenth century, another long period of war began, but this time with Venice (1645-1669). This war was one of the biggest overseas campaigns in Ottoman history after the Cyprus campaign in 1570, and thus caused a major increase in military expenses. Indeed, this war period triggered the budgetary deficits of the second half of the seventeenth century.³⁷ During the Venetian wars,

³⁵ Oktay Özel, "The Reign of Violence: The Celalis c. 1550-1700", in *The Ottoman World*, ed.: C. Woodhead, New York, 2012, p. 187; Özel, *The Collapse of Rural Order in Ottoman Anatolia: Amasya 1576-1643*, Leiden: Brill, 2016.

³⁶ Oktay Özel, "Population Changes in Ottoman Anatolia During the 16th and 17th Centuries: 'The Demographic Crisis' Reconsidered", *International Journal of the Middle Eastern Studies*, 36, (2004), pp. 183-205; Özel, "Banditry, State and Economy: On the Financial Impact of the Celali Movement in Ottoman Anatolia", *IXth Congress of Economic and Social History of Turkey, Dubrovnik, 20-23 August 2001*, eds.: H. İnalçık – O. Özel, Ankara: Türk Tarih Kurumu Yayınları, 2005, pp. 65-76; Özel, "The Reign of Violence: The Celalis c. 1550-1700", pp. 187-191.

³⁷ Halil Sahillioğlu, "Sıvış Yılı Buhranları", *İktisat Fakültesi Mecmuası*, XXVII, (1969), p. 97; Erol Özvar, "Osmanlı Devletinin Bütçe Harcamaları (1509-1788)", in *Osmanlı Maliyesi: Kurumlar ve Bütçeler*, vol. I, eds.: Mehmet Genç-Erol Özvar, İstanbul, 2006, p. 219; Ahmet Tabakoğlu, "Osmanlı Devletinin İç Hazinesi", *Osmanlı Maliyesi: Kurumlar ve Bütçeler*, vol. I, eds.: Mehmet Genç-Erol Özvar, İstanbul, 2006, pp. 51-56.

political and economic measures were taken under great tensions but this long war period brought about a massive economic burden to the Ottoman finances. It also gave reasons to many of political distresses and internal upheavals until Köprülü Mehmed came into power at absolute discretion in the year of 1656.

It was a time of autocratic rule by the Köprülü and his successors (vizier family members)³⁸, which led to the strengthening of the state's authority throughout the entire empire both at the center and in the provinces. In fact, the Grand viziers were constantly being replaced in short periods throughout the seventeenth century until the rise of the *Köprülü* family. Hence, given the instability of the first half of the seventeenth century, the *Köprülü* era (1650s-1680s) should be taken into consideration as a period that saw partial improvements in the state finances and in which the state was able to recover from the previous half a century of instability.

Last but not least, the period of wars (1663-1699) between the Ottoman Empire and its enemies: the Habsburgs (1663-1664, 1683-1699), the Russians (1678-1681) and the Poles (1672-1676) that all ended at the Treaty of Karlowitz (26 January 1699). These wars had a remarkable impact on the military and fiscal state of the empire. For instance, the expenditure of the Ottoman Treasury in 1683 was 324.566.230 *akçe*, while it increased to 525.165.640 *akçe* at the end of the year.³⁹ In fact, total expenditures in 1699 reached 1.211.379.266 *akçe*⁴⁰. The Ottomans needed to financially sustain constant wars along with all of their huge expenses, yet at the same time, they were trying to suppress some of the internal upheavals, which were

³⁸ Respectively, Köprülü Mehmed Pasha (September 1656-October 1661), Köprülüzâde Fazıl Ahmed Pasha (October 1661-October 1676), Merzifonlu Kara Mustafa Pasha (October 1676-December 1683), then, Köprülüzâde Fazıl Mustafa Pasha (November 1689-August 1691).

³⁹ Halil Sahillioğlu, "1683-1740 Yıllarında Osmanlı İmparatorluğu Hazine Gelir ve Gideri", *VIII. Türk Tarih Kongresi*, vol. II, Ankara: Türk Tarih Kurumu Yayınları, 1981, p. 1393.

⁴⁰ Halil Sahillioğlu, "Osmanlı İmparatorluğunda Sıvış Yılı Buhranları", *İstanbul Üniversitesi İktisat Fakültesi Mecmuası*, XXVII, (1969), p. 93.

caused by either a weakened the state authority in the provinces or triggered by the political crisis at the center.

2.2. The Changing Structure of the Ottoman Military in the Seventeenth Century: *Kapıkulus* and *Sekban-Sarucas*

The Ottoman Empire fought on several battlefronts from the second half of the sixteenth to the end of the seventeenth century, and this period of intense wars inflicted a heavy blow on the fiscal organization of the state. Especially during the Long War (1593-1606), some inevitable changes occurred because of the tactical incompetence of the Ottoman land forces against the more advanced and technologically well-equipped Austrian musketeers.⁴¹ It was also witnessed by everyone that the *sipahi* cavalries were not as effective in the wars as they were in the past. As a result of witnessing many military disasters during these wars, many of the advice writers (*nasihât-nâmes*)⁴² and the commanders pointed out some of the problems with the Ottoman state like the transformation of the military technology⁴³

⁴¹ Gabor Agoston, "Habsburgs and Ottomans: Defense, Military Change and Shifts in Power", *Turkish Studies Association Bulletin*, 22, (1998), pp. 126-141.

⁴² Mehmet İpşirli, "Hasan Kâfî el-Akhisarî ve Devlet Düzenine ait Eseri *Usûlü'l-Hikem fî Nizâmü'l-Âlem*", *Tarih Enstitüsü Dergisi*, 10-11, (1979-1980), pp. 268-269; Orhonlu, *Osmanlı Tarihine Âid Belgeler*, pp. 71-72.

⁴³ For an overview and discussion of the 'military revolution', decline paradigm and its criticism, please see: Jonathan Grant, "Rethinking the Ottoman Decline: Military Technology Diffusion in the Ottoman Empire, Fifteenth to Eighteenth Centuries", *Journal of World History*, X/1, (1999), pp. 179-201; Caroline Finkel, "The Treacherous Cleverness of Hindsight: Myths of Ottoman Decay", in *Re-Orienting the Renaissance: Cultural Exchange with the East*, ed.: Gerald M. Maclean, New York: Palgrave Macmillan, 2005, pp. 148-174; Geoffrey Parker, "The 'Military Revolution', 1560-1660, A Myth?", *The Journal of Modern History*, 48/2, (1976), pp. 195-214; Parker, *The Military Revolution: Military Innovation and the Rise of the West, 1500-1800*, second edition, Cambridge, 1996; Jeremy Black, *A Military Revolution? Military Change and European Society, 1550-1800*, Atlantic Highlands, 1991; M. Roberts, *The Military Revolution, 1560-1660*, Belfast, 1956; Clifford J. Rogers, "The Military Revolution in History and Historiography", *The Military Revolution Debate: Readings on the Military Transformation of Early Modern Europe*, ed. Clifford J. Rogers, Boulder: Westview Press, 1995, pp. 1-10; Laurent Henninger, "Military Revolutions and Military History", *Palgrave Advances in Modern Military History*, eds.: Matthew Hughes-William J. Philpott, Basingstoke:

along with the new defensive structures in the castles and battlefronts. They also criticized the increased involvement of unskilled and lack of members within the *timâr* system and its negative impact on the military structure. Furthermore, during the Ottoman-Habsburg wars, the commanders on the battlefronts reported two reasons for their military difficulties: the unwillingness of *timâr* cavalry to fight and the incompetence of using firegun against more advanced musketeers.⁴⁴

From the late sixteenth century onward, the Ottomans faced large imperial enemy field armies in Hungary.⁴⁵ Starting under the reign of the Süleyman the Magnificent, the number of Janissaries had greatly increased but it was during this period that saw the numbers of the *Kapıkulu*'s soldiers, which consisted of several groups -janissary, artillery, palace cavalry, and infantry-, almost triple between the years 1520 and 1567-1568.⁴⁶ After a small decrease, the number of Janissaries remained more or less the same for the next century until the end of the Siege of

Palgrave Macmillan, 2006, pp. 15-18; Andrew Ayton and J. Leslie Price, "Introduction: The Military Revolution from a Medieval Perspective", *The Medieval Military Revolution: State, Society and Military Change in Medieval and Early Modern Europe*, eds. Andrew Ayton and J. Leslie Price, London: Tauris, 1995, pp. 1-22; Robert A. Stradling, "A 'Military Revolution': The Fall-out from the Fall-In", *European History Quarterly*, XXIV, (1994), pp. 271-278, etc.

⁴⁴ Gabor Agoston, however, claims that the Ottomans kept their superior positions in fire-power and logistics over the Austrian Habsburgs and the Venetians until the end of the seventeenth century: "Ottoman Artillery and European Military Technology in the Fifteenth to Seventeenth Centuries", *Acta Orientalia Academiae Scientiarum Hungaricae*, 47/1-2, (1994), pp. 15-48.

⁴⁵ Gabor Agoston, "Firearms and Military Adaptation: The Ottomans and the European Military Revolution, 1450-1800", *Journal of World History*, vol.: 25/1, (2014), p. 117; Mark L. Stein, *Guarding the Frontier: Ottoman Border Forts and Garrisons in Europe*, London and New York: I. B. Tauris, 2007, pp. 36-48.

⁴⁶ İnalçık attributes this significant increase of Janissaries to the wars against Habsburg from 1593 to 1606, see: İnalçık, "Military and Fiscal Transformation", p. 289, footnote 14; İnalçık, *An Economic and Social History of the Ottoman Empire*, vol. I: 1300-1600, Cambridge: Cambridge University Press, 1997, p. 24; However, Agoston reconsiders this idea and puts general framework about using firegun in both the Ottomans and the Habsburgs sides. He also gives detailed tables to trace the increasing numbers of military groups, please see: Gabor Agoston, "Military Transformation in the Ottoman Empire and Russia, 1500-1800", *Kritika: Explorations in Russian and Eurasian History*, vol. 12/2, (Spring 2011), pp. 304-306; Gabor Agoston, "Firearms and Military Adaptation: The Ottomans and the European Military Revolution, 1450-1800", *Journal of World History*, vol.: 25/1, (2014), pp. 96-97.

Candia (1667-1669).⁴⁷ Thus, these substantial rises, which were caused not only as a result of the Ottoman-Austrian wars but also the Safavid wars, should be analyzed as one era. Apart from the increase of the *Kapıkulu* members, *mîrî levend*, *sekban* and *saruca* mercenaries, which were used on the battlefronts as “musketeers” and paid in cash by the Central Treasury in wartimes, were another major expense for the Treasury.

Obviously, the *sekban* and *saruca* troops, which were mainly originated from among the vagrant/landless peasants, townfolk and nomads, greatly increased so as to make-up the auxiliary force in the second half of the sixteenth century.⁴⁸ On the other hand, modern historiography generally agrees that abuses of uncontrolled-power in the provinces were generally attributed to the expansions of the salaried troops called the *mîrî levends*⁴⁹, the *sekban* and *saruca*, whom provincial governors hired to be a part of their retinues by employing them as daily wagers “*yevmlü*” during wartime, which also caused a depression in Anatolia and led to the rise of local violence. Moreover, due to unpaid salary and being vagrant or jobless, the *sekbans* and other mercenaries turned to banditry during peacetime in the countryside.⁵⁰

⁴⁷ Agoston, “Firearms and Military Adaptation”, p. 95.

⁴⁸ Halil İnalçık, “Military and Fiscal Transformation in the Ottoman Empire, 1600-1700”, *Archivium Ottomanicum*, VI, (1980), pp. 285, 287, 292-297; İnalçık, “The Socio-Political Effects of the Diffusion of Fire-Arms in the Middle East”, in *War, Technology and Society in the Middle East*, eds. V. J. Parry and M. E. Yapp, London: 1975, pp. 195-217; Suraiya Faroqhi, “Political Tensions in the Anatolian Countryside around 1600: An Attempt at Interpretation”, in *Türkische Miszellen: Robert Anhagger Festschrift*, Istanbul, 1987, pp. 122-123.

⁴⁹ For the historical roles and impacts of these mercenaries, see: Mustafa Cezar, *Osmanlı Tarihinde Levendler*, Istanbul, 1965.

⁵⁰ Mustafa Akdağ, *Celâli İsyânları, 1550-1603*, Ankara, 1963; Akdağ, *Türkiye'nin İktisadî ve İçtimai Tarih*, II vols., Ankara, 1959-71; Metin Kunt, *The Sultan's Servants, The Transformation of the Ottoman Provincial Government, 1550-1650*, New York, 1983; Oktay Özel, “The Reign of Violence: The Celalis c. 1550-1700”, in *The Ottoman World*, ed.: C. Woodhead, New York, 2012, pp. 184-202; Faroqhi, “Political Tensions in the Anatolian Countryside around 1600: An Attempt at Interpretation”, pp. 117-130; William Griswold, *The Great Anatolian Rebellion, 1000-1020/1591-1611*, Berlin, 1983.

Thus, by the start of the seventeenth century, the *sekban-saruca* and the *levends* had soon become one of the dominant groups within Ottoman provinces and towns and had extended their uncontrolled activities upon the *re'âyâ*. It induced the disruption of the social-economic life in the provinces and these soldier-brigands became some of the main actors in the numerous rebellions, disorder, and unrest within the Ottoman countryside. Once these groups became a dominant element within the provinces, then, it set into motion a new power struggle and rivalry between the *Sekban-Janissary*. Hence, the central government played the *Sekbâns* and the Janissaries against each other by using the Janissaries to suppress the *Sekbâns'* power in the countryside, while the *sekbâns* denounced the privileges given to the Janissaries which they argued should also be applied to them.⁵¹

2.3. Financial Problems and Their Roots

“(...) ammâ yanında olan kapıkulu mevâciblerün kusûru için âdemleri tekazâdan hâli deĝildir (...) kal'â neferâtı aĝaları gelüb mevâcib taleb ederler; hazîne de ise akça yok. Allah aşkına hazineyi bir gün mukaddem yetiřdürmeĝe himmet oluna (...) hazine gelüb yetiřmezse hâl müřkîl olur (...)”⁵²

The last quarter of the seventeenth century was a crucial period for Ottoman financial history. It is clear that the “incompetence” of the Ottoman Empire during the long military conflicts caused financial difficulties and imposed extra burdens on the State Treasury. The main concern of the state was how to procure incomes, which were directly collected by the Central Treasury, since they rendered payment

⁵¹ For details please see: İnalçık, “Military and Fiscal Transformation in the Ottoman Empire,” pp. 292-303; Şerafettin Turan, *Kanuni Sultan Süleyman Dönemi Taht Kavğaları*, Ankara, 1997, pp. 93-95, 145-148.

⁵² Orhonlu, *Osmanlı Tarihine Âid Belgeler, Telhisler*, p. 56.

on time and brought the Treasury a high amount of cash. The main expenses of the Central Treasury, however, comprised of the war expenditures and the payment of the *kapıkulu* salaries (*ulûfe*) along with that of the extra military troops (*sekban* and *sarucas, levends* etc.).

Moreover, apart from the new trends in military organization, the short-term accessions to the throne and the so-called *cülûs bahşîşi*⁵³ became another massive economic burden for the Central Treasury. For instance, three Ottoman sultans were enthroned in a short time period: Süleyman II (r. 1687-1691), Ahmed II (r. 1691-1695) and Mustafa II (r. 1695-1703), the later of who was deposed in consequence of the Janissary rebellion that took place on 22 August 1703, which is known as the *Edirne Vak'ası*.⁵⁴ As a result of this event, Ahmed III was enthroned, who was also later deposed by a Janissary uprising led by Patrona Halil in the year 1730, and ended the *Tulip Period*.⁵⁵

The Janissaries and other members of the *kapıkulu* had a major impact on the economy and the political culture of the state. The rise of these groups as powerful groups within Ottoman society led to interesting dynamics at the capital and in the Palace, in which there were increasingly interactions and tensions caused by the Janissaries and members of the Harem that brought about the period of “*tegayyür ve*

⁵³ Bonus/tip which was given to the Kapıkulu members in cash when Ottoman Sultan enthroned.

⁵⁴ For a general assessment and critics of this period please see: Rifa'at Ali Abou-El-Haj, *The 1703 Rebellion and The Structure of Ottoman Politics*, Leiden: Brill, 1984.

⁵⁵ M. Munir Aktepe, *Patrona İsyanı (1730)*, Istanbul, 1958; *1730 Patrona İhtilâli Hakkında Bir Eser: Abdi Tarihi*, ed. Faik Reşit Unat, Ankara: Türk Tarih Kurumu Basımevi, 1943; Robert W. Olson, “The Patrona Halil Rebellion and Ottoman-Persian Wars and Eighteenth Century Ottoman Historiography”, in *Turkic Culture: Continuity and Change*, ed. Sabri M. Akural, Bloomington, 1987, pp. 75-82; Olson, “The Esnaf and the Patrona Halil Rebellion of 1730: A Realignment in Ottoman Politics”, *Journal of the Economic and Social History of the Orient*, 17, (1974), pp. 329-344; Ariel Salzmann, “The Age of Tulips: Confluence and Conflict in Early Modern Consumer Culture (1550-1730)”, in *Consumption Studies and the History of the Ottoman Empire, 1550-1922: An Introduction*, edited by Donald Quataert, New York: Suny Press, 2000, pp. 83-106.

fesâd, impairment and disorder/mutiny”.⁵⁶ Thus, as many of advice writers and chroniclers have argued that the *Kapıkulu* soldiers became more important in state affairs, by the middle of the century. In parallel, during that period we even find them as collectors of important revenues and administrators of the imperial *waqfs* (pious foundation).⁵⁷ This alliance group, the *junta* abused some of the crucial financial sources for their own benefits and played a prominent role in the political events of the state like enthroning/deposing Sultans. Thus, these indicators clearly show the weakening of the state’s authority and the emergence of new political factions until the rise of Köprülü Mehmed Pasha, who reinstated “imperial and absolute authority”.

Organizational changes in the Ottoman polity were seen as a result of the current intellectual stagnation along with the incompetence of the bureaucracy and the rise of favoritism and corruption. During this period, political disruptions and social upheavals sometimes ended with the deposition of Sultans. Grand viziers and generally high-ranking officials, such as viziers and *Baş Defterdars* were also seen as

⁵⁶ Halil İnalçık discusses these close relations between political and military groups and shows the main actors as well, see: Halil İnalçık, *Devlet-i ‘Aliyye – Tagayyür ve Fesâd (1603-1656): Bozuluş ve Kargaşa Dönemi*, İstanbul, 2014.

⁵⁷ One example is given below that according to official records, some of the important groups of *kapıkulus* served in the important economic and administrative roles at the seventeenth century (“SS. Cyril and Methodius”, National Library of Bulgaria, Oriental Department, D62, fol. 1):

“*Defter-i Evkâf-i selâtin ve vüzerâ ve ümerâ ve havâtin ve gayrihi tevzî-i tevlîyet-i merhûmîn-i mezbûrîn an ebnâ-i sipâhiyân ve silâhdâran ve gayrihi tevzî’ şod fermûde bâ-tezkîre-i Reisü’l-küttâb el-vâkî’ fi sene 1031/1621-22*”

Evkâf-i merhûm Gâzî Hüdavendigâr, der Bursa”, “*Evkâf-i merhûm Sultan Yıldırım Bayezid Hân, der Bursa*”, “*Evkâf-i merhûme Asporça Hatun, der Bursa*”, “*Evkâf-i merhûm Sultan Hân, der Manisa*”, “*Evkâf-i merhûm Umur Bey, der Bursa*”, “*Evkâf-i merhûme Hadice Hatun, der İznik*”, “*Evkâf-i Vâlîde-i Sultan Süleyman, der Manisa*”, “*Evkâf-i merhûm Sultan Ala’addin, der Bursa*” “*Evkâf-i merhûm Yakub Beğ, der Konya*”, “*Evkâf-i merhûm İbrahim Bey, der Konya*”, “*Evkâf-i merhûm Rüstem Paşa, der İstanbul*”, “*Evkâf-i merhûm Fazıl Paşa, der Gelibolu*”, “*Evkâf-i merhûm Lâlâ Sinan Paşa, der (boş)*”, “*Evkâf-i merhûm Sultan Orhan, der İznik*”, “*Evkâf-i Şehzâdegân, der Bursa*”, “*Evkâf-i Şehzâde-i Sultan Mehmed, der Bursa (...)*”, etc.

responsible for the disturbances in Ottoman economy. In addition, the state faced another remarkable challenge with its monetary issues and the debasement of its coinage during this period. The influx of silver into the Ottoman markets caused inflation and the rise in prices, which contributed to the economic downturn of the state. Pure silver declined in value⁵⁸, and along with the debasement of the currency, the devaluations and inflations mainly disrupted the fiscal balance of the Central Treasury and its cash disbursement to the *Kapıkulus*.⁵⁹ Hence, between the years 1585 and 1650, due to the financial distress, the silver coinage was frequently debased in order to raise the state's revenues as an additional financial caution in the short-term.⁶⁰ The state's inability to pay salaries of *kapıkulus*⁶¹ or to pay them with debased currencies often times were the primary reason for the upheavals and revolts among the imperial cavalries in Istanbul. In the course of the seventeenth century, the Grand viziers and the *Defterdars* (chief of treasurer) were often times accused of devaluating and causing inflation by the Janissaries, which generally led to their dismissal or execution by hanging, because the Grand vizier and the *Defterdars* were seen as responsible for the wages of the Janissaries. For example, in 1595, the

⁵⁸ Halil Sahillioğlu, "Osmanlı Para Tarihinde Dünya Para ve Maden Hareketlerinin Yeri (1300-1750)", *Türkiye İktisat Tarihi Üzerine Araştırmalar, Gelişme Dergisi*, special issue (1978), pp. 1-38; Ömer Lütfi Barkan, "The Price Revolution of the Sixteenth Century: A Turning Point in the Economic History of the Near East", *International Journal of Middle East Studies*, VI, (1975), pp. 3-28.

⁵⁹ The relations with *kapıkulus* and price revolution and many related things can be found here: Cemal Kafadar, "When coins turned into drops of dew and bankers became robbers of shadows: The Boundaries of Ottoman Economic Imagination at the end of the Sixteenth Century", *PhD Dissertation*, McGill University, 1986; Kafadar, "On the Purity and Corruption of the Janissaries", *Turkish Studies Association, Bulletin*, XV, (1991), pp. 273-280; Kafadar, "Janissaries and other riffraff of Ottoman Istanbul: Rebels without a cause?", in *Identity and Identity Formation in the Ottoman World: A Volume of Essays in Honor of Norman Itzkowitz*, eds. B. Tezcan – K. Barbir, Madison, 2007, pp. 113-134.

⁶⁰ For example, with the debasement of 1585-1586, while at the beginning of 1580, 100 dirham silver was cut as 450 *akçes*, after the debasement, the same amount of silver was cut as 850 *akçes*, which means silver contained in *akce* had been diminished 44%. And these fluctuations had continued until 1640's, Şevket Pamuk, *Osmanlı İmparatorluğu'nda Paranın Tarihi*, Istanbul, 1999, pp. 143-154.

⁶¹ "... hâliyâ Anadolu cânibinde serdâr olan Nuh Paşa kullariyle me'mûr olan Silâhdâr ve sol ulûfeci ve yeniçeri ve sâ'ir kapu kullarınun mevâcibleri 136 yük akça olur, ol mikdâr cânibe gönderilecek Engürüs seferine hemân 300.000 altun gitmek lâzım gelür, bu kadar hazîne ise Macar seferine me'mûr olan kul tâ'ifesinin mevâciblerine kifâyet etmek ihtimâli yokdur...", Orhonlu, *Osmanlı Tarihine Âid Belgeler, Telhisler*, p. 27.

kapıkulus demanded their salaries not with “light coin/*kırpık akçe*”, which means lost value and purchasing power, but with “*sağ-akça*” and they blamed the Grand vizier Ferhad Pasha for the regulation of the currency and rising prices. Sultan Mehmed III sent the *Kâdiasker* (judge of the army⁶²) to try to calm the situation, but the rebels, the *kapıkulus* continued with their demands for the depositions of the Grand vizier and the *Defterdar*. After all, with the support of the *Sultan*, Ferhad Pasha resisted against these rebellious groups by using the janissaries and the *bostandjis*⁶³, thus many of them were appeased or executed, Grand vizier Ferhad Pasha stayed on his position at the end.⁶⁴

The financial strains caused by inflation and the debasement of the currency had probably negative repercussions on the *timâr* system and *sipahis*, as well. After their ineffectiveness against Austrian musketeers on the Habsburg front (1593-1606)⁶⁵, the *sipahis* gradually started to lose their privileges during the wars with the rise of hand-held firearms. Thus, their revenue-holdings (*dirliks*) shrank in size or were included to the other systems, such as the *iltizam* and later the *mâlikâne*⁶⁶ in order to enhance the revenue base of the Central Treasury. Contrary to the concept of the “dissolution” of the *timâr* system, one of the fiscal conventional instruments in use by the State Treasury, the *ifrâz* (meaning to cut off a piece of *dirlik*(s) in order to

⁶² Gyula Kaldy-Nagy, “Kâdi ‘Askar”, in *EP*, vol. IV, (Leiden: Brill, 1997), pp. 375-376.

⁶³ İsmail Hakkı Uzunçarşılı, “Bostandji”, in *EP*, vol. I, (Leiden: Brill, 1979), pp. 1277-1278.

⁶⁴ Na’îmâ, *Târîh-i Na’îmâ*, Istanbul, 1281, vol. I., pp. 112-123.

⁶⁵ Gabor Agoston, “Habsburgs and Ottomans: Defense, Military Change and Shifts in Power”, *Turkish Studies Association Bulletin*, 22, (1998), pp. 126-141.

⁶⁶ Please see the next chapter, “The Close Relations between the *Mâlikâne* System and the *İmdâdiyye* Levies” and so on.

make a new *mukata'a* to boost revenues of the Central Treasury) had also been conducted in the post-classical period.⁶⁷

As *sipahi's dirliks* were diminished in size and had lost their previous value, finding equipment for them and preparing their mounted soldiers (*cebelü*) for military campaigns had become an economic hardship both for the *sipahi* themselves and the state. If *sipahis* were unable to meet their military expenses in the long seasonal war-times, the central government supplied them with a loan, on the condition that they would pay back after they returned to their *dirliks*. After the late sixteenth century, the *sipahis* in the countryside sometimes could not afford to attend military campaigns to do their military services, this prompted some of them to abandon their *dirliks* or become *Celâlî* to avoid all taxations, their obligations and duties. Similarly, Mustafa Akdağ and other historians have generally attributed the close relations between the deteriorating status of the *sipahis* and *Celâlî* rebellions to the economic distresses and social disorders that plague Anatolia from the late sixteenth century to the first quarter of the seventeenth century.⁶⁸ Moreover, climate change, population growth, youth movements and agricultural disruption caused the local populations to flee the land and led to massive internal disturbances. The *Celâlî* revolts also indicated that there were strong links between social insurance and economic productivity in the rural area.

⁶⁷ Evgeni Radushev, *Agrarnite institutsii v Osmanskata imperia prez XVII-XVIII vek [Agrarian Institutions in the Ottoman Empire in the 17th – 18th Centuries]*, Sofia: Bulgarian Academy of Sciences, 1995, pp. 77-79.

⁶⁸ Mustafa Akdağ, *Celâlî İsyânları, 1550-1603*, Ankara, 1963; Akdağ, *Türkiye'nin İktisadî ve İctimai Tarihi*, II vols., Ankara, 1959-71; Karen Barkey, *Bandits and Bureaucrats: The Ottoman Route to State Centralization*, Ithaca: Cornell University Press, 1994; Özel, "The Reign of Violence: The Celalis c. 1550-1700", pp. 185-186; İnalcık, *Military and Fiscal Transformation*, pp. 285-291; Oktay Özel, *The Collapse of Rural Order in Ottoman Anatolia: Amasya 1576-1643*, Leiden: Brill, 2016.

To conclude, these events and their consequences could be interpreted as the main challenges to the Ottoman finances and military organizations of the seventeenth century. In this sense, how the Ottomans responded to the conditions of economic crisis and how they evaluated them when their systems were in change are important questions to ask. Furthermore, the decreasing of stock-outs and ammunition as a consequence of the long war periods, and the unavailability of new sources from Ottoman conquests should also be considered as tied to other challenges.

2.4. Fiscal Measures and New Economic Regulations

It can be said that thanks to recent studies we are relatively well informed about the Ottoman financial structures. This has enabled us to trace the new economic policies that were put into effect as institutional responses to the budgetary deficits and economic downturn of the seventeenth century. Apart from fiscal measures and new economic policies conducted by the Ottoman Finance Department (*mâliye*), the way of balancing incomes and expenditures were also tried and tested. Moreover, as a result of population movements, new surveys and new assessment methods were used for organizational changes and new procedures in tax collections. Thus, the Finance Department aimed to sustain fiscal continuity by changing the current fiscal policies or coming up with some new solutions and systems to boost the fiscal capacity of the state and to take a firm action to meet the military expenditures. Instead of making changes in the classical taxation system, the state principally resorted to changing monetary policies and finding new tax-farming systems with new levies for enhancing the revenue base of the Treasury.

In fact, from the end of the sixteenth and the throughout the seventeenth centuries, the Central Treasury suffered many budgetary deficits.⁶⁹ Therefore, the *avâriz*, which -at least theoretically- was a tax collected by the State Treasury only in case of an emergency, was turned into a regular tax from the beginning of the seventeenth century,⁷⁰ because of the need for the state to have a steady flow of cash during the long war periods. The amount to the *avâriz* was generally divided either equally relating to a list of those liable for taxation as named in the ‘*avâriz-hanes* or *tevzî’-hanes* or according to the economic capacity of the taxpayer -*alâ* (*high*), *evsâd* (*medium*), *ednâ* (*low*)- that were inspected by local judges, *kâdi*.⁷¹ On the other hand, after turning into regular taxes, persons liable for *avâriz* taxes began to be recorded in the different register books, which was similar to the methods used for the *cizye/djizya* (*poll tax*) registers, in the seventeenth century.⁷² Similar to and besides

⁶⁹ According to 1592-1593’s and 1597-1598’s budgetary information and other sources, ever-increasing deficits are pointed here: Erol Özvar, “Osmanlı Devletinin Bütçe Harcamaları (1509-1788)”, *Osmanlı Maliyesi: Kurumlar ve Bütçeler*, vol. I, eds.: Mehmet Genç – Erol Özvar, Istanbul, 2006, pp. 204, 206-207; Halil Sahillioğlu, “Sıvış Yılı Buhranları”, *İktisat Fakültesi Mecmuası*, XXVII, (1969), pp. 75-111.

⁷⁰ Bruce McGowan, *Economic Life in Ottoman Europe: Taxation, Trade and the Struggle for Land, 1600-1800*, Cambridge, 1981, p. 112.

⁷¹ ‘Avâriz and its functions and details in general, see: Ömer Lütfi Barkan, “Avâriz”, in *MEB İslâm Ansiklopedisi*, vol. II, pp. 13-19; Linda T. Darling, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire, 1560-1660*, Leiden: Brill, 1996; Bruce McGowan, “Osmanlı Avarız-Nüzül Teşekkülü (1600-1830)”, *VIII. Türk Tarih Kongresi, 11-15 Ekim 1976, Kongreye Sunulan Bildiriler*, vol. II, Ankara, Türk Tarih Kurumu Yayınları, 1981, pp. 1327-1332; and for *tevzihanes*: Michael Ursinus, “Avariz Hanesi und Tevzi Hanesi in der Lokalverwaltung des Kaza Manastir (Bitola) im 17. Jahrhundert”, in *Prilozi za orijentalnu filologiju*, 30, (1980), pp. 481-493.

