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Çiftliks, Landed Elites, and Tax Allocation in Eighteenth-Century Ottoman Veroia

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The project from which this paper emanates has been implemented through the Operational Programme 'Human Resources Development, Education and Lifelong Learning' of the Hellenic Republic and co-financed by the European Union (European Social Fund) and Greek national funds. The project has been carried out at the University of Crete.

- 1 This article revolves around three intertwined institutions in the eighteenth-century Ottoman Balkans, namely the *ayan*, *çiftliks*, and taxation. *Ayan* was the collective designation of the Muslim elite who lived in the Ottoman provinces. Their rural landholdings were known as *çiftliks* in juxtaposition with land that was held by smallholder peasants; as Bruce McGowan has succinctly pointed out, *çiftliks* in this sense means “a unit of indeterminate size whereby the essential thing implied was ownership (or at least entitlement) by one party [i.e., the *çiftlik* holder] and actual production by others [i.e., the peasants]” (McGowan 1994: 681). The apportionment and collection of taxes and other communal expenses in documents known as *tevzi defterleri* (registers of apportionment; hereafter, *tevzi* registers) was an instance of negotiation among local actors, among whom the *ayan* were prominent, wherein the status of the soil—under elite or peasant control—played an important part.
- 2 Earlier scholarship has shown the importance of *çiftliks* for the financial and political empowerment of the *ayan* as one of several investment options available to them, and has pointed out both the registration of *çiftliks* in *tevzi* registers and the usefulness of the latter for the study of the proliferation of *çiftliks*, or chiftlicisation (McGowan 1981:

73-79, 157-170; Neumann 1987/88: 17-27; Ursinus 1995: 348-359; Anastasopoulos 1999: 28-35; Kotzageorgis, Papastamatiou 2014; Kokdas 2014: 141, 143-144; Anastasopoulos, Gara 2015: 275-277, 280-286; Papastamatiou 2017). *Ayan* empowerment took place in the course of the eighteenth century in a political setting which was favourable to them because of the relative, or even total, absence of central state representation in many provinces. In their capacities as the leadership and representatives of their districts, the *ayan* were used by the state to provide services in fields such as tax collection, the maintenance of public order, and the recruitment of soldiers and dispatch of ammunition and provisions to the army in wartime. A few *ayan* rose to great power, even occupying state offices and obtaining control over huge territories. But most were middle and small-scale notables vying with competitors for control over local or regional resources (İnalçık 1977; McGowan 1994: 642, 644, 658-679; Anastasopoulos 2015; Yaycioglu 2016). Tax-farming was the prevalent mode of tax collection in the eighteenth century, and that led to the building of networks of contractors and sub-contractors with Istanbul as the starting-point and often local *ayan* as the actual tax collectors at the other end, i.e., the local level. Participation in such networks was another springboard for the political and financial empowerment of the *ayan*, while tax-related peasant indebtedness to them as creditors or tax farmers is considered a factor which led to the transfer of peasant rights over agricultural land to the local elite (Salzmann 1993; McGowan 1994: 661-662; Ursinus 2012: 425, 431-433; Kokdas 2014: 137, 142; Yaycioglu 2016: 77-78, 96).

- 3 This article focuses on the judicial-administrative district (*kaza*) of Veroia (Ott. Karaferye; today in Greece, Region of Central Macedonia), which as early as 1981 McGowan counted among the “districts with a larger share of *çiftlik*s” or “heavily *çiftlicized* zones” (McGowan 1981: 75, 94). The district of Veroia bordered on that of Thessaloniki (Ott. Selânik) lying to its west and combined a mountainous western and southern part with an extensive plain and access to the sea on its eastern side (Fig. 1). In an earlier article (Anastasopoulos *et al.* 2019), we used the evidence of *tevzi* registers in order to argue that indeed the eighteenth century was crucial for the spread of *çiftlik*s in the *kaza* of Veroia, and that, as a result, rural land progressively came under the control of an almost exclusively male, Muslim elite. In this article, we demonstrate how *çiftlicisation* impacted the methodology of compilation of the *tevzi* registers and thus tax distribution among the local population, and discuss the case of one of the major local landholding families, pointing to the fluctuation of their rural landed property over time. As in our earlier article, we are interested in peasant dispossession of their lands in favour of the establishment and spread of *çiftlik*s and relate this phenomenon to the way in which tax distribution was made. To do so, we embark on a detailed analysis of *tevzi* registers that demonstrates the existence, at specific points in time, of parallel but distinct changes in the principles and methodology according to which different series of *tevzi* registers for different taxes and other communal expenses were compiled; it is assumed that the *ayan* played an important part in this process in their capacity as local landholders who sought to negotiate the best possible terms of taxation for their investments and dependent peasants. Then, we delve deeper into the value of *tevzi* registers as a source for the study of the spread and eventual domination of *çiftlik*s in the rural economy of Veroia and we exemplify the changing methodology of compiling these registers as discussed in the first part of the article by providing a survey of landownership at the micro-historical level through the case of an eminent *ayan* family, the Sarıcazades.

