

COLLECTORS OF AVÂRİZ AND NÜZUL LEVIES
IN THE OTTOMAN EMPIRE: A CASE STUDY OF
THE PROVINCE OF KARAMAN
1621-1700

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Introduction

In Ottoman studies there have been collective biographical studies on the personnel of the imperial palace, the sultan's household, the households of viziers (*vezirs*) and pashas (*paşas*), and on the personal backgrounds of the members of certain branches of the central administration¹. Such studies enable us to follow recruitment patterns, changes in the numbers or educational levels of personnel, length of period in office, etc. Study of more minor groups employed in the Ottoman government, such as *avâriz*² and *nüzul*³ collectors, is at a preliminary stage. Fortunately, the *avâriz* and *nüzul*

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¹ İ. Hakkı Uzunçarşılı, *Osmanlı Devletinin Saray Teşkilatı*, (Ankara, 1945); *Kapıkulu Ocakları*, 2 vols. (Ankara, 1943-44); Rifaat A Abou-El-Haj, "The Ottoman Vezir and Pasa Households, 1683-1703: A preliminary Report.", *Journal of the American Oriental Society*, XCIV (1974): 438-447; İ. Metin Kunt, "Ethnic-Regional (Cins) Solidarit in the Seventeenth-Century Ottoman Establishment", *International Journal of Middle Eastern Studies*, 5 (1974): 233-39; "Kulların Kulları." *Boğaziçi üniversitesi Dergisi-Hümaniter Bilimler*, 3 (1975): 27-42; "Derviş Mehmet Paşa, Vezir and Entrepreneur: A Study in Ottoman Political-Economic Theory and Practice", *Turcica*, 9/1 (1977): 197-214; *The Sultans Servants: The Transformation of the Ottoman Provincial Government, 1550-1650*, (New York, 1983); Norman Itskowitz, "Eighteenth Century Ottoman Realities", *Studia Islamica* 16 (1962): 73-94.

² The term a *vâriz* as used by the Ottoman administration originally denoted various types of levy set by the central government in the sultan's name, and are therefore referred to, in full, as *avâriz-i divaniye*. See Süleyman Demirci, *The Functioning of Ottoman avâriz taxation: an aspect of the relationship between centre and periphery: A case study of the province of Karaman, 1621-1700*, Unpublished Ph.D Thesis, University of Durham, Durham/England, 2001: 33-40.

³ *Nüzul* was a levy of provisions, such as barley and flour. The *nüzul* defters list only the amounts of flour and barley to be paid per *avârizhâne* in each *kaza*. *Nüzul* registers list the amounts of provisions or their equivalents in cash to be paid on the basis of *avârizhânes* in each *kaza* in the *livas* within the province.

*defters*⁴, and *sicils* (court records) used for the present study contain sufficient information about such tax collectors to enable us to make a useful comment on their origins and status. This paper focuses on two related aspects: first, it provides a picture of the range of individuals involved in *avâriz* and *nüzul* collection, whether from the military class, scholars of the Islamic sciences (*ulema*) or others; second, it examines the changes during the century in the type of person appointed, and what ranks the collection candidate held before attaining those of *avâriz* and *nüzul* collection. It will be interesting to assess at what stage, if at all, the palace officials or the followers of 'great men of state' became involved in the collection process.

The registers that have been studied name 58 separate individuals as collectors of *avâriz*/*nüzul* levies during this period. Their professional status is also frequently given. This information is sufficient to enable us to test whether the theories of Rifaat Abou-el-Haj and Metin Kunt on the gradual replacement during the seventeenth century of military personnel by palace-trained and household retainers at the higher levels of Ottoman provincial administration also holds good for lower level functionaries such as tax collectors. This paper examines the available information to see what, if any, pattern emerges from it. We will first review briefly the findings of Abou-El-Haj and Kunt. Kunt's findings show that patronage relations and household affiliations became dominant factors in the appointment of more central government officials to high provincial office in the period up to the mid-seventeenth century. For example, by the 1630s, 10 out of 17 men were appointed by the central government as *sancak beyi* (the governor of a *sancak*) directly from *ümera* (high-ranking military-administrative officials) households (15.9 percent of all new appointments); 8 out of 17 (almost half) were not blood relatives but *ümera*-household officers. This shows that the service in private households came to be considered a regular alternative to

⁴ The most useful source of information concerning the *avâriz* levies in the province of Karaman is the series of unpublished *avâriz* and *nüzul defterleri* in the collections of *Maliyeden Mudever* and *Kamil Kepeci* of the *Başbakanlık Arşivi* in İstanbul, cited here as MM and KK. The *Maliyeden Mudever* and *Kamil Kepeci* classifications are contained in over 200 volumes, dating from the early 1600s to the 1830s. Several volumes are used in this study, dating particularly from 1620 to 1700. *Avâriz* and *nüzul* registers were kept by the *Mevkûfat kalemi* (Finance bureau that recorded income from properties temporarily in the possession of the treasury; in charge of the *avâriz* levies.), which organized its records by the principal administrative divisions of *vilayet*, *liva* and *kaza*.

the service in the sultan's household, as a preparation for a further career⁵ Abou-El-Haj, in his study of appointments to high office in the central government in İstanbul and to provincial governorships, argues that by the second half of the 17th century almost half of all these appointments were of men who had been raised or trained in, or were in some way attached to, the households of *vezirs* or *paşas*. Again, these were gradually replacing men trained in the palace or the military section of the sultan's household, which were the traditional sources for the Ottoman ruling class⁶.

Abou-El-Haj's conclusions are based on a study of 262 individuals working in the central administration during the period 1683 and 1703, and of 426 appointments to provincial governorships in the 36 *eyâlets*⁷ of the empire during the same twenty years.

Origin	Central administration		Provincial governors	
	Number	% of total	Number	% of total
Vizier household	91	34.7	117	27.4
Palace-trained	69	26.3	164	38.5
Military background	56	21.3	67	15.7
Civilian	33	12.5	16	3.7
Beyzade	13	4.8	62	14.5

Source: Abou-El-Haj, "The Ottoman Vezir and Paşa Households", p. 442

These figures indicate that the military had been down-graded as a source for staffing posts in the central government and in the provinces taking a little over 20% of posts in the central administration and about 16% of the governorates, while the palace household continued to provide a substantial number of men to staff both levels of government. As far as *Karaman eyâleti* (the Province of Karaman) is concerned, 17 governors were assigned to the province from 1683 to 1703. Two out of the 17 were *beyzade* (son of a nobleman), 6 were from *vezir* households, 7 were palace-

⁵ On this see Metin Kunt, *The Sultan's Servants*: 57-66.

⁶ Rifaat Ali Abou-El-Haj, "The Ottoman Vezir and Paşa Households, 1683-1703: A preliminary Report", *Journal of the American Oriental Society*, (XCIV, 1974): 438, 441.

⁷ *E yâlet*: a province in Ottoman administrative practice; from the late sixteenth century this term was used for a *beylerbeylik*.

trained, and 2 were military. There was no civilian involvement in the governorship of Karaman for this period⁸.