⁷² In the modern historiography, *avâriz* registers/*defters* have been using as research sources not only for economic but also for demographic and historical geography etc. Please see for the summary of these registers here: McGowan, *Economic Life in Ottoman Europe*, pp. 115-117; Linda T. Darling, “Ottoman Fiscal Administration: Decline or Adaptation?”, *The Journal of European Economic History*, 26/1, (1997), pp. 169-171; Darling, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire, 1560-1660*, Leiden: Brill, 1996; Oktay Özel, *The Collapse of Rural Order in Ottoman Anatolia: Amasya 1576-1643*, Leiden: Brill, 2016; Özel, “Population Changes in Ottoman Anatolia”, pp. 183-205; Özel, “Osmanlı Demografi Tarihi Açısından Avarız ve Cizye Defterleri”, in *Osmanlı Devleti’nde Bilgi ve İstatistik*, eds.: H. İnalcık – Şevket Pamuk, Ankara, 2001, pp. 35-50; Machiel Kiel, “Remarks on the Administration of the Poll Tax (*Cizye*) in the Ottoman Balkans and the Value of Poll Tax Registers (*Cizye Defterleri*) for Demographic Research”, *Etudes Balkaniques*, IV, (1990), pp. 70-104; More specifically districts studies, please see: Feridun Emecen, “Kayacık Kazasının Avâriz Defteri”, *Tarih Enstitüsü Dergisi*,

the *avâriz*, the central government had used the *tekâlif-i örfiyye/tekâlif* (different types of levies) and later the *imdâdiyye*, for the Central Treasury in the second half of the seventeenth century.

Furthermore, there were many types of tax-farming systems throughout the Ottoman Empire that were collected either directly by the Central Treasury, or indirectly like the *timâr* system. From the early times of the Ottoman Empire, the direct taxes were generally being farmed out as the *iltizam* system where the tax-sources of the *mukâta'as*⁷³, which are sold by auction to individual bidders. The risk-taking entrepreneur, the *mültezim* got the rights of tax farming in a short time period, generally 1 to 3 years, and were obligated to the tax revenues owed to the Treasury every year that had been fixed in the auction in which they had bought rights to the *iltizam*.

At the end of the seventeenth century, however, the *mukâta'as* were rearranged as a way of including the *mâlikâne* system, which was enacted as life-time based (*kayd-i hayat*) tax-farming revenue by the special decree (*fermân*) of 1695.⁷⁴ This new system was the longest and most extensive version of the *iltizam*. In this system, the *mukâta'as* were still sold by auction, but the yearly amounts (termed *mâl*) were determined by the Central Treasury, and thus there was no question of the

XII, (1981), pp. 159-170; Mehmet Ali Ünal, "1646 (1056) Tarihli Harput Kazâsı Avâriz Defteri, *Tarih İncelemeleri Dergisi*, VII, (1997), pp. 9-73; Özer Küpeli, "Klasik Tahrirden Avâriz Tahririne Geçiş Sürecinde Tipik Bir Örnek, 1604 Tarihli Manyas Kazâsı Avâriz Defteri", *TTK Belgeler*, XXXII/36, (2011), pp. 113-199, etc.

⁷³ Baki Çakır, *Osmanlı Mukataa Sistemi (XVI-XVIII Yüzyıl)*, İstanbul, 2003.

⁷⁴ In the next chapter, much details are given about these systems, but now, you can find important information here: Mehmet Genç, "Osmanlı Mâliyesinde Malikâne Sistemi", *Osmanlı İmparatorluğu'nda Devlet ve Ekonomi*, Ankara, Ötüken Yayınevi, 2000, pp. 101-154; Genç, "İltizam", *DİA*, vol. XXII, (2000), pp. 154-155; Genç, "A Study of the Feasibility of Using Eighteenth-Century Ottoman Financial Records as an Indicator of Economic Activity", *The Ottoman Empire and the World Economy*, ed.: Huri İslamoğlu-İnan, Cambridge: Cambridge University Press, 1987, p. 347; Ariel Salzmänn, "An ancien regime revisited: 'Privatization' and Political Economy in the eighteenth-century Ottoman Empire", *Politics & Society*, 21, (1993), pp. 393-423.

prices of *mukâta'as* to be lowered or raised at the auctions. In addition, tax-farmer, *mâlikâneci* had to make distinct payments to the state in the beginning: a lump sum payment called the *mu'accele*.

The Ottoman Finance Department would decide the amount of a tax-unit that had to be paid by the *mâlikâneci*, in order to gain the right of the tax-farming units for a long time span. Therefore, Ottoman financial executives aimed to boost the incomes of the state by using large amounts of *mu'accele* in cash flow into the Treasury. The amounts of *mu'accele* also had been used for overcoming budgetary deficits and other ordinary expenditures of the state. This new system, the *mâlikâne* had also a strong link with the rise of the *imdâdiyye* taxes in the eighteenth century, which will be discussed in the following chapter.

Moreover, the *maktu'* system, which was a collective tax responsible for assessing individuals in the provinces was applied to the problems of the inadequacies of the taxes in the provinces.⁷⁵ Finally yet importantly, the largest revenue of the Central Treasury in the sixteenth century was the *cizye/djizya* (the poll tax on non-Muslims), which was ordinarily paid as a flat fee on households.⁷⁶ The year 1691 was an important year as the *cizye* was reformed and the *cizye* payer was only made responsible for his own personal amount⁷⁷, which was also aimed at raising the state revenues.

To sum up, this brief analysis of the developments of the Ottoman state in the seventeenth century shows that by facing some hard challenges, the Ottomans and

⁷⁵ McGowan, *Economic Life in Ottoman Europe*, pp. 162-169.

⁷⁶ Linda T. Darling, "Ottoman Fiscal Administration: Decline or Adaptation?", *The Journal of European Economic History*, 26/1, (1997), p. 162; Darling, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire, 1560-1660*, Leiden: Brill, 1996.

⁷⁷ Halil İnalçık, "Djizya", in *EP*, vol. II, (Leiden: Brill, 1997), p. 563; McGowan, *Economic Life in Ottoman Europe*, pp. 80-85.

their imperial structures responded actively to the military “revolution”, economic shifts, population movements, maintenance of law and orders, changing demands in political situations and thus proved that the state had flexible and adaptive structures. Overall, the Ottomans responded well and intelligently to various challenges that they faced in the seventeenth century.

CHAPTER III

THE NATURE OF THE *IMDÂDIYYES*

Throughout the seventeenth century, the Ottoman fiscal administrators encountered many financial challenges. Budgetary deficits became chronic, unpaid salaries of soldiers caused political, social, and economic instability within the empire. Until the second half of the seventeenth century, the traditional methods used by the state to eliminate its financial problem were by regulating the state's tax systems or by developing new financial policies. Faced with major financial issues, the state used conventional fiscal instruments like the debasement of the currency, the re-arrangements of some of the regular taxes as well as the use of internal borrowing in order to manage the finances of the state.

To overcome or find a solution for the financial problems, the Ottoman Finance Department decided to demand monetary help as *imdâdiyye*, *imdâd-i sefer/iyye* or *i'ânet-i seferiyye* in order to meet the financial expenditures in the

second half of the seventeenth century that the Ottoman state was facing due largely to prolonged periods of wars. At first, the implementation of the *imdâdiyye* emerged as an extraordinary wartime taxation and a temporary form of “internal borrowing”, which was collected from certain groups of people within Ottoman society.

3.1. The Introduction of the *Imdâdiyye* Levies or “*Belây-i salyâne der ecnâs-i muhtelif*”⁷⁸

Besides the collection of regular taxes taken from the *timâr* system, the state also collected some extraordinary levies as an addition to the existing taxation system throughout the sixteenth and seventeenth centuries. A number of extraordinary taxes with different names like the *avâriz*, the *tekâlif* and later on the *imdâdiyye* taxes emerged as an additional and urgent way to meet the financial needs of the state, especially during wartimes. The *imdâdiyye* levies were initially conducted as a tax to help finance of the military campaigns by getting a significant amount of cash available for the state’s disposal during wars. Hence, the *imdâdiyye* was an important tax that enabled the state to collect extra cash for the Treasury throughout the prolonged war periods in the second half of the seventeenth century.

The first implementations of the *imdâdiyye* in the second half of the seventeenth century were not directed at the taxpaying subjects, the *re’âyâ*. It can be estimated that due to the urgent needs of the state, the Central Treasury initially preferred to collect the *imdâdiyye* from the wealthiest members of Ottoman society and the high-ranking state members. In addition, as most of the Ottoman chronicles

⁷⁸ Silahdar Fındıklılı Mehmed Ağa, *Silâhdar Tarihi*, vol. I-II, Istanbul, 1928, vol. II, p. 306.

have significantly underlined that these new irregular financial aids were introduced in the form of internal borrowing (*alâ tarîki'l-karz* or *ber vech-i karz*), during the second half of the seventeenth century. Seemingly, the Ottoman state had maintained its pre-existing taxation system intact⁷⁹; but in reality, the *imdâdiyye* taxes and other emergency taxes were new additions to the revenue base of the state and helped it meet its budgetary deficits and expenditures during long periods of war and thus changing the Ottoman taxation system.

3.1.1. First Attempt: The *İmdâdiyye* in the year 1656

During the fifth Ottoman-Venetian War (1645-1669), the Ottomans encountered many major challenges. While the Ottoman navy was besieging Candia, the Venetians attacked the main islands of Limni and Bozcaada on May the 24th 1648. The islands of Limni and Bozcaada were the main defenses of the Bosphorus against enemy invasion, and as a result of the Venetian attack on the key region within the Ottoman Empire, the capital went through a major political crisis. Simultaneously to those events, Sultan İbrahim (r. 1640-1648) was sitting on the throne. As a result of the increasing danger of the Venetians, the Janissaries and the *sipahis* revolted against Sultan İbrahim, who was accused of committing mentally unstable behaviors.⁸⁰ Therefore, they claimed that Sultan İbrahim and his supporters should be deposed and removed, then the state authority should immediately be re-

⁷⁹ For the financial structures of the Ottoman Empire in the post-classical age, please see: Linda Darling, *Revenue-Raising and Legitimacy, Tax Collection and Finance Administration in the Ottoman Empire, 1550-1660*, Leiden, E. J. Brill, 1996; Halil İnalçık, "Resm", *The Encyclopedia of Islam*, vol. VIII (1997), pp. 486-487; Yavuz Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi, (XVIII. yüzyıldan Tanzimat'a Mâli Tarih)*, İstanbul, 1986; Ahmet Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, İstanbul, 1985.

⁸⁰ Karaçelebizade Abdülaziz, *Ravzatü'l-Ebrar Zeyli: Tahlil ve Metin*, ed. N. Kaya, Ankara: Türk Tarih Kurumu, 2003, pp. 2-11.

installed under the reign of Mehmed IV⁸¹, who was shortly later enthroned at the age of 7, becoming the youngest *Sultan* in Ottoman history (r. 1648-1687).

The year 1656 was a crucial year in Ottoman history as the Ottoman fleet was destroyed by the Venetians on June 26. According to Ottoman writers⁸², this naval defeat was the biggest one in Ottoman history since the Battle of Lepanto (1571). As a result of this defeat, the Ottoman Empire lost its main line of defense for the Bosphorus and Istanbul, when it lost the islands of Limni and Bozcaada, and its fleet was almost completely destroyed.⁸³ The Ottoman Empire immediately took action to prevent a possible Venetian invasion over the Bosphorus by rebuilding a new fleet to defend the Ottoman mainland against a Venetian attack. However, the costs of rebuilding the navy were enormous and the Ottoman Treasury did not have the capacity to finance the construction of a new navy. Many of the Ottoman elites in Istanbul like *Karaçelebizâde Abdülaziz*⁸⁴ were aware of both the dire military and fiscal situation of the Ottoman Empire. In order to build its fleet and acquire sufficient funds for the war, the Ottoman state overtaxed the *re'âyâ* with the *avâriz* and the *tekâlif* taxes.

On September 1656, the council (*meşveret*) was gathered in *Yalı Köşk* with the presence of Sultan Mehmed IV to discuss the deteriorating situation of the Ottoman

⁸¹ Na'îmâ, *Târîh-i Na'îmâ*, vol. I-IV, Istanbul, 1281, vol. IV, pp. 298-334.

⁸² Na'îmâ, *Târîh-i Na'îmâ*, VI, pp. 205-216; Mehmed Halife, *Tarih-i Gilmânî*, ed. Kamil Su, Istanbul, 1976, pp. 60-61; Karaçelebizâde Abdülaziz, *Ravzatü'l-Ebrâr Zeyli*, Tahlîl ve Metin, ed. N. Kaya, Ankara: Türk Tarih Kurumu Yayınları, 2003, pp. 260-270. W. Zinkeisen also gives crucial details on this important year, see: W. Zinkeisen, *Osmanlı İmparatorluğu Tarihi*, translation by Nilüfer Epçeli, I-VII vols., Istanbul: Yeditepe Yayınları, 2011, vol. IV, pp. 511-605.

⁸³ As a result of these news, some people living on the west side of Istanbul started to move to the other side to avoid possible upcoming threats: “(...) Limni cezîresinin alındığı haberi geldikde bu makûle vahşet ve güft-gû ziyâde olub bî-garaz Müslimînden katı çok kimesneler Üsküdar'a geçib (...)”, Na'îmâ, *Târîh-i Na'îmâ*, VI, p. 206.

⁸⁴ Karaçelebizâde Abdülaziz, *Ravzatü'l-Ebrâr Zeyli*, pp. 263-264, 269.

state.⁸⁵ Na'îmâ Efendi, who is one of the most important chroniclers in Ottoman history, gives crucial information about the council and its main actor Grand vizier Boynu-yarali Mehmed Pasha. During the council, responding to the Sultan's inquires about the new campaign against the Venetians⁸⁶, Mehmed Pasha described the Ottoman military and the Treasury's current situations as being in a state of crisis.⁸⁷ However, after the council, Boynu-yarali Mehmed Pasha was dismissed and was replaced by Köprülü Mehmed Pasha on September 14th 1656.⁸⁸

It was during this council that the term "*imdâdiyye*" emerged for the first time in Ottoman history as a result of the discussions held by the members of the state about the Central Treasury's financial problems.⁸⁹ According to Na'îmâ, the *imdâdiyye* of 1656 were collected to the amount of nearly one hundred thousand *guruş*.⁹⁰ However, there is no evidence in the chronicles or the archival records, if this amount was sufficient or not for the state's needs and wants, who paid the money, and where they spent the money. Nonetheless, the amount was most likely not enough to meet the financial needs and requirements of the new campaign.

⁸⁵ "(...) mâh-i mezbûrun on beşinci günü vüzerâ ve ulemâ ve erkân ve a'yân cümle da'vet olunub Yalı Köşkü'nde 'akd-i meclîs-i meşveret olundu (...)", Na'îmâ, *Târîh-i Na'îmâ*, VI, p. 206.

⁸⁶ "(...) bizzat sefer-i hümayûna azîmetim mukarrerdir bâhren ve berren tedârük ve mühimmâta gereği gibi ihtimâm etmek gereksin deyû vezîr-i a'zama mü'ekked tenbih buyurdıklarında (...)", Na'îmâ, *Târîh-i Na'îmâ*, VI, p. 207.

⁸⁷ "Şevketlü ve kerâmetlü padişâhım (...) ortalığın ihtilâli ve askerî nâ-mazbûtluğu vaktinde sefer etmek katı müte'assirdir. Hazîne-i Âmire'nin ise zarûreti ta'bîr olunmaz. Azîmet-i hümayûn musammem olduğu sûrette taraf-i padişâhiden ber vech-i nakd yirmi bin kîse akçe imdâd buyurulmağa muhtacdır ki, kemâyenbagî sefer tedârüki mümkün ola, ve illâ bir vechile sefer-i hümayûna iktidar yoktur (...)" Na'îmâ, *Târîh-i Na'îmâ*, VI, p. 206.

⁸⁸ Na'îmâ, *Târîh-i Na'îmâ*, VI, p. 214.

⁸⁹ As Na'îmâ quoted from Mehmed Halife's chronicle: "(...) Has-odalı Mehmed Halife târihinde der ki, ol 'akd olunan meclîs-i meşverette Enderûn hazînesinden bir mikdâr mâl ve taşrâda selâtin ve a'yân ve erkân ve mütemeviller hâllerine göre birer mikdâr şey verilmek tedbir olunmuştu", Na'îmâ, *Târîh-i Na'îmâ*, VI, p. 206.

⁹⁰ "(...) ve ol vechile herkesden *imdâdiyye* nâmiyle birer mikdâr mâl cem' edüb lâkin cümlesi yüz bin guruşu tecâvüz etmemekle (...)" Na'îmâ, *Târîh-i Na'îmâ*, VI, p. 206.

3.1.2. The *İmdâdiyyes* in 1687-1688

The second half of the seventeenth century was a period in which the Ottoman Empire was struggling with the numerous expenses of its wars, which were an indisputable challenge for the Central Treasury. Following the second siege of Vienna in 1683, another implementation of the *İmdâdiyye* was imposed in the form of internal borrowing in 1687. It is interesting to note that despite the continuing the long periods of war between the years of 1656 and 1687, there was no any *İmdâdiyye* implementation in this period.

Detailed information of 1687's *İmdâdiyye* is available in the chronicles of Silâhdâr Fındıklılı Mehmed Ağa and Mehmed Râşid Efendi, who attributed the major financial, social and political problems of the state to the unpaid salaries of the soldiers.⁹¹ The imperial order was issued for the collection of the *İmdâdiyye* as a monetary asset, which also included the taxation of the scholars, *ulemâ* class,⁹² who immediately raised objections to the imposition of these new taxes on them.⁹³

After the *ulemâ* opposition to this new implementation, the government once again decided to request financial aid in order to try to solve the constant problems of paying the unpaid salaries of soldiers and the current financial crisis of the Ottoman Empire. This time, the *İmdâdiyye* levies had been imposed on the high-ranking state members, such as viziers and governors, the urban elites, the prominent traders, the

⁹¹ (Taleb-i İmdâd-i seferiyye ez-memâlik-i mahrûse) “(...) birkaç senelerden berü cevânib-i erba’ada seferlerin imtidâdı ve her tarafa ziyâde asker tedârükü için mesârifin izdiyâdı ile peyder-pey bu denlü mühimmât-i seferiyyeye sarf eylemeye ne mevcûd hazîne kâfi ve ne İrâd-i mu’ayyen vâfi olmağın (...)”, Mehmed Râşid, *Târîh-i Râşid*, 2nd edition, vol. I, Istanbul, 1282, p. 496.

⁹² Silâhdâr Fındıklılı Mehmed Efendi, *Silâhdar Tarihi*, vol II, pp. 262-263.

⁹³ “(...) Asitâne’de olan bi’l-cümle ‘ulemâ ve a’yân-i devlet Kâim-i makâm Paşa Sarâyı’na da’vet olundu. Kâim-i makâm Receb Paşa (...) husûs-i mezbûr için vârid olan fermân-i hümâyûnu İbrâz eyledükde, hemân sâbıkâ Rumeli Kâdiaskeri olan Hamid Efendi (...) mukâbele ve sûret-i ta’zîrde mu’âmele eyledi (...)”, *Târîh-i Râşid*, vol. I, pp. 498-499.

notables/gentry (*ayân* and *eşrâf*)⁹⁴ and the state even started to collect from half of the revenue of some of the imperial *hâss* and *waqfs*⁹⁵ for this imposition.⁹⁶ According to Ahmet Tabakoğlu, totaly 61.806.137 *akçe* was collected in 1687.⁹⁷ After Sultan Mehmed IV was deposed in 1687, the *kapıkulus* and other janissary groups immediately claimed their so-called *cülûs bağış*/bonus and wanted their unpaid salaries to be paid by the new sultan Süleyman II (r. 1687-1691). However, it was found necessary to resort to the *imdâdiyye* one more time, in February 1688. Thus, Silahdâr Fındıklılı Mehmed Ağa rightfully defined these impositions in his chronicle as the “*Belây-i salyâne = yearly trouble*”.⁹⁸

3.1.3. The *Imdâdiyye* in the year 1697

The last period of extended war of the seventeenth century lasted from the second Siege of Vienna to the Treaty of Karlowitz (1683-1699). It was a period of

⁹⁴ “(...) nâçâr memâlik-i mahrûsede olan bi'l-cümle kasabât ve bilâdn a'yân ve tüccârından birer mikdâr akçe istikrâz olunmak üzere karar verdiler. İstanbul'dan bin beş yüz kîse ve Bursa'dan iki yüz kîse ve Mısır'dan üç yüz elli kîse ve Bağdad ve Basra'dan yüz ellişer kîse ve sâ'ir bilâddan dahî buna kıyâs ile ve vülât-i elviye ve eyâlet olan vüzerâ-yı izâm ve mîrmîrân-i kirâmın her birinden dahî birer mikdâr akçe-i *imdâdiyye* tahsîl olunmak için evâmîr-i 'aliyye tahrîr ve taraf taraf mübâşirler ta'yîn ü tesyîr olundu (...)”, *Târîh-i Râşid*, vol. I, p. 496.

⁹⁵ BOA. MAD. 14935 [Date: 14 Safer 1100 / 8 December 1688].

⁹⁶ “(...) sultânlar mutasarrîfe oldukları hâsslar yazûlarının nısları dahî hesâb olunub yüz yük akçeye bâliğ olmağla kethüdaları yedinden teslim-i hazîne olmak üzere fermân olundu”. *Târîh-i Râşid*, vol. I, p. 496. In addition, for Egypt province, “(...) sabıka Mısır muhâfızı vezîr Hasan Paşa'ya hüküm ki, bin yüz senesinde *imdâd-i seferiyye* olmak üzere senden yüz elli kîse akçe talep olunub Kapucıbaşî Bayram mübâşereti ile tahsîl ve teslim-i hazîne olmak fermânım olmuşidi (...)”, BOA. MHM.d. no. 99; and Bursa province: “(...) Engürüs tarafında bilâd-i Müslîmine müstevlî olan küffâr-i hâk-sâr ve â'dâ-yı düzaha medâr (...) def' ve izâleleri için (...) evvel bahar-i meymenet-âsârda Asâkir-i hümayûnuma ziyâde asker tedârîki (...) [için] (...) hazîne lâzım ve mühimm olub *memâlik-i mahrûsede olan cümle medâyin ve beldelerinde sâkin ehl-i İslâmın zî-kudret olanları* (...) *karz akçe vermeleri bâbında ... mahrûse-i Bursa'da zî-kudret olanlardan âlâ cihâd edâ olunmak üzere i'ânet-i seferiyye için ber vech-i kârz yüz bin guruş tahsîl ve taraf-i mîrîye teslim olunub* (...)”, [date: evâsıt-i Safer sene 1098 / 20-30 December, 1687], BOA. ŞKT.d. no. 10, p. 131; the *seferiyye* amounts of Basra and Bagdad, please see: BOA. MAD. 9862 and BOA. ŞKT.d. no. 10, p. 132.

⁹⁷ According to Ahmet Tabakoğlu, totaly 61.806.137 *akçe* was collected from state officials, prominent traders and other state members during the 1687, Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 266.

⁹⁸ vol. II, p. 306.

constant wars in which the Ottoman Empire faced many different rivals on multiple fronts. The state was in a major financial crisis as the military expenditures and budgetary deficits had become chronic and the Central Treasury was struggling with the recruitment of new soldiers, paying their salaries on time, as well as having the responsibility of financing and supplying the funds for the army and the navy. To overcome these issues and to find new sources of cash, another *imdâdiyye* had been levied in 1697.⁹⁹

The amount of the new *imdâdiyye* as well as the list of “taxpayers” and their background were recorded in *Târîh-i Râşid*.¹⁰⁰ Unfortunately, this list does not show the real amounts demanded from this implementation. Based on the imperial decree dated to 12 December 1697, another detailed list was given by the *Defterdar*, showing us a great number of the members of the state who were made eligible for this new *imdâdiyye* payments. Furthermore, the Grand vizier, viziers, governors, military and administrative members and some of the imperial *waqfs* were included in this implementation in the form of a legal obligation. According to the list, this new *imdâdiyye* was expected to collect in the amount of 781 *kîse* (purses) (390.500

⁹⁹ -Vekâyi’-i sene-i tis’a ve mi’e ve elf (1109/1697)- Taleb-i imdâd-i seferiyye ez-ba’z-i ricâl-i devlet: “Bu sene-i mübâreke de iktizâ-yı vakt ü hâle binâen hengâm-i şitâda Bosna ve Tuna cânibleri muhafazasına tertîb ve tahrîr olunan asâkirin bahşîş ve ulûfe ve zehâ’ir ve sâ’ir mühimmât-i lâzîmelerine vâfir akçe sarf olunduğundan mâ’adâ, tekrâr Nemçe ve Venedik seferlerine ve donanma-yı hümayûn için sinîn-i sâbıkadan efzûn tedârükü mühimm ve muktezî olan asâkir ve zehâir ve mühimmât-i sâire gibi mesârif-i külliyye irâdât-i mukarrere-i devletden fazla bir mikdâr akçe tedârükü iktizâ etmekle (...)” *Târîh-i Râşid*, vol. II, p. 428.

¹⁰⁰ “(...) Âsitane-i Sa’âdet Kâ’im-i makâmı’ndan yigirmi kîse ve Cebecibaşı’ndan beş kîse ve Âsitâne Bostâncıbaşı’ndan üç kîse ve Âsitâne Defterdârı Vekili’nden ve Darbhâne Nâzırı’ndan ve Tersâne Emîni’nden beş kîse akçe ve Mîrâhûr-i sâni âğâdan üç kîse ve İstanbul Ağası’ndan iki kîse ve Mısır Kapu Kethüdası’ndan üç kîse ve İhtisâb Ağası’ndan bir kîse akçe istimdâd olunub cem’an bu mezkûrül-menâsib kimselerden kırk iki kîse ve evkâf-i selâtûn-i izâm izdiyâdından yüz otuz yedi kîse ve eyâlet-i Mısır-i Kâhire için vezir-i a’zamlar tarafına virile gelen elli kîse câ’ize ve sâir uzamâ-yi erkân-i devlete virile gelen altmış kîse akçe avâid-i mesârif-i seferiyye medâr olmak için taraf-i mîrîye teslim olunmak üzere fermân olundu.”, *Târîh-i Râşid*, vol. II, p. 428.

guruş).¹⁰¹ However, in contrast with the expectations of the state, only 49.5% of the expected amount was collected 386 *kîse* 341 *guruş* (193.341 *guruş* x 120 = 23.200.920 *akçe*), the rest remained uncollected or absent. The Treasury enabled these members to be able to deliver their tax liabilities in two, three or even four instalments, *taksit*. They also claimed as a proof of borrowing, *temessük*, which was an official document from the state that showed the amount borrowed. Even though the time of the collection of the *imdâdiyye* took place between January 1698 and May 1699 in the form of internal borrowing, there is still no information about the payback.

To conclude, the *imdâdiyye* levies had been utilized as an extraordinary tax on certain elite members of the Ottoman Empire and as a way of internal borrowing to meet the urgent cash payments of the state and to find extra income for the Central Treasury. The first implementations of the *imdâdiyye* were generally related to the expenses of the war periods and were introduced as a solution to the budget deficits of the state and to overcome the unpaid salaries of the soldiers. Moreover, the amounts of the *imdâdiyye* were recorded as revenue for the Treasury, but the implementations were merely seen as an exaction or as “internal borrowing”.

3.2. The *İmdâdiyye* Taxes in the Eighteenth Century

It is generally known that a series of reforms occurred to the structures of the Ottoman Empire in the eighteenth century. Hence, at the beginning of that century,

¹⁰¹ See detailed list here: Yavuz Cezar, “Osmanlı Maliyesinde XVII. Yüzyılın İkinci Yarısındaki “İmdâdiyye” Uygulamaları”, *İstanbul Üniversitesi, Siyasal Bilimler Fakültesi Dergisi*, II/2, (1984), pp. 84-88.

the Ottoman Empire's traditional structures and institutions were no longer effective or sustainable due to the addition of many short-time remedies. Despite the changing trends in the social, economic and financial conditions, the Ottoman classical structure continued to exist. However, due to the tremendous amount of changes that occurred, the state institutions had also begun to deteriorate and brought about drastic revisions to the taxation system of the Ottoman Empire.

Despite the fact that there was no information about any new *imdâdiyye* implementation after the signing of the Treaty of Karlowitz (1699),¹⁰² in the first quarter of the eighteenth century, the *imdâdiyye* levies started to be used for new purposes with new conditions and regulations. At first, the *imdâdiyye* implementations were applied to meet the state budgetary deficits and the increasing costs of the maintenance of the army and the fleet by taxing the Ottoman elites in the mid-seventeenth century. Later, the *imdâdiyye* had been regulated and modified into an annual tax, which was imposed on the entire population of the state. In contrast with the internal borrowing, “*ber vech-i kârz*”, the *imdâdiyye* levies were now paid by the local populations of the empire.¹⁰³ Indeed, the *imdâdiyye* taxes had turned into one of the important financial instruments of the Treasury and became a continuous source of income to support the state and its officials within the provinces from the beginning of the eighteenth century onwards.

¹⁰² I found two documents which covered the *imdâd-i seferiyye* and other implementations in the years 1712 and 1713, [date: 23 Muharram, 1124 / 2 March 1712], BOA. IE. DH. 25/2214; and [date: 25 Şa'ban 1125 / 16 September 1713], BOA. C. DH. 103/5115. These documents are used in the following footnotes.

¹⁰³ Evgeni Radusev, “Les dépenses locales dans l’empire ottoman au XVIII siècle selon les données des registres de cadî de Ruse, Vidin et Sofia”, *Etudes Balkaniques*, XVI/3, (1980), pp. 74-94; One more example is here: Christoph K. Neumann, “Selânik’te Onsekizinci Yüzyılın Sonunda Masarif-i Vilâyet Defterleri: Merkezî Hükûmet, Taşra İdaresi ve Şehir Yönetimi Üçgeninde Malî İşlemler”, *Tarih Enstitüsü Dergisi*, XVI, (1998), pp. 69-97.

3.2.1. The Legalization of the “Illegal” Sources: The Regulation of the *İmdâdiyye* Taxes and Their Conditions

The emergence of the new *İmdâdiyye* taxes was undeniably related to the prolonged periods of war at the beginning of the eighteenth century. It can be estimated that after the wars against the Russians and the Habsburgs (1711-1718), the *İmdâdiyye* taxes had become a regular tax that was allocated to provincial administrators. The regulation of 1717¹⁰⁴ revealed that the illegal and unconditional exactions had been converted into two taxes: the *İmdâd-i seferiyye* (aids in wartime), which was originally supposed to be collected in periods of war with specific instructions given by the central government, and the *İmdâd-i hazeriyye* (in peacetime), which was a regular and yearly tax, allocated to the governors and provincial administrators to meet their own expenditures.