FIGURE 1: Approximative borders of the judicial-administrative district (*kaza*) of Veroia in the eighteenth century.

(Map data ©2020 Google)

- 4 There is abundant literature about *çiftliks*, a term that was used to describe several forms of rural landholding over the centuries. An article by Gilles Veinstein, published in 1991, reviewed earlier research (e.g., McGowan 1981; İnalçık 1991) on what he called the “*çiftlik* debate”, and provided an authoritative account of the emergence and internal workings of *çiftliks* as we have defined them above (Veinstein 1991). Veinstein himself described the *çiftlik* as “an extensive arable holding” but also remarked that “they [*çiftliks*] were not invariably, or even predominantly, the sizeable estates they were generally assumed to be” (Veinstein 1991: 35, 48). He dismissed the Marxist theory that interpreted *çiftliks* as an aspect of the transition from feudalism to capitalism, the attribution of the rise of *çiftliks* to the needs of international markets for cereals and cotton, according to the ‘second serfdom’ and ‘peripheralisation’ theories, as well as the treatment of *çiftliks* by the ‘Ottomanist’ theory as the products of an illegal process of private appropriation of agricultural land which under the terms of the ‘classic’ Ottoman system should have belonged to the state. Veinstein pointed out that *çiftliks* were formed by both legal and illegal means; that political, economic, and social developments within the Ottoman realm suffice to explain their emergence; that the establishment of a *çiftlik* by a private individual could take place on land abandoned by the local peasants, but when the original cultivators remained in place, they were subjected to extra payments to the *çiftlik* holder in addition to those made to the state and its local appointees in the context of the *timar* system; that *çiftliks* were not intensively cultivated nor were they market-orientated in a capitalist manner for lack of such a mentality; and that sharecropping was the dominant arrangement between *çiftlik* holders and those who cultivated the soil or herded livestock.
- 5 More recent research has confirmed the arguments and assumptions that Veinstein made on scanty evidence. From among those who have worked on the eighteenth-

century Balkans, Sophia Laiou has shown that *çiftlik*s in western Thessaly were formed legitimately on both private and state land; that in the latter case peasants had to bear the extra burden of making payments not only to the *timar* holder whom the state had appointed as the rightful recipient of dues but also to the *çiftlik* holder who occupied a place in between the peasants and the *timar* holder; and that long-term tax-collection rights could lead to *de facto* rights of ownership over an area (Laiou 2007: 268-270, 274-276). İrfan Kokdaş has argued that sharecropping, patronage, and credit relations formed a triangle that pervaded urban elite-peasant relations in the context of chiftlicisation; that the protection that landholders could provide against taxation and outlaws was an incentive for peasants to abandon their villages and settle on *çiftlik*s; and that *çiftlik*-holding translated into political capital (Kokdas 2014). Based on probate inventories from Thessaloniki, Phokion Kotzageorgis and Demetrios Papastamatiou have confirmed that landholding and being owed amounts of money (most likely from moneylending) were two assets which typically were combined in the properties of the wealthy, while Papastamatiou has demonstrated that *çiftlik*s were owned mostly by a military-dominated elite of wealthy Thessalonians, and were low-investment and intensity productive units whose production was nevertheless intended for the market (Kotzageorgis, Papastamatiou 2014: 171-178; Papastamatiou 2014; Papastamatiou 2017: 225-231). Finally, Fatma Öncel has discussed the competition between absentee legal owners of land rights and local *çiftlik* holders over land and peasants as well as the multiplicity of payments to which peasants were subjected as a result of the Ottoman tax-farming system and the various institutions and persons with claims on land and its revenues (Öncel 2017).

- 6 *Tevzi* registers were compiled for various taxes and communal expenses at regular intervals or whenever it was necessary to do so. They were entered in the *kadı sicilleri*, i.e., the registers of the local court of law, and, as noted above, are considered to be the products of negotiation among local land and power holders and community representatives; as such they constituted a decentralised, local, self-regulated procedure of allotment of tax obligations and other communal expenses. The eighteenth-century *tevzi* registers of Veroia were typically composed of an introductory part where it was explained which tax or expenses and which period of time they concerned; when they concerned communal expenses, a detailed list of them, their grand total and its distribution among groups of settlements (for the most part of the eighteenth century, the Christians of the town and the *kaza*'s villages, the latter being listed either as one or more groups dependent on their fiscal status); and a third part where it was recorded what the share of each village was. Village shares were entered under the names of those individuals who held control of the land as *çiftlik* holders or the local villagers collectively.¹
- 7 The *tevzi* registers of Veroia allow us to visualise the spread of *çiftlik*s in the district (Figs. 2-4). According to them, the formation of *çiftlik*s seems to have started in the late seventeenth century from the villages to the north and east of the town of Veroia, that is, in the area between this town and the smaller town of Naousa (Ott. Ağustos) and in the plain between Veroia and Thessaloniki. Chiftlicisation later expanded to villages further away from the town, and by the end of the eighteenth century there was a small number of villages which had not become or did not include *çiftlik*s. The mountainous or more distant villages seem to have been either the last to be transformed into *çiftlik*s or those which were never chiftlicised. The exact relationship

between the spread of *çiftlik*s, commercialisation of agriculture, and geography is a topic that awaits further research.²