Can similar changes be detected at the lower levels of the Ottoman administration? According to Darling, numbers of *avâriz/nüzul* collectors in the empire generally drawn from the standing cavalry forces increased dramatically in the first two decades of the seventeenth century. For example, the majority of assignments for collection of the *piyade* and *müşellem*⁹ *avâriz* of Anadolu was given to men from the standing cavalry, e.g. 9 out of 14 in 1031/1621-22, and 14 out of 15 in 1032/1622-23¹⁰. However, she then identifies a noticeable decrease from around 1650, with collection appointments being given to a wider range of men. This appears to mirror the findings of Abou-El-Haj and Kunt. However, the findings in this present study for Karaman do not support this empire-wide general pattern.

The following chronological listing of the named *avâriz* and *nüzul* collectors allows us to see in more detail their background and the scope of their appointment. In general, most, though not all, were appointed to collect both these levies throughout the whole province of Karaman. The majority were appointed for one year only; their names do not appear again in further registers in Karaman, although they may have been employed as tax-collectors in other provinces. Most appeared in person to collect the levies, although occasionally an officially appointed collector delegated the task to a subordinate, and this was recorded in the register (*defter*).

The entries in the *avâriz* and *nüzul* registers shown in table 1 reveal that the number of military personnel in the *avâriz* collection for the first half of the seventeenth century were in the majority, and that they continued to be so after mid-century. In fact, from the 1660s onwards only one person is named each year as *avâriz/nüzul* collector for the entire province, and in 11 cases out of 18 he is from a military background. Some of the unidentified *avâriz* collectors in table 1 may also have been members of military since we

⁸ Abou-El-Haj, "The Ottoman Vezir and Pasa Households": 442.

⁹ *Piyade ve müşellem*: Auxiliary footsoldiers, exempt from *avâriz* taxation, discontinued by the end of the sixteenth century. See Linda Darling, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire 1560-1660*, (New York 1996): 318-19.

¹⁰ Darling, *Revenue-Raising*: 174.

cannot determine their background from the brief names given. It should be noted here that several collectors in the later part of the century are identified only as 'ağa' and it is not always possible to say whether they were also connected to the central administration or were local men in the various *livas*. Unless stated otherwise in the documents, ağa is taken here to refer to men of military background¹¹. This gives us a total of 34 out of 58 identifiable *avâriz/nüzul* collectors in *Karaman eyâleti* who were from a military background.

Also involved as collectors were senior officials from the general administration i.e. *gümrük emini* (customs controller), *başbakikulu* (tax inspector) etc. other individuals identified by title are more difficult to place, mainly due to uncertainty about usage of term ağa. Sometimes ağa is used together with some other affiliation i.e. *mirahur-i evvel* (master of the imperial horses) İbrahim Ağa. In this case, İbrahim Ağa is classified as a palace functionary rather than military, as is the *kethüdâ* of the *mirahur-i evvel*. Some cases contain the title *solak ağa*. *Solak* in Ottoman usage referred to guards in attendance on the sultan in processions, and hence were palace functionaries, as was the *baltacı* (halberdier attached to the sultan's palace and *kapıcı* (gatekeeper). The term *sipahi* is used for cavalrymen whether standing (*ulufeli*) or enfeoffed (*umarlı sipahiyan*) hence military. Similarly, *zaim*, holder of a *zeamet*, is classified as military. The term *çavuş* was used for ranking military officers; *bostancı* (member of the imperial guard) was also military. Among those classed as retainers of prominent men of state are *sadrıazam kapu kethüdası* (gatekeeper of the grand *vezir*) and *defterdarpaşa kethüdası* (head male servant of minister of finance). Taking all this into consideration we can now build up the following table in order to be able to present these figures in a more intelligible way. Following this we will present the available information on the names and professional status of known *avâriz/nüzul* collectors.

¹¹ "Yeniçeri ocağı zaditlerine umumiyetle 'ağa' denilirdi.", Mehmed Zeki Pakalin, *Osmanlı Tarih Terimleri ve Deyimleri Sözlüğü*, vol.1, (İstanbul 1946): 21.

Table 1: Identity of *avâriz* and *nüzul* collectors in the province of Karaman, 1628-1700

Date	Military Background	Palace functionaries	Retainers of prominent men	Civilian	Religious men	Kadı	Officials working in the administrative apparatus	Status unknown
1628	5	—	—	—	—	—	—	—
1640	2	—	—	—	—	—	—	—
1641	2	2	—	—	—	—	—	3
1642	3	—	—	—	—	—	—	1
1643	2	—	—	—	1	—	—	1
1645	—	1	—	—	—	—	—	—
1648	—	—	—	—	—	1*	—	—
1651	3	—	—	—	—	—	1	—
1652	1	—	—	—	—	—	—	1
1652/3	1	1	—	—	—	—	—	—
1654	—	1	—	—	—	—	—	—
1655	1	—	1	—	—	—	—	1
1658	—	—	—	—	—	—	1	—
1664	2	—	—	—	—	—	—	—
1665	1	—	—	—	—	—	—	—
1666	—	1	—	—	—	—	—	—
1668	—	1	—	—	—	—	—	—
1669	—	—	1	—	—	—	—	—
1670	—	—	1	—	—	—	—	—
1671	1	—	—	—	—	—	—	—
1672	1	—	—	—	—	—	—	—
1673	1	—	—	—	—	—	—	—
1674	—	1	—	—	—	—	—	—
1675	—	1	—	—	—	—	—	—
1676	1	—	—	—	—	—	—	—
1677	1	—	—	—	—	—	—	—
1678	1	—	—	—	—	—	—	—
1687	1	—	—	—	—	—	—	—
1688	1	—	—	—	—	—	—	—
1689	1	—	—	—	—	—	—	—
1691	1	—	—	—	—	—	—	—
1695	1	—	—	—	—	—	—	—
1698	—	—	—	1	—	—	—	—
Total	34	9	3	1	1	1	2	7 = 58

* Appointed to collect for *kaza* of Konya only. Other collector(s) not given in the register.

As can be seen in the table 1, of the 58 collectors found for the period 1628 to 1700, 34 (58.6%) were military men, while 9 (15.5%) were palace functionaries, 3 (5.1%) were retainers of prominent men, 1 (1.7%) was civilian, 1 (1.1%) was a religious man, 1 (1.7%) was a *kadı*, 2 (3.4%) were officials working in the administrative apparatus. Seven (12%) were unknown by their employment at the time when the collection took place. The majority of tax collectors were therefore from a military background¹². They remained prominent throughout the century.