The regulation was a turning point in Ottoman financial history as these new sources of revenue were allocated to the governors and provincial administrators of the state in order to pay for the recruitment of special armies and retinues (*kapı halkı*). Local governors had to prepare their “*kapı ordusu* or *kapı halkı*” under their commands and in their households by using the amounts allocated by the *İmdâdiyye* taxes. According to these regulations, half of the *İmdâdiyye* amounts should be spent for the governors’ needs and expenditures (*daire halkı*), and the other half should be

¹⁰⁴ M. Çağatay Uluçay, *18 ve 19. Yüzyıllarda Saruhan’da Eşkıyalık ve Halk Hareketleri*, İstanbul, 1944, pp. 112-115. Similar to this imperial decree, Râşid Efendi gives crucial information about the regulation of the *İmdâdiyye* in 1717, please see: “Tanzim-i İmdâdât-i Seferiyye ve Hazeriyye”, *Târih-i Râşid*, vol. IV, pp. 384-385. There are also two documents related to this topic, which is found here: Başbakanlık Osmanlı Arşivi, A. DVNS. HADR. D.04, [BOA, *Hazeriyye Defterleri*, no. 4], these two imperial orders deal with some crucial problems about the *İmdâdiyye* collections in 1731.

used for their “defined army/soldiers” (*kapu halkı*), with every 70 *guruş* used to hire one well-armed and well-equipped soldier (*yarar ve müsellah*).¹⁰⁵

In fact, the *kapu* armies of the local governors had a remarkable impact on the military units in the first half of the eighteenth century.¹⁰⁶ Since the *timâr* system and their military forces were no longer able to resist against the more complex and technologically well-equipped armies of the seventeenth century, the *kapu* armies of the governors were transformed into one of the important military powers within the state in the seventeenth and eighteenth centuries.¹⁰⁷ As a result, it is easy to underline the importance of the *imdâd-i seferiyye*, which was only collected during wartime and was managed by local administrators for their economic purposes and their expenditures of “*kapu halkı*”.

According to the regulation, the *imdâd-i seferiyye* was generally collected by provincial officials, local governors or special tax collectors, *mübâşir*.¹⁰⁸ Local governors or administrators could collect the *imdâd-i seferiyye* with an imperial

¹⁰⁵ “(...) paşalar meblâğ-i merkûmun nısfını kendü mesârif ve levâzımına ve nısf-i aherinden her bir nefer yetmişer guruşa olmak üzere kapu halkı nâmına müsellâh ve mükemmel ‘ademler tedârük edüb (...)” *Târîh-i Râşid*, vol. IV, p. 385.

¹⁰⁶ Rifa’at Ali Abou-El-Haj, “The Ottoman Vezir and Paşa Households, 1683-1703: A Preliminary Report”, *Journal of the American Oriental Society*, 94, (1974), pp. 438-447; Rifaat Ali Abou-El-Haj, *Formation of the Modern State: The Ottoman Empire, Sixteenth to Eighteenth Centuries*, Albany: State University of New York Press, 1991, pp. 40 ff.

¹⁰⁷ In the middle of the seventeenth century, Ottoman military structure experienced some changes and its majority started to consist of a different group of soldiers. For example, please see the Ottoman military structure in the wartimes with the Habsburgs (1660-1664): Özgür Kolçak, “XVII. Yüzyıl Askerî Gelişimi ve Osmanlılar: 1660-64 Osmanlı-Avusturya Savaşları”, İstanbul University, Unpublished PhD. Dissertation, İstanbul, 2012, pp. 103-236; Özgür Kolçak, “Yeniçeriler, Ümera Kapıları ve Tımarlı Sipahiler: 1663-64 Osmanlı-Habsburg Savaşlarında Ordu Terkibi”, in *Yeni Bir Askerî Tarih Özlemi: Savaş, Teknoloji ve Deneysel Çalışmalar*, ed. Kahraman Şakul, İstanbul: Tarih Vakfı Yurt Yayınları, 2013, pp. 245-246, 248; Metin Kunt, *The Sultan’s Servants, The Transformation of the Ottoman Provincial Government, 1550-1650*, New York, 1983, pp. 116 ff; Carter V. Findley, “Patrimonial Household Organization and Factional Activity in the Ottoman Ruling Class”, in *Türkiye’nin Sosyal ve Ekonomik Tarihi (1071-1920)*, eds.: Osman Okyar and Halil İnalçık, Ankara, 1980, pp. 227-235; Jane Hathaway, *The Politics of Households in Ottoman Egypt: The Rise of the Qazdağlıs*, Cambridge, 1997; Suraiya Faroqhi, “An Ulema Grandee and his Household”, *Osmanlı Araştırmaları*, IX, (1989), pp. 199-208.

¹⁰⁸ “Dergâh-i ‘Âli gedüklülerinden Ömer Ağa ahâli-i vilâyetden [imdâdiyye] tahsîl için mübâşir ta’yîn olunmuşdur (...)” [date: fi 18 Muharrem sene 1144 / June 23, 1731], BOA. C. DH. 195/9720. For more examples, please see the following footnotes.

order¹⁰⁹, even when they were not charged with military services, on the condition that they would forward the sum collected for the Central Treasury.¹¹⁰ Otherwise, the governors/local administrators could not collect the *seferiyye* without having special instructions given by the *Divân-i Hümayûn*. Furthermore, in cases of dismissal, changes in position, or death of officials like the governors and local administrators¹¹¹, control or adjustments of the *imdâdiyye* collection between the new and old governors/administrators¹¹² was generally held by the local *kâdi* or by the *Divân-i Hümayûn*, in special circumstances.¹¹³ It must also be noted that if in the events of a delay in payments or the unpaid situation of the *re'âyâ* with very limited time to collect, could be given loans in the form of an *imdâd-i seferiyye akçesi* by the Central Treasury to the local governors/administrators, who were expected to join the military campaign, provided that they would pay back the money they owed in the

¹⁰⁹ “İki yüz bir senesi (1201) Muharrem’inden itibâr ile hazeriyye ve seferiyyeleri Rumeli vâflilerine ve Üsküb ve Köstendil sancakları mutasarrıflarına dahî ma’iyetlerine ahâli taraflarından kemâfi’l-kadîm edâ olunmak üzere ve Nezâret-i Üsküb kadimîsi üzere zabt olunmak için Baş Mukata’a tarafından emr-i ‘âlî itâ olunmakla kâlem-i mezbûrdan vürûd iden ‘ilmühâber kaimesi (...) üzere zabt olunmak için (...)” [5 Cemaziye’l-ahir sene 1201 / 25 March 1787], BOA., *Hazeriyye Defters*, no. 7. p. 30.

¹¹⁰ “(...) kırk dört senesi duhûlünde taraf-i devlet-i ‘aliyyeden mahsûs mübâşirler ta’yîn ve mahallerinden cem’ ü tahsîl ve yine tamâmen teslim-i hazîne itdirilmek üzere (...)”, [date: 1143/1731], BOA., *Hazeriyye Defters*, no. 4, p. 10. In addition, during the preparation of campaigns (for example in 1150/1738 Safavid war), the Treasury would collect the *imdâdiyye*, directly spending for the army and its needs, one good example is here: BOA. MAD. 9940.

¹¹¹ For example, for the death of governors and after the process of the collection of the *imdâdiyye*: “(...) hâlâ Trabzon vâlisi vezîrim Hüseyin Paşa -edâme Allahû Te’âlâ iclâlehû- mükemmel kapusu halkıyla sefer-i hümayûna me’mûr olmağla eyâlet-i merkûmeden imdâd-i seferiyyesinin tahsîli muktezî olub lâkin mukeddemâ müteveffâ vezîr Abdurrahman Paşa tarafından bin yüz kırk üç senesi imdâd-i seferiyyesi tahsîli ve ba’d-i vefâtı deyni için taraf-i mirmirân ‘ahz ü kabz olunmak üzere evâmîr-i aliyyem sâdir olunmağın (...)”, [date: fi evâhir-i Receb sene 1143 / mid-January, 1731], BOA., *Hazeriyye Defters*, no. 4, p. 14.

¹¹² “(...) Eyâlât ve elviye mutasarrıflarından birisi imdâd-i seferiyyesinin aldıktan sonra sefere gitmeden mukaddem bi-hasebi’l-iktizâ mânsıbı âhere verilüb sefere me’mûr oldukda selefinin aldığı imdâd-i seferiyye halefine redd ve teslim itdirilmek şurût-i seferiyyede mukayyedir (...)” BOA., *Hazeriyye Defters*, no. 4, p. 11; “(...) yerine âher nasb olunur ise selef ve halef mâbeyninde kistü’l-yevm hesabı üzere muhâsebelerini görüb fukarâdan bir senede mükerrer imdâd-i hazeriyye mutâlebe olunmamak (...)”, [date: evâil-i Rebiyü’l-evvel sene 1133 / 20-30, January 1721], BOA. IE. ML. 119/11330.

¹¹³ “(...) sabık vezîr Ali Paşa sefere me’mûr olmağla elviye-i mezbûrenin (Ankara Sancağı) kırk üç senesi imdâd-i seferiyyesi tâhsîli için Divân-i Hümayûn’dan emr-i şerîf verilmekle fermân olunan seferiyyeyi tahsîl ve kabz edüb (...)” BOA., *Hazeriyye Defters*, no. 4, p. 11.

upcoming years.¹¹⁴ However, during wartimes, the state was completely against the delaying excuses of the *imdâdiyye* taxes, caused by the taxpayers, the *re'âyâ*.¹¹⁵

The regulation also shed light on some of the main aspects of the new taxes, namely the time of the collection, the distribution of the new taxes, and where the exact amounts that needed to be spent within the provinces. Firstly, it should be said that sharing out policies (*tevzi'*) were determined similarly to the *avâriz* process; the new taxes would be collected according to the *avâriz-hanes*, in which tax-payers were divided equally within a list of those liable for taxation.¹¹⁶ Indeed, the *kâdi* and local notables *a'yân* and *eşrâf* were responsible for the tax collection process in the provinces.¹¹⁷ Yet, special inspectors were sometimes sent by the government to

¹¹⁴ “(...) vâililer dahî nevrûz-i firûzda serasker paşalar ma'iyetinde bulunmak üzere me'mûr olmalarıyla seferiyyelerin almadıkça harekete iktidârları olamayacağı emr-i bedîhîdir (...) bu defa seferiyyesi tâhsîl olunacak eyâlât ve elvîyenin imdâd-i seferleri için iktizâ eden beş yüz altmış buçuk kîse akçe (...) alâ-târîki'l-kârz Enderûn-i Hümâyûn Hazine'sinden yahud Taşra Hazine'den verilüb (...) inşallâhû Te'âlâ kırk dört senesi (1144, the next year) Muharrem'i duhûlünde yine mahâllinden tâhsîl ve teslîm-i Hâzine-i Âmire itdirülür (...) şeref-bekâ-yı sudûr olan hatt-i hümâyûn-i şevket-makrûn mücebince Taşra Hazine'den verilmek üzere alâ-târîki'l-kârz Divân-i Hümâyûn defterlerine kayd ve Baş Muhasebe'ye 'ilmühaber kâimesi verilmek için sâdır olan fermân-i 'âli mücebince (...)” BOA, *Hazeriyye Defters*, no. 4, pp. 11-12, also various examples can be found here: BOA, *Hazeriyye Defters*, no. 4, pp. 7-9.

¹¹⁵ “(...) bu husûsa ihmâl ve tekâsülünüz sebebi ile ta'yîn olunan altmış bin guruş imdâd-i seferiyye 'aceleten tamâmen tahsîl ve tarafına teslîm olunmayub vezîr-i müşârûnileyhin temşiyetine me'mûr olduğu umûrun ta'tîl ve te'hîrine bâ'is olacak olursunuz, bir vechle özür ve cevabınız ısgâ olunmayub li'serr ikâb ile mu'akab mevâhız olacağınızı mukarrer ve muhakkak bilüb ana göre basiret-i hareket ve 'alâ eyyi-hâl bir gün akdem tevzî' ve tahsîl ve tarafına tamâmen edâ ve teslîm eyleyüb bir muhâlefetde gâyetü'l-gâye ihtirâz ve ictinâb eylemeniz bâbında fermân-i 'âlişanım sâdır olmuştur (...)”, BOA. C. AS. 108/ 4864, [date: evâhir-i Cemaziye'l-âhir, sene (1)136 / 1-10, March 1724]; “(...) Emîrül-ümerâ'i'l-kirâm Haleb Beğlerbeğisi olan Ali Paşa (...) evvel-bahâr-i meymenet-âsârda mükemmel ve müretteb kapusu halkı ve süvârî ve piyâde-i asâkir-i mevfüre ile Tebriz seferine me'mûr olmakla bir gün evvel kapusu halkının ve süvârî ve piyâde askerinin tevfir ü teksîri mühîm ve muktezî olmakla (...) 'aceleten tahsîl ve tarafına edâ ve teslîm ettirilmesi lâzım ve lâbüd olmağın (...)”, [date: evâil-i Rebî'i'l-evvel sene [1]137 / 10-15, December 1724], BOA. C. AS. 901/38845; “(...) 'avn ü te'hîrden ve mikdâr-i mu'ayyenden ziyâde bir akçe idhâl olduğundan inâyetü'l-gâye ihtirâz olunmak bâbında fermân-i 'âlişanım sâdır olmuştur (...)”, [date: evâsıt-i Şevval sene [1]182 / mid-February, 1769], BOA. C. DH. 62/3051, etc.

¹¹⁶ “(...) eyâlet-i mezbûre evâmîr-i 'aliyye ile vârid olan tekâlif [ve] Kars sancağının hâssları dahî mu'tad-i kadîm üzere *hâne-i avârizlerine* kıyâs ile tevzî' itdirilüb imdâd-i seferiyye ve hazeriyyeye göre tevzî' ile kadîme mugâyir hareket olunmamak üzere emr-i şerîfim verildiği dahî derkenâr olunmakla (...)”, [date: 18 Ramazan sene 1138 / 20 May 1726], BOA. C. DH. 282/14089.

¹¹⁷ “Mukaddemce Çirmen Sancağı'na mülhâk kazâlardan olub livâ-yi mezbûr mutasarrıfı için seferiyye ve hazeriyye tertîbine me'mûr Hâcegân-i Divân-i Hümâyûn'dan Baş Mukata'acı-i sâbık Ali Zeki Efendi ma'rifeti ve ma'rifet-i şer' ve cümle ma'rifetiyle ber vech-i ta'dil ve takdîr olunub defâtîr-i mürettebe Rikâb-i Hümâyûn'a takdîm ve keyfiyet-i 'arz ve istizân olunmaktan nâşi (...)” [date:

oversee the tax collection process within the provinces.¹¹⁸ Furthermore, the amount, which was collected by local officials, was also handed over to the governor's agents/deputies.¹¹⁹ Secondly, thanks to the new regulations, the procedure and the time allocated to the collection of the *imdâdiyye* taxes were also defined as the beginning of March for the first instalment of the *hazeriyye* or the collection time of the *seferiyye*. Whereas the *seferiyye* was only collected once a year and in one instalment¹²⁰, the *hazeriyye*, on the other hand, was supposed to be delivered in two, three or even four instalments¹²¹. Thirdly, for avoiding malfeasances and repeated demads by state officials, after the collection of the taxes, a receipt of payment, *temessük* or *eda tezkiresi* was given to those who paid their taxes.¹²²

evâil-i Cemaziye'l-evvel sene 1207 / mid-December, 1792], BOA. *Hazeriyye Defters*, no. 7, p. 100; "(...) Eyâlet-i Haleb'den seferler vukû'nda vâli için virile gelen imdâd-i seferiyye işbu bin iki yüz üç senesine mahsûben re's-i sene gürre-i Muharrem inhisâr olunarak eyâlet-i merkûmede vâkî' kazâlara cümle ma'rifeti ve ma'rifet-i şer'le tevzî' ve yerlü yerinden cem' ü tahsile (...)", BOA. MHM.d. no. 190, p. 133 [date: evâsıt-i Şevval sene [1]203 / mid-July, 1789].

¹¹⁸ "(...) Kütahya Mütesellimi'ne ve eyâlet-i Anadolu'da imdâd-ı seferiyyesi tahsiline me'mûr mübâşir Ali -zîde mecduhû-ya hüküm ki: Sen ki imdâd-ı seferiyye tahsiline me'mûr-i mûmâileyhsin, sen Devlet-i Aliyyemin emekdâr ve sadâkatkârlarından olman ile senden me'mûr olduğun hıdemât-ı hümâyûnumda her vechile 'akd ü istikâmet me'mûlüyle sen husûs-i mezbûra mübâşir ta'yîn ve irsâl olunmuşidın (...)" BOA. C. ML. 473/19278.

¹¹⁹ "Nezâret-i Üsküb ve tevâbi'âtı mukatâ'asında (...) vâkî' (...) nâm altı 'aded kazâlardan Rumeli vâlileri için tertîb ve tâ'yîn kılınan min-hasebi'l-umûm bin dört yüz seksen üç buçuk guriş hazeriyye şurûtu mücebine senede iki taksit ile ve yine (...) nâm tokuz 'aded kazâlardan vâlî-yi müşârûnileyh için mu'ayyen sekiz bin beş yüz guriş imdâd-i seferiyye dahî tahsîl-i fermân olunan senelerde ber mucbe-i şurûti vakâ' Üsküb Nazırı ma'rifetiyle Der-'Aliyye'de vülât-i Rumeli kapu kethüdalarına tamamen teslim olunmak üzere (...)", [date: evâhir-i Şevval 1199 / mid-August, 1785], BOA. *Hazeriyye Defter*, no 7. p. 30; "Nezâret-i Üsküb mukatâ'ası dâhilinde olduğundan iş bu Köstendil kazâlarında hazeriyye ve seferiyyesi (...) vâli kapukethüdâsına teslim olunmak üzere (...)", BOA. *Hazeriyye Defter*, no 7. p. 40.

¹²⁰ "(...) Sivas beğlerbeği Fahri Paşa (...) Rikâb-i Hümâyûnuma 'arz-i hâl gönderüb devri memnû' kılınmağla bundan akdem imdâd-i seferiyye husûsunda (...) 'askerinin tesvîye ve i'tidâli için sefer vukû'nda makarr-i hükûmetinden topdan virilmek üzere mu'âf ve gayr-i mu'âf dâhil olmak şartıyla bütün Sivas eyâleti ahâlisi taraflarından eyâlet-i merkûme mutasarrıfına virile gelen imdâd-i seferiyye (...)", BOA. MHM.d. no. 128, p. 12, [date: evâhir-i Receb sene 1130 / 20-30 June, 1718]

¹²¹ "(...) Bin yüz seksen üç senesine mahsuben eyâlet-i Kars'da ber-mu'tad-i kadîm sefersiz vakitlerde imdâd-i hazeriyye senede iki taksit ile tevzî' ve taksîm ve hâlâ Kârs beylerbeği Ahmed Paşa -dâmet me'âlihû- tarafından kabzına me'mûra edâ ve teslim olunmak fermânım olmağın (...) sefersiz vakitlerde virüle gelen imdâd-i hazeriyyeyi sene-i mezbûrenin *ibtida-i Muharrem'inde senede iki taksit* ve beher taksiti vakt ü zamanında cümle ma'rifeti ve ma'rifet-i şer'le tevzî' ve taksîm ve yerlü yerinde cem' ü tâhsil (...)" BOA. C. DH. 62/3051; and more: BOA. IE. TZ. 8/842; BOA. C. ML. 300/12184.

¹²² Based on archival materials we can say that the malfeasances occurred many times. Here, are some examples: "Arz-i hâl-i fukârâ ve zu'efâ kulları budur ki, sabıkâ Rumeli vâlisi sa'âdetlü Mehmed Paşa hazretleri bundan akdem Rumeli vâlisi olub Yenişehir'de mürûr eylediğinden kazâmızın re'âyâsı hâk-pây-i sa'âdetine varüb, mu'tâddan ziyâde hedâyaların verüb, kırk dört senesi imdâd-i hazeriyyesinin

Moreover, the privileges and exemptions to the *hazeriyye* taxes could be excused for a limited to an extended period were also made possible in cases of natural disasters, epidemic illnesses, drought and scarceness.¹²³ We also rarely see the exemptions for both the *hazeriyye* and the *seferiyye* be applied to the imperial lands as they used a different system called the *havass-i hümayûn*, which were allocated to the sultan, princes, princesses and high-ranking state members.¹²⁴ In addition, paying for various services directly to the state, such as the maintenance of roads, bridges, guarding of mountain passes, the support of post-horses etc., were also included in the exemptions for the *hazeriyye*.¹²⁵ The state sometimes declared the removal of unpaid extraordinary levies after the end of a prolonged war period to

vakt ü zamânı gelmeden baştan alub, yedimize *edâ tezkiresi* verüb, badehû kırk dört Martı duhûlünden sonra baştan aldığı imdâd-i hazeriyyeyi bizden yine talep eylediğinden yedimizde olan *edâ tezkiresi* kendüye ‘arz eylediğimizde tehevür ve gazaba gelüb (...)’, BOA. C. DH. 107/5326; “(...) imdâd-i hazeriyye ve seferiyyelerin nakden Maden Emîni’ne teslim ve *temessük* alınmak üzere mübâşir ta’yîn ve tahsil olunmak üzere yüz kırk üç senesinde evâmîr-i şerîfe virilmekle (...)”, [date: 2 Ramazan sene (1)147 / 26 January 1735], BOA. C. DRB. 18/854.

¹²³ “(...) Adana sancağının imdâd-i hazeriyyesi yedi bin beş yüz guruşdan ziyâde mutâlebe olunmamak bâbında bin yüz elli iki senesi Şevvâl’i tarihiyle müvarrâh yedime emr-i âlîşân ihsân buyurulub lâkin elli üç senesine mahsûb devletlü inâyetlü efendimiz hazretlerinin teşriflerinde taksît-i ûlâ i’tibariyle beş bin guruş verilib vakt-i mezkûrda bi-emrillâhi Te’âlâ vilâyete *vebâ* müstevlî olmakla mükedderü’l-hâl ve müşevveşü’l-bâl olduğumuzdan nâşi fermân-ı ‘âlî ibrâzına vaktimiz olmayub ancak efendimizin kerem-i inâyetlerine mağrûren bundan akdem taksît-i sâni kabzına me’mûr buyurulan Musa Ağa kullarına gerek havâle ve gerek nakd iki bin beş yüz guruş teslim olunub ziyâde mutâlebesi fukarâ kullarından ‘*afv buyurulmak ricâsına* i’lâm olunmuşidi (...)” [date: fi 22 Safer sene 1154 / 9 May 1741], BOA. C. SH. 26/1285; Another examples can be found here: BOA. C. ML. 265/10854; BOA. C. ML. 261/10722.

¹²⁴ “... Çeltik-i enhâr ve Rum mukata’aları (...) iktizâ’ iden vaktlerde vâlide sultânlarla hâss olmak kanûn-i kadîm olmağla (...) zikr olunan mukata’ât ezmân-i sâbıkada olduğu gibi bi’l-cümle vâlide sultân-i müşârûnileyhâ ve dâmet ismetühâyâ havâss tertîb ve ta’yîn olmağla kadîmi üzere devir nâmı ve kaftan bahâdan mu’âf ve sâlimler oldukları gibi bedeli olan *hazeriyye* ve *seferiyyeden* dahî ‘afv olunub (...)”, BOA. MHM.d. no. 190, pp. 135, [date: evâsît-i Şevval sene [1]203 / Mid July, 1789].

¹²⁵ “(...) Karahisar-i Sahib nâibi Mevlânâ Süleyman -zîde ilmihû- Der Sa’adeti’me mektûb gönderüb, “bundan akdem Erdebil muhafazasında olub hâlâ Karahisar-i Sahib sancağına mutasarrıf olan Genç Ali Paşa’nın livâ-yi mezbûrdan seferiyyesi tahsîli için mukaddemâ sâdır olan ‘emr-i şerîf mücebince livâ-yi mezbûr mütesellimi Es-seyyid Abdurrahman -zîde kadrihû- ma’rifeti ve ma’rifet-i şer’ ile livâ-yi mezbûrda vâkî’ kazâlar ahâlîlerinin hisselerine isabet iden her ne ise kadîmi olduklarından üzere Tevzî’ Defteri ihrâcı ve her kazâyâ irsâl olunub her biri hisselerini edâda muhalefet itmeyüb ancak Bolvadin kazâsı ahâlîleri “*bizler menzilkeş olduğumuz hâsebiyle imdâd-i hazeriyyemiz ‘afv ü in’âm olunmağın imdâd-i seferiyyeyi dâhî virmezüz*” deyü ta’âllül ve terdîd itmeleriyle tahsili için ‘emr-i şerîf verilmek ricâsına ‘arz ve Dîvân-i Hümayûn’da mahfûz kuyûd-i âhkâm tatbîk olundukda *Bolvadin kazâsı menzilkeş olmağla* Kütahya vâlisi ve sancak mutasarrıflarının imdâd-i hazeriyyeleri ref’ ve (...) otuz beş senesi Şa’bânında emr-i şerîf verildiği mukâyyed olunub lakin seferiyye için ‘emr-i şerîf verildiği olmayub (...)”, BOA. *Hazeriyye Defter*, no 4. p. 17.

give relief to its subjects and the rural areas.¹²⁶ As a result, the regulation of the *imdâdiyye* defined the conditions and stipulations of the new taxes with strict rules.

3.2.2. The *Imdâd-i Hazeriyye* and Exactions

Starting with the seventeenth century, the governors had started to impose illegal exactions in cash or in kind on the local population to increase their incomes when they faced economic hardships because of losing some of their previous revenues along with the depreciation of the *akçe*.¹²⁷ The state actually had issued a great number of imperial decrees and so-called *adâlet-nâmes* (rescript of justice) to prevent the exploitation of the *re'âyâ* by the local officials who had been collecting the *salgun* or *salma* and the *tekâlîf-i şâkkâ* (unlawful impositions). These local administrators had even interpreted them as service fees (*'â'idât*) for their administration of the region.¹²⁸

There were two classifications for the way governors could exact levies. They were the *hizmet akçesi* (service fee) and the *pishkesh* (gifts and entertainment

¹²⁶ “Ref’-i tekâlîf-i seferiyye ve mezâlîm-i vülât-i ez-re’âyâ”, *Târîh-i Râşid*, vol. II, p. 476; “(...) Şark seferi zuhûr edeli beş seneden berü bi-hasebi’l-iktizâ vakî’ olan tekâlîf-i ‘örfiyye ve şâkkâ ve imdâd-i seferiyye virmekde re’âyâ ve berâyânın hâllerine za’af-i külli târi olmağla (...) hâlâ cenk ve harbe müte’allik bir iş olmamağla gerek muhafazada ve gerek menâsıbdâ olan eyâlet ve elviye mutasarrıflarına teksîr-i askerî iktizâsı olmamağın her birisi hazeriyyelerine göre masraflarını taklîl etmek üzere vedâ’yi-i halikû’l-bedâya olan re’âyâ fukarâsı üzerlerinden bi’l-külliye imdâd-i seferiyye ref’ olunmağın (...)” [date: fi evasit-i Rebiü’l-ahir sene 1140 / 25-29 November, 1727, after the Treaty of *Hemedan*], BOA. C. ML. 265/10854.

¹²⁷ Halil Sahillioğlu, “XVII. Asrın İlk Yarısında İstanbul’da Tedâvül Eden Sikkelerin Râici”, *TTK Belgeler Dergisi*, 1/2, (1964), pp. 228-233; Sahillioğlu, “Osmanlı Para Tarihinde Dünya Para ve Maden Hareketlerinin Yeri (1300-1750)”, *ODTÜ Gelişim Dergisi*, (1978), pp. 1-38.

¹²⁸ Halil İnalçık, “Adaletnâmeler”, pp. 69-72; İnalçık, “Military and Fiscal Transformation”, pp. 317-318; Yücel Özkaya, “XVIII inci Yüzyılda Çıkarılan Adalet-nâmelere Göre Türkiye’nin İç Durumu”, pp. 445-491; İnalçık, “The Ottoman Decline and its effects upon the Reaya”. *Aspect of the Balkans - Continuity and Change- Contributions to the International Balkan Conference held at UCLA, October, 23-28 1969*, eds.: H. Birnbaum-S. Vryonis Jr., Mouton, (1972), pp. 338-354; İnalçık, “The Heyday and Decline of the Ottoman Empire”, *The Cambridge History of Islam*, eds. P. M. Holt, Ann K. S. Lambton, B. Lewis, vol. I-II, Cambridge, 1970, vol. I, pp. 324-353.

expenses). These levies provided extra income source for the needs of the governors and the collection of these levies were done by the governors' retinue, who would lead inspections to collect fines in rural areas.¹²⁹ Besides the provincial governors' retinues, tax collectors, *mübaşirs* and local state members, *voyvodas*¹³⁰ (financial agent in a district), *muhassıls*¹³¹ or *mütesellims* (intendant of a provincial treasury) also demanded some kind of extra pay or fees like: the *mübaşiriyye* (agent's fee), *kapu harcı* (expenses for retinue)¹³², *teşrifîyye* (honors)¹³³, *devir akçesi* or *devriyye* (exacted in cash during provincial inspection tours), *zahire-bahâ* (levy of provisions in kind or its cash equivalent), *nâl-bahâ* (the shoeing of horses and the fodder for animals or their cash equivalent), *yemlik* (fodder provision), *tavuk-bahâ* (chicken levy), *kurban akçesi* (sheep money) and *at-bahâ* (horse levy), among others.¹³⁴ Whenever they seemed to need their own expenditures, the governors and their agents collected these illegal exactions as "financial aid", which caused major disgruntlement among the *re'âyâ*, who were already over-taxed. These exactions were illegal or unlawful under the law and their amounts and conditions of imposition were clearly defined, and yet despite the strict rules local governors continued to collect them by illegal means.

¹²⁹ İnalçık, "Military and Fiscal Transformation", p. 318.

¹³⁰ *Voyvodas*, for example, had a significant role in the decentralization period that along with economic power and political authority, they were responsible for public order and policing in provinces accompanied by well-armed men. For details, please see: Fikret Adanır, "Woywoda", *EP*, vol. XI (Leiden: Brill, 2002), p. 215.

¹³¹ Carter V. Findley, "Muhassıl", *EP*, vol. VII (Leiden: Brill, 1993), pp. 467-468.

¹³² "(...) her bir karyeden üçer ve beşer re'âyâ 'ahz ve der-zincîr edüb, 'tokuz kîse akçe kendü için ve iki kîse akçe dahî *kapu harcı*', deyû cemân on bir kîse akçelerin almışiken (...)", BOA. C. DH. 181/9019; and for an example of the *mütesellim*'s exactions and illegal activities, see: BOA. C. ML. 533/21886 and BOA. C. ML. 364/14908.

¹³³ For example, while Ahmed Pasa was *vâli* (governors) of Sofia, he collected in addition to the *imdâdiyyes*, 300 purses as 'honors' (*teşrifîyye*), McGowan, *Economic Life in Ottoman Europe*, p. 156.

¹³⁴ İnalçık, "Military and Fiscal Transformation", pp. 325-327; other detailed exactions can be exemplified here: "(...) yem ve yiyecek ve zahirebahâ ve kaftanbahâ ve bayrak akçesi ve kurban akçesi vesair bida' ü mezâlîm ve ta'addiyat (...)", BOA. C. ML. 263/10794; "(...) mugâyîr-i kuyûdât-i imdâd-ı hazeriyye ve memnû'âtdan olan kaftanbahâ ve zahirebahâ ve devriye ve kudûmiyye ve selâmiyye ve tefîş ve saray döşeme bahâsı ve sâ'ir mutâlebât-i anife (...)", BOA. C. DH. 120/5976.

These numerous exactions were the traditional way for regional administrators to abuse both its Muslim and non-Muslim *re'âyâ*,¹³⁵ and thus lay ruin to the country. These exactions sometimes became permanent impositions and even started to be imposed on the *re'âyâ* two to three times a year during the long periods of war throughout the second half of the seventeenth and the eighteenth centuries.¹³⁶ This era was also a destructive period in which governors were even openly using bandit activities to get their financing thus further causing suffering to the local population.