FIGURE 2: Villages with and without *çiftlik*s in the district of Veroia in 1701 according to *tevzi* registers. (Map data ©2019 Google)

FIGURE 3: Villages with and without *çiftlik*s in the district of Veroia in 1751 according to *tevzi* registers. (Map data ©2019 Google)

FIGURE 4: Villages with and without *çiftliks* in the district of Veroia in 1795 according to *tevzi* registers.

It must be noted that although Tohova appears in KKS-GR 101/9-12, 25 Zilhicce 1209 / 13 June 1795, as the only non-chiftlicised village east of the town of Veroia, it was recorded as an estate of the family of Hasan Ağa from as early as the first half of the eighteenth century. In general, only about three to nine villages appear as non-chiftlicised in *tevzi* registers at around the turn of the nineteenth century; see, for instance, KKS-TRa 1091/9 and 13-14, 25 Zilhicce 1207 / 3 August 1793 and 22 Receb 1207 / 5 March 1793, respectively; KKS-TRa 1092/3, 27 Rebiülahır 1215 / 17 September 1800. It is also to be noted that in the late eighteenth century, many villages of the district of Veroia were bundled together anonymously in the tax shares of their landholders in the *alâka* format, about which see below. Therefore, the map is an indicative rather than accurate depiction of chiftlicised and non-chiftlicised villages.

(Map data ©2019 Google)

Chiftlicisation and the *Tevzi* Registers of Veroia

- 8 The function, set-up, and content of the *tevzi* registers of Veroia underwent a series of drastic changes in the course of the late seventeenth and eighteenth centuries. For the most part of this period, not only did their presence in the *kadı* court registers become increasingly dense, but also their structure became more complex, both in the description of the various taxes and other communal expenses which they included and in the way that those were allocated to the local population. As we will explain, one of the most important factors which contributed to these changes was the aggressive expansion of *çiftlik* properties in the area.³
- 9 The categories of *tevzi* registers that we find in the records of the *kadı* court of Veroia from the late seventeenth, eighteenth, and early nineteenth centuries pertain to the apportionment of various local expenses (*masarif-i vilâyet*), the poll tax for the non-Muslims (*cizye*), the sheep tax (*adet-i aġnam*), as well as some extra-ordinary—often in name rather than in essence—provisions in cash or kind, such as the *avarız/nüzûl* taxes and the saltpetre and grain-related levies (*güherçile*, *mubayaa*, and *sürsat*). Of all these types of apportionment registers, the ones that have the greatest value for the examination of the chiftlicisation process in Veroia are the *masarif-i vilâyet*, the *avarız/*

nüzül and the *mubayaa*. This is not only because of the frequency with which they appear during the eighteenth century,⁴ but also owing to the unique way in which they document landed-estate-related proprietary changes in the region. Furthermore, their examination provides one comparative advantage: the *masarif-i vilâyet* were mostly levies collected for communal expenses which had been incurred locally, while *avarız/nüzül* and *mubayaa* were taxes destined for Istanbul and their rates (*avarız/nüzül*) or quantities (*mubayaa*) were determined by the central government. Thus, our focus on these three categories of *tevzi* registers gives us the opportunity to trace how state intervention, or lack thereof, influenced the process of documenting the presence of *çiftlik*s and what kinds of opportunities it created for the local landed elite to promote its economic interests in the region.