All the collectors listed in the 1628 (MM3862) register, the first one used here, came from military backgrounds as members of the standing cavalry. The register also lists Cafer Mustafa of the *ebna-i sipahiyan* (member of one of the standing cavalry regiment) as a collector of the *bedel-i nüzul* (cash equivalent for grain levy) for Konya, Aksaray, Niğde and *Akşehir livası*. An imperial decree in the *sicil* indicates that he was the same person who had performed the *nüzul* collection in *Niğde livası* in 1626: "...*ebna-i sipahiyan*dan iki yüz dokuzuncu (209) bölükte *ulufeciyan-i yemin subaşilarından olan Cafer Mustafa ... kayd fi 9 şehir-i cemaziye'l-ewvel sene 1036* (9 July 1626)"¹³. Mustafa Abdulkerim of the *ulufeciyan-i yesar* (units of the standing palace cavalry force) collected the *bedel-i nüzul* for *Beşşehir Livası*, Veli Selim Oğuz of *gureba-i yesar* (units of the standing palace cavalry force) for *Kırşehir Livası*, Ali Musa Bâli of *ebna-i sipahiyan* for Kayseri and Ahmed Abdullah Larende of *ulufeciyan-i yesar* for İçil. The sums earned by the above mentioned tax collectors (*el-mübaşir*) ranged from about 7 to 26 *akçe* per day, depending on the locations, and presumably on the status of the collectors¹⁴.

As far as we can tell from the available information in the archival documents used here, the daily payment (*mübaşiriye*) to collectors during

¹² Cf. Süleyman Demirci, "Collectors of avâriz and nüzul levies in the Ottoman Empire. A case study of the province of Karaman, 1621-1700", paper delivered at CIEPO-15, International Committee of Pre-Ottoman and Ottoman Studies 15th Symposium, 8-12 July 2002, The London School of Economics and Political Science, (London 2002).

¹³ Ahmet Gündüz, *27 Numaralı Kayseri şer'iyye Sicili H.1035/36-M.1625/26, Metin Transkripsiyonu ve Değerlendirme*, Unpublished MA Thesis, Erciyes University, Institute of Social Sciences, (Kayseri, 1995): 811-812.

¹⁴ *Der liva-i Konya, Be-marifet-i Cafer Mustafa bölük 209 an-ebna-i sipahiyan zaim-i ulufeciyan-i yemin.* " *Der Liva-i Niğde, Be-marifet-i müşarunileyh* " *Der Liva-i Akşehir Be-marifet-i müşarunileyh.* *Der Liva-i Beşşehri Be-marifet-i Mustafa Abdulkerim an-ulufeciyan-i yesar bölük 38 fi yevm 10 el-mübaşir.* " *Der liva-i Kırşehri, Be-marifet-i Veli Selim Oğuz an-gureba-i yesar bölük 14 fi yevm 11 el-mübaşir.* " *Der liva-i Aksaray, Be-marifet-i Cafer Ağa el-mübaşir.* " *Der liva-i Kayseriye, Be-marifet-i Ali Musa Bali an ebna-i Sipahiyan bölük 22 fi yevm 26 el-mübaşir.* " *Der liva-i İçil, Be-marifet-i Ahmet Abdullah Larende an-ulufeciyan-i yesar bölük 47 fi yevm 7 el-mübaşir.* " MM3862.

the course of the collection process varied significantly in the first half of the seventeenth century. The *mübaşiriye* for *avâriz akçesi* was paid at 17 *akçe* in the *liva* of Akşehir in the year 1641, while it was paid at 30 in the *liva* of Kırşehir. It varied more widely in the following year, 1642: 39 *akçe* in Konya, and 11 *akçe* in Beyşehir. Significant variations were also seen for *bedel-i nüzul*. The *mübaşiriye*, as recorded in the registers of 1628 at the *liva* level are as follows; 7 *akçe* in İçil, 10 *akçe* in Beyşehir, 11 *akçe* in Kırşehir, and 26 *akçe* in Kayseri. In contrast to *avâriz akçesi*, the *mübaşiriye* was comparatively stable in 1641; 10 *akçe* in the *livas* of Konya, Beyşehir, Akşehir, Kayseri, Aksaray, Kırşehir, İçil, and 19 *akçe* in Niğde. Once the *avâriz* and *nüzul* system was firmly established by the middle of the seventeenth century, the *mübaşiriye* for the *avâriz akçesi* stabilised at 50 *akçe* for *avâriz* from c.1650s¹⁵ and 30 *akçe* for *bedel-i nüzul* from c. 1659¹⁶ in the province of Karaman.

In the 1628 register, there is no sign of non-military involvement in the *avâriz* and *nüzul* collection in that year. This military dominance may have been influenced by the disturbances connected with the rebel Abaza Mehmed Paşa, the governor-general of Erzurum, in eastern and central Anadolu¹⁷.

Table 2: Tax collectors in 1038/1628

Collection area	Name of collector
The province of Karaman	N/A
Konya	Cafer Mustafa
Niğde	Cafer Mustafa
Beyşehir	Mustafa Abdülkerim
Akşehir	Cafer Mustafa
Kayseri	Ali Musa Bâli
Aksaray	Cafer Mustafa
Kırşehir	Veli Selim Oğuz
İçil	Ahmed Abdullah Larendé

Source:MM3862-1038/1628.

¹⁵ See Demirci, *The Functioning of the Ottoman Avâriz taxation*: 149 (table 3.1).

¹⁶ Ibid: 167 (table 3.3).

¹⁷ The first revolt of Abaza Mehmed Paşa took place between 1623-24, and the second revolt took place in the course of 1627 and 1628.

Of the 34 recorded *avâriz* and *nüzul* collectors who were members of the military in the years between 1628 and 1700, five out of the 34 were involved with *avâriz* and *nüzul* collection in 1628, and those remaining were active collectors during the rest of the century. Darling assumes that a dramatic decrease in assignments to standing cavalymen began around 1650¹⁸. The information used in this study does not support her assumption that a decline in the use of military personnel occurred from about the mid-century. Here the military remained the dominant factor in tax collection job in the province throughout the century.

Unfortunately, no registers have been found for the years 1629 and 1639. We are therefore not in a position to give the name of the collectors and their status on a regular basis for the period before 1640.

Survey of Collectors 1640-1699

This section extracts from each relevant register the information on appointees, their status and their remunerations, and any other significant information to enable us to build up a picture of the type of people appointed as *avâriz/nüzul* collectors once the regular registers begin. The information is presented in tabular form in certain years where this is appropriate. The text includes the rate of pay received by each individual where this is available.

Table 3: Tax collectors in 1050/1640

Collection area	Name of collector
The province of Karaman	Hasan Ağa
Konya	Hasan Ağa
Niğde	Solak Ali Ağa
Beyşehir	Hasan Ağa
Akşehir	Hasan Ağa
Kayseri	Solak Ali Ağa
Aksaray	Hasan Ağa
Kırşehir	Hasan Ağa
İçil	Hasan Ağa

Source: MM3382-1050/1640, KK2587-1050/1640

¹⁸ Darling, *Revenue-Raising*: 174.

The *avâriz* register of 1050/1640 lists Hasan Ağa as a collector of the cash *avâriz* for the *eyâlet* as a whole¹⁹. In fact, Hasan Ağa collected the cash *avâriz* in the *livas* of Konya, Aksaray, Akşehir, Beyşehir, Kırşehir and İçil, while Solak Ali Ağa, who was an inhabitant of Kayseri, collected the cash *avâriz* in both Kayseri and *Niğde livası*. Here, therefore, a local person was involved in the collection²⁰.