The state notified and issued imperial decrees along with so-called *adâletnâmes* addressed to the local *kâdis* and administrators forbidding them to use these unlawful levies. However, the actions of the central government proved to be insufficient in preventing these illegal activities from expanding let alone from fully stopping them. Therefore, the main idea of the regulation of 1717 was the prevention of unlawful behaviour by having strict rules and conditions on the *beylerbeyi* (governors of a province), *sancakbeyi* (governors of an administrative unit within a province) and administrators within the provinces. With these regulations, the state finally found a way to legalize and utilize these potential incomes/exactions in a new and definitive form, called the “*imdâd-i hazeriyye*”.

Indeed, some of the reasons for the conversion of “illegal levies” into the *imdâd-i hazeriyye* were to support the needs and expenditures of governors and their

¹³⁵ There is an interesting example about exactions taken by non-Muslim *re'âyâs* under the name of *kilise-akçesi*, (levy of church), *kefere-akçesi* (exaction of non-Muslim), “Medine-i Maraş'da mütemekkîn 'ehl-i zimmet keferesi re'âyaları bâ-cem'uhum meclîs-i şer'-i şerife gelüb şöyle izhâr-i tazâllüm-i hâl eylediler ki, “bizler öteden beri üzerlerimize edâsı lazım gelen cizye ve resm-i ispençe ve sâ'ir 'emr-i şerîf-i âlişân ile vâkî' olan tekâlifleri edâ idegelür iken, Maraş vâlileri ve mütesellimleri bizlerden *kefere akçesi* ve *kilise akçesi* nâmı ve sâ'ir bahâne ile bizlerden beher sene bin guruş ve bin beş yüz guruş dahî ziyâde cebren ve kahren akçelerimizi almalarıyla bizler dahî bi'l-küllüye perakende ve perişan ve Devlet-i 'Aliyye'nin merhâmet ve siyânetine muhtaç olduğumuzu (...)” [date: evâhir-i Şa'bân 1141 / March 1-10, 1729], BOA. IE. ŞKRT. 6/540.

¹³⁶ BOA. C. DH. 242/12056.

retinues, the “*kapu halkı*”.¹³⁷ The state demanded of its governors that they bring their well-armed and well-equipped special armies on military campaigns, due to the importance and necessity of soldiers with firearms in the eighteenth century. It is undeniable fact that the state considered the situation of the provincial governors’ armies and their capacities to hire soldiers with well-armed and well-equipment as being in the state’s interests. Thus, according to many official records, the delay in the collection of the *seferiyye* and *hazeriyye* taxes during periods of war were declared unacceptable by the state due to their importance in mobilizing and financing the Sultan’s armies.¹³⁸

On the other hand, the rise of these new provincial soldiers during wartime led to problems in peacetime as they generally became jobless or turned to banditry due to a lack of fixed income/salary. They became involved in many uprisings against the state and often times quickly became brigands who plundered villages and the *re’âyâ*.¹³⁹ It caused major disruptions to the social-economic life of the provinces and these soldier-brigands became some of the main causes of the disorder and unrest within the Ottoman Empire.

¹³⁷ “(...) hâlâ Erzurum vâlisi vezîrim Mustafa Paşa (...) bundan akdem Tiflis tarafına me’ûr oldukda (...) kapusu halkı ve a’damlarının tevfir ve teksîri muktezî olan askerinin ve mesârif-i kesîresi müstelzîm (...)”, BOA. C. AS. 108/4864. Similar to this example, we found various examples in the *Hazeriyye Defters*’ imperial orders, *hüküms*.

¹³⁸ Accordingly it should be of interest to give this example here: “(...) Haleb Beğlerbeğisi olan Ali Paşa -dâmet me’âlîhû- evvel-bahâr-ı meymenet-âsârda mükemmel ve müretteb kapısı halkı ve süvârî ve piyâde asâkir-i mevfûre ile Tebriz seferine me’ûr olmakla bir gün evvel kapısı halkının ve süvârî ve piyâde askerinin tevfir ü teksîri mühîm ve muktezî olmakla mukaddemâ eyâlet-i mezbûre mutasarrıflarına ahâlîsi taraflarından hadd-i evsât üzere seferler vaktinde verile gelen imdâd-i seferiyye bin yüz otuz yedi senesine mahsûb olmak üzere ‘aceleten tahsîl ve tarafına edâ ve teslim ettirilmesi lâzım ve lâbûd olmağın...”, [date: evâli Rebî’î’l-evvel sene [1]137 / 10-15, December 1724], BOA. C. AS. no. 901/38845.

¹³⁹ “(...) bölükbaşılardan ol mikdar levendât (...) yine kazâmıza gelüb ‘tekke ve kilise teftişine me’ûruz’ deyü nicelerimizi (...) bi-gayr-i hakk tecrîm ve küllî akçelerimizi alub bunun emsâlî fesâd ve şekâvetlerine hadd ve ‘add olmayub ahvâlîmiz ziyâdesiyle diger-gün ve bizlere küllî gadr ve havf olmuştur. Bu gûne zûlm ve ta’addi (...) def’ olunmak bâbında yedimizde olan müte’addid hatt-i hümayûn-i şevket-mâkrûn ibrâz eylediğimizde (...) kapulu ve kapusuz levandât tabakasının zûlm ü ta’addisinden perâkende ve perişân (...)”, BOA. C. DH. 103/5115.

This situation was seen as a major threat to public security especially during wartimes, and it eventually led the *re'âyâ* to start refusing to pay the taxes imposed on them.¹⁴⁰ On the other hand, the increasing demand for soldiers with firearms on the numerous military campaigns enabled the provincial governors to hire a great number of regular-soldiers “*müsellâh ve mükemmel*” within their retinues. As a result of being able to recruit more soldiers, these governors were seen as favourites “*gözde*” and grateful “*makbûl*” members of the state by the central government. This would eventually lead to the rise of powerful local figures in the provinces by the mid-eighteenth century.

3.3. The Close Relationship between the *Mâlikâne* System and the Rise of the *İmdâdiyyes* in the Eighteenth Century

Studying the Ottoman taxation system is an important task in assessing and collecting the state revenues. Besides the *timâr* system, there were the *iltizam* and *mukata'a* system, which was a tax-farming based system. For instance, the *iltizam* system was used for the creation of revenues for the Treasury, which were collected from customs duties, mines, mills and market taxes among other sources of income. The *mukata'as* were a package of tax units belonging to the Central Treasury. However, at the end of the seventeenth century, the *mukâta'as* were re-arranged as a way of including the *malikâne* system, which was enacted as life-time based (*kayd-i*

¹⁴⁰ BOA. C. DH. 106/5269; Here is an interesting example: Şerif Korkmaz, “Âsi ve Eşkîya: Delilbaşı Kadıkıran Mehmed Ağa, 1825-1834”, *Kebikeç*, XXXIII (2012), pp. 149-172; Uluçay, *18 ve 19. Yüzyıllarda Saruhan'da Eşkîyalık ve Halk Hareketleri*, pp. 56-80.

hayat) tax-farming revenue by the special decree (*fermân*) of 1695.¹⁴¹ This new system was the longest and most extensive version of the *iltizam* system. In this system, the *mukâta'as* were still sold by auction, but the yearly amounts (termed *mâl*) were determined by the Central Treasury, and thus the prices of *mukâta'as* were set permanently and could not be lowered or raised at the auctions. In addition, *tax-farmers*, *malikaneci* had to make a large payment in the form of a lump sum called the *mu'accele* after having bought the *mâlikâne* right.

The Ottoman finance department would decide the amount of tax-units that had to be paid by the *malikaneci*, in order to gain the rights of the tax-farming units for a long time span. Therefore, Ottoman financial executives aimed to boost the income sources of the state by getting large amounts of *mu'accele* in cash that was sent to the Central Treasury. The amounts of *mu'accele* had also been used for overcoming budgetary deficits and other expenditures of the state. Therefore, at the beginning of the *mâlikâne* system, it was seen as being remarkably beneficial at cutting the state's budgetary deficits and was looked upon highly favourably by the Central Treasury.¹⁴² The rise of the *mu'accele* payments had to lead to an important increase in the cash flow to the Central Treasury and had thus helped the state overcome the fiscal needs and expenditures that it had previously faced. However, despite the positive short-term impact of the *mâlikâne* system, it failed to meet the long-term fiscal needs of the Ottoman state.

¹⁴¹ Mehmet Genç, "Osmanlı Mâliyesinde Malikâne Sistemi", *Osmanlı İmparatorluğu'nda Devlet ve Ekonomi*, Ankara, Ötüken Yayınevi, 2000, pp. 101-154.

¹⁴² Mehmet Genç evaluates this partial improvement mainly relating to *mâlikâne* system's consequences within the period of the 1700s to the 1750s, see: "18. Yüzyılda Osmanlı Ekonomisi ve Savaş", in *Osmanlı İmparatorluğu'nda Devlet ve Ekonomi*, pp. 213-226.

After introducing the *mâlikâne* system, the *dirliks* and some of the *mukâta'as* starting with the small, then larger ones, were included in the new system to enlarge the revenue base. Thus, after the sale of the profitable *mukâta'as*, new revenues had to be found and included within the system. As a result of the *mâlikâne* practice, a great portion of the revenues from the *timâr* and *hâss* lands (higher order of fief) were recovered and added into the system as *mukâta'as* for the needs of the Central Treasury. Hence, the revenues of the *hâss-holders* and especially governors were immediately diminished and it made complicated the matters as their revenues were sold within the *mâlikâne* system. On the other hand, the distribution of the *hâss* was officially continued and sometimes some of the *imdâdiyye* revenues were allocated to the local officials or turned into a supplementary source instead of being given the traditional *hâss* revenues to the governors and state officials.¹⁴³

The process of including and shrinking the revenue-holdings (*dirliks*) in order to enhance the revenue base of the Central Treasury into the *mâlikâne* system also triggered important changes within the military structures of the state. For example, as a result of the re-arrangements and transformation of *dirliks* into the *mâlikâne* system, the proportion of the *sipahis* had dramatically decreased in some regions. However, there were not any attempts to remove the *timâr* system or *timariot-sipahis*, as they were still used on the battlefields and as suppliers to the armies on

¹⁴³ “(...) Liva-yi Suğla berâ-yi Kapudan Paşa bâ-mukâbele-yi hâss (evâhîr-i Cemaziye'l-ahir sene 1131 / May 1719);

Liva-yi Kocaeli berâ-yi Kapudan Paşa bâ-mukâbele-yi hâss (evâhîr-i Cemaziye'l-ahir sene 1131 / May 1719);

Liva-yi Biga berâ-yi Kapudan Paşa: liva-yi mezbûrdan mukâbele-yi hâss Kapudan Paşalara (...) iki bin dört yüz yetmiş dört guruş hazeriyye (...) [date: evâhîr-i Rebiyi'l-evvel sene 1157 / May 1744];

Berâ-yi Ta'âmiyye-i Kapudan Paşa an İzmir: ‘üç yüz guruş ta'âmiyye olunub ziyâde olunmamak üzere ‘emr-i şerîf tahrîr ve mucebince ‘amel oluna’ deyû unvânına hatt-i hümayûn ketb kılınmıştır, [date: evâhîr-i Zilhicce sene 1131 / November 1719]”, these example are taken from the BOA. *Hazeriyye Defters*, no. 7, pp. 120-121.

military expeditions.¹⁴⁴ In addition, the pre-existing expectations over the *timâr* system and its provincial governors about doing their traditional obligations were still in use. However, the governors and their agents (*eyâlet ve sancak mutasarrıfları*) had already started to complain about their insufficient revenues that prevented them from fulfilling their duties for the state.¹⁴⁵

3.4. The Consequences of the New Regulations and The Rise of Local Officials

One of the main objectives of the creation of the new taxes and regulations was the removal of the illegal extraordinary taxes like the *salgun*, *salma* and the *tekâlif-i şâkkâ* (unlawful impositions). These illegal levies were replaced by a legal and yearly tax, called the *imdâd-i hazeriyye*, which was allocated to the governors whom had partially lost some of their revenues due to the removal of some of their previous revenues by including their *hâss* revenues within the *mâlikâne* system. These new taxes, the *hazeriyye* and the *seferiyye* had been used by both governors and administrators in the provinces either in times of war or peace, so that they could maintain their special troops (*kapu ordusu*) along with their large number of *sekban* and *saruca* retainers. Unfortunately, the regulation of the *imdâdiyye* was not enough

¹⁴⁴ Kolçak, “Yeniçeriler, Ümera Kapıları ve Tımarlı Sipahiler”, pp. 245-246, 248; Caroline Finkel, *The Administration of Warfare: The Ottoman Military Campaigns in Hungary, 1593-1606*, Vienne, 1988, pp. 38-39; Pal Fodor - Geza David, “Changes in the Structure and Strength of the Timariot Army from the Early Sixteenth to the End of the Seventeenth Century”, *Eurasian Studies*, IV/2, (2005), pp. 162-188.

¹⁴⁵ “(...) Bu ana gelince seferler vukû’nda eyâlet ve elviye mutasarrıfları olan vüzerâ-yı izâm ve mîrmîran imdâd-i seferiyye nâmıyla re’âyâ fukarâsından bi-nihâye mâl alub nâm-i devr ile sükkân-i memâlik-i mahrûseyi pâ-yi mâl-i gadr ü cevriyâ etdiklerinden sonra ordu-yu hümâyûna mülhâk ve mülâki olduklarında perişan kapu ile gelüb “mansıbımızdan gereği gibi imdâd-i seferiyemizi alamadık” deyiş müzâyaka-i hâllerinden şikâyet ve me’ûr oldukları hidemât-i seferiyyede bu ‘özü ile izhâr-ı fütûr ve rehâvet itdiklerinden nâşi bu hâlet mutlakâ irâd ve masrâfları mazbût olmamaktan neş’et edüb (...)” *Târîh-i Râşid*, vol. IV, p. 384.

to prevent illegal activities and misuses as governors and their officials still continued to collect extra levies and fines from the *re'âyâ*. While the collection of the *imdâdiyye* taxes were handled locally, the *mübâşiriyye* (agent's fee), the *kapı harcı* (expenses for the retinue) and the *teşrifiyye* (honors) were often times exploited by the state officials on the local population by getting extra provisions for their soldiers and animals.¹⁴⁶ Local officials also abused the *re'âyâ* by staying in a village over a period of three days.¹⁴⁷ Even tax collectors, the *mübâşirs* and the *tahsildârs* were entitled to exact contributions from the people, such as the *mübâşiriyye* and the *tahsildâriyye*.¹⁴⁸ That is why these practices had been banned by the central government as they were overly abusive and exploitative of the local population.

Similar to the *avâriz*, local *kâdis*, judges were responsible for the entire process of determining and collecting new taxes and they had to inform the center, if a disagreement occurred between the *re'âyâ* and the tax collectors.¹⁴⁹ This was one of

¹⁴⁶ Examples: “ (...) Adana vâlileri ve İçil (İçel) Sancağı mutasarrıfları taraflarından mugâyîr-i kuyûdât-i imdâd-i hazeriyye ve memnû'âtından olan kaftanbahâ ve zahirebahâ ve devriye ve kudûmiyye ve selâmiyye ve teftiş ve sarây döşeme bahâsı ve sâ'ir mutâlebât-i anîfe ile ve mukâta'a-i merkûme kazâ ve nevâhîsinden bilâ-fermân hiç ferdi ihzâr ile ve'l-hâsıl vücûh-i mezâlîm ve ta'addiyâtından bir vechile mukâta'a-i mezbûre ahâlî ve re'âyâsı rencîde ve remîde ettirilmemek ve dâ'imâ himâyet ü siyânet olunmak üzere mukaddemâ evâmîr-i aliyye-i müte'addide sâdır olmuşiken (...)”, BOA. C. DH. 120/5976; various examples: BOA. C. ML. 264/10832; BOA. C. DH. 281/14041; BOA. C. ML. 263/10794; BOA. C. DH. 95/4708.

¹⁴⁷ “(...) vilâyetimize bir bahâne bulamayub “haydûd eşgiyasının kesret vardır” deyû, hilâf-i inhâdır, devlete ‘arz ve ‘ilâm edüb kendüye hitâben emr-i ‘âli ısdâr ve husûs-i mezkûr için dört yüz neferden ziyâde(e) süvâri ve piyâde-i Arnavud eşkiyası ile karındaşı Mustafa Beğ’i kazâmıza irsâl olduğu, gelüb on iki gün meks ve imdâd-i hazeriyyeyi tekrâr cebren alub cümlemizi ve sâ'ir yüz elli fukarâdan ziyâde re'âyâ fukarâsını ‘ahz ve habs ve der-zincîr ve gûnâ-gûn ezîyyet ve tecrîm etdiğinden mâ'adâ cebren yevmiyye ikişer yüz ellişer guruştan on iki günde üç bin guruştan ziyâde kendüye masraf itdirüb vilâyetimizi üç bin guruştan ziyâde mutâzarır eylediğinden (...)”, [undated], BOA. C. DH. 107/5326.

¹⁴⁸ “(...) ber-mûceb nizâm verilen emr-i şerîfime mugâyeret birle başka *mübâşiriyye* ve harece(?) nâmı ve sâ'ir vechile akçe taleb ve fukarâ ve zu'efâya ta'addî ve cevr (...)” [date: evâil-i Safer sene 1151 / mid-June, 1738], BOA. C. ML. 473/19278.

¹⁴⁹ “Prizrin Sancağı'nda vâkî' Bihar kazâsı ahâlilerinden bâ-fermân-ı âl[i] ile mutâlebe olunan imdâd-i seferiyye tevzî' ve tahsîl için kazâ ahâlileri da'vet-i şer' olunduklarında (...) mübâşîr Mehmed Ağa'nın mahzârında viregeldiği cevâbı sicill-i mahfûza kayd ve sûret-i alâ-mâ-hüve'l-vâki' der-i devlet-medâra ve serîr-i pây-e-i a'lâya ‘arz ü i'lâm olundu”, BOA. AE. SAMD. III, 2/102; another example: “ (...) Kayseriyye kâdısı Mevlânâ Mehmed tarafından dahî ‘arz olunduğu bildirüb hilâf-i şer'-i şerîf ve mugâyîr-i emr-i münîf fukarâdan cebren aldığı gerü eshâb-i hukûka istirdâd ve icrâ-yı hakk olmak bâbında istid'â-yı merhâmet eyledikleri ecilden iş bu emr-i şerîfim mübâşîr ta'yîn olunan

the main ways in which the *re'âyâ* could show their manifest to the government or could ask for their grievances.¹⁵⁰ Moreover, the *kâdis* (*mârifet-i şer'*) were the main actors in informing the state concerning local settlements, which was used to determine the sum to be paid by each sanjak, town and village. Nonetheless, the *kâdis* and *nâ'ibs* (deputies; surrogate judges), like other government officials, imposed some kind of levies when touring the countryside and these impositions were often times also illegal or forbidden by the state.¹⁵¹

The government's concerns were to protect the *re'âyâ* against the abuses of local officials and state agents.¹⁵² The special tax collectors, the *mübâşirs* were sometimes sent from the capital to the provinces to supervise the collection of the *imdâdiyyes* along with the local notables and the *kâdi*. According to official records, a great number of abuses were the product of local officials' unlawful behaviors and illegal demands made to the *re'âyâ*, which ultimately triggered some of the main uprisings within the provinces against local administrators and members of the state.

Dergâh-i Mu'allam gediklülerinden --- ile vusûlünde siz ki mevlânâ-yı mûmâileyhûmasız mîrmîrân-i mezkûr her kangınızın taht-i kazâsında bulunur ise vekîlini mübâşir-i mûmâileyh ma'rifetiyle ihzâr-i şer' ve davâ-yı hak ve ta'yîn-i madde iden husemâsıyla terâfu' ve vech-i meşrûh üzere hilâf-i şer'-i şerîfe mugâyir emr-i münîf-i fetvadan cebren aldığın(ı) bade's-sübût gerü ashâbına bî-kusûr istirdâd ve icrâ-yı hakk eylemeniz bâbında fermân-i âlişânım sâdir olmuşdur (...)", [date: evâsit-i Ramazan sene (1)139 / May 1-10, 1727], BOA. C. DH. 181/9019 and AE. SAMD. III. 55/5482.

¹⁵⁰ This way had also been used for a long time and for other taxes, please see: Suraiya Faroqhi, "Political Initiatives 'From the Bottom Up' in the Sixteenth and Seventeenth Century Ottoman Empire: Some Evidence for their Existence", in *Osmanistische Studien zur Wirtschafts und Sozialgeschichte*, ed. Hans Georg Majer, Wiesbaden, 1986, pp. 24-33; Halil İnalçık, "Şikâyet Hakkı: Arz-i Hâl ve Arz-i Mahzar'lar", *Osmanlı Araştırmaları*, VII-VIII, (1988), pp. 33-54.

¹⁵¹ İnalçık, "Military and Fiscal Transformation", pp. 320-321.

¹⁵² There is a very good example for the governors and their agents' illegal activities in the provinces, here: "(...) Bundan akdem Sivas vâlisi el-hâc İvaz Paşa hazretleri kazâmıza dâhil olub zahirebahâ ve imdâd-i seferiyye ve sâ'ir bahâne ile (...) zulmen akçemizi alub badehû tarafından mütesellimi olan Ali Ağa nâm kimesne dahî devir nâmıyla bin nefer levandât eşkiyasıyla kazâmıza gelüb meft ve meccânen yem ve yiyecek ve koyun ve kuzu ve sâ'ir zahiremizi aldığından ma'ada bi-gayr-i hakkın bizleri tecrîm ve tefrîm ve (...) badehû pâşâ-yı mûmâileyh tarafından dahî Bektaş ve Kel İbrahim nâm Bölükbaşılar dahî basma ve katil(?) nâmıyla iki yüz nefer levendât eşkiyâları ile çıkub karye-be-karye gezüb (...) beher karyeden ellişer ve altmışar guruş akçemizi alub zulmen bizleri bu güne dahî tecrîm ettikten mâ'adâ (...) bunun emsâli fesâd ve şekâvetlerine hadd ve 'add olmayub ahvâlîmiz ziyâdesiyle diger-gûn ve bizlere küllî gadr ve havf olmuşdur (...)", [date: 23 Şa'bân 1125], BOA. C. DH. 103/5115.

Furthermore, the *re'âyâ* sometimes resisted and refused to pay the taxes¹⁵³ and claimed different ways to avoid the *imdâdiyye* taxes¹⁵⁴ while some of them simply abandoned their settlements.¹⁵⁵

As a result, the regulations of the *imdâdiyye* were highly important to support the changing financial conditions and systems within the provinces of the Ottoman Empire in the eighteenth century. It was also a turning point in the financial and administrative roles of local governors and administrators.

3.4.1. The Prominence of the *A'yân* and Local Figures

Following the enactment of these new regulations, the responsibility of collecting the *imdâdiyyes* were given to local administrators, their agents,

¹⁵³ “(...) bu sene-i mübârekede sâdır olan hatt-i hümâyûn-i şevket-makrûn ile mukaddemâ Sivas Sancağı'na ve eyâlet-i Sivas'da olan elviyede vâkî' kazâ ahâlîleri ittifâk ve ittihâdları ile tevzî' ve defter olunan Çorum sancağının hisselerine isâbet iden sâlyanelerinden zimmetlerinde bin üç yüz guruş imdâd-i seferriyye bâkî kalub ahâlî-i kazâdan tâleb olundukda 'kah veririz, kah ekrad Türkmeni virsün' deyû sâdır olan evâmîr-i şerîfim ile ta'yîn olan mübâşîr kullarına cevab vermeyüb vârid olan fermân-i alışanım bir-vechle adem-i ita'atleri olmayub (...)” [date: evâil-i Receb sene 1130 / June 1-10, 1718], BOA. AE. SAMD. III. 88/8754.

¹⁵⁴ “ (...) Amasya Sancağı'nda vâkî' Gedegra kazâsında Sivas beğlerbeğisi için iş bu sene-i mübârekede verilmesi fermânım olan imdâd-i seferriyyeyi ve sâ'ir emr-i şerîfimle vâkî' tekâlifi kazâ-i mezbûr ahâlîsi virmekde muhâlefet üzere olduklarından başka divân ve hükkâm ve şer'-i şerîfe adem-i ita'at ve inkiyâd birle tuğyân ve isyân üzere olduklarından nâşî livâ-yi mezbûr mutasarrıfı için dahî öteden beri mahsûs ve mu'âyyen olub bu def'a tahsîli fermân olan imdâd-i seferriyye için liva-yi mezbûr mütesellimi Mehmed -zîde kadrihû- tarafından ta'yîn ve irsâl olunan ademleri bir kaç gün kazâ-i mezbûrede mekr ve badehû Gedegra mahkemesine varub seferriyye-i merkûme tahsîli bâbında şerife-i feth-i sudûr üzere fermân-i âlişanım izhâr ve ibrâz ittirdiklerinde ahâlî-yi merkûme ale'l-umûm üzere harb ü isticâ' ile mahkemeyi basub ve taşa tutub ve kâdî-yi merkûma şütûm-i galîza ile şetm eylediklerinden gayrı (...)”, BOA. C. DH. 235/11720.

¹⁵⁵ “(...) sabıkâ Rumeli vâlisi sa'âdetlü Mehmed Paşa hazretleri bundan akdem Rumeli vâlisi olub (...) imdâd-i hazerriyyeyi tekrâr cebren alub cümlemizi ve sâ'ir yüz elli fukârâdan ziyâde re'âyâ fukârâsını 'ahz ve habs ve der-zincîr ve gûnâ-gûn ezîyyet ve tecrîm etdiğinden mâ'adâ cebren yevmiyye ikişer yüz ellişer guruştan on iki günde üç bin guruştan ziyâde kendüye masraf itdirüb vilâyetimizi üç bin guruştan ziyâde mutazarır eylediğinden mâ'adâ iyâb ü zehâbında esnâ-i tarik ve nüzûl eylediği kurâya karib vâfir karye ahâlîleri bu esnâda ekinleri biçub tarlada demed iken mezbûrun zûlm ü ta'addisine bir vechle tâkat götüremeyüb *ehli ve 'iyâllerini alub aher kazâya ve dağlara fîrar* ve on beş gün mikdarı demedleri tarlada kalub bu kaht-i galâda ol demedler dahî telef ve zây' olub re'âyâ fukârâsına gadr-i küllî ve perâkende ve perişân olmamıza bâis olmuşdi (...)”, [there is no specific date, only the year of 1144/1731-1732 is found in the document], BOA. C. DH. 107/5326.

mütesellims, *voyvodas*, *kâdi* and the notables, *a'yân* and *eşrâf*. Based on the official records and the majority of the *imdâdiyye* cases, the *kâdi*, the *a'yân* and the *eşrâf*¹⁵⁶ were the main representative figures of the population in the provinces.¹⁵⁷ They answered the government's demands within the provinces and informed the central government about the illegal behavior of governors¹⁵⁸, their agents, and even sometimes the *mübâşirs*.¹⁵⁹ The *a'yâns* had an important position as mediators between the government and the locality. Thus, local notables had rapidly gained more prestige and power both within the provinces and in the eyes of the state by the important role that they held within the provinces and by extending cash loans to the *re'âyâ* toward their payments of the *imdâdiyyes*.

¹⁵⁶ Özer Ergenç, "Osmanlı Klâsik Dönemindeki 'Eşrâf' ve 'A'yân' Üzerine Bazı Bilgiler", *Osmanlı Araştırmaları*, III, (1982), pp. 105-118.

¹⁵⁷ In the *Hazeriyye Defters*, which was prepared specifically for the *imdâdiyye* taxes, almost every imperial orders were sent to the provinces and addressed to local figures. Here are some examples taken from the archival records: "(...) nefs-i medine-i Tokat'da sâkin ulemâ ve sulehâ ve e'imme-i hütebâ ve meşâyih-i uzâm ve sadât-i zevil-ihtirâm ve a'yân ve vücûh-i belde ve sâ'ir vükâla-yı fukarâ ve ehl-i zimmet ihtiyârlarının alâ-tariki'l-muhzır 'arz-ı hâl-i sıdk-i makâlleridir ki (...)", BOA. C. ML. 263/10794; "Arz-i Rum (Erzurum) monlasına ve eyalet-i Arz-i Rum'da vâkî' olan kâdilara ve a'yân-i vilâyete hüküm ki (...)" BOA. C. AS. 108/4864; "eyâlet-i Kars'da vâkî' kuzât ve nüvvâb ve â'yân-i vilâyete hüküm ki (...)", BOA. C. DH. 62/3051; "Adana sancağından bâ-fermân-i âlî matlûb buyurulan imdâd-i hazeriyelerinden bâkî iki bin yüz guruş sancağ-ı mezbûrdan tahsil ü kabzına me'mûr olan fahrû'l-akrân Yusuf Ağa kullarına teslimi bâbında (...) imtisâlen-lehû sicill-i mahfûza ba'de'l-kayd (ve) bi'l-cümle ulemâ ve a'yân-ı vilâyet muvâcesinde feth ü kıra'ât olundukda (...)", BOA. C. SH. 26/1285; BOA. IE. DH. 25/2214.

¹⁵⁸ "(...) yine bir kaç seneden berü Maraş'a gelen vâliler ve mütesellimler imdâd-i hazeriyeye ve seferiyelerin aldıklarından sonra hilâf-i fermân yine bizlerden cebren ve kahren *kefere akçesi* ve *kilise akçesi* ve sâ'ir bahâne ile beher sene bin ve bin beş yüz guruş ve iki bin guruşa bâliğ akçelerimizi alub ahvâllerimiz diğer-gün ve ekserimiz perişân ve bâkîlerimiz dahî tâtme-i yevmiyeye muhtâç ve bir vechile ta'ayyüşe mecâl ve iktidârımız kalmayub tâkatlarımız tâk olub ancak der-i devlet-medârın merhâmet-i küllîyesine muhtâç olduğumuzdan ahvâl-i pür-melâlimizi medîne-i mezbûrenin *ulemâ ve sulehâ ve meşâyih ve eşrâfından* dahî su'âl ve ol vechile olan mezâlîm-i beyhûdelerimiz men' ü def' olunmak babında "müceddeden ferman-i 'âlişân ricasına vâkî'-i hâlî 'arz ü ilâm ediverün" deyü girye ve zârî ve tazallüm-i hâl eylemeleriyle fî-nefsi'l-emri hâl bast olunan minvâl üzere olduğu medîne-i mezbûrenin *ulemâ ve meşâyih ve a'yânından cem-i gâfir haber virüb ve i'lâm olunmasını anlar dahî iltimâs etmeleriyle* (...) bâbında müceddeden fermân-i 'âlişân sadaka buyurulmak ricâsına vâkî'ü'l-hâl hasbinallâhû Te'âlâ paye-i serîr-i â'liyye arz olundu, [signature: Yusuf, el-kâdi bi-Medineti'l-Maraşî'l-Mahrûse]" [date: evâhir-i Şa'bân 1141 / 1-10 March, 1729], BOA. IE. ŞKRT. 6/540.