- 10 Before the last decade of the seventeenth century the allocation of the various categories of taxes and local expenses mentioned above was recorded in a quite homogeneous fashion in all the types of *tevzi* registers: first, any areas and/or taxpayer categories whose contribution was paid in a lump sum—the most common among them being the Muslim, Christian, and Jewish communities of the town of Veroia, the monks of the monasteries of the *kaza*, villages belonging to the Sultanic *hasses* (*havass*) and *vakıfs*, and two further groups of villages, the Tuzcıyan and Menlikân⁵—were listed along with the sums which they had to pay on each occasion. Following these lump-sum entries, all the other tax-paying rural settlements of the *kaza*, chiftlicised and non-chiftlicised alike, were listed in a single, long list (Facsimile 1). In this primitive form of *tevzi* registers, the existence of *çiftlik*s, when indicated, was recorded by means of a short note above the name of the village where they were situated (“*çiftlik* of so-and-so village”). These references are useful for the study of the spread of large landownership in the area, but they are too laconic to allow the drawing of more comprehensive conclusions about it.
- 11 As *çiftlik* ownership in the region advanced, however, this format gave way to another that was more attentive to the chiftlicisation process and recorded it in much more detail: sometime between 1687 and 1696 the villages in many *tevzi* registers started to be recorded in two separate lists, one containing *çiftlik*s and the other consisting of non-chiftlicised villages (Facsimile 2).⁶ For one or two decades these bipartite registers co-existed with the old single-category ones, the recording of which became increasingly scarce and eventually obsolete in 1707.⁷
- 12 The new bipartite registers did not provide any information other than whether a village was *çiftlik* or not, but this was to change drastically between the end of the seventeenth century and the 1730s. Changes are observed first in *tevzi* registers for *avarız* and *nüzül*, cash taxes that were collected together for the treasury (McGowan 1981: 108-110). The collection of these taxes was carried out by agents appointed by the state (İnalçık 1980: 316-317, 335-336), but it is unclear if they participated themselves in the process of compilation of the *tevzi* registers for *avarız* and *nüzül*. If they did, it is possible to argue that it was the state which induced the changes that we describe below as it became increasingly aware of the new reality of *çiftlik*s. Otherwise, the changes may have been a local initiative which sought to reconcile the spread of *çiftlik*s with the terms of collection of taxes whose rate was fixed by the state rather than being determined locally as happened with other kinds of communal expenses collected through *tevzi* registers. At any rate, the persistence of the old tax unit of *hane*⁸ in the *tevzi* registers for *avarız* and *nüzül* at a time when the compilers of *tevzi* registers for

other types of expenses experimented with other names for tax shares must have emanated from the fact that this was the tax unit used in the decrees which arrived in Veroia for the collection of these two taxes. Two more observations suggest that the fact that the process of collection of *avarız* and *nüzül* was initiated by the state was the decisive factor that led to the revision of the format of the *tevzi* registers about them. One is that the structural changes which we describe below are not to be observed in the *tevzi* registers of Veroia which concerned expenses unrelated to the central state, such as the *masarif-i vilâyet*. The other is that it is only the *tevzi* registers for *avarız* and *nüzül* that record a third type of land status, namely *mezraas*. The term ‘*mezraa*’, whose roots lay in Sultanate legislation about the timariot system, described *miri* arable lands within abandoned villages or beyond the boundaries of villages (Moutafchieva 1988: 33-37; İnalçık 1991: 22-23). One may thus argue that *mezraas* existed only in the eyes of the central administration and that, consequently, they were imposed from above on the local elite of Veroia, who were obliged to take this land category into consideration when distributing the *avarız* and *nüzül* taxes among the settlements of Veroia. Nevertheless, it is not clear why this third category of land status was introduced in the *tevzi* registers in 1732 and not earlier. Although there have been studies examining the regional differences between *masarif-i vilâyet* bookkeeping practices (Ursinus 1995), to our knowledge there are no such studies for *avarız* and *nüzül*, whose process of collection has been examined mostly in reference to the seventeenth century, that is, at a time that antedates the widespread use of *tevzi* registers (Öztürk 1997; Demirci 2010; Çakır 2010).⁹ As a result, it is difficult to draw definite conclusions as to precisely what triggered a more detailed recording of the tax shares of the *çiftlik*s only as opposed to ‘independent’ villages, as we will explain below.

- 13 In any case, what we observe at a first stage is that some fragmentary *tevzi* registers of the 1690s onwards for *avarız* and *nüzül* indexed not only Veroia’s *çiftlik*s but also their owners.¹⁰ Then, in 1704 a new type of *tevzi* register for *avarız* and *nüzül* emerges.¹¹ These new *tevzi* registers went a step further from their bipartite predecessors in that not only did they make a clear distinction between chiftlicised (*kura/haneha-yı çiftlikân*) and non-chiftlicised (*kura/haneha-yı reaya*)¹² villages, but they also specified how many *çiftlik*s were located inside the boundaries of each village, who their owners were, and, from a certain point onwards, how the labour force and means of production were distributed within such properties.
- 14 More specifically, although in the new *tevzi* registers for *avarız* and *nüzül* the section of non-chiftlicised villages remained unchanged, in the section of their chiftlicised counterparts each village entry recorded individually the *çiftlik*s that existed in the village together with the names of their owners. These more elaborate *çiftlik*-village entries continued, as noted above, to calculate fiscal shares in *hanes*, but from around 1735¹³ they started to break down the *hanes* of *çiftlik*s into two distinct fiscal sub-units, ‘landless peasants’ (*haymane*)¹⁴ and means of production or ‘pairs of oxen