Table 4: Tax collectors in 1051/1641

Collection area	Name of collector
The province of Karaman	Turalizâde Osman Bey
Konya	Osman Bey (el-mübaşir)
Niğde	Mustafa çelebi
Beyşehir	Baltacı Mehmed Bey
Akşehir	Mahmud (ulufeciyan-i yemin)
Kayseri	Solak Ali Ağa
Aksaray	Ali Bey
Kırşehir	Ali Bey
İçil	Mustafa çelebi

Source: MM3845-1051/1641

The *avârizhâne* register dated 1051/1641 tells us that a certain Turalizâde Osman Bey, who was an inhabitant of *Amasya*, was appointed to collect the cash *avâriz* at the *eyâlet* level²¹. The register did not mention Turalizâde Osman Bey's current employment, so it is possible that he was out of office/*mazul* at that time and had been assigned to this large collection post. In contrast to Hasan Ağa in the previous year, it seems that Turalizâde Osman Bey himself did not travel around the province in order to perform

¹⁹ "Der Vilâyet-i Karaman an tahsil-i Hasan Ağa telhis-i ser-bevveban-i hazret-i sadr-ı azam..." MM3382.

²⁰ "Der liva-i Kayseriye Solak Bey sakin-i Kayseriye" "Der liva-i Niğde Der uhde-i Ali Ağa Solak eş-şehir be-babanzade an-sakinan-i Kayseriye tabii hazret-i Sadr-ı azam ber-muceb-i arz-i hal-i hod ba-ferman-i şerif emr ü defter dade fi 16 safer sene 1050." KK2587; "Der liva-i Kayseriye an tahsil-i Solak Ağa el-mezbur." "Der liva-i Niğde an tahsil-i solak Ali Ağa eş-şehir be-baba şa'banzade an-sakinan-i Kayseriye" MM3382.

²¹ "Der Vilâyet-i Karaman Amasya sakinlerinden Turalizade Osman Bey nam-i diğer Taşçizade cem' ider." MM3845.

the collection, but delegated other people to the *livas*. In *Beşşehir Livası* Baltacı Mehmed Bey, the 'man'²² of Baltacı Mahmud Ağa, was assigned to the *avâriz* collection. The title of *baltacı* indicates that Mehmed Bey was associated with the palace hence he should be regarded as palace functionary. The *avâriz* collection in *Akşehir Livası* was carried out by Mahmud of *ulufeciyan-i yemin* from the *alti bölük* regiments. He was paid 17 *akçe* per day. The *avâriz* collection in *Kayseri Livası* was carried out by Solak Ali Ağa (presumably the same person as in 1640) who is identified here as an inhabitant of the village of Gesi in the *kaza/district* of Kayseri at that time. The document did not mention his current employment, so it is Again possible that he was at that time out of office/*mazul* or a retired palace functionary of military origin. The document gives the name of a certain Ali Bey for the *avâriz* collection in *Aksaray livası*. It is clear in the text that he was an inhabitant of the *liva*. Nothing is known about his current employment. The *avâriz* of Kırşehir was collected by Ali Bey of the *sipahiyân* from *Bolu livası*. He was paid 30 *akçe* per day. The *avâriz* collection for *İçil livası* was given to Mustafa çelebi who was a 'man' of Yunus Ağa in Adana²³. The *avâriz* for *Konya Livası* is noted as being collected by Osman Bey (*el-mübaşir*), who is presumably Turalizâde Osman Bey himself. This is the only *liva* in which he personally made the collection²⁴.

Table 5: Tax collectors in 1052/1642

Collection area	Name of collector
The province of Karantân	Veli Ağa
Konya	Veli Ağa
Niğde	Çorbacioğlu Seyyid Mehmed Ağa
Beşşehir	Veli Ağa
Akşehir	Züema Musa Ağa
Kayseri	Mehmed Bey
Aksaray	Çorbacioğlu Seyyid Mehmed Ağa
Kırşehir	Çorbacioğlu Seyyid Mehmed Ağa
İçil	Çorbacioğlu Seyyid Mehmed Ağa

Source: MM4950-1060/1650

²² 'Man' could be explained as the person being a protégé, agent, associate, or simply a follower of a prominent person.

²³ MM3845.

²⁴ "Der *liva-i Konya Der uhde-i Osman Bey el-mübaşir*." MM3845.

The MM4950 register lists Veli Ağa of Manisa as the cash *avâriz* collector for both Konya and *Beşşehir livası* for the year 1642. *Baltacı* Mahmud Ağa acted as a guarantor on behalf of Veli Ağa. There is no indication in the document whether, despite his title, Veli Ağa was an active military man in Manisa. Here we see for the first time, a potential *avâriz* tax collector producing a guarantor to the central government in order to get *emr ü defter* for the province of Karaman. In the *iltizam* (tax-farming) system, it is not unusual to see such a situation, but as far as our sources are concerned this is the exceptional case, since there is no other example appearing before this register.

Züema Musa Ağa, who was a military man and an inhabitant of Kırşehir, collected the cash *avâriz* in the *Akşehir livası* for the year. The *avâriz* of Niğde, Aksaray, Kırşehir and *İçil livası* was collected by Çorbacıoğlu Seyyid Mehmed Ağa, an inhabitant of Larende²⁵. Nothing is known about Çorbacıoğlu Seyyid Mehmed Ağa's current employment. The *avâriz* of Kayseri was collected by Mehmed Bey, *serdar-i yeniçeriyân-i dergâh-i âli cami*²⁶.

Table 6: Tax collectors in 1053/1643

Collection area	Name of collector
The province of Karaman	Boşnak Mehmed Bey
Konya	Mehmed Şaban Yeniçeri
Niğde	Kalenderi Mehmed Bey
Beşşehir	Veli Beyzade Mehmed Bey/Murad Beydin of the <i>ebna-i sipahiyan</i>
Akşehir	Kalenderi Mehmed Bey
Kayseri	Kalenderi Mehmed Bey
Aksaray	Kalenderi Mehmed Bey
Kırşehir	Kalenderi Mehmed Bey
İçil	Kalenderi Mehmed Bey

Source: KK2604-1053/1643

²⁵ MM4950.

²⁶ MM4950.

In 1053/1643 the *avâriz* collection in *Karaman eyâleti* was carried out by Boşnak Mehmed Bey, the 'man' of Kalenderi Mehmed Efendi. Although it is not clear from the text what exactly his position was, one could assume that Kalenderi Mehmed Efendi was a leading figure in the order of the *kalenderi* dervishes and, therefore a trustworthy person at that time, so it is perhaps for this reason that someone from among his followers was assigned to this post²⁷. In the same register we have some other people whose names were registered in the *defter* for separate *livas* in the province. It is therefore quite likely that these people were acting under Boşnak Mehmed Bey's supervision, although the document does not give clear information to support this. Having said that however, there is not an obvious reason not to do so. The *avâriz* collection in *Konya livası* was given to Mehmed Şaban Yeniçeri of the *ebna-i sipahiyan*. He was paid 39 *akçe* per day²⁸. The *avâriz* collection in both Niğde and *Akşehir livası* were carried out by Kalenderi Mehmed Bey himself²⁹. Veli Beyzade Mehmed Bey of Doğanhisari town was given permission to collect the *avâriz* in *Beşşehir livası*. However it seems that he did not collect it personally since the document gives Murad Beydin of the *ebna-i sipahiyan* as an acting collector. It is again the case that he himself was not, it seems, the fully responsible person before the central government, and yet he did the job for a payment of 11 *akçe* per day³⁰.