¹⁵⁹ "(...) Sen ki imdâd-ı seferiyeye tahsiline me'mûr-i mûmâileyhsin, sen Devlet-i 'Aliyye'min emekdâr ve sadâkatkârlarından olman ile senden me'mûr olduğun hıdemât-ı hümâyûnumda her vechile 'akd ü istikâmet me'mûlüyle sen husûs-i mezbûra mübâşir ta'yîn ve irsâl olunmuş-idin (...) ber-müceb nizâm verilen emr-i şerîfime mugâyeret birle başka mübâşiriyye ve harece(?) nâmı ve sâ'ir vechile akçe talep ve fukarâ ve zu'efâyâ ta'addî ve cevri ve uhrâyâ şürû'un *ol taraflardan tevâriid eden mevsiik kimesnelerin ihbârlarıyla yakînen ma'lûm-i hümâyûnum olmakla* (...)" [date: evâil-i Safer sene 1151 / mid-June, 1738], BOA. C. ML. 473/19278.

In parallel with the growing autonomy of the governors in the provinces, local *a'yâns* also constituted “the special troops” and took over some of the important taxation responsibilities and duties previously given to other officials.¹⁶⁰ Lacking imperial authority in the provinces, the *a'yâns* sometimes forced the *kadis*' and other state-delegated members' collaborations against the governors and the state itself. Apart from playing a certain role in the collection of the *imdâdiyye* taxes, in some areas the local *a'yâns* were appointed as state-officials to collect various taxes, like the *imdâdiyyes*¹⁶¹ throughout the seventeenth and eighteenth centuries.

In the eighteenth century, the state appointed all local officials for a year or for a shorter period to prevent the establishment of local authority by governors and *kâdis*. Thus, the state also used the rotation system within which the local state-members were appointed to short terms. In addition, following the dissolution of the *timâr* system, many sanjaks (as *fief*) in Anatolia were assigned as *arpalik*¹⁶² or given *mâlikâne* status¹⁶³ to higher-state officials or to commanders of a fortress on the

¹⁶⁰ Şumnu menzîlinin Gerlabad nâhîyesi (...) kazâ-i mezbûr a'yânı Çavuşzade* [*Şumnu ayanı Çavuşzâde Seyyid İsmail Ahmed] kullarının bölükbaşısı otuz kırk nefer sekbân ile karye-be-karye kesb ü güzar ve *menzîl imdâdiyyesi* nâmıyla ve mübayâ'a tahsili nâmıyla beher karyeden ayak-teri olarak otuzar kırkar guruş fukarâ ve ahâliden 'ahz idüb (...)” [date: 21 Cemaziye'l-evvel sene (1)205 / 26 January 1791], BOA. C. ML. 264/10832.

¹⁶¹ “Arz-i hâl kullarıdır ki, Patrikliğe dâhil eyâlet-i Bosna'da Hersek Sancağ'ında Blagay kazâsında Zitomislik Manastırı rahibleri vâli için senede iki taksît ile müretteb hazeriyyeden sicilden mahrec pusula mücebince hisselerine isâbet iden imdâd-i hazeriyyeyi kazâ-yi mezbûr ahâlileri ile mâ'an mahâlline edâ ve teslîm edüb mugâyir-i şürût-i hazeriyye ziyâde talebi ve sâ'ir bida' ü mezâlîm ile ta'addî olunmaları icâb itmez iken kazâ-yi mezbûr a'yânı olanlar sicilde mukayyed hisse-i hazeriyyeleri üzerine ziyâde akçe zamm ve tahsîl ve sâ'ir bidâ' ü mezâlîmden hâlî olmadıklarına ve ahvâlleri diğere-gûn ve perâkende ve perişânelerine bâis olduğunu (...)”, BOA. C. ML. 117/5209.

¹⁶² “(...) Hamîd Sancağı'ndan mukâta'a kaydı ref' ve şeref-yâfte-i sudûr olan hatt-ı hümâyûn-i şevket-makrûn mücebince sancaklık ile sabıkâ Trabzon eyaletine mutasarrıf olan vezîr Ahmed Paşa'ya ber-vech-i arpâlık tevcih olunmuştur” [date: 24 C[emâliyelâhir] sene [1]144 / December 24, 1731], BOA. C. DH. 338/16858; “Ber vech-i arpâlık Teke ve Hamid sancakları mutasarrıfı Mehmed Paşa'ya (...)”, BOA. C. DH. 235/11720.

¹⁶³ For example: “(...) hâsshâ-i livâ-i Tarsus mukâta'ası külliyyetlü mâl ve kalemiyye ve mu'accele-i cesîme ile mukayyed mukâta'âtdan olub mâlikâne verilen mukâta'at ve maktû'ât bâ-hatt-ı hümâyûn düstûrî'l-'amel olan şürût-ı câriye-i mâlikâne muktezâsınca mefrûzî'l-kalem ve maktû'u'l-kadem min-küllî'l-vücûh serbest olduğundan kat'ı nazar imdâd-ı hazeriyyenin hîn-i vaz' ü tertîbinde livâ-yi mezkûr mâlikâne bulunmak takrîbi ile tertîb-i hazeriyyeye idhâl olunmayub ve bu âna dek hazeriyye

frontiers¹⁶⁴. These new developments weakened the authority of the governors over their previous privileges on some of the *hâss* lands and their districts, which were divided as the status of the *serbestiyet* (freelance lands)¹⁶⁵ and *vâkıf toprağı/bölgesi* (waqfs lands). In addition, this situation made it hard to collect the *imdâdiyyes* from these privileged places where the state officials, tax collectors and governors could not interfere in these domains.¹⁶⁶ The administration of these places and the tax collections from them could be officially taken over by special agents of the state¹⁶⁷ (*voyvoda*, *mütesellim* or *müsellim*) or commanders who were needed to stay on the frontiers. In fact, most of the deputies of governors or high-ranking officials were chosen or were centrally appointed among the local *a'yâns*, because of their knowledge and influences over the administrative units and the local population of the districts.

tahsili için emr-i şerîf verildiğı mesbûk olmamakla (...)", [date: 5 Cemaziyelevvel sene 1169 / February 6, 1756], BOA. C. DH. 120/5976.

¹⁶⁴ "(...) livâ-yi Karahisar-i Şarkî iş bu yüz kırk üç (senesi) Rebi'ü'l-ahirinin evâhirinde hâlâ Tob Karaağaç kal'ası muhafazasında olan Ali Paşa'ya tevcih olunub (...)", BOA. *Hazeriyye Defters*, no. 4, p. 4; "(...) bundan akdem Erdebil muhafazasında olub hâlâ Karahisar-i Sahib sancağına mutasarrıf olan Genç Ali Paşa'nın livâ-yi mezbûrdan seferiyyesi tahsili için mukaddemâ sâdır olan emr-i şerîf mucibince (...)" BOA. *Hazeriyye Defters*, no. 4, p. 17; İnalçık, "Centralization and Decentralization", p. 30.

¹⁶⁵ "(...) medîne-i Akşehir muzâfâtından Bermende nâm karye ahâlileri ba-cem'uhüm meclis-i şer'e gelüb şöyle takrîr-i kelâm ve nizâm-i hâl eylediler ki, "Bizim karyemiz fermân-i cihân-mutâ' ile *serbest* olub sancak-i mezbûr mutasarrıflarına bir akçe ve bir habbe virmek icâb ider hâlimiz yoğ iken (...)", [date: 23 Muharrem, 1124 / 2 March, 1712], BOA. IE. DH. 25/2214.

¹⁶⁶ For example: "Bu kullarının Üsküb nezâreti ber-vech-i mâlikâne uhdesinde olub hâlen Üsküb beyleri imdâd-i hazeriyyelerinden gayrı bir nesneleri olmadığından (...) mezbûr beylerin Nefs-i Üsküb'te ancak imdâd-ı hazeriyyeden mâ'adâ alâkaları olmayub (...)", [date: 13 Cemâziyelahir, sene 1136 / March 9, 1724], BOA. İ. ML. 120/11410. In addition, the population of these special places sometimes claimed that they were exempted from the *imdâdiyye* taxes. For example: "(...) Hüdâvendigâ[r] kazâlarından Akyazı ve Âb-ı Sâfi ve Sarıçayır kazâları ahâlilerine bâ-fermân-ı âlî nizâmları verilip ve livâ-i merkûm mutasarrıflarına ta'yîn ü tasrîh buyurulan imdâd-i hazeriyyelerin vermede ta'allül ve envâ'ı dürlü mekr ü hileyeye şürû' ve sülûk birle kimi "biz köprücüyüz" ve kimi "serbest ze'âmet ve timar re'âyâsıyuz" ve kimi "mu'âf ve serbest vakıf re'âyâsıyuz" deyû vermeyib (...)", BOA. C. ML. 610/25145.

¹⁶⁷ "(...) voyvodalarının memhûr kâğıdı ile iltimâs eylemediklerince mukâta'a-i merkûme derûnuna bi-vechin-mine'l-vücûh müsveddât ile buyûruldu tahrîr ve mübâşir irsâl olunmamak ve voyvodasının iltimâsı vukû'unda dahî mu'tedil ve kârgüzâr ve mücerrebü'l-etvâr mübâşirler gönderilüb her hâlde himâyet ü sıyânet ve hilâfi hareketden mücânebet ve umûrlarına voyvodalarından gayrı kimesne müdâhale etmemek vechiyle kâffe-i umûrları voyvodaları tarafından rü'yet olunmak için (...)" [date: 5 Cemaziyelevvel sene 1169 / 6 February 1756], BOA. C. DH. 120/5976.

The *a'yâns* and other local figures had soon evolved into a crucial position within their society in which the local population of the provinces were increasingly dependent on their assistance.¹⁶⁸ Moreover, the state encouraged them to be involved within provincial matters and eventually, they acquired major status within that society which drastically strengthened their positions and thus led to the rise of the autonomy of the *a'yâns* and other local figures.¹⁶⁹ It can be argued that the *a'yâns* had also prepared registers and collected *imdâdiyye* taxes without waiting for official orders or permissions.¹⁷⁰ Under the leadership of the *a'yân* and *eşrâf*, they became one of the most important elements within the provinces. Indeed, these exemptions greatly contributed to the strengthening of the *a'yân* prominence towards the *pashas* within the provinces, leading the way for decentralization and eventually to the rise of new local security problems.¹⁷¹

From the eighteenth century onwards, major *a'yân* families ruled over major portions of both the Anatolia and the Balkans and began to establish their control over the local economies and administrations. Even, some of these *a'yâns* and their agents were sometimes appointed as governors with titles of *Pasha* and *Vizier*, and were given full authority to participate in military campaigns.¹⁷² Therefore, as a result of the *a'yâns'* increasing control and influences over the provinces, the Central government was obligated to maintain good relations with them.

¹⁶⁸ İnalçık, "Centralization and Decentralization", pp. 27-52.

¹⁶⁹ Çağatay Uluçay, *18 ve 19. Yüzyıllarda Saruhan'da Eşkıyalık ve Halk Hareketleri*, İstanbul, 1955, doc. no. 14, p. 111, doc. no. 16, p. 115, and no. 39, p. 143.

¹⁷⁰ İnalçık, *Military and Fiscal Transformation*, p. 326; Yücel Özkaya, "XVIII. Yüzyılın İkinci Yarısında Anadolu'da Âyanlık İddiaları", *DTCF Dergisi*, 34, (1966), pp. 195-231.

¹⁷¹ İnalçık, "Military and Fiscal Transformation", pp. 322-326; "Centralization and Decentralization", pp. 37-38 and 46-52.

¹⁷² "eyâlet-i Musul mukaddemâ mutasarrıfı olan *Rişvânzâde Mehmed Paşa* tarafından yüz kırk üç senesi seferiyyesinin tahsîli için emr-i şerif verilmişidi"; "(...) Lîvâ-yi Hamid mîrî mukâta'a olmağla bâ-hatt-i hümâyûn-i şevket-makrûn *Türkmen voyvodası el-hâc Ahmed Ağa*'ya beğlerbeğilik ile verilmişdir. Mâl ve kalemiyyesi mesârîf-i seferiyyesine 'avn ü medâr olmak üzere"; "Lîvâ-yi Malatya mîrî mukâta'a olub *Rişvânzâde Mehmed Paşa*'nın mâlikânesi olmağla (...)", and various examples from the years 1731 and 1732 can be found here: BOA. *Hazeriyye Defters*, no. 4, pp. 1-13.

After taking official titles and gaining remarkable positions over the population, the *a'yâns* transformed their titles into *a'yân-mütesellims* in the provinces. Most of the *a'yân-mütesellims* held the *mukata'as* and other economic sources to increase their control over a significant portion of the arable land known as the *çiftlik* farms.¹⁷³ Furthermore, due to both economic and administrative participation in the provinces, the *a'yâns* and *a'yân-mütellims* had easily reinforced their influences over the governors and the regional society, which gave them ample opportunities to undermine the governor's authority within their districts. The *a'yâns* also established their families as prominent and hereditary members of the ruling class in many regions and resorted to alliances with bandits and tribal chiefs to extend their authorities.

The *a'yâns* continued to be one of the most dominant elements within the provinces until the reign of Mahmud II (1808-1839), who ultimately removed the *a'yân* class and halted their ascendancy within the provinces. The restoration of the state's authority in the provinces with new centralizing structures was the main legacy of the reforms of the Tanzimat era. The period of the *a'yâns* paved the way for the decentralization of the state and to the rise of the hereditary rule of local notables over extensive territories. Not only did this period see the rise of

¹⁷³ Gilles Veinstein, "On the Çiftlik Debate", in *Landholding and Commercial Agriculture in the Middle East*, eds. Çağlar Keyder-Faruk Tabak, Albany, 1991, pp. 35-53; Michael Ursinus, "The Ciftlik Sahibleri of Manastir as a Local Elite, Late Seventeenth to Early Nineteenth Century", *Provincial Elites in the Ottoman Empire*, edited by: Antonis Anastasopoulos, Rethymno, 2005; Murat Çizakça, *A Comparative Evolution of Business Partnerships: The Islamic World and Europe, with specific Reference to the Ottoman Archives*, Leiden, 1996, pp. 66-77; Özer Ergenç, "XVIII. Yüzyılda Osmanlı Anadolu'sunda Tarım Üretiminde Yeni Boyutlar: Muzara'a ve Muraba'a Sözleşmeleri", *Kebikeç*, XXIII, (2007), pp. 129-140; Yuzo Nagata, *Some Documents on the Big Farms (Ciftliks) of the Notables in Western Anatolia*, Tokyo, 1976; Antonis Anastasopoulos, "The Mixed Elite of A Balkan Town: Karaferye in the Second Half of the Eighteenth Century", *Provincial Elites in the Ottoman Empire*, edited by: Antonis Anastasopoulos, Rethymno, 2005; Kenneth M. Cuno, *The Pasha's Peasants: Land, Society and Economy in Lower Egypt, 1740-1858*, Cambridge, 1992; Eleni Gara, "Moneylenders and Landowners: In Search of Urban Muslim Elites in the Early Modern Balkans", *Provincial Elites in the Ottoman Empire*, edited by: Antonis Anastasopoulos, Rethymno, 2005, pp. 144-147.

decentralization within the provinces, it also saw the continued exploitation of the *re'âyâ*.

Finally, a comment needs to be stated about the term of “decentralization” in Ottoman administration and its initial usage in the modern historiography. One may argue that changing systems and new trends acquired new functions both at the center and in the provinces, and powerful political figures and new state members emerged from this process regardless of how they viewed the Ottoman center. The effort into putting new regulations to restore the authority of the central government in the provinces and in conducting new economic policies with the addition of new taxes became one of the hallmarks of the Ottoman Empire in the eighteenth century.

CHAPTER IV

THE AMOUNTS OF THE *IMDÂDIYYE* TAXES

After the *Islahat Buyruğu* (Reformation Order) of 1717, the *imdâdiyye* taxes became an ordinary and a continuous source of income for the local governors and administrators, and so, each *eyâlet* (province), *sanjak* (a district within the province, sub-province), town and village were mandated to pay a specific amount for the *imdâdiyye* taxes. In the beginning, the main issue was to determine the exact amount of the taxes and the conditions of their payments. However, there were unknown and obscure sides concerned with the amounts of the new taxes that caused more abuses and ultimately created more internal disturbances within the Ottoman countryside.

The regulations of the *imdâdiyye* levies led to the creation of definite rules and the establishment of crucial details that revealed the nature of these new taxes. Firstly, the time periods of the collection of the *imdâdiyye* taxes were specified and the responsibility of their collection and the process of dividing the revenue of these

new taxes were given to the local officials of the provinces.¹⁷⁴ As has already been pointed out, by using these duties and privileges given by the government, the local administrators, governors, their agents, local notables and the *a'yâns* had expanded their authorities over many key districts of Ottoman provinces where they played an important roles in distributing and collecting these taxes from the *re'âyâ*. Furthermore, most of the local figures, who were responsible for these tax processes in local areas, initially took many of the key provincial posts and were also appointed as state-officials to collect taxes.

4.1. Analyzing the *Hazeriyye Defters*

After starting the collection of the *imdâdiyyes* as an annual and a regular tax, new comprehensive register books called the *Hazeriyye Defters*¹⁷⁵ came into being and established the reference system for the *imdâdiyye* taxes. The *Hazeriyye Defters* were prepared by the Ottoman Finance Department (*Mâliye*) and *Defterhâne*¹⁷⁶ to record the sum to be collected from each tax unit/district in the provinces during the first quarter of the eighteenth century. The amounts of the *imdâdiyye* taxes of the provinces along with the imperial orders, the *hüküms* were recorded in the *Hazeriyye Defters*. Thus, the main source on the *imdâdiyyes* is the series of *Hazeriyye Defters* and these registers directly addressed the issues of the *imdâdiyye* levies and any problems related to them. Moreover, the pattern of the *Hazeriyye Defters* is quite

¹⁷⁴ “mukaddemce Çirmen Sancağı’na mülhâk kazâlardan olub livâ-yi mezbûr mutasarrıfı için seferiyye ve hazeriyye tertibine me’mûr Hâcegân-i Divân-i Hümâyûn’dan Baş Mukata’acı-i sâbık Ali Zeki Efendi ma’rifeti ve ma’rifet-i şer’ ve cümle ma’rifetiyle ber vech-i ta’dîl ve takdîr olunub defâtir-i mürettebe Rikâb-i Hümâyûn’a takdîm ve keyfiyet-i ‘arz ve istizân olunmakdan nâşî (...)”, [date: evâil-i Cemâziye’l-evvel sene 1207 / mid-December, 1792], BOA. *Hazeriyye Defters*, no. 7, p. 100.

¹⁷⁵ These defters were sometimes called the *seferiyye*: “(...) seferiyye tahsiline me’mûr-i mübâşir ile Adana mütesellimi i’lâm eyledikleri bildirüb ber vech-i muharrer emr-i şerifim sudûrunı kethüdâsı mûmâileyh istid’a ve Divân-i Hümâyûn’da mahfûz olan *seferiyye* defterleri görüldükde (...)”; “ (...) ahâli-i kazâdan tamamen tahsil ve tarafına edâ ve teslîm itdirilmek bâbında emr-i şerifim sudûrunı istirhâm ve Dîvân-i Hümâyûn’da mahfûz olan *seferiyye* defterlerine mürâca’at olundukda (...)”, BOA. *Hazeriyye Defters*, no. 7, p. 238.

¹⁷⁶ The office of the archives / the office of the rolls of the treasury.

similar to other sources that were produced by the Ottoman Finance Department and *Divân-i Hümayûn*, like the *Mâliye Ahkâm Defters* and the *Mühimme Registers*.

Indeed, this series of registers, which is located in the Prime Ministry Ottoman Archives in Istanbul¹⁷⁷, covers both the *seferiyye* and the *hazeriyye*. The series of *Hazeriyye Defters* in the archives catalogue, which is called the *989 Numaralı Divân-i Hümayûn Defterleri Kataloğu*, contains 16 *defters* in total; nonetheless, 7 of which are not linked with the *imdâdiyye* taxes. These different types of registers are the *Timâr Ahkâm* and the *Düvel-i Ecnebiyye Defters*, which have been named with a different series of numbers, are not available in the list below. That is why the list of archives catalogue below is given in a new numerical order and the *first defter* starts with the number 4. The details are as follows:

Table 1: The List of the *Hazeriyye Defters*¹⁷⁸

<i>Name of the Defters</i>	<i>Years</i>		<i>Pages</i>
	<i>Hijri Calendar</i>	<i>Miladi Calendar</i>	
<i>Hazeriyye Defter (defter no. 4)</i>	1143-1182	1731-1769	324
<i>Hazeriyye Defter (defter no. 7)</i>	1159-1192	1746-1776	250
<i>Hazeriyye Defter (defter no. 9)</i>	1183-1198	1769-1783	374
<i>Hazeriyye Defter (defter no. 11)</i>	1198-1202	1783-1787	162
<i>Hazeriyye Defter (defter no. 12)</i>	1202-1204	1787-1789	340
<i>Hazeriyye Defter (defter no. 13)</i>	1206-1213	1791-1798	154
<i>Hazeriyye Defter (defter no. 14)</i>	1213-1223	1798-1808	178
<i>Hazeriyye Defter (defter no. 15)</i>	1223-1231	1808-1815	160
<i>Hazeriyye Defter (defter no. 16)</i>	1231-1260	1815-1844	184

¹⁷⁷ The exact location of these sources is: *Başbakanlık Osmanlı Arşivi* (BOA), *Bâb-i Âsâfi Divân-i Hümayûn Sicilleri, Hazeriyye Defterleri*, A. DVNS.HADR.d.

¹⁷⁸ *Başbakanlık Osmanlı Arşivi Rehberi*, third edition, Istanbul, 2011, p. 49.

Based on this list, it can be stated that the first two *defters* are very special and have a different pattern due to their links to the *imdâdiyye* taxes. As it is seen that the *first defter* (no. 4) in the list starts with the date 1731, which is not associated with the regulation year of 1717. So, were there any imperial orders, the *hüküms* between 1717 and 1731 that were recorded in this series? This question forces us to look upon the next *defters* and other alternatives in a new light.

There are two options to deal with this question. At first, it can be asserted that the *first defter* (no 4.) in the official catalogue actually should not be evaluated as the *first defter* of this series. In fact, as you can see in the list of the archive catalogues that the *second defter* (no. 7) is dated to the years 1746-1776, which actually does not reflect the real dates of this *defter*. The *second defter* contains several pages of various *hüküms* with different dates at the beginning, and it continues with the detailed list showing the amounts of the *imdâdiyye* taxes within the Ottoman lands from the year 1717 to the nineteenth century. As a result of the first look, it can be said that the *second defter* (no. 7) should be put on the first line.

There are also strong evidences that the *second defter* (no. 7) should be evaluated as the main reference book or the guidebook for the *imdâdiyye* taxes. First of all, this second *defter* (no. 7) is very unique as it includes the amounts of the *imdâdiyye* taxes from Anatolia, the Balkans, the provinces from the Mediterranean and the Middle East regions, like Inebahtı (Lepanto), the Morea, Damascus and Syria, along with their sanjaks, towns and other related settlements in the empire, starting from the year 1717 to the 1830s. More importantly, by studying the *imdâdiyye* amounts of the provinces and the sanjaks in the *Hazeriyye Defters* no. 7 along with the *derkenârs* (marginal notes), it can be possible to track alteration in amounts of the *imdâdiyyes* within the provinces. By following the abundant use of

these notes, it can be clearly seen that whenever the state faced controversial issues, the *Hazeriyye Defters* were used as a reference.¹⁷⁹ That is why we are more inclined to admit that this second *defter* (no 7.) could have been used as the main reference book during the eighteenth and nineteenth centuries, or at very least it was used as the main compilation register.

Indeed, the marginal notes in this second *defter* are important because they show the changes that occurred to the tax units and the imperial orders after they were sent to the provinces and to local officials.¹⁸⁰ Moreover, such notes of the *second defter* (no. 7) can also show us some of the exemptions¹⁸¹ and the transfer process of these tax units in sanjaks, towns and villages during the eighteenth and nineteenth centuries. By tracking the marginal notes, it can clearly be stated that the amounts of the yearly tax, the *hazeriyye* could be decreased/increased¹⁸² or transferred because of exemptions¹⁸³ from the removal of the tax units to another

¹⁷⁹ “(...) hükm-i hümâyûnum ber vech istedikleri ecîlden kuyûd-i hümâyûnum tarafından mahfûz olunan imdâd-i hazeriyye şurûtu defterlerine nazar oldukda Alasonya kazâsından eyâlet mutasarrıfına dört yüz ve sancak mutasarrıfına sekiz yüz guruş imdâd-i hazeriyye ta’yîn ve tasrîh olunmak mukayyed bulunub (...)”, [date: evâil-i Cemaziye’l-ahir, sene 1135 / 1-10 March 1723], BOA. C. DH. 95/4708; “(...) bâbında hükm-i hümâyûnum ricâ eyledikleri ecîlden Divân-i Hümâyûn’umda mahfûz olan imdâd-i hazeriyye tertîbi defterlerine mürâca’at olundukda (...)”, [date: evâsıt-i Şevval 1151 / 20-30 January 1739], BOA. C. AS. 487/20324; “(...) bâbında emr-i şerîfim verilmesi ricâsına ‘arz ü ilâm eylediği ecîlden Hazîne-i ‘Âmire’ mde mahfûz olan mevkûfât defterlerine nazar olundukda (...)” [date: 18 Ramazan sene 1138 / May 20, 1726], BOA. C. DH. 282/14089.

¹⁸⁰ The marginal note of the Semendire province was written as follows: “İş bu defter fi-ma-bâ’d Düstürü’l-‘amel tutulmak ve hîn-i iktizâda müraca’at olunmak için bi’aynihî Divân-i Hümâyûn kaleminde mahfûz olan hazeriyye tertîbi defterine kayd ve hıfz olunub mahalline götürülmek üzere bir sûreti tahrîr olunmak için sâdır olan musahhâh fermân-i ‘âlî mücebince bu mahalle kayd olunub sûreti tahrîr ve mahalline irsâl olmuştur”, [date: 10 Receb sene 1173 / 27 February 1760], BOA. *Hazeriyye Defters*, no. 7. pp. 18-19.

¹⁸¹ Marginal note: “imdâdiyye-i mîrî nâmıyla Saruhan Sancağı’nda tahsîli fermân olunan sekiz bin iki yüz elli guruş Menemen kazasına isabet iden tokuz yüz elli iki guruş hazeriyyesi taleb olunmayub mu’âfiyeti için emr yazılmışdır”, [date: evâhir-i Şa’bân sene 1154 / 1-10 November, 1741], BOA. *Hazeriyye Defters*, no. 7. p. 120.

¹⁸² “Liva-yi Küttahiye, mukaddemâ ta’yîn olunan hazeriyye vefâ etmemekle müceddeden zamm olunmuştur, (+1500 guruş)”; “Liva-yi Hüdavendigâr, zamm-i elviye-i mezkûre, (+585,5 guruş) ve müceddeden zam (+1500 guruş), [date: evâhir-i Şa’bân sene 1132 / mid-June 1720]”; “Liva-yi Sultanönü, tenzîl-i kazâ-yi Seyidgazi bâ-mukabele-i menzîlhân bâ-telhis ve fermân-i ‘âlî, [date: evâsıt-i Ramazan sene 1178 / 1-10 March, 1765]”, BOA. *Hazeriyye Defters*, no. 7, pp. 108-110.

¹⁸³ “(...) sabıkâ hâss olan Çeltükân-i Ambar-i Drama mukâta’ası imdâd-i seferiyye ve hazeriyyesi mu’âfiyeti için emr-i şerîfim yazılmışdır”, [date: evâhir-i Şevval sene 1143 / 13 April 1731], BOA.

province¹⁸⁴. To sum up, the *second defter* (no. 7) might have been gathered later or used for a long time as the main reference book, because the marginal notes reach to the 1830s. During the eighteenth and nineteenth centuries, some other registers could have been used as a supplement to this *defter*, because a couple of separate pages have also been found in the *second defter* (no. 7).¹⁸⁵ Nevertheless, if this *defter* was used as a reference book, then it should be evaluated as the *first defter* in use until the end of the *imdâdiyye* taxes.

On the other hand, besides the *second defter* (no 7.), the *first defter* (no 4.) also starts with the special list, showing the current situation of the various *eyâlets* (provinces) and sanjaks (sub-provinces) their *seferiyye* amounts in the year 1731.¹⁸⁶ The details are as follow:

Hazeriyye Defters, no. 7, pp. 38; “kazâ-yi mezbûrda (Lîvâ-yi Çirmen) vâkî’ Şaphâne Karuna mukâta’asının Şapçı re’âyâları imdâd-i seferiyye ve hazeriyyeden mu’âfiyetleri için”, [date: fi evâhir-i Receb sene 1188 / 20-30 September 1774]; BOA. *Hazeriyye Defters*, no. 7, p. 100. The exemptions of the governors from the Anatolian provinces in 1748, please see: BOA. MAD. 9964

¹⁸⁴ “(...) bâ-hatt-i hümâyûn ve bâ-fermân-i ‘âlî Paşa Sancağı’ndan ifrâz ile Çirmen Sancağı’na ilhâk olunan Zağra-i Atik kazâsının bin beş yüz guruş seferiyyesi *tenzîl* olunmuştur, [date: fi 13 Muharrem sene 1235 / 1 November, 1819]”, BOA. *Hazeriyye Defters*, no. 7, p. 76; “(...) bâ-hatt-i hümâyûn ve bâ-fermân-i ‘âlî kazâ-yi mezbûrun ve zîrde mastur dört adet kazâların (Gümilcine, Yenice-i Karasu, Çirban, Ahi Çelebi) seferiyye ve hazeriyyeleri Rumeli vâlisi seferiyye ve hazeriyyesi yekûnundan *tenzîl* ve Çirmen Sancağı mutasarrıfı seferiyye ve hazeriyyesine zamm olunmuştur, evâil-i Cemaziyelevvel sene 1206 [1792] tarihinde nakîl ve *tenzîli* sebebi beyânıyla evâmîr-i şerîfe yazılmıştır”, BOA. *Hazeriyye Defters*, no. 7, p. 100.

¹⁸⁵ For example, there is an empty page that only gives an explanation for the amounts for a unknown province, which is as follows: “Eyalet-i merkûmede zikr olunan imdâdiyye öteden berü ‘adet-i beled üzere rûz-i kasımdan rûz-i hıdırâ varınca bir defa ve rûz-i hıdırâdan rûz-i kasıma varınca bir defa verilme ve seferler vukû’nda eyâlet ve sancak mutasarrıfları kendülere tahsis kılınan imdâdiyyenin üç katını defa’aten tahsîl eylemek üzere nizâm verilüb emr-i şerîf yazılmışdır”, [date: sene gurre-i Cemaziye’l-evvel sene 1144 / December, 1731]. But, there is no any information about referred place and the amounts of it.

¹⁸⁶ “Eyâlât ve elviye mutasarrıflarına tertîb olunan imdâd-i seferiyye ve hazeriyye ahkâmının kuyûdâtıdır. Der zamân-i sadr-i sudûrû’l-vüzerâ hazret-i İbrahim Paşa ve Reisü’l-küttâb hazret-i İsmail Efendi -tâle bekâhû-, tahrîren fi evâhir-i şehri Recebû’l-ferd sene sülûs ve erbâ’in ve mi’e ve elf (1143)” [mid-January, 1731], BOA. *Hazeriyye Defters*, no. 4, p. 6.

Table 2: Governors of Provinces: The *Seferiyye* (1730-31)¹⁸⁷

	<i>Seferiyye (guruş)</i>
Anadolu (Ebubekir Pasha)	330 kîse (165.000)
Maraş (İbrahim Pasha)	40 kîse (20.000)
Kengri (Murad Pasha)	27,5 kîse (13.750)
Ankara (Halid Pasha)	28,5 kîse (14.250)
Amasya (Selim Pasha)	16,5 kîse (8.250)
Sivas (Receb Ahmed Pasha)	66 kîse (33.000)
Dukakin (Receb Pasha)	8,5 kîse (4.250)
Karahisar-i Sahib (Genç Ali Pasha)	22 kîse (11.000)
Kayseriyye (İbrahim Pasha)	16,5 kîse (8.250)
Kırşehir	6 kîse (3.000)
Kastamonu (Solak Ahmed Pasha) ¹⁸⁸	19.299 (<i>mâl</i>) + 1.939 (<i>kalemiyye</i>) = 21.329
Arapgir (Koca Cafer Pasha) ¹⁸⁹	2.326,5 (<i>mâl</i>) + 233 (<i>kalemiyye</i>) = 2.559,5
Divriği (Arap Ali Beg) ¹⁹⁰	6.000 (<i>mâl</i>) + 600 (<i>kalemiyye</i>) = 6.600
Hamid (Türkmen Voyvodası el-hâc Ahmed Aga) ¹⁹¹	15.000 (<i>mâl</i>) + 1.500 (<i>kalemiyye</i>) = 16.500

¹⁸⁷ “Dergâh-i ‘Âli gedüklülerinden Ömer Ağa ahâli-i vilâyetden tahsîl için mübâşir ta’yîn olunmuşdur.” [date: fi 18 Muharrem sene 1144 / June 23, 1731], sources: BOA. C. DH. 195/9720 (original documents in Appendix B), it was also compared with the BOA. *Hazeriyye Defters*, no. 4, pp. 3-10.

¹⁸⁸ *Marginal Note*: mîrî mukâta’a olmağla sabıkâ Selânik Sancağı mutasarrıfı Solak Ahmed Paşa’ya verilmişdir.

¹⁸⁹ *Marginal Note*: mîrî mukâta’a olmağla işbu sene nevrûzunda serasker ma’iyyetinde yüz elli nefer kapusu halkıyla bulunmak üzere Koca Cafer Paşa’nın oğlunun oğlu Ahmed Paşa’nın oğlu Cafer Beg’e verilmişdir. [date: fi 3 Receb sene 1143 / 12 January, 1731].

¹⁹⁰ *Marginal Note*: mîrî mukâta’a olmağla yüz elli nefer kapusu halkı ile işbu sene nevrûzunda Revan seraskeri ma’iyyetinde bulunmak şartıyla mâl ve kalemiyyesi mesârif-i seferiyyesine medâr olmak üzere Arab Ali Beg’e verilmişdir.

Çorum (Kahraman Beg)	12,5 kîse (6.250)
Kengri (Mirza Pasha)	27,5 kîse (13.750)
Teke (İbrahim Pasha) ¹⁹²	10.000 (<i>mâl</i>) + 1.000 (<i>kalemiyye</i>) = 11.000
Malatya (Rişvânzâde Mehmed Pasha) ¹⁹³	7.875 (<i>mâl</i>) + 785,5 (<i>kalemiyye</i>) = 8.665,5
Hüdavendigâr (Mutasarrıf Ömer)	49,5 kîse (24.750) ¹⁹⁴
Balıkesri (Salih Pasha)	16,5 kîse (8.250) ¹⁹⁵
Dukakin (Mutasarrıf Receb)	8,5 kîse (4.250)

This list shows the amounts of the *imdâdiyye* taxes of the eyâlets and sanjaks along with the land use methods and administrative unit forms of them¹⁹⁶, such as *mîrî mukâta'a*, *arpalık* and *sancaklık* etc., referring to the marginal notes. For example, some of the sanjaks, like Kastamonu, Malatya, Divriği, Teke and Arapgir were governed in the form of the *mîrî mukata'a*, which were used for the Central Treasury, yet, other districts that used the *sancaklık* were different from those that had the *mîrî mukata'a*, *arpalık* or *mâlikâne* status. Moreover, the land use of the eyâlets and sanjaks, their administrative formations, and the way they were taxed may be important indicators of their financial capabilities.

¹⁹¹ *Marginal Note*: mîrî mukâta'a olmağla bâ-hatt-i hümayûn-i şevket-makrûn Türkmen Voyvodası el-hâc Ahmed Ağa'ya beğlerbeğlik ile verilmiştir. Mâl ve kâlemiyyesi mesârif-i seferiyyesine 'avn ü medâr olmak üzere.

¹⁹² *Marginal Note*: mîrî mukâta'a olmağla livâ-yı mezbûr Maraş ile ma'an sabıkâ Sivas beylerbeğisi İbrahim Paşa'ya ba-hatt-i hümayûn-i şevket-makrûn verilmiştir, [date: fi 17 Muharrem 1143 / 2 August, 1730].

¹⁹³ *Marginal Note*: mîrî mukâta'a olub Rişvânzâde Mehmed Paşa'nın mâlikânese olmağla mâl ve kalemiyyesi müinet-i seferiyyesine medâr olmak üzere tevcîh olundu.

¹⁹⁴ BOA. *Hazeriyye Defters*, no. 4, p. 16.

¹⁹⁵ BOA. *Hazeriyye Defters*, no. 4, p. 15.

¹⁹⁶ The current situations of each sanjak within the Anatolian provinces during the Persian War in 1731, are detailed here: BOA. *Hazeriyye Defters*, no. 4, pp. 3-12. Moreover, Table 2 reveals the provinces names and their administration/land use systems.

After this detailed list at the beginning of the *first defter* (no. 4), there are also two significant imperial orders/detailed decrees, referring to the situation of the eyâlets and the Anatolian sanjaks in 1730-31 along with their problems concerning the collection of the *seferiyye* taxes.¹⁹⁷ In fact, this list and the following decrees were directly attributed to the Ottoman-Persian wars¹⁹⁸, which lasted intermittently from the war of 1730-1732, 1735-1736, up to the war of 1742-1746.

According to the *Hazeriyye Defters*, nearly every date of these registers refers to an important time, generally during war periods. For instance, the *hüküms* of the *first defter* begins with the Ottoman-Persian wars in 1730-32, and later parts of this *defter* also include the Russo-Turkish War of 1735-1739. The imperial orders, the *hüküms* of the *third* and *fourth defters* are also tied to another period of extensive war, namely the Russo-Turkish War (1768-1774) and the Ottoman-Persian War (1775-1779). Furthermore, the *fifth* and *sixth defters* deal with the periods of war against the Russians and the Habsburgs from 1787 to 1792. The last two *defters* are also referred to the war periods in the nineteenth century and the collection process of the *imdâdiyye* taxes until the Tanzimat period.

On the basis of these *defters*, a great number of *hüküms* were linked to the collection of the *imdâdiyye* taxes from the provinces and they were recorded in chronological order in this series. In war times, the state and the provincial governors needed ready cash to pay the salaries of their soldiers, their own retinues and to sustain their military campaign expenses by using the revenues from the *imdâdiyye* taxes. Thus, the *hüküms* in the *Hazeriyye Defters* generally deal with the collection

¹⁹⁷ See, Appendix B for the original document.

¹⁹⁸ The first decree starts like: “Anadolu cânibinde vâki’ eyâlât ve elviye mutasarrıfları Bağdad ve Revan cânibleri seraskerleri ma’iyyetlerine me’ûmûr olmalarıyla kapûlarını tertîb ve techîz için lâ-muhâleten imdâd-i seferiyyelerin almaları iktizâ ider”, BOA. *Hazeriyye Defters*, no. 4. p. 10.

and delivery process of these taxes to the governors and their agents. It should be remembered that the right of collecting the *seferiyye* was only given once in a year, by special imperial order to describe the time of the collection and its conditions. Thus, many problems generally occurred by abusing this rule by the local governors and administrators.¹⁹⁹

In addition to the imperial orders in these *defters*, we found another important side related to the *hüküms*, namely the fact that the time of the Reisülkütab (Chief of the scribes) and Grand viziers were recorded in exact details on the title pages in this series. Some of the examples of these are below²⁰⁰:

“der zamân-i Sadr-i Sudûrü’l-vüzerâ hazret-i *İbrahim Paşa* ve Reisü’l-küttâb hazret-i *İsmail Efendi* -tâle bekâhû-”

[date: tahriren fî evâhir-i şehr-i Recebü’l-ferd sene sülüs ve erbâ’in ve mi’e ve elf (1143) / mid-January, 1731]²⁰¹

[*Grand vizier Ibrahim Pasha and Reisülkütab Ismail Efendi*]

“fî zamân-i Sadr-i Sudûrü’l-vüzerâ hazret-i *Hasan Paşa* ve fî ebbân-i *Mehmed Regaib Efendi*, Reisü’l-küttâb”²⁰²

¹⁹⁹ “(...) ancak ba’zı eyâlet ve elviyenin kırk üç senesi imdâd-i seferiyyeleri bi-hasebi’l-iktizâ mukaddemâ mutasarrıflarına verilmiş bulunub bu def’a dahî tahsili fermân olunduğu sûrette bu senede iki kat seferiyye alınmış olmağla edâsında fukarâya ‘azîm ve hîmmet ve meşâkkati mûcib olacağına binâen kûrb ve civârda bulunanlar gerek Der-sa’adete gelüb def’-i rak’a-yı iştikâ ideceklerinde iştibâh yoktur (...)”, BOA. *Hazeriyye Defters*, no. 4, pp. 11-12; “(...) Liva-yi Karahisar-i Şarkî iş bu yüz kırk üç (senesi) Rebiü’l-ahîrinin evâhirinde hâlâ Tob Karaağaç kal’ası muhâfâzasında olan Ali Paşa’ya tevcih olunub lâkin livâ-yi mezbûreden mu’ayyen olan sene-i merkûme imdâd-i seferiyyesini selefi Hasan Paşa tahsîl itmek üzere emr-i şerîf verilmiş bulunub şimdi mîrmîran-i mûmâileyh dahî seferiyye emri verilse *bir senede mükerrer olunmak iktizâ itmekle* kırk dört senesi Muharrem’i duhûlünde kırk dört senesi seferiyyesi tahsîli için müsa’ade olunması münâsib mülâhâza olunur (...)”, BOA. *Hazeriyye Defters*, no. 4, p. 4; “Adana eyâletinde vâkî’ kadıllara ve a’yân-i vilâyete hüküm ki, emîrû’l-ümerâ’i’l-kirâm Adana Beğlerbeğisi Şahin Mehmed Paşa -dâmet meâlihûnun iş bu bin yüz kırk üç senesinde mükemmel ve müretteb kapûsu halkıyla sefer-i hümâyûna me’mûr olmağla seferler vukû’nda eyâlet-i mezbûreden virilegelen imdâd-i seferiyyesi tahsîl olunmak muktezî olmağın iş bu emr-i şerîfim --- ile vusûlünde seferler vukû’unda eyâlet-i merkûmeden imdâd-i seferiyye (...) ‘aceleten tahsîl ve mirmîrân-i mûmâileyh tarafına tamâmen teslim eyleyüb *gerek bir senede re’âyâdan mükerrer seferiyye tahsîlinden gâyetü’l-gâye hazer olunmak* bâbında fermân-i ‘âlişân yazılmışdır” [date: fi evâsıt-i Receb sene 1143 / mid-January 1731], BOA. *Hazeriyye Defters*, no. 4, p. 14.

²⁰⁰ All of the official documents used in this example were added in Appendix F.

²⁰¹ BOA. *Hazeriyye Defters*, no. 4, p. 6.

²⁰² BOA. *Hazeriyye Defters*, no. 4, p. 222.

[Grand vizier Hasan Pasha and Reisülküttab Mehmed Regaib Efendi]

“Der zamân-i Sadr-i Sudûrû'l-vüzerâ hazret-i el-hâc Mehmed Emin Paşa -yessera'l-lâhû mâ yüridu ve mâ yeşâ'- fî ebbân-i Reisü'l-küttâb el-hâc Mehmed Recâî Efendi -tâle bekâhû-”

[date: tahrîren fî evâsıt-i şehr-i Saferi'l-hayr sene sülüs ve semânin ve mi'e ve elf (1183) / mid-June, 1769]²⁰³

[Grand vizier Mehmed Emin Pasha and Reisülküttab Mehmed Recâî Efendi]

After the changing the Grand viziers:

“bî-ismihû sübhânehû ve Te'âlâ, der zamân-i Sadr-i Sudûrû'l-vüzerâ hazret-i el-hâc Halil Paşa -yessera'l-lâhû Te'âlâ mâ yüridu ve mâ yeşâ'- ve fî ebbân-i Reisü'l-küttâb el-hâc Mehmed Recâî Efendi -tâ(le) bekâhû- el-vâkî“

[date: tahrîren fî evâsıt-i şehr-i Şabâni'l-mu'âzzam sene sülüs ve semânîn ve mi'e ve elf (1183) / mid-December, 1769]²⁰⁴

[Grand vizier Halil Pasha and Reisülküttab Mehmed Recâî Efendi]

“Hazîhi kuyûdi'l-ahkâmi'l-seferiyye ve'l-hazeriyye mürettibe-i mine'l-eyâlât ve elviye bi'l-vülât ve'l-mutasarrıfın der zamân-i Sadr-i Sudûrû'l-vüzerâ hazret-i Halil Hamid Paşa -yessera'l-lahû mâ yüridu ve mâ yeşâ'- fî ebbân-i Reisü'l-küttâb Seyyid Feyzullah Efendi -tâle bekâhû-

[date: tahrîren fî evâsıt-i Receb'il-mürecceb sene semân ve tes'în ve mi'e ve elf, Rece(b) sene (1)198 / 1-10 June 1784]²⁰⁵

[Grand vizier Halil Hamid Pasha and Reisülküttab Seyyid Feyzullah Efendi]

By examining the imperial orders in the *Hazeriyye Defters*, one can learn the names of the governors, their agents and of the commanders-in-chief, the military campaigns and their administrations.²⁰⁶ For example, the first *defter* (no. 4) refers to

²⁰³ BOA. *Hazeriyye Defters*, no. 9, p. 4.

²⁰⁴ BOA. *Hazeriyye Defters*, no. 9, p. 10.

²⁰⁵ BOA. *Hazeriyye Defters*, no. 11, p. 8.

²⁰⁶ For example, Table 2 reveals some of the names of the governors. Besides, by examining imperial *hüküms* it can be possible to give numerous examples like: “(...) Erzurum eyâleti bundan akdem vezîr

the Ottoman-Persian war periods (1731-1746) and the Ottoman military preparations related to the collection of the *imdâdiyye* taxes. These registers can also be used to get biographical information about the governors and their appointments.

On the other hand, in these collections, we come across some of the shortcomings and lesser known aspects of the *imdâdiyye* registers because they reflected the imperial practices rather than local ones. How it was possible to collect these taxes from the ordinary taxpaying subjects, the *re'âyâ* and what kind of delivery methods were used by the governors or by the relevant persons are still not well known. Therefore, other complementary sources like the series of the *Şer'iyye Sicils*²⁰⁷, *Maliyeden Müdevver Defterleri*, *Masârifat Defters*, *Mühimme Registers*, *Tevzi' Defters* and more importantly, the *Cevdet* and *Ibnülemin*'s collections should be used together with the *Hazeriyye Defters* to reveal local perspectives. To crosscheck and combine the *Hazeriyye Defters* with these kinds of complementary sources, the real financial capacities of the *imdâdiyye* taxes in the provinces can be discovered along with the amounts of the *kalemiyye* (extra service fees), the *mübâşiriyye* (agent's fee), and the *kapu harcı* (expenses for the retinue).

As a result, with the help of these archival collections, it will be possible to draw a better picture of the *imdâdiyyes* and to analyze the amounts of the *imdâdiyye*

İbrahim Paşa'ya tevcih olundukda Tebriz cânibine sefere me'mûr olmağla (...)", "(...) Karahisar-i Sahib nâibi mevlânâ Süleyman -zîde ilmiñ- Der Sa'adeti'me mektûb gönderüb bundan akdem Erdebil muhâfazasında olub hâlâ Karahisar-i Sahib sancağına mutasarrıf olan Genç Ali Paşa (...)", "(...) Düstûr-i mükerrem ve mu'azzâm ve müşîr-i mufahhâm ve muhterem nizâmü'l-âlem sabıkâ vezir-i âzam olub hâlâ Anadolu vâlisi ve Musul cânibi ser'askeri olan vezîrim Osman Paşa (...)", "(...) Sivas vâlisi vezîrim Ali Paşa -edâme Allahû Te'âlâ iclalehû- Der Sa'adeti'me 'arz-ı hâl gönderüb vezîr-i müşârûnileyh hâlâ Revan muhâfızı ve ol canibinin Ser'askeri olan düstûr-i mükerrem müşîr-i mufahhâm nizâmü'l-âlem vezîrim İbrahim Paşa -edâme Allahû Te'âlâ iclalehû-nun ma'iyetinde kalmış kapusu halkı ve müstevfi 'ademlar ile Zor Kal'ası muhâfazasında hidemât-i me'mûriyete bezl-i tâb ü tâkat itmekle (...)", BOA. *Hazeriyye Defters*, no 4., pp. 14-15, 38-39 and so on.

²⁰⁷ For example, "(...) her kazânın hissesi mahâllinde sicilde malûm olduğuna mugâyir bulunmağın mukaddemâ sâdır olan emr-i şerîfim ve şürût-i hazeriyye mücebince 'amel olunmak emrim olmuştur (...)", [date: evâsıt-i Şevval 1151 / mid-January 1739], BOA. C. AS. 487/20324.

taxes during the eighteenth and nineteenth centuries, up to the proclamation of the *Tanzimat* in 1839.

4.2. The Amounts of the *İmdâdiyye* Taxes

After having used these registers, some crucial information concerning the amounts of the *İmdâdiyye* taxes, which were collected as *İmdâd-i seferiyye* (aids in wartime) and as *İmdâd-i hazeriyye* (in peacetime) were acquired. The *İmdâdiyye* taxes, which were shouldered by the local population, were managed by local provincial officials, like governors and their agents or the tax agents, *mübâşirs*. Hence, after the regulations of 1717, the *İmdâdiyye* taxes had turned into one of the important financial instruments to support the military expenses of the state and its officials within the provinces from the eighteenth century onwards.

Based on the archival records and the *hüküms* in the *Hazeriyye Defter*s, we can easily argue that with the regulations of the *İmdâdiyye*, the amount of these new taxes were determined and recorded by starting from the ‘core’ provinces to each sanjak and town, respectively. After the enactment of these regulations, we initially have the *seferiyye* amounts related to the urgent situation of the war periods between the Persians, Habsburgs, Russians and Ottomans in the first half of the eighteenth century.

Below are some tables containing the amounts of the *İmdâd-i seferiyye* and *İmdâd-i hazeriyye* from the main provinces followed by smaller districts after the regulation of 1717 and covering most of the vast lands of the Ottoman Empire.

Table 3: The *İmdâdiyye* Amounts in Anatolia During the Eighteenth Century

<i>Provinces</i>	The Amounts of Anatolian Governor from sub-provinces (1717-19) ²⁰⁸ (<i>berâ-yi vâlî</i>)		The Amounts of Governors of sub-provinces within Anatolia (1717-19) ²⁰⁹ (<i>berâ-yi mutasarrıf-i livâ-yı mezbûr</i>)		Governors of the Anatolian Provinces (1742-43 and 1747-50) (<i>berâ-yi mutasarrıf-i livâ-yı mezbûr</i>)		Governors of the Anatolian Provinces (1830-31) ²¹⁰ (<i>berâ-yi mutasarrıf-i livâ-yı mezbûr</i>)
	<i>Hazeriyye</i>	<i>Seferiyye</i>	<i>Hazeriyye</i>	<i>Seferiyye</i>	<i>Seferiyye</i> (1742-1743) ²¹¹	<i>Hazeriyye</i> (1747-1750) ²¹²	<i>Hazeriyye</i>
Kütahya	8.009,5	20.584	[<i>paşa sancağı / main sub-province</i>]	[<i>paşa sancağı / main sub-province</i>]	20.084	7.500	8.340
Hüdavendigar	6.359,5	19.447	7.500	49,5 kîse (24.750)	19.517		8.844
Hamid	4.418	12.509,5	16.500	16.500	12.554		5.688
Aydın	5.347	13.192	3.333	16,5 kîse (8.250)	13.237		
Saruhan	5.147	13.192			13.237		6.000
Kastamonu	5.147	13.192			13.237		6.000
Bolu	5.047	13.192			13.237		6.000
Kengri	5.047	13.192	6.500	27,5 kîse (13.750)	13.237		6.000
Teke	2.176	5.800	7.000	22,5 kîse (11.250)	5.820		2.643
Karahisar-i Sahib	2.137	5.686	5.000	22 kîse (11.000)	5.706	5.000	2.593
Sultanönü	895	2.843	2.000	16,5 kîse (8.250)	2.751	2.000	1.292
Ankara	4.574	11.486	4.750	28,5 kîse (14.250)	11.526	4.750	4.353
Karesi	3.519	9.211,5	5.000	16 kîse (8.000)	9.245	5.000	4.190
Menteşe	4.674	11.486	3.333	16,5 kîse (8.250)	11.526		5.222
Yekûn / Total	62.504 guruş	330 kîse = 165.013 guruş			178.151 guruş		67.165 guruş

²⁰⁸ BOA. *Hazeriyye Defter*, no. 7, pp. 108-115, the same amount in 1747-1750, Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 270, Table 32.

²⁰⁹ BOA. *Hazeriyye Defter*, no. 7, pp. 117-121.

²¹⁰ BOA. *Hazeriyye Defter*, no. 16, p. 184.

²¹¹ BOA. *Hazeriyye Defter*, no. 4, pp. 112-119.

²¹² Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 270, Table 32.

As shown in the previous tables, the amount of the *hazeriyye* and the *seferiyye* in some of the Anatolian sanjaks did not significantly change during the first half of the eighteenth century. On the other hand, it is hard to say that there was a long period in which the amounts of the *imdâdiyye* taxes remained the same. Throughout this research, some examples have been found about the rising and decreasing amounts of the *imdâdiyye* taxes in the eighteenth and nineteenth centuries. In this sense, Inebahtı sanjak is given below as a case study:

Table 4: Inebahtı Sanjak: The *Hazeriyye* During the Eighteenth Century

Inebahtı	1717-18²¹³	1764-5²¹⁴	1797-8²¹⁵
Badracık mâ	600	600	6.250
Kara Ağaç			
Kerpiniş	500	-	5.250
Çatalca	500	500	5.000
Vilsin	250	250	1.250
Armiye	300	300	2.500
Galoni	350	300	2.500
Ülendirek	300	200	2.000
Ayokadri	350	-	(İnebahtı ma‘ Ayokadri ve Karavari) 1.277
Karavari	200	-	
Yekûn / Total	3.350 guruş	1.850 guruş	25.527 guruş* *correct amount: 26.027

²¹³ BOA. *Hazeriyye Defters*, no. 7, pp. 197-198.

²¹⁴ BOA. AE. SMST. III. 243/19302.

²¹⁵ BOA. *Hazeriyye Defters*, no. 7, pp. 200-203.

It can be stated by analysing Table 4 that the Inebahti Sanjak had a major role in the Mediterranean region due to its strategic location and as a result, it can be used as a case study for analysing the *hazeriyye* taxes throughout the eighteenth century. Based on the information given in Table 4, it can be argued that the amounts of the *hazeriyye* could be increased in one district or be transferred from one place to another, which has been deduced from the marginal notes of the *Hazeriyye Defters*. Nonetheless, it is not still clear why the amounts of the *hazeriyyes* could be transferred or increased based on the sources at our disposal. In general, one of the basic reasons for the increased amount of the *imdâdiyye* was due to the wartime needs and expenses of the governors and their special troops. The central government gave a lot of importance to the *imdâdiyye* payments especially during the war periods, due to the crucial role of the governor's troops, which were supposed to be well-equipped.²¹⁶

In addition, besides the *seferiyye* amounts, the *hazeriyye* taxes were later determined by analysing the imperial *hüküms* and the official registers. The previous and following tables indicate the amounts of the *seferiyye* and the *hazeriyye* from the years 1717-19, 1731, 1738 and 1742-43. These tables refer to the prolonged periods of war for the Ottomans as they were simultaneously fighting the Russians and the Habsburgs during the first half of the eighteenth century and some of the major

²¹⁶ “(...) Anadolu cânibinde vâkî‘ eyâlât ve elviye mutasarrıfları Bağdad ve Revan cânibleri ser’askerleri ma’iyyetlerine me’mûr olmalarıyla kapularını tertîb ve teşhîz için lâ-muhâleten imdâd-i seferiyyelerin almaları iktizâ ider (...) vâfiler dahî nevrûz-i firûz’da ser’asker pašalar ma’iyyetinde bulunmak üzere me’mûr olmalarıyla seferiyyelerin almadıkça harekete iktidârları olamayacağı emr-i bedîhidir (...) ve nevrûz-i cihân efrûza çok zaman kalmayub sefere me’mûr olan vüzerâ ve ümerâ ‘aceleten yerlerinden hareket itmeğe muhtâç olmalarıyla (...)”, BOA. *Hazeriyye Defters*, no. 4. p. 10; “(...) Karaman vâlisi vezîr Mustafa Paşa (...) sen ki vezîr-i müşârûnileyhsin iş bu sene-i mübârekeye mahsûben eyâlet-i mezbûrda imdâd-i seferiyyeni ‘ahz etmek hasebiyle sefer mühimmâtını ve kapun halkını techîz ve tertîb ve hâzır ve muheyâ tutman husûsu bundan mukaddem ‘emr-i şerîfimle tenbîh ve te’kîd olunmuşıdi (...)” BOA. MHM.d. no. 149, [date: evâsıt-i Cemâziye’l-evvel, sene [1]155 / 10-20 July, 1742].

regional powers of Iran throughout the 1730s and 1740s. In this sense, it is interesting to note that while the state expenditures in 1141-42/1728-29 were 981.311.980 and 847.476.080 *akçes*, the year 1143/1730's expenditures reached 2.490.181.700 *akçe*, which means that these war periods had a major negative impact on the Central Treasury and caused budgetary deficit. These war periods also directly related to the collection time of the *seferiyye*.²¹⁷

Table 5: The Amounts of the *Hazeriyye* and the *Seferiyye* (1717-28 and 1747-50)

<i>Provinces</i>	<i>Hazeriyye (guruş)</i>		<i>Seferiyye (guruş)</i> (1717-28) ²¹⁸
	(1717-28) ²¹⁹	(1747-50) ²²⁰	
Anadolu	62.504	62.504	330 kîse (165.000)
Rumeli	65.000	50.000	330 kîse (165.000)
Sivas	15.000	15.000	60 kîse (30.000) ²²¹
Erzurum²²²	30.000 ²²³	27.500	120 kîse (60.000)
Karaman	25.000	25.000	82,5 kîse (41.250)
Diyarbakir²²⁴	20.000	20.000	88 kîse (44.000)
Maraş²²⁵	11.500	11.500	46 kîse (23.000)
Adana	13.500	13.500	80 kîse (40.000)
Haleb	average amounts* ²²⁶	average amounts*	80 kîse (40.000)
Rakka	average amounts*	average amounts*	70 kîse (35.000)
Musul	average amounts*	average amounts*	30 kîse (15.000)
Van	5.000	5.000	30 kîse (15.000)
Kars	average amounts*	average amounts*	30 kîse (15.000)
Çıldır	20.000 ²²⁷	20.000	80 kîse (40.000)
Trabzon²²⁸	20.000	20.000	80 kîse (40.000)
Özi	30.120	30.120	60.240
Yekûn / Total			828.490 guruş

²¹⁷ Sahillioğlu, "1683-1740 Yıllarında Osmanlı İmparatorluğu Hazine Gelir ve Gideri", p. 1393.

²¹⁸ BOA. *Hazeriyye Defters*, no 7. pp. 85-203.

²¹⁹ BOA. *Hazeriyye Defters*, no 7. pp. 85-203.

²²⁰ Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 270, Table 32.

²²¹ +3.000 guruş for *mübâşiriyye* and *hârc-i bâb / kapu harcı*.

²²² [date: evâsıt-i Cemaziye'l-evvel sene 1135 / mid-February 1723].

²²³ Crosscheck: it is the same amount of the *hazeriyye* as in 1723, see: BOA. IE. TZ. 11/1143.

²²⁴ [date: evâhir-i Şevvâl sene 1140 / mid-May, 1728]

²²⁵ [date: evâhir-i Şa'bân sene 1132, der mühimme, / mid-June, 1720]

²²⁶ It means that compared to the previous *seferiyye* amounts, the *hazeriyye* will be more or less the half the amounts of the *seferiyye* depending on population solvency. In the original document, it is stated as: "*hadd-i evsât or hadd-i 'itidâl*".

²²⁷ Crosscheck: it is the same amount as in 1766, see: Çeşmî-zâde Mustafa Reşid, *Çeşmî-zâde Tarihi*, ed. Bekir Kütükoğlu, İstanbul, 1933, p. 5.

²²⁸ Compared with the year 1743: BOA. MAD. 9962.

Table 6: Governors of Provinces: The *Seferiyye* (1738)²²⁹

	<i>Seferiyye (guruş)</i>
Erzurum	150 kîse (75.000)
Rakka	60 kîse (30.000)
Haleb	150 kîse (75.000)
Şâm-i Şerîf (Damascus)	80 kîse (40.000)
Çıldır	120 kîse (60.000)
Hamid	33 kîse (16.500)
Menteşe	16,5 kîse (8.250)
Trablus-i Şam	80 kîse (40.000)
Cidde	50 kîse (25.000)
Saruhan	16,5 kîse (8.250)
Kastamonu	33 kîse (16.500)
Bolu	33 kîse (16.500)
Canik	16,5 kîse (8.250)
Divriği	10 kîse (5.000)
Bozok	13,5 kîse (6.750)
Arapgir	10 kîse (5.000)
Malatya	13 kîse (6.500)
Ayıntab	4 kîse (2.000)
Kars-i Maraş	3 kîse (1.500)
Balbek	10 kîse (5.000)
Suğla	8 kîse (4.000)
Hama ve Humus	20 kîse (10.000)
Biga	8 kîse (4.000)
Yekûn / Total	978 kîse (489.000 guruş)

²²⁹ “Bi-innehû Te’âlâ musammem olan sefer-i hümâyûn mesârifâtına ‘avn ü medâr için tertîb olunub tahsîli fermân-i ‘âli olan akçenin müfredât üzere defteridir” [date: fi evâil-i Şevval sene 1150 / mid-January, 1738].

işbu defter nâtk olduğu üzere zikr olunan elviye ve eyâlâtdan ta’yîn ve tahsîs kılınan imdâd-i seferiyyelerinin cânib-i mîrîden tahsîlleri için iktizâ iden evâmiri sadârı tahrîr ve mâliye tarafına ‘ilmühâberi verildi, [date: fi 19 Şevval sene 1150 / February, 1738] BOA. *Hazeriyye Defters*, no. 4, pp. 107-108, and the original document is in Appendix D.

By tracking the amounts of the *imdâdiyyes* of the provinces during the eighteenth and nineteenth centuries, how can it be possible to evaluate these numbers? Are these amounts enough to make a comparison? How can it be possible to evaluate these numbers with other sources and pieces of information? Then, what is the value/validity of these numbers?

As a first step, it can be said that the monetary unit taken from the *Hazeriyye Defters* was the *guruş*, which was quite different from other main silver currency used by the Ottoman Empire namely the *akçe*. In the eighteenth century, one *guruş* was equaled to 120 *akçe*.²³⁰ Then, by using these amounts in order to make a comparison to other numbers, we can easily convert our information from the *guruş* to the *akçe*.