It is seen in the *avâriz* registers that sometimes the amount of *avâriz* money was not collected in cash. Instead the *avârizhânes* of a certain province were asked to provide something else for the central government. For example, in MM2808, dated as 1645, every 7 *avârizhânes* in *Karaman eyâleti* provided a *kürekci*/oarsman for the navy during the Crete campaign (1645-1669). Kapucubaşı Yaya Süleyman Ağa, presumably a highly qualified person, was assigned to oversee this. The main difference between the ordinary collectors mentioned above, and Yaya Süleyman Ağa, was that he was not paid on a daily basis, but according to the number of *avârizhânes* in

²⁷ KK2604.

²⁸ KK2604.

²⁹ "Der liva-i Niğde, Der liva-i Akşehir, Kalenderi Mehmed Efendiye verilub teslimati Konya mahallinde mukayyedir." KK2604.

³⁰ "Der liva-i Beşşehri, Doğanhisari kasabasinda sakın Veli Beyzade Mehmed Bey cem' ider kendü yediyle kayd olmuştur fi 6 muharrem sene 1053. Der uhde-i Murad Beydin eş-şehir an ebna-i sipahiyan bölük 25 fi yevm 11 emin-i kayid şod fi 6 Muharrem sene 1053. Amed fi 24 Receb sene 1053." KK2604.

the province. It is stated in the text that 15 *akçe* from each *avârizhâne* of the province was to be paid to him, as his salary³¹.

In the *avârizhâne* register MM3832, dated 1058/1648, we have for the first time a *kadı* named Mevlâna Seyyid Ahmed, who was *kadı* of the *kaza* of Konya. He is mentioned in the text as an acting collector for the *kaza*³². Darling stated that a number of *temessüks* (document(s) that could be presented as verification) for *avâriz* payments, found in the *Ali Emiri* collection in the archives, list *kadıs* as the persons responsible for payment, and concluded that "the *avâriz* documents from around the turn of the century show that the *avâriz* was collected by *kadıs* and therefore was organized and divided by *kaza*"³³ As far as the archival documents regarding *Karaman eyâleti* are concerned, there is only one single entry out of the 58 which indicates the *kadı* as a collector. While *kadıs* were always expected to work closely with the official collectors, they were, from the evidence here, rarely appointed as collectors themselves.

Table 7: Tax collectors in 1060/1651

Collection area	Name of collector
The province of Karaman	<i>Başbakikulu</i> Abdullah Ağa
Konya	Mustafa Çavuş
Niğde	Celâlizade Yusuf Ahmed Beşe
Beyşehir	Mustafa Çavuş
Akşehir	Mustafa Çavuş
Kayseri	Celâlizade Yusuf Ağa
Aksaray	Mustafa Çavuş
Kırşehir	Mustafa Çavuş
İçil	Mustafa Çavuş

Source: MM2787-1060/1651

³¹ MM2808.

³² "Der liva-i Konya Kaza-i Konya be-marifet-i Mevlana Seyyid Ahmed kadı-i kaza-i mezbure" MM3832.

³³ Darling, *Revenue-Raising*: 165.

In register MM2787 dated 1060/1651 the *avâriz* collection in *Karaman eyâleti* excluding *Niğde* and *Kayseri livası* was given to *Başbakikulu Abdullah Ağa*³⁴. After receiving the authority for the collection of the cash *avâriz* in certain areas, Abdullah Ağa himself did not go to the region, but gave the *emr ü defter* (an order and a copy of the assessment register) to Süleyman oğlu Mustafa çavuş, an inhabitant of *Ilgin*, in order to do the job for him³⁵. Mustafa was military since the title 'çavuş' is evidence of this. There is no information in the text on the amount of money paid for this job to either Abdullah Ağa or Süleyman oğlu Mustafa Çavuş. In the same year the *avâriz* of *Niğde livası* was collected by Celâlizade Yusuf Ahmed Beşe, who was an inhabitant of *Kayseri*, and a retired Janissary. We do not know from the available information how, being a retired soldier in *Kayseri*, he could manage to get this job. Having said that, however, it is quite possible that some of his old friends in *İstanbul* might have played an active role in assisting him³⁶. The *avâriz* collection for the same year in the *liva* of *Kayseri* was also carried out by Celâlizade Yusuf Ağa. He may or may not be the same person as Celâlizade Yusuf Ahmed Beşe above. Nothing is known about his current employment or official status. It is possible that Yusuf Ağa might be a retired person from the standing army, although there is no indication apart from the title of 'ağa' in the text to support this³⁷.

Table 8: Tax collectors in 1061/1652

Collection area	Name of collector
The province of Karaman	Köse İsmail Ağa
Konya	Mustafa
Niğde	Mustafa
Beyşehir	Mustafa
Akşehir	Mustafa
Kayseri	Mustafa
Aksaray	Mustafa
Kırşehir	Mustafa
İçil	Mustafa

Source: MM1980-1061/1652

³⁴ "Der Eyâlet-i Karaman Niğde ve Kayseriye sancaklarından gayrisi Başbakikulu Abdullah Ağa'ya verilmiştir." MM2787.

³⁵ "... tarafından Ilgin sakinlerinden Süleyman oğlu Mustafa çavuş'a emr ü defteri verilmiştir fi 13 Zilkade sene 1059." MM2787.

³⁶ MM2787.

³⁷ MM2787.

Entries in register MM1980, dating from 1061/1651-52, shows that the *avâriz* collection in *Karaman eyâleti* was given to Köse İsmail Ağa³⁸. Subsequent entries in MM1980 show that *avâriz* collection in the *livas* of Konya, Kayseri, Kirsehir, Niğde, Aksaray, Akşehir, Beyşehir and İçil was actually carried out by Mustafa, the 'man' of Yunus Ağa in Adana³⁹. It is possible that the same Mustafa and Yunus Ağa of Adana carried out the *avâriz* collection, both in Niğde and *İçil livası* in 1641⁴⁰. As stated above, Mustafa is the only person mentioned in the text as the *avâriz* collector for all *livas* in the entire *Karaman eyâleti*. We do not know his official status since the text does not give his full name.