As it has already been stated that similar to the *avâriz* taxes, the central government had used the *imdâdiyye* taxes for the needs of the Central Treasury throughout the second half of the seventeenth and the eighteenth centuries. Thus, similar to the *avâriz*, when the *imdâdiyyes* were determined and collected, local *kâdis* were responsible for the entire process. Moreover, the sharing out policies (*tevzî'*) of these taxes were determined similarly to the *avâriz* process²³¹ or sometimes to exclusively the *cizye* amounts.²³² The amount to the *avâriz* was also divided either equally relating to a list of those liable for taxation as named in the '*avâriz-hanes* or *tevzî'-hanes* or according to the economic capacity of the taxpayer -*alâ (high), evsâd*

²³⁰ Şevket Pamuk, "Kuruş", *TDV İslâm Ansiklopedisi*, vol. XXVI, (2002), p. 458.

²³¹ "(...) eyâlet-i mezbûre evâmîr-i 'aliyye ile vârid olan tekâlîf [ve] Kars sancağının hâssları dahî mu'tad-i kadîm üzere *hâne-i avârizlerine* kıyâs ile *tevzî'* itdirilüb imdâd-i seferiyye ve hazeriyyeye göre *tevzî'* ile kadîme mugâyir hareket olunmamak üzere emr-i şerîfim verildiği dahî der-kenâr olunmakla (...)", [date: 18 Ramazan sene 1138 / 20 May 1726], BOA. C. DH. 282/14089.

²³² "Nevâhiyye-i Semendire **cizyeleri mukâyesesiyle** Belgrad muhâfızlarına mübâşiriyye ve tahsildâriyye dâhil olmak şartıyla on iki nahîyeye tertîb olunan hazeriyyenin müfredât üzere defteridir. Senede iki taksît ve sene ibtidâsı gûrre-i Muharrem'den itibar ile", [date: 10 Receb sene 1173 / 27 February 1760], BOA. *Hazeriyye Defters*, no. 7. p. 19.

(*medium*), *ednâ* (*low*)- that were inspected by the local *kâdi*. Thus, for a better understanding and a better comparison, we can use the amounts of the *avâriz* to compare to our *imdâdiyye* results. Indeed, it should not be forgotten that whereas the *avâriz* was collected and delivered to the Central Treasury, the *imdâdiyye* taxes were collected by local officials and were allocated to the provincial governors and administrators from the eighteenth century. So, can it be possible to compare these *imdâdiyye* figures to the *avâriz* for the same period?

In this sense, Table 5 can be used to show that during the period of 1717-1728, the amounts of the *seferiyye*, which were only collected from 16 provinces and sanjaks, totalled $828.490 \text{ guruş} \times 120 = 99.418.800 \text{ akçe}$. Moreover, according to Table 5, 978 *kîse* or $489.000 \text{ guruş} \times 120 = 58.680.000 \text{ akçe}$ were collected from only 23 eyâlets and sanjaks of the empire, outside from most of the Anatolian and the Balkans provinces in 1738. By the way, it should be stated that each sanjak paid their *imdâdiyye* taxes to two different officials. For example, each sanjak was expected to pay its *imdâdiyye* amounts both to its governor of the provinces (*berâ-yi vâli*) and to its sanjak governor/administrator (*berâ-yi mutasarrıf-i livâ-yı mezbûr*), which are demonstrated in Table 3 and 7. Hence, when we evaluate these *imdâdiyye* numbers, we should consider at least the double payment amounts of each sanjak to understand their financial capacities.

On the other hand, according to budgetary information, the amounts of the *avâriz* in 1710-1711 were collected $147.712.920 \text{ akçe}$, and its percentage in the revenues of the Central Treasury was 10,85%, while the amounts of the *avâriz* in

1734-35 decreased to 134.165.820 *akçe*, with 9,69% percentage.²³³ As a result, it can be assumed that considering the other places and their *imdâdiyye* amounts that were not available in Table 4 and 5, the *avârız* and the *imdâdiyye* amounts can be accepted as nearly equal amounts.

Can these numbers also be used to make a comparison with the budgetary numbers to understand their real financial meanings? As it is shown in Table 5, the period of 1717-1728 in which the amounts of the *seferiyye* were collected in the grand total of 828.490 *guruş* x 120 = 99.418.800 *akçe* from only 16 districts. Since it was expected that each sanjak paid their *imdâdiyyes* both to their governor of the provinces (*berâ-yi vâlî*) and to their sanjak governors/administrators (*berâ-yi mutasarrıf-i livâ-yı mezbûr*), it can be estimated that the *imdâdiyyes* during this period brought nearly 200 million *akçe*. Now, when we compare these amounts with the budgetary information, it can be stated that the revenues of the Central Treasury in the year 1130/1717 were 764.445.610 *akçe*. Besides, the revenues for the Central Treasury had just reached to 847.476.080 *akçe* until the year 1142/1729-1730.²³⁴ Thus, when we compare the average revenues of the Central Treasury (during the period 1717-1730), it can be roughly estimated that the *imdâdiyye* taxes collected between the years 1717 and 1728 amounted to more than 25% of the Central Treasury's revenues, but they were not part of the Central Treasury revenues.

However, we must be careful not to reach any major conclusions while using these restricted statistics related to the amounts of the *imdâdiyyes* that have been

²³³ Baki Çakır, "Geleneksel Dönem (Tanzimat Öncesi) Osmanlı Bütçe Gelirleri", in *Osmanlı Maliyesi: Kurumlar ve Bütçeler*, vol. I, eds.: Mehmet Genç-Erol Özvar, Istanbul, 2006, p. 184, Table 39.

²³⁴ Sahillioğlu, "1683-1740 Yıllarında Osmanlı İmparatorluğu Hazine Gelir ve Gideri", p. 1393.

taken from archival records, and we still do not have the exact amounts of the *imdâdiyyes* in all of the provinces of the empire during the span of a specific period.

Table 7: The *Seferiyye* and the *Hazeriyye* in the Balkans (1717-18 & 1731)²³⁵

<i>Provinces</i>	<i>Governors of Rumeli</i> ²³⁶ (<i>berâ-yi vâlî</i>)		<i>Governors within the Rumeli</i> ²³⁷ (<i>berâ-yi mutasarrîf-i livâ-yı mezbûr</i>)	
	<i>Seferiyye</i>	<i>Hazeriyye</i>	<i>Seferiyye</i>	<i>Hazeriyye</i>
Sofya	73.200	23.785,5	[<i>paşa sancağı / main sub-province</i>]	[<i>paşa sancağı / main sub-province</i>]
Köstendil	13.100	3.133,5	11.000	4.000
Üsküb	6.500	2.567	4.650	2.500
Selanik	7.500	2.500	11.000	6.000
Tırhala	8.500	2.834	11.000	7.500
Avlonya	11.400	3.399,5	11.000	4.500
Delvine	5.100	1.700	8.000	5.000
İlbasan	8.900	2.133,5	4.250	2.500
Ohri	9.000	3.000,5	11.000	4.000
İskenderiyye	5.900	1.166,5	8.500	5.000
Dukakin	3.100	1.033	4.250	2.500
Prizrin	2.500	833,5	4.250	2.000
Vulçitrin	1.800	-	-	-
Yanya	8.500	2.333,5	11.000	7.500
Total	165.000 guruş	50.000 guruş		

²³⁵ “Rumeli vâlîlerine eyâlet-i mezbûre dahilinde olan kazâlardan verilmesi iktizâ iden hazeriyye için müfredât üzere kazâ-be-kazâ emr-i şerîf yazılıb hîn-i iktizâda mürâca’ât olunmak için işâret olmuştur, der-mühimme [date: evâhir-i Cemaziyelahir sene 1144 / 25-30 December, 1731]”, BOA. *Hazeriyye Defters*, no. 7, pp. 30-76.

²³⁶ “İmdâd-i seferiyye ve hârc-i bâb ve mübâşiriyye-i vâlî-i Rumeli an kazâhâ-i eyâlet-i mezbûre bâ-hatt-i hümâyûn-i şevket-makrûn ve evâmîr-i ‘aliyye-i nizâm-dâde mübâşeret-i sipâhî Mehmed Efendi mevkûfatî-i sâbık ve bi-mârifet-i şer’-i şerîf bi-ihbâr-i a’yân ve ahâlî”, [date: der sene 1130 / 1717-1718], BOA. *Hazeriyye Defters*, no. 7, p. 30. These amounts can also be compared with the amount of 1747-50, please see: Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 270, Table 32.

²³⁷ “İmdâd-i seferiyye ve hazeriyye ve hârc-i bâb ve mübâşiriyye berâ-yı mutasarrîfân-i elviye-i eyâlet-i Rumeli ba-hatt-i hümâyûn ve evâmîr-i ‘aliyye-i nizâm-dâde mübâşeret-i sipahi Mehmed Efendi mevkûfatî-i sâbık ve bi-mârifet-i şer’-i şerîf ve bi’l-ittifâk-i a’yân ve ahâlî-i kazâhâ-i elviye-i mezbûre”, [date: der sene 1130 / M. 1717-1718], BOA. *Hazeriyye Defters*, no. 7, p. 59.

One can also state that when Tables 3 and 7 are compared that two core provinces of the Ottoman Empire, namely the Rumeli and Anatolia had almost the same amounts as the *imdâdiyye*. For example, whereas the *seferiyye* amounts of the governors of the Rumeli were 165.000 *guruş* (x 120 = 19.800.000 *akçe*) and their *hazeriyye* amounts were 62.504 *guruş* (x 120 = 7.500.480 *akçe*), the *seferiyye* amounts of the governors of the Anatolia were 165.013 *guruş* (x 120 = 19.801.560 *akçe*) and their *hazeriyye* amounts were 50.000 *guruş* (x 120 = 6.000.000 *akçe*). It can be argued that their financial capacities to pay their *imdâdiyye* taxes were expected to be similar to each other.

In this sense, it is possible to give the amount for other eyâlets and sanjaks within Anatolia and the Balkans and as a result to understand their financial potentials based on their payments of the *seferiyye* and the *hazeriyye* taxes.

Table 8: Karaman Province: the *Hazeriyye* and the *Seferiyye* (1717-19)²³⁸

<i>Provinces</i>	<i>Governor of Karaman</i> (<i>berâ-yi vâlî</i>)		<i>Governors of sub-provinces</i> (<i>berâ-yi mutasarrıf-i livâ-yı mezbûr</i>)	
	<i>Hazeriyye</i> ²³⁹	<i>Seferiyye</i>	<i>Hazeriyye</i>	<i>Seferiyye</i>
Konya	11.875	15.000	[<i>paşa sancağı / main sub-province</i>]	[<i>paşa sancağı / main sub-province</i>]
Aksaray	1.150	2.300	2.000	3.000
Niğde	3.200	6.400	3.000	8.250
Yenişehir	2.500	5.000	3.000	7.000
Akşehir	1.875	3.750	2.000	4.000
Kırşehir	1.775	2.550	1.500	3.000
Kayseriyye	1.500	6.250	2.750	16,5 kîse (8.250)
Yekûn / Total	25.000	41.250		

²³⁸ “Karaman eyâletinde vâkî‘ sancaklardan eyâlet ve sancak mutasarrıflarına tahsis kılınan imdâd-i seferiyyenin defteridir”, [date: evâhir-i Şa‘bân 1131/ mid-June, 1718], BOA. *Hazeriyye Defters*, no. 7. pp. 124-142; Compare with the date of 1747, BOA. MAD. 9959.

²³⁹ These amounts can also be compared with the amount of 1747-50, please see: Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 270, Table 32.

Table 9: Sivas Province: the *Seferiyye* and the *Hazeriyye* (1719)²⁴⁰

<i>Provinces</i>	<i>Governor of Sivas</i> (<i>berâ-yi vâlî</i>)	<i>Governors of sub-provinces</i> (<i>berâ-yi mutasarrıf-i livâ-yı mezbûr</i>)	
	<i>Seferiyye</i>	<i>Seferiyye</i>	<i>Hazeriyye</i>
Sivas	15.000	[<i>paşa sancağı / main sub-province</i>]	[<i>paşa sancağı / main sub-province</i>]
Amasya	4.000	16,5 kîse (8.250)	3.000
Çorum	3.500	13,5 kîse (6.750)	2.250
Canik	4.500	-	-
Bozok	3.000	-	-
Divriği	1.500	-	-
Arapgir	1.500	-	-
Yekûn / Total	33.000 guruş²⁴¹		

Table 10: Maraş Province: the *Seferiyye* and the *Hazeriyye* (1720)²⁴²

<i>Provinces</i>	<i>Governor of Maraş Province</i> (<i>berâ-yi vâlî</i>)	
	<i>Seferiyye</i>	<i>Hazeriyye</i>
Maraş	7.000	3.500
Ayıntab	6.000	3.000
Malatya	6.000	3.000
Kars-i Maraş	4.000	2.000
Yekûn / Total	23.000 guruş	11.500 guruş

²⁴⁰ [date: evâil-i Receb sene 1131/mid-May, 1719]. BOA. *Hazeriyye Defters*, no. 7. pp. 146-164, and also: the *seferiyye* was 33.000 guruş in 1143/1730-31; 30.000 guruş in 1151/1738-39: BOA. C. ML. 263/10794; 33.000 guruş in Safer 1183/July-June 1769.

²⁴¹ “İmdâd-i *seferiyye*-i vâlî-yi Sivas: 30.000 + 3.000 (*mübâşiriyye* and *hârc-i bâb*) = 33.000 guruş; *hazeriyye*-i vâlî-yi Sivas berâ-yi vâlî-yi eyâlet-i mezbûre: 15.000.”

²⁴² [date: evâhir-i Şa'bân sene 1132, der mühimme, / mid-June, 1720], BOA. *Hazeriyye Defters*, no. 7. pp. 180.

Table 11: Adana Province: the *Hazeriyye* (1717-19)²⁴³

	<i>Governor of Adana</i> (<i>berâ-yi vâlî</i>)	<i>Governors of sub-provinces</i> (<i>berâ-yi mutasarrıf-i livâ-yı mezbûr</i>)	
	<i>Hazeriyye</i>	<i>Hazeriyye</i>	
		(1717-19)	(1747-50) ²⁴⁴
Adana	7.500	[<i>paşa sancağı / main sub-province</i>]	[<i>paşa sancağı / main sub-province</i>]
İçil	3.500	6.500	6.500
Alaiyye	2.500	2.500	6.500
<i>Yekûn / total</i>	13.500 guruş		

Table 12: Bosna Province: the *Hazeriyye*²⁴⁵

<i>Provinces</i>	<i>Hazeriyye</i> (<i>total, guruş</i>)	<i>Governor of Bosna</i> (<i>berâ-yi vâlî</i>)	<i>Governors of sub-provinces</i> (<i>berâ-yi mutasarrıf-i livâ-yı mezbûr</i>)
Bosna	11.884,5	19.310,5	[<i>paşa sancağı / main sub-province</i>]
Kilis	5.730	2.950	2.780
İzvornik	1.765	460	1.305
Hersek	12.140	4.016	8.124

²⁴³ *Seferiyye-yi vâlî: 80 kîse (40.000 guruş)*, BOA. *Hazeriyye Defters*, no. 7, pp. 181-182.

²⁴⁴ Tabakoğlu, *Gerileme Dönemine Giren Osmanlı Maliyesi*, p. 270, Table 32.

²⁴⁵ “Bosna vâlilerine ve eyâlet-i mezbûrede vâkî elviye mutasarrıflarına senede iki def’ada tahsil olunacak imdâd-i hazeriyyedir”, (undated), BOA. *Hazeriyye Defters*, no. 7, pp. 8-17.

Table 13: Özi Province: the *Seferiyye* and the *Hazeriyye* (1730)²⁴⁶

<i>Eyalet-i Özi</i>	<i>Governor of Özi</i> (<i>berâ-yi vâlî</i>)
Silistire	21.250
Niğbolu	6.840
Kırkkilise	100
Çirmen	1.240
Vize	690
Yekûn / Total: the amount of the <i>hazeriyye</i>	30.120 guruş²⁴⁷
Yekûn / Total: the amount of the <i>seferiyye</i>	60.240 guruş

Table 14: Seddü'l-bahir, the *Hazeriyye* (1726)²⁴⁸

Nahiye-i Gelibolu	172
Nahiye-i Evreşe	130
Nahiye-i Malkara mâ Nahiye-i Harala?	130
Nahiye-i Ebra?	30
Nahiye-i Çeribaba	40
Nefs-i Şehirköy	130
Nahiye-i Eceabad	169
Nefs-i İnoz ve Kavak	119
Cezire-i İmroz	80
<i>Yekûn / total: 3 taksit / instalment</i>	1000 guruş

²⁴⁶ “iş bu tertib defteri mücebince müfredât üzere emr-i şerîf yazılıb kırk iki mühimmesine mukayyedir.” [Date: evâhir-i Cemaziye'l-ahir sene 1142 / mid-January, 1730], BOA. *Hazeriyye Defters*, no. 7. pp. 85-97.

²⁴⁷ Same amounts in 1747-1750, see: Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, p. 270, Table 32.

²⁴⁸ “Seddü'l-bahir kal'ası muhâfazasına ta'yîn kılınan muhâfızlar için üç taksit ile müfredât üzere tertîb olunan imdâd-i hazeriyyedir”, [date: evâhir-i Safer sene 1139 / mid-October, 1726], BOA. *Hazeriyye Defters*, no. 7, pp. 103.

Table 15: Semendire Province: the *Hazeriyye* (1760)²⁴⁹

<i>Nevâhîyye-i Liva-yı Semendire</i> ²⁵⁰	<i>Hazeriyye</i>
Pozorofça	4.820
Kraguyofça	1.400
Semendire	1.200
Rudnik	1.330
Valyeva	3.500
Belgrad ma' Hisarcık	2.200
Yagodine	1.435
Reseva	1.145
Uziçe	2.000
Sokol	1.000
Pojegacık	1.970
Bögürdelen	1.000
Yekûn / Total:	23.000 guruş

²⁴⁹ *Marginal Note*: “İş bu defter fi-ma-bâ'd Düstûrî'l-'amel tutulmak ve hîn-i iktizâda mürâca'at olunmak için bi'aynihi Divân-i Hümâyûn kaleminde mahfûz olan hazeriyye tertîbi defterine kayd ve hıfz olunub mahalline götürülmek üzere bir sûreti tahrîr olunmak için sâdır olan musahhâh fermân-i 'âlî mücebince bu mahalle kayd olunub sûreti tahrîr ve mahalline irsâl olmuştur”, [date: 10 Receb sene 1173 / 27 February 1760], BOA. *Hazeriyye Defters*, no. 7. pp. 18-19.

²⁵⁰ “Cizyeleri mukâyesesiyle Belgrad muhâfızlarına mübâşiriyye ve tahsildâriyye dâhil olmak şartıyla on iki nahîyeye tertîb olunan hazeriyyenin müfredât üzere defteridir. Senede iki taksît ve sene ibtidâsı gürre-i Muharrem'den itibar ile”, [date: 10 Receb sene 1173 / 27 February 1760]

The regulation of 1717 was a turning point in Ottoman financial history as these new sources were allocated to the governors and provincial administrators of the state in order to pay for the recruitment of their special armies and retinues. Local governors had to prepare their “*kapı ordusu* or *kapu halkı*” under their commands and in their households by using the amounts allocated by the *imdâdiyye* taxes. Indeed, the governor’s special troops mainly consisted of the *levends* (vagrant *re’âyâ*), *sekban* and *saruca* (mercenaries).²⁵¹

According to the regulations of 1717, half of the *imdâdiyye* amounts should be spent for the governors’ needs and expenditures (*daire halkı*), and the other half should be used for their “defined army/soldiers” (*kapu halkı*), with every 70 *guruş* used to hire one well-armed and well-equipped soldier (*yarar ve müsellağ*).²⁵² Parallel with that, how can we convert the amounts of the *imdâdiyye*s of governors into their capacities of retinues or soldiers to be hired?

In fact, in the *Hazeriyye Defters* no. 7, we come across some figures about the governor’s retinues. However, by using these numbers, can we reach a meaningful conclusion? In Table 16 and Chart 1 are below, both the *imdâdiyye* amounts of the provinces and information about governor’s retinues are given with these combinations.

²⁵¹ “(...) an hâss-i vezîr-i mükerrer Mehmed Paşa vâlî-yi Erzurum, 150 kîse: göndereceği kapusu halkının levâzımâtı bahâsı olan meblâğ-i merkûmu irsâl eylemek üzere emr-i şerîf tahrîr ve mübâşir ile sevk ü tesyîr olunmuşdur”; “(...) an hâss-i vezîr-i mükerrer Süleyman Paşa vâlî-yi Şâm-i Şerîf, 80 kîse: kezâlik göndereceği levendât mukâbili meblâğ-i merkûmu göndermek üzere emr-i şerîf tahrîr ve mübâşir ile sevk ü tesyîr olunmuşdur”; “(...) an hâss-i vezîr-i mükerrer Yusuf Paşa vâlî-yi Çıldır, 120 kîse: kezâlik kapusu halkı bedeli olmak üzere meblâğ-i merkûmu göndermek için emr-i şerîf tahrîr ve mübâşir ile sevk ü tesyîr olunmuşdur”, [date: fi 19 Şevval sene 1150 / February, 1738], BOA. *Hazeriyye Defters*, no. 4, pp. 107-108, and the original document is in Appendix D.

²⁵² “(...) pašalar meblâğ-i merkûmun nısfını kendü mesârif ve levâzımına ve nısf-i aherinden her bir nefer yetmişer guruşa olmak üzere kapu halkı nâmına müsellağ ve mükemmel ‘ademler tedârük edüb (...)”, *Târîh-i Râşid*, vol. IV, p. 385.

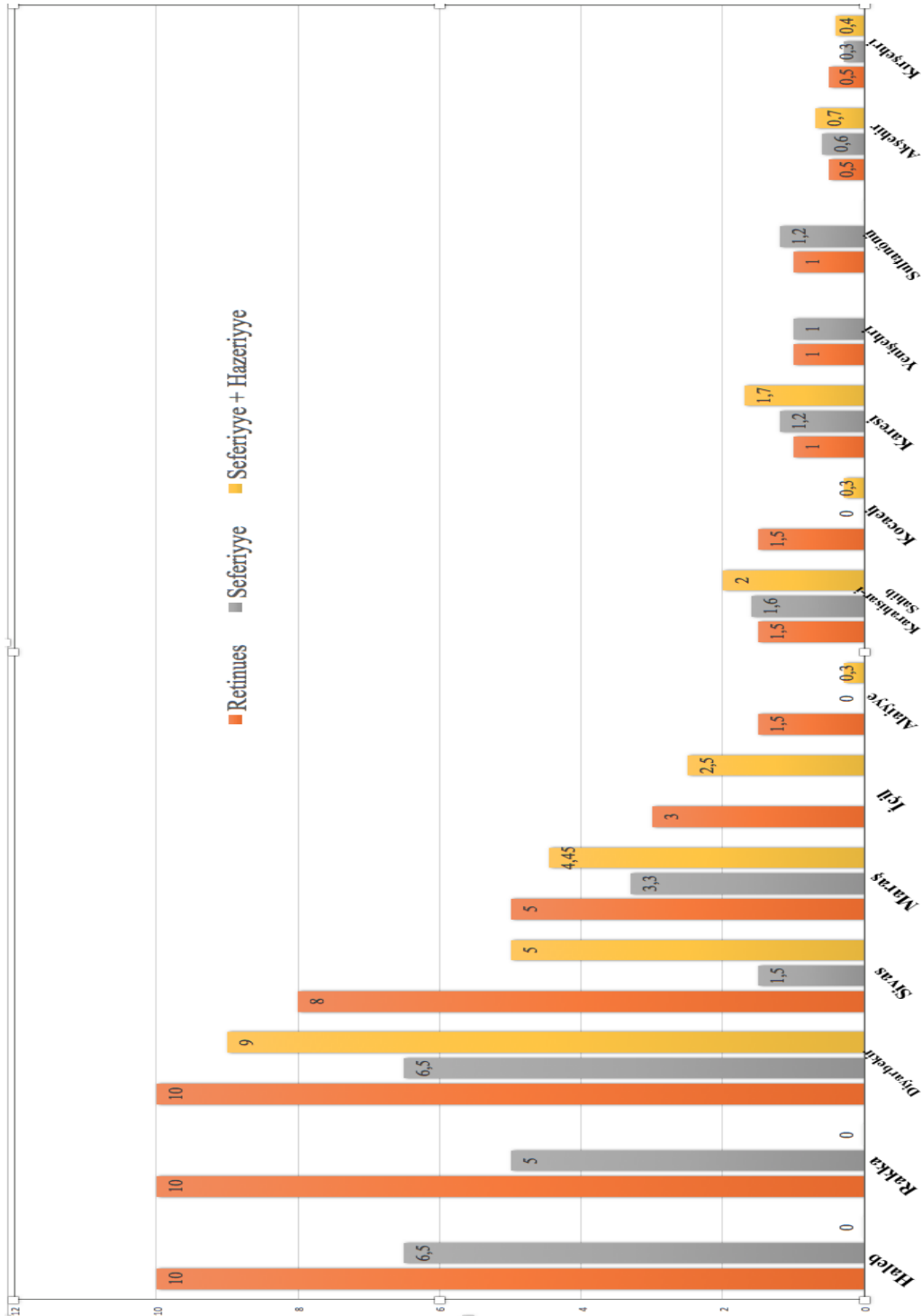
Table 16: The Amounts of the *İmdâdiyyes* of Governors and Their Retinues

<i>Provinces</i>	<i>Hazeriyye</i> (<i>guruş</i>)	<i>Seferiyye</i> (<i>guruş</i>)	<i>Kapusu halkı / retinues</i> (<i>member / nefer</i>)
<i>Haleb</i>	<i>Average amounts</i> (<i>hadd-i evsât</i>)	80 kîse (40.000)	1000
<i>Rakka</i>	<i>Average amounts</i> (<i>hadd-i evsât</i>)	70 kîse (35.000)	1000
<i>Diyarbakir</i>	20.000	40.000	1000
<i>Sivas</i>	15.000	30.000	800
<i>Maraş</i>	11.500	23.000	500
<i>İçil</i>	6.500		300
<i>Alaiyye</i>	2.500		150
<i>Karahisar-i Sahib</i>	5.000	22 kîse (11.000)	150
<i>Kocaeli</i>	2.000		150
<i>Karesi</i>	5.000	16 kîse (8.000)	100
<i>Yenişehir</i>	3.000	7.000	100
<i>Sultanönü</i>	2.000	16.5 kîse (8.250)	100
<i>Akşehir</i>	2.000	4.000	50
<i>Kırşehir</i>	1.775	2.550	50

The first thing to be discussed that did governors hire their special soldiers according to their *seferiyye* or *hazeriyye* amounts? Or both? According to the regulation, with every 70 *guruş* was expected to be spent for one well-armed and well-equipped soldier (*yarar ve müsella*). According to Table 16, the governor of Diyarbakir was expected to hire 1000 soldiers in his retinues, then, $1.000 \times 70 = 70.000$ *guruş* was needed. However, their *seferiyye* amounts in 1738 were only 40.000 *guruş*. Even, their *seferiyye* and *hazeriyye* amounts totalled 60.000 *guruş*. So, how can we evaluate this gap? Did governors have an extra source of income to

support their retinues? According to these sources, we have not yet found any information about extra support sources for local governors and administrators.

Figure 1: The Correlation of the Amounts of the *Imdâdiyye* of Governors and Their Retinues (According to Table 16)



According to Table 16, Chart 1 shows the gaps between the amounts of the *imdâdiyye* of the governors and the detected numbers of governor's retinues in the *Hazeriyye Defter* no. 7. As shown in Chart 1 that there were only 5 provinces, such as Karahisar-i Sahib, Karesi, Yenişehir, Sultanönü and Akşehir that could answer the fixed numbers of their retinues. Moreover, Kırşehir, İçil and Maraş could be expected to be able to hire the recorded numbers of soldiers. However, Haleb, Rakka, Diyarbekir, Sivas, Alaiyye and Kocaeli are probably far from the expectations of the *imdâdiyye-retinues* correlations.

Based on these backgrounds, how could the governors find a solution? Did they find extra sources to hire more soldiers? Moreover, did they could maintain their special troops (*kapu ordusu*) along with their large number of *sekban* and *saruca* retainers? To answer these questions, our sources have very limited boundaries.

One of the reasons of creating the new sources allocated to the governors in 1717 were actually the principal complaints of the governors, who alleged that they could not collect sufficient revenues from their districts.²⁵³ It is a fact that the state considered the situation of the provincial governors' armies and their capacities to hire soldiers with well-armed and well-equipment as being in the state's interests. Hence, the governors could not diminish their retinues. Due to their ability at being able to recruit a great number of regular-soldiers "*müsellâh ve mükemmel*" within

²⁵³ "(...) Bu ana gelince seferler vukû'nda eyâlet ve elviye mutasarıfları olan vüzerâ-yı izâm ve mîrmîran imdâd-i seferiyye nâmıyla re'âyâ fukarâsından bi-nihâye mâl alub nâm-i devr ile sükkân-i memâlik-i mahrûseyi pâ-yi mâl-i gadr ü cevr etdiklerinden sonra ordu-yu hümâyûna mülhâk ve mülâki olduklarında perişan kapu ile gelüb "*mansıbımızdan gereği gibi imdâd-i seferiyemizi alamadık*" deyû muzâyaka-i hâllerinden şikâyet ve me'mûr oldukları hidemât-i seferiyyede bu 'özl ile izhâr-ı fütûr ve rehâvet itdiklerinden nâşî bu hâlet mutlakâ irâd ve masrâfları mazbût olmamaktan neş'et edüb (...)", *Târîh-i Râşid*, vol. IV, p. 384.

their retainues, these governors were seen as favourites “*gözde*” and grateful “*makbûl*” members of the state by the central government.

Furthermore, the regional governors and their *kapu* armies had a remarkable impact on the military units during the first half of the eighteenth century. Since the *timâr* system and its military forces were no longer able to resist the more complex and technologically well-equipped armies of the seventeenth century, the governors’ *kapu* armies were transformed into one of the important military powers within the state during the seventeenth and eighteenth centuries. As a result, it is easy to underline the importance of the *imdâdiyye* amounts that were managed by local administrators for their economic purposes and for the expenditures of their “*kapu halkı*”. Thus, the *imdâdiyye* taxes were one of the crucial financial instruments for local governors and administrators within Ottoman provinces during the eighteenth and nineteenth centuries.

On the other hand, due to the many obstacles that were caused by insufficient sources related to the amounts of the *imdâdiyye* taxes collected from the entire population, we should analyze these numbers very carefully and compare them to other similar taxes with their amounts. Moreover, in order to reach any sufficient conclusion, we need to support our limited information with other complementary sources or archival records on the governors’ and local perspectives. In fact, I had a chance to crosscheck the amounts of these new taxes with other complementary sources such as the *Maliyeden Müdevver Defterleri*, the *Muhimme Registers*, the *Atik Şikâyet Defters* and more importantly, the *Cevdet* and the *Ibnülemin*’s collections along with some of the chronicles during my research. Nonetheless, this topic also needs further research with other supplementary sources, such as the *Şer’iyye Sicils*,

Masârifat Defters, Mühimme Registers and Tevzi' Defters to compare these numbers with other taxes and to investigate the reflections of these new taxes in local areas.

4.3. Nomadic Communities

The *Hazeriyye Defters* covered both the *hükiims* concerned with the *imdâdiyye* taxes and their amounts. Besides urban and rural settlements, some of these registers have also recorded some of the Turcoman nomadic communities in the Anatolian region, especially in Central Anatolia. As it is well known, the *yörüks* who were historically known as *Türkmen* (Turcoman) generally lived in the Balkans and Anatolian provinces.²⁵⁴ They were also registered in these *defters* as tax paying subjects of the *imdâdiyye*. Furthermore, their population were important for the collection of some of the regular and irregular taxes, because they were one of the more mobile and dominant groups within the Anatolian region.²⁵⁵ For example, some of the Turcoman nomadic groups that had expanded their territory within Anatolia were famously known as the *Bozulus* and *Dânişmend*.²⁵⁶

²⁵⁴ For more information, see the following article: Halil İnalçık, "The Yörüks: Their Origins, Expansion and Economic Role", *The Middle East and the Balkans under the Ottoman Empire: Essays on Economy and Society*, Bloomington: Indiana University Turkish Studies, (1993), pp. 97-136.

²⁵⁵ Daniel G. Bates, *Nomads and Farmers: A Study of the Yörüks of Southeastern Turkey*, Ann Arbor, 1983; Xavier de Planhol, "Geography, Politics and Nomadism in Anatolia", *International Social Science Journal*, IX, (1959), pp. 525-553; R. P. Linder, *Nomads and Ottomans in Medieval Anatolia*, Bloomington, 1983.

²⁵⁶ Faruk Demirtaş, "Bozulus", *DTCF Dergisi*, VII/1, (1949), pp. 29-46; Tufan Gündüz, *Anadolu'da Türkmen Aşiretleri: Bozulus Türkmenleri (1540-1640)*, Ankara, 2003; "(...) Karaman sâkini Bozulus Türkmenî ekrâdını nâm-i diğeri Çorum Kürdi ve Menemen ve Ankara sâkini Bozulus Türkmenî (...) bu mukâbeledede kendülere (...) tahammüllerine göre hazeriyye ve seferiyye nâmıyla birer mikdâr akça tertîb ve vaz' olundukda (...)", BOA. MHM.d. no. 190, p. 135. [Date: evâsıt-i Şevval sene [1]203 / Mid July, 1789].

Here are some examples of the Turcoman nomadic groups and their *imdâdiyye* responsibilities, which were picked from the Karaman and Konya Provinces, from the *Hazeriyye Defters*:²⁵⁷

“Nâhiye-i Sahra toprağında Süleyman Hâcılı cemâ’ati sâkinler olmağla cemâ’at-i mezbûra ahâlilerine tahmîl olunan

seferiyye-i vâlî: 50 guruş *hazeriyye: 25 guruş*

“Gaferbâd kazâsı toprağında Bozulus Türkmeni tâ’ifesinden Ortaciyân cema’âti sâkinler olmağla cemâ’at-i mezbûra tahmîl olunan

seferiyye-i vâlî: 50 guruş *hazeriyye: 25 guruş*

“Ereğli kazâsı toprağında Bozulus Türkmâni tâ’ifesinden [obscure, maybe *Mihânî*?] cemâ’ati sâkinler olmağla cemâ’at-i mezbûra tahmîl olunan

seferiyye-i vâlî: 70 guruş *hazeriyye: 35 guruş*

“Kureyş kazâsı toprağında Bozulus Türkmeni tâ’ifesinden Kösne ve Danişmendlü cemâ’atleri sâkinler olmağla cemâ’at-i mezbûreye tahmîl olunan

seferiyye-i vâlî: 100 guruş *hazeriyye: 50 guruş*

“Turgut kazâsı toprağında Bozulus Türkmeninden Armudlu ve ‘İzzeddin ve Oğul beğli ve Hamza Hacılı cemâ’atleri sâkinler olmağla cemâ’at-i mezbûrelere tahmîl olunan

seferiyye-i vâlî: 250 guruş *hazeriyye: 133,5 guruş*

It clearly shows that the Ottoman Empire collected these taxes from the entire population and had these taxes allocated to local governors and provincial administrators. Thus, besides the local population, there were also other Turcoman nomadic groups²⁵⁸, who were responsible for the payments of the *imdâdiyye* taxes to

²⁵⁷ BOA. *Hazeriyye Defters*, no. 7, pp. 124-135.

²⁵⁸ For an interesting example of the Dumânîlû, Turânatlı and Danişmend nomadic groups and their *imdâdiyye* responsibilities, see: BOA. C. ML. 520/21247 [date: 29 Ramazan 1135 / 3 July 1723].

the governors. The following Table no. 17 shows the amounts of the *imdâdiyye* taxes that were collected by nomadic groups in the first half of the eighteenth century:

Table 17: Communities in Karaman and Konya Provinces (1717-19)²⁵⁹

<i>Communities</i>	<i>Governors of Konya (berâ-yi vâli) (guruş)</i>		<i>Governors of provinces (berâ-yi mutasarrıf-i livâ-yı mezbûr) (guruş)</i>	
	<i>Seferiyye</i>	<i>Hazeriyye</i>	<i>Seferiyye</i>	<i>Hazeriyye</i>
Cemâ'at-i Hacı Ahmedlü	100	50	133	89
Cemâ'at-i Muhâcirîn	130	65	106	71
Cemâ'at-i Şeref Ekrâd	100	50	133	89
Tâ'ife-i Cimelî	20	10	26	18
Berâ-yi Dânişmendlü	50	25	66	33
Tâ'ife-i Cebirli	50	25	20	13,5
Cemâ'at-i Tumânlû ma' Tûrasânlı	20	10	26	17
Cemâ'at-i Şereflî	150	75	200	133
Cemâ'at-i Kozanlı	100	50	133	89
Cemâ'at-i Kurtlu	50	25	66	33

²⁵⁹ BOA. *Hazeriyye Defters*, no. 7, pp. 124-140.

To sum up, the importance of the *Hazeriyye Defters* is that these *defters* were directly linked to the *imdâdiyye* taxes, and included numerous imperial orders and listed the amounts of the *imdâdiyye* taxes within the provinces. Furthermore, the *hüküms* of the *imdâdiyyes* were written in chronological order and were used as a reference by officials whenever the state faced a controversial issue. With the help of the *Hazeriyye Defters*, it was possible to reveal the different perspectives of these new taxes, such as the amounts of the *imdâdiyyes* in provinces and the imperial orders decreed by the government.

On the other hand, because of the scarcity of detailed sources on the amounts of the *imdâdiyye* taxes to make a comparison, we need further research on this topic and other complementary sources, especially on local registers. By analysing the current information about the amounts of the *imdâdiyyes*, it can be asserted that the amounts of the *imdâdiyye* taxes in some provinces did not significantly change throughout the eighteenth century. However, it is hard to say if there was an actual extended period in which the amounts of the *imdâdiyye* taxes remained unchanged. The *imdâdiyye* taxes were generally significantly increased whenever the state had major financial needs, especially during wartime. As a result, it can be claimed that one of the basic reasons for the increased amounts of the *imdâdiyye* was the wartime needs and expenses of the governors in order to pay for their special troops. As deduced from the archival records, the government gave great importance to this matter especially during wartime, due to the necessity of the governor's troops, which were supposed to be well-armed.

CHAPTER V

CONCLUSION

This study examined the role of the *imdâdiyye* taxes within Ottoman state and society from the second half of the seventeenth to the nineteenth centuries. The new taxes called the *imdâdiyye* were originally extraordinary taxes implemented in the form of internal borrowing, (*alâ tarîki'l-karz* or *ber vech-i karz*) during the second half of the seventeenth century. These new implementations had been enacted by the Ottoman Finance Department to meet the cash payments of the state by finding extra income for the State Treasury. Then, at the beginning of the eighteenth century, with the arrival of new conditions and regulations, the *imdâdiyye* started to be used for other purposes and turned into a continuous source of income for the state and some members of the state, like local governors, administrators and their agents. Thus, these developments also help lead to the rise of local elites as a powerful group within the provinces and further helped decentralize the state during this period.

Therefore, the notion of the decentralization of the Ottoman Empire should be analyzed also within the rise of the *imdâdiyye* taxes in the eighteenth century.

The practice of the *imdâdiyye* taxes in the first decade of the eighteenth century was mainly aimed at preventing unlawful behaviours of the *beylerbeyi* (governors of a province), the *sancakbeyi* (governors of an administrative unit within a province) and local administrators by having strict rules and conditions. The regulations of the *imdâdiyye* also revealed that the illegal and unconditional exactions had been converted into two new taxes: the *imdâd-i seferiyye* (aids in wartime), which was originally supposed to be collected in the periods of war with specific instructions given by the central government, and the *imdâd-i hazeriyye* (in peacetime), which was a regular and yearly tax, allocated to the governors and local administrators to meet their own expenditures. Furthermore, with these regulations, local governors had to prepare a “defined and limited new army”, which was under their command, kept in their own districts, and were called the “*kapu halkı*”.

The regional governors and their *kapu* armies had a remarkable impact on the military units during the first half of the eighteenth century. Since the *timâr* system and its military forces were no longer able to resist the more complex and technologically well-equipped armies of the seventeenth century, the governors’ *kapu* armies were transformed into one of the important military powers within the state during the seventeenth and eighteenth centuries. As a result, it is easy to underline the importance of the *imdâd-i seferiyye*, which was only collected during wartime and was managed by local administrators for their economic purposes and for the expenditures of the “*kapu halkı*”.

After the regulations of 1717, the *imdâdiyye* taxes had become one of the crucial financial instruments for local governors and administrators within Ottoman provinces. One of the main objectives of the creation of the *imdâdiyye* taxes was the removal of the illegal exactions like the *salgun* or *salma* and the *tekâlif-i şâkkâ* (unlawful impositions) on the local population. These illegal taxes were replaced by a legal yearly tax called the *imdâd-i hazeriyye*, which was allocated to the governors who had partially lost some of their revenues due to the removal of some of their previous illegal revenues by including their *hâss* revenues within the *mâlikâne* system. Thus, the *hazeriyye* and the *seferiyye* had been used by governors and local administrators in the provinces in times of war and peace, so that they could maintain their special troops (*kapu halkı*). Unfortunately, the regulations of the *imdâdiyye* were not enough to prevent illegal activities and misuses as governors and local officials still continued to collect extra levies and fines from the *re'âyâ*. Moreover, similar to the *avâriz* taxes, the *re'âyâ* were also shouldered two more extra taxes with serious amounts, namely the *hazeriyye* and the *seferiyye*.

According to archival records, many uprisings and upheavals in the provinces were caused by and against local officials due to the abuses and exploitation of the *re'âyâ* by these state officials. Furthermore, sometimes the *re'âyâ* resisted and simply refused to pay taxes or attempted different ways to avoid paying the *imdâdiyye* taxes, and sometimes the *re'âyâ* just abandoned their settlements. Therefore, the regulations of the *imdâdiyye* were important in supporting the changing financial conditions and structures within the provinces of the Ottoman Empire in the eighteenth century. It was also a turning point in the financial and administrative position of the local governors and administrators.

Following the new regulations, the responsibility of collecting the *imdâdiyye* was given to local administrators, their agents, *mütesellims*, *voyvodas*, *kâdi* and the notables, *a'yân* and *eşrâf*. Based on the official records and the majority of the *imdâdiyye* cases, the *kâdi* and local figures like the *a'yân* and the *eşrâf* were the main representative figures of the provincial and local populations. Indeed, these exemptions greatly contributed to the strengthening of the predominance of the *a'yâns* towards other provincial officials like the *pashas*, leading the way to further decentralization and to increased local security problems. From the eighteenth century onwards, major *a'yân* families ruled over major portions of both Anatolia and the Balkans and began to establish their control over the local economies and administrations of the provinces. The *a'yâns* continued to be one of the most dominant elements within the provinces until the reign of Mahmud II (1808-1839), who was ultimately responsible for removing the *a'yân* class and their ascendancy over the provinces. One of the main innovations of Mahmud II was the restoration of the state authority throughout the provinces with the rise of a new centralizing system and reforms during the Tanzimat era (1839-1876). The era of the *a'yâns* paved the way for the decentralization of the state and to the rise of the hereditary rule of local notables over extensive territories. Finally, not only did this period see the rise of decentralization within the provinces, it also saw the continued exploitation of the *re'âyâ*.

After starting the collection of the *imdâdiyye* as an annual and a regular levy, new comprehensive register books called the *Hazeriyye Defters* came into being and were established to record the *imdâdiyye* taxes during the first quarter of the eighteenth century. The amounts of the *imdâdiyye* taxes in the provinces and the *hüküms* were gathered in the *Hazeriyye Defters*. The importance of this series is that

they directly dealt with the *imdâdiyye* taxes and included both numerous imperial orders and the amounts of the taxes within the provinces. Furthermore, the *hüküms* of the *imdâdiyyes* were written in chronological order and were used as a reference by officials whenever the state faced a controversial issue. With the help of the *Hazeriyye Defters*, it was possible to reveal the nature of these new taxes from the central government perspectives and the amounts of the *imdâdiyyes* of the provinces and sub-provinces along with the imperial orders decreed by the government, special information about the governors and their retinues, “*kapu halkı*”.

In light of what has been written so far, this dissertation aimed to provide an introductory outlook on the nature of the *imdâdiyye* referring to the amounts of the new taxes in the Ottoman lands and their functions within Ottoman provinces, based on archival documents, chronicles and secondary sources. This analysis of the *imdâdiyye* taxes shows us how the Ottomans and their imperial structures actively responded to the financial distress and economic shifts during crucial periods in the history of the Ottoman Empire. Furthermore, the Ottomans and their financial institutions were more inclined to tackle the hardships that the state faced within their own intellectual and cultural framework. Therefore, the *imdâdiyye* taxes had become one of the hallmarks of the Ottoman administrative system from the eighteenth century to the Tanzimat Period.

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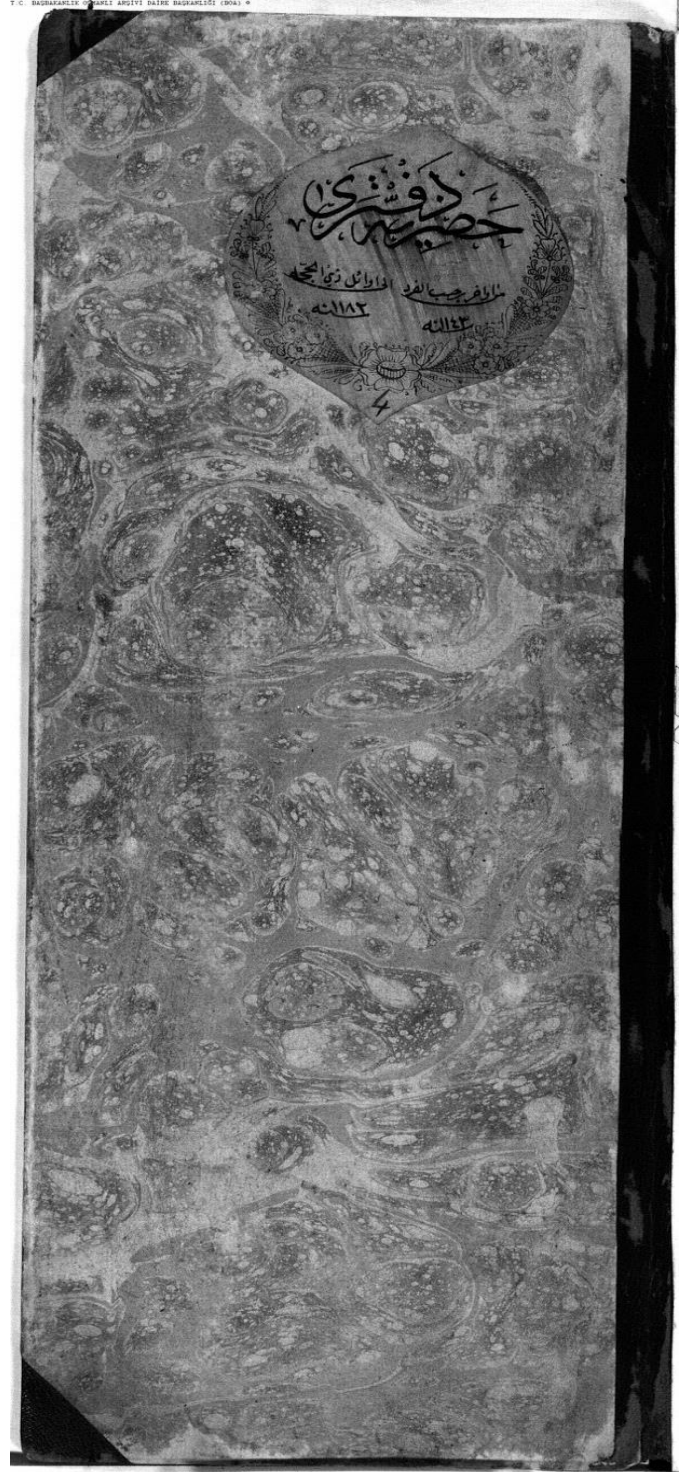
APPENDICES

Appendix A: The Cover of the first *Hazeriyye Defter*

Hazeriyye Defteri

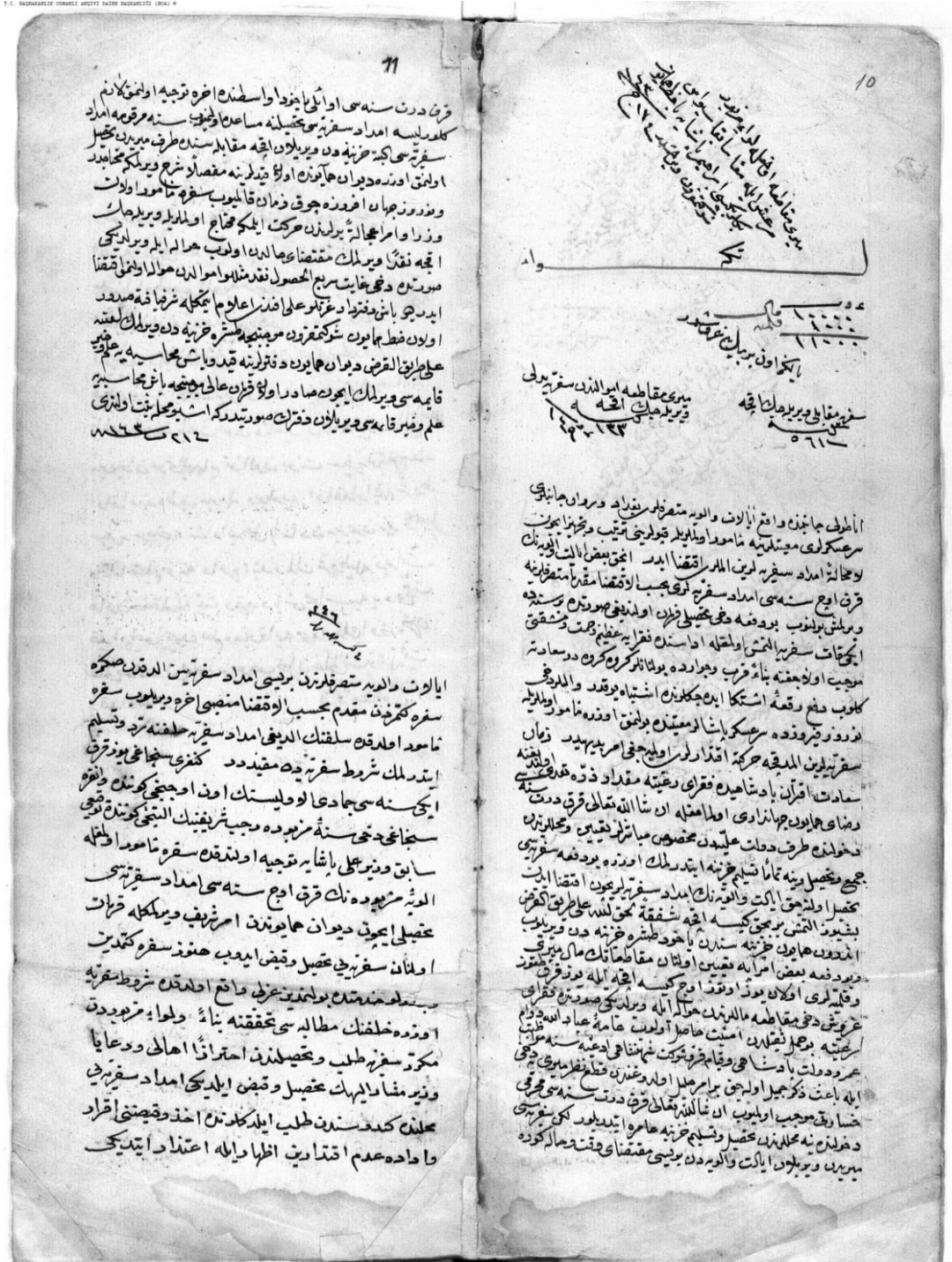
min evâhir-i Recebû'l-ferd sene 1143, ilâ evâil-i Zilhicce sene 1182

(from January 1731 – to May 1769)



Appendix B: The Situation of the Anatolian Governors in 1731

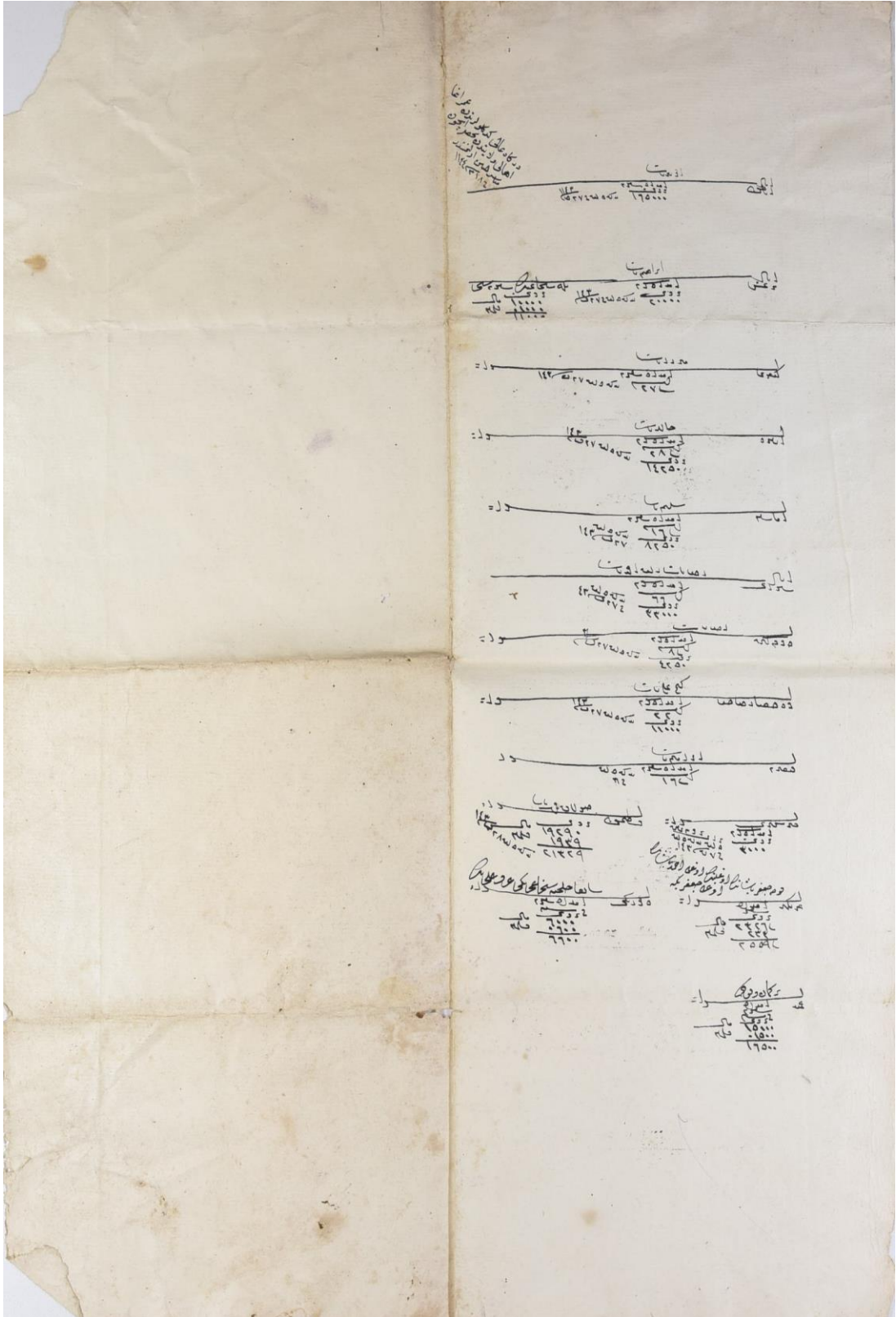
(During the Ottomans and the Safavids War)²⁶⁰



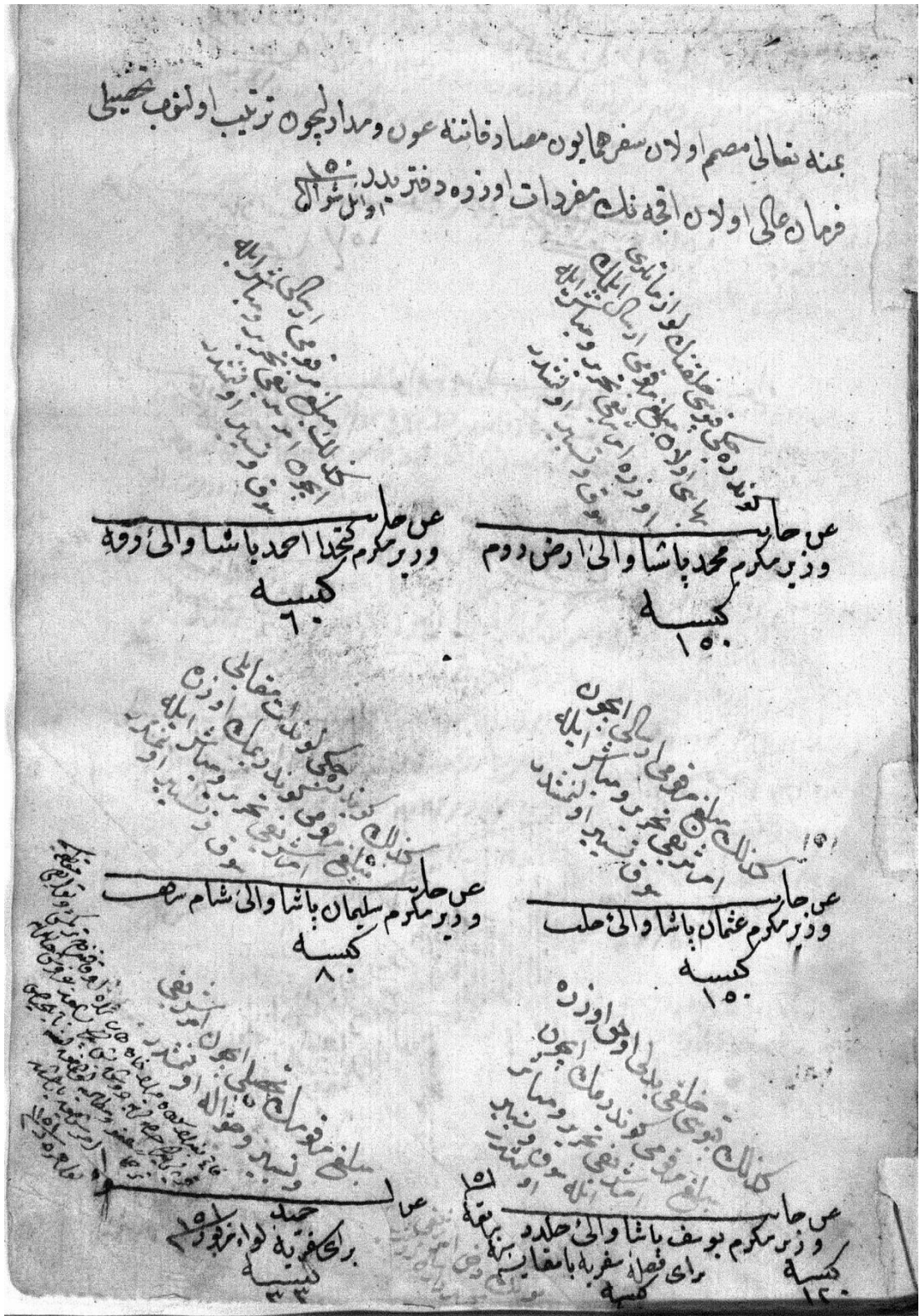
A. {DVNS.HADR.d.04

²⁶⁰ BOA. Hazeriyye Defter, no. 4, pp. 10-11.

Appendix C: The *Imdâd-i Seferiyye* in Anatolia (1144/1730-31)²⁶¹



²⁶¹ “Dergâh-i ‘Âlî gedüklülerinden Ömer Ağa ahâli-i vilâyetden tahsîl için mübâsir ta’yîn olunmuşdur” [date: fi 18 Muharrem sene 1144 / June 23, 1731], sources: BOA. C. DH. 195/9720.



²⁶² BOA. *Hazeriyye Defter*, no. 4, pp. 107-108, [date: fi evâil-i Şevval sene 1150 / mid-January, 1738].

برای غزیه لواء برپا بود
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عن لواء مفتی واه عربا والی طرابلس شام
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عن حاکم ولی صیدیه واه صادوقان
کتابه
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عن لواء طعموی واه جولی
کتابه
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عن لواء جانیک واه دیورچی
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عن لواء بوزاون واه عیکبر
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عن لواء سلاطیه واه عنبتاب
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عن لواء فادص رحمن واه ععلیک
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عن لواء صفاه واه عناوحص
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کتابه
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لشیر و فرزندان (دو روز و دو شب) در راه
ولایت لاریش و در راه لاریش و در راه
تخلیه کرده از قضا در راه لاریش و در راه
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Appendix E: A Sample Page of the Imperial Orders in the Hazeriyye Defter

Handwritten Ottoman Turkish text in Rika script, consisting of two pages (247 and 248) with dense, cursive script and some marginalia.

Appendix F: Title pages in the *Hazeriyye Defter*s for the offices of Grand vizier and *Reisülküttab* (Chief of the scribes)

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باسمہ جانہ و تعالیٰ
در زمان صدر صدر لوزرا حضرت الحاج خلیل پاشا
یسر اللہ تعالیٰ ما یرید وما یشاء و فی ابان رئیس الکتاب
الحاج محمد رحیمی اقدی طابقہ الواقع بحرانی
اواسط شہربان المقام سنہ ثلث
و ثمانین و ثمان مائے

ہدہ فیود الاحکام السفریہ و الحضریہ مرتبہ من الوبالوت واللوبہ
بالولوت و المنصرین در زمان صدر صدر لوزرا
حضرت خلیل محمد پاشا بسیر اللہ ما یرید
وما یشاء و فی ابان رئیس الکتاب
سید فیض اللہ اقدی طابقہ
محرران فی اول طربرج المرجب
سنہ ثمان و ثمانین
و مائے و الی
علیہ

ممالك محرومه و آق ايالات والويه مقفريه
ترتيب اولتان صغيره احكامك
قبودات دفتريه

در زمان صدر صدر الوزرا حضرت
الحاج محمد امين پاشا يس الله ما يريد وباشا
وفي ابان رئيس الكتاب الحاج محمد رجا
افندي طال بقاه خيرا
في اواسط شهر صفر الحبر
سنه ثلث
و ثمانين
هـ

في زمان صدر صدر الوزرا حضرت
حسن پاشا وفي ابان حضرت
مصطفى افندي رئيس الكتاب

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