Table 9: Tax collectors in 1062/1652-3

Collection area	Name of collector
The province of Karaman	Birader Ahmed Ağa
Konya	Birader Ahmed Ağa
Niğde	Kapuci Mehmed çelebi
Beyşehir	Birader Ahmed Ağa
Akşehir	Birader Ahmed Ağa
Kayseri	Birader Ahmed Ağa
Aksaray	Birader Ahmed Ağa
Kırşehir	Birader Ahmed Ağa
İçil	Birader Ahmed Ağa

Source: MM3844-1062/1652-3

³⁸ "Der eyâlet-i Karaman zaman-i hulul eyledikde cem' olmak üzere emri verilmiştir fi 5 Cemaziyelahir sene 1060 be-dest-i Köse İsmail Ağa ser bevaban-i Hazret-i sadriazam der zaman-i Defterdar İbrahim Paşa." MM1980: 41.

³⁹ "Der liva-i Konya Adana sakinlerinden Yunus Ağa Merhum Mustafası cem' ider" "Der liva-i Niğde liva-i Konya ile verilmiştir." "Liva-i Beyşehir bu dahi liva-i Konya ile verilmiştir." "Liva-i Akşehir bu dahi liva-i Konya ile verilmiştir." "Liva-i İçil bu dahi liva-i Konya ile verilmiştir." "Liva-i Kayseri bu dahi liva-i Konya ile verilmiştir." "Liva-i Aksaray bu dahi liva-i Konya ile verilmiştir." "Liva-i Kırşehir bu dahi liva-i Konya ile verilmiştir." MM1980: 41-46.

⁴⁰ See Süleyman Demirci, *The Functioning of Ottoman Avâriz Taxation: An Aspect of the Relationship Between Centre and Periphery: A Case Study of the Province of Karaman, 1621-1700*, Unpublished Ph.D Thesis, University of Durham, (Durham/England, 2001): 210 (table. 4.5).

The *avâriz* collection for *Karaman eyâleti* was carried out by a certain Birader Ahmed Ağa for the year 1062/1652-53⁴¹. His collection area consisted of Konya, Akşehir, Beyşehir, Kırşehir, Aksaray and *İçil livası*,⁴² but *Niğde livası* is not included. Nothing is known about Birader Ahmed Ağa's employment. However, one could believe that he was, or used to be a member of the standing cavalry regiment either in İstanbul or in the region. The *avâriz* collection of *Niğde livası* was given to the Kapuci Mehmed Çelebi⁴³. Unlike Birader Ahmed Ağa, Kapuci Mehmed Çelebi was probably officially holding a 'doorkeeper' position, most likely in İstanbul, before getting this job since the initial title *kapucu* in front of his name, is evidence of this.

The *avârizhâne* register MM2989, dated 1064/1654, lists Mimar Ağa (chief architect) as the only collector. The *emr ü defter* for the *avâriz* collection in *Karaman eyâleti* were given to Mimar Ağa himself, according to the register⁴⁴. Nothing is known about his actual name, except that of Mimar Ağa. He may be of military origin with a strong link with the palace functionaries, hence he could be regarded as a palace functionary rather than military. This is the first instance in these records where a single collector was responsible for *avâriz/nüzul* levies in the province. The case of Yaya Süleyman Ağa in 1645 differs because he was recruiting oarsmen for the navy not cash payment. It also differs from that of 1648 where the only named collector Mevlâna Seyyid Ahmed was appointed to collect from the single *kaza* of Konya only.

⁴¹ "Der-liva-i Konya Birader Ahmed Ağa'ya verilub emr ü defteri kendüye verilmişdir fi 8 Safer sene 1061." MM3844: 40.

⁴² MM3844: 40-44.

⁴³ "Der-liva-i Niğde Kapuci Mehmed Çelebiye verilmişdir fi 8 Safer sene 1061." MM3844: 41.

⁴⁴ "Der Eyâlet-i Karaman emr ü defteri Mi'mar Ağa'ya verilmişdir fi 28 Muharrem sene 1063." Cf. MM2989: 42-46.

Table 10: Tax collectors in 1065/1655

Collection area	Name of collector
The province of Karaman	Ahmed Ağa
Konya	Ahmed Ağa
Niğde	Ahmed Ağa
Beyşehir	Mehmed Çelebi/Ahmed Ağa
Akşehir	Mustafa Bey
Kayseri	Ahmed Ağa
Aksaray	Ahmed Ağa
Kırşehir	Veled Ağa
İçil	Ahmed Ağa

Source: KK2623-1065/1655

The following year, according to the register KK2623, dated 1065/1655, the cash *avâriz* collection in *Karaman eyâleti* was given to *Defterdar Paşa Kethüdâsi* (head male servant of minister of finance) Ahmed Ağa⁴⁵. Later on for some unknown reason, the *avâriz* collection of *Beyşehir livası* was separated and given to Mehmed çelebi in 1065/1655, who himself was an inhabitant of Konya at that time. Another entry in the same document shows that the *avâriz* collection in *Beyşehir livası* was then taken away from Mehmed çelebi and given back to Ahmed Ağa⁴⁶. The *avâriz* collection of *Kırşehir livası* was carried out by Veled Ağa, an inhabitant of Kırşehir⁴⁷. Although the document does not give us a clear indication about Veled Ağa's employment or official status, he may be someone with a military background. The same register shows that Mustafa Bey, an inhabitant of

⁴⁵"*Defterdar Paşa Kethüdâsi Ahmed Ağa'ya eyâletüyle verilmişdir fi 1 Ramazan 1064.*" KK2623.

⁴⁶"*Der liva-i Beyşehri orduyu hümayun tarafından Konya sakinlerinden Mehmed çelebi'ye tevcih ve emr-i şerif verilmekle mücebince süret-i defter verile deyu ferman olmuştur fi 2 Cemaziyelvel sene 1065 be-iltümas-i Mehmed efendi kadı-i Diyarbekr ve imam - sahib-i devlet. Eski sahibi Ahmed kethüdaya mukarrer olmuştur fi 17 Receb sene 1065.*" KK2623: 37.

⁴⁷"*Der liva-i Kırşehri Kırşehri sakinlerinden Veled Ağa'ya orduyu hümayun tarafından deruhde olunmuştur ba-defter-i muhasebe-i ewel fi 18 Cemaziyelvel sene 1065.*" KK2623: 38.

Kayseri, collected *avâriz* in *Akşehir livası*¹⁸. His official status is not mentioned in the document.

From around 1658, the information on *avâriz* and *nüzul* collectors tends mainly to give only one individual as the main collector, and only a very few others in restricted areas. This may mark the beginning of a transition from an appointment procedure to one of tax-farming, *iltizam*. The personnel details are as follows.

Table 11: Tax collectors in 1068/1658-1111/1700

Date	Collection area	Name of collector
1658	Entire province	Gümrük emini Siyavuş Ağa
1664		Gümüşi Mehmed Ağa
1665		Bostancılar odabaşisi Mehmed Ağa
1666		Hasodabaşi Ağa
1668		Hasodabaşi Ağa
1669		<i>Kapu Kethüdâsi</i> Ali Ağa
1670		Sadriazam Kapu Kethüdâsi Ali Ağa
1671		Ali Ağa
1672		Abdulmuin Ağa
1673		Mahmud Ağa
1674		Mahmud Ağa (Kethüdâ of the mirahur-i evvel İbrahim Ağa)
1675		Mirahur-i evvel İbrahim Ağa
1676		Mustafa Ağa
1677		Mehmed Ağa
1678		Ömer Ağa
1687		Halil Ağa
1688		Sarı Osman Ağa
1689		El-hac Halil Ağa
1691		Mustafa Ağa
1695		Kara Şaban Ağa
1698		El-hac Mehmed Efendi

¹⁸ "Der İva-i Akşehir badehu Kayseriye sakinlerinden Mustafa Bey'e cem' ve tahsili için emri-i şerif verilmiştir fi 10 Cemaziyelahir sene 1065." KK2623: 37.

In the *avârizhane* register for 1070/1660 we have the name of a certain *Gümrük emini* (customs controller) Siyavuş Ağa, as the collector of the *avâriz* and *nüzul* taxes in the province of Karaman for the year 1068/1658⁴⁹. Siyavuş Ağa was working in the administrative apparatus, as '*gümrük emini*' in front of his name is evidence of this.

The *avârizhâne* register of 1073/74-1663/64 lists Gümüşi Mehmed Ağa as *avâriz* collector for the *livas* in province of Karaman excluding the *liva* of Beyşehir⁵⁰. We do not know Gümüşi Mehmed Ağa's current employment or official status, since the document does not provide this information. However, it is likely that he could be a man with military background as the title of 'ağa' is indicative of this. We do not know the actual name of the collector for the *liva* of Beyşehir. Within the register it mentions that he was *subaşı* of a certain İbrahim Canzade Mehmed Bey⁵¹. In MM3354 register, dated 1074/75-1665, in which an imperial degree was given to the *Bostancılar odabaşisi* Mehmed Ağa (the person in charge of the imperial guards) in order to collect the *bedel-i nüzul* in the province. From the information given in the text it seems that he, himself, did not perform the job personally, but rather had assigned Küçük Hasan Ağa as an acting *bedel-i nüzul* collector for the *livas* in the province of Karaman. He would give the *emr ü defter* to him, providing that Küçük Hasan Ağa paid the full amount of money by the 15th of the month of şaban in 1074/1665. The *bedel-i nüzul* collection of the *liva* of Beyşehir for the same year was separated from the main task, and given to someone else. The document does not provide the collector's name, their employment, or their official status⁵².

In some cases the *avâriz* and *bedel-i nüzul* collection was carried out by the same person, as is the case in MM3003 register, dated 1081/1671, list Hasodabaşı (a head in the royal ward of the Sultan's palace) Ağa as the collector of both the *avâriz* and *bedel-i nüzul* for the province of Karaman for the year 1076/1666⁵³. An entry in MM3836 register, dated 1078/1668, indicates that Hasodabaşı Ağa did receive *emr ü defter* for the *avâriz*

⁴⁹ MM3810: 44.

⁵⁰ MM3067: 17.

⁵¹ MM3067: 18.

⁵² MM3354: 15.

⁵³ "Der Eyâlet-i Karaman bedel-i nüzulu avâriziyle maan hasodabaşı Ağa hazretlerine verilmiştir fi 10 Ramazan sene 1076 " MM3003: 34.

collection in the *kazas* of the *livas* within the entire province of Karaman⁵⁴. The Hasodabaşı Ağa must be someone among the palace functionaries. The *avârizhâne* register KK2651 register dated 1080/1670 lists *Kapu Kethüdâsi* (official representative of a provisional governor in İstanbul) Ali Ağa as *avâriz* collector for the province of Karaman in 1079/1669⁵⁵.

An entry in KK2653 register, dated 1080/1670,⁵⁶ indicates that *Defterdar Paşa Ağalarından* (head male servant in the minister of finance's household) Osman Paşazade Ahmed Bey received the *avâriz* collection certificate for the province of Karaman, for the given year. Later on his collection certificate was taken away from him for some unknown reason, and *Sadriazam Kapu Kethüdâsi* (gatekeeper of the grand vezir) Ali Ağa was assigned to undertake the *avâriz* collection of the province⁵⁷. Ali Ağa, as *sadriazam kapu kethüdâsi*, was a retainer of the grand vezir. He may be the same Ali Ağa who collected the *avâriz* in the province of Karaman in 1669.

The register MM2790, dated 1082/1672, lists Ali Ağa from the *liva* of Kayseri as the collector of the *avâriz* for the province of Karaman for the year 1081/1671. The document tells us that Ali Ağa was *Başbakikulu* (tax inspector/chief of collectors arrears) Hasan Ağa's uncle but it does not tell us about his employment or official status. It is possible that he was a man with military connections since the title of 'ağa' indicates. It also mentions in the text that his collection was guaranteed by a certain İsmail Ağa, an inhabitant of the *liva* of Kayseri. This is the second case where the potential *avâriz* tax collector had produced a guarantor to the central government in order to get *emr ü defter* for the province of Karaman. Although the collector was a close family relative of *Başbakikulu* Hasan Ağa, he still had to prove his ability to meet the central government's requirement by producing a guarantor⁵⁸.

⁵⁴ MM3836: 37.

⁵⁵ KK2651: 19.

⁵⁶ This *defter* has mistakenly been dated as 1073 in the catalogue. In fact it should be 1080.

⁵⁷ "Der Eyâlet-i Karaman Saadetlu defterdar paşa Ağalarından Osman Paşazade Ahmed Bey'e 5 yük akçe peşin ile emr ü defteri verilmiştir fi 3 Şa'ban sene 1080. Bادهu mezbur Ahmed Bey ref' olunub sadriazam kapu kethüdasi Ali Ağa'ya deruhde olunub peşini rikab-i hümayun hazinesine teslim olunmak üzere emr ü defterleri verilmiştir be dest-i hazret-i defterdar paşa fi 26 Şevval sene 1080." KK2653: 47.

⁵⁸ "Der Eyâlet-i Karaman Kayseriye sakinlerinden başbakikulu Hasan Ağa'nin emmisi Ali Ağa'ya virilub mezbur Kayseriyeli İsmail Ağa kefaletüyle emr ü defteri verile deyu ferman olmağla mahallinde mukayyedir Hasan Ağa ser gulam-i baki fi 8 Şevval sene 1081." MM2790.

The register MM2412, dated 1083/1673, lists Abdulmuin Ağa as the collector of the *avâriz* for the province of Karaman for the year 1082/1672,⁵⁹ stating that he was a member of the standing army (*ulufeli*) in the *liva* of İçil. There is no mention of whether he would collect both *avâriz* and *bedel-i nüzul* for the province. We could assume that his collection would include the *bedel-i nüzul* since there is no other person specifically mentioned in the text on this tax⁶⁰. The register KK2659 dated 1084/1674 lists Mahmud Ağa, son of Silahdar (member of the sword bearers' regiment) Burunsuz Mustafa Ağa, as the *avâriz* and *bedel-i nüzul* collector for the province of Karaman for the year 1083/1673⁶¹. The document states that the amount of money collected for this particular year was more than expected. So, the excess in the amount of collected money was given to Silahdar Burunsuz Mustafa Ağa as a gift/*in'am olunmak* by the Sultan⁶². This is a very unusual case. It may have been the case that the previous collections had not met the central government's expectation and therefore Silahdar Ağa was given the money as a reward. The question to be considered here is that, if Mahmud Ağa did collect the *avâriz* and *bedel-i nüzul* for the given year on his own, why was his father the person who was awarded the money from the central government? The only explanation we can suspect, is that he was probably acting under his father's supervision, and was not the person with prime responsibility towards the government.

MM2505 register, dated 1085/1675, lists Mahmud Ağa, *Kethüdâ* of the *mirahur-i ewel* (the master of the Sultan's horse) İbrahim Ağa, as the *avâriz* and *bedel-i nüzul* collector for the province of Karaman, for the year 1084/1674⁶³. KK2665 register dated 1086/1676 lists *mirahur-i ewel* İbrahim Ağa himself as collector of the *avâriz* and *bedel-i nüzul* for the province of Karaman for the year 1085/1675. There is no mention in the text whether or not a second person was involved in the actual collection. Thus, it was perhaps İbrahim Ağa himself who made the collection for the province⁶⁴.

The *avârizhâne* register of MM3830, dated 1091/1680, lists Mustafa Ağa as the *avâriz* and *bedel-i nüzul* collector for the year 1086/1676, in the

⁵⁹ MM2412: 39.

⁶⁰ MM2412: 39-42.

⁶¹ KK2659: 38.

⁶² KK2659.

⁶³ MM2505: 42.

⁶⁴ KK2665.

province of Karaman. It is mentioned in the text that Hamza Ağa, who was a 'man' of *mirahur-i evvel* İbrahim Ağa, acted as a guarantor on behalf of Mustafa Ağa before the central government. There is no indication of Mustafa Ağa's current employment in the document⁶⁵. His background is assumed to be military. The *avârizhâne* register of MM3841, dated 1088/1678, lists Mehmed Ağa, a 'man' of *Altuniçok* Ali Ağa and settled in Ilgin, as the *avâriz* and *bedel-i nüzul* collector for the province of Karaman, for the year 1087/1677. It is mentioned in the text that a person called Hayrullah Ağa was the guarantor for Mehmed Ağa's collection before the central government. There is no indication concerning either of these men in the document in reference to their current employment, or official status⁶⁶. MM3909 register, dated 1089/1679, lists Ömer Ağa, an inhabitant of Niğde, as the collector for the province of Karaman, for the year 1088/1678. It is clear from the text that Ömer Ağa did not collect *bedel-i nüzul* for the year in question, and that the former *mütesellim*/deputy lieutenant-governor and local collector of taxes and tithes in the province of Saruhan, acted as Ömer Ağa's guarantor. It is not possible for us to identify Ömer Ağa's employment at the given time⁶⁷. Again, it is possible that he was or used to be a military personnel in the region before being assigned to this job.

The MM2805 register lists Halil Ağa as the *avâriz* collector for the province in the year 1097/1687. There is no clear indication in the document on Halil Ağa's employment at the time. Bezzasitani Mustafa Ağa, who was a resident of Hocapaşa in İstanbul, acted as a guarantor for him⁶⁸. MM2789 register, dated 1098/1688, lists Sarı Osman Ağa as the *avâriz* and *bedel-i nüzul* collector for the province, in the given year⁶⁹. MM9480 register lists *el-hac* Halil Ağa as the *avâriz* collector for the province in the year 1100/1689⁷⁰. MM2793 register lists Mustafa Ağa as the *avâriz* and *bedel-i nüzul* collector for province in the year 1103/1691. Two individuals, namely Osman Ağa and Hüseyin Ağa, were registered in the document as his guarantors. There is no information concerning the employment of either

⁶⁵ MM3830: 40-43.

⁶⁶ MM3841: 45-47.

⁶⁷ MM3809: 36-38.

⁶⁸ MM2805: 37-40.

⁶⁹ MM2789.

⁷⁰ MM9480: 68.

of them⁷¹. In MM3807 register, dated 1108/1696, lists Kara Şaban Ağa, an inhabitant of Kayseri, as the *avâriz* and *bedel-i nüzul* collector in the province of Karaman for 1107/1695. Abdülkerim Ağa, treasurer of Köprülüzade Mustafa Paşa, and [illegible] Ağa were his guarantors. There is no indication of Kara Şaban Ağa's employment⁷². MM3820 register, dated 1111/1699, lists *el-hac* Mehmed Efendi as the *avâriz* and *bedel-i nüzul* collector in the province of Karaman, for the year 1110/1698⁷³.

Conclusion

The systematic examination of the *avâriz* and *nüzul* registers shows that the majority of the 58 named *avâriz* and *bedel-i nüzul* collectors for the province of Karaman between 1628 and 1699 were from a military background. Such men appear to have remained significant in tax collection in the province throughout the century. However, it should be kept in mind that this assumption, at least in part, is based on our understanding of the title *ağa* as indicating mainly men of military affiliation.

The tendency from about 1665 onwards to appoint only one man to collect the levies from the entire province, coupled with the increasing appearances of guarantors for these collectors together suggest a movement towards a system of *iltizam* (tax-farming). However, there are insufficient details in the registers studied so far to enable much to be said about *iltizam* in the *avâriz* system at this stage. It could be a fruitful topic for further research drawing upon material from other provinces.

The present study also shows that there was no non-Muslim involvement recorded in the registers as the collector for the *avâriz* and *nüzul* levies in *Karaman eyâleti* in the seventeenth century, though non-Muslims may have been involved in this job in some other parts of the empire, during the same period. There was, however, a degree of local involvement in *avâriz/nüzul* collection at the official level. 13 (22.4%) out of the 58 *avâriz* and *nüzul* collectors came from local areas within the province i.e. 1 in 1643, 1648 and 1695, 2 in 1641, 1651 and 1655, 3 in 1642; 4 (6.8%) out of the 58 came from other areas i.e. 1 from Amasya recorded in 1641 and 1 from *liva* of Bolu, 1 in

⁷¹ MM2793: 47-49.

⁷² MM3807: 33-34.

⁷³ MM3820: 29-31.

1642 from Manisa, and 1 from Adana in 1652. The remaining 43 (74.1%) out of the 58 collectors were based in İstanbul. Interestingly enough, of the 13 local collectors, almost all of them (i.e. 11) are recorded for the period leading up to 1655, and only two thereafter, in 1673 and 1695. This may have been determined by the introduction of an *iltizam* system⁷⁴.

As will be seen from these conclusions, much more work remains to be done on *avâriz* taxation generally. There is considerable scope within this topic for significant development of our understanding of seventeenth-century Ottoman socio-economic history. This study is, to a large extent, merely the first of what could potentially be a lifetime study. It is to be hoped that the above findings will provide a solid basis for more future work.

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2. Avârizhâne Registers in Maliyeden Müdevver Classifications[MM]

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⁷⁴ On this see Süleyman Demirci, "İltizam (tax-farming) in the Avâriz-tax System: A Case Study of the Ottoman Province of Karaman, c.1650s-1700", *Erciyes University Journal of Social Sciences*, 12/2003: 159-172.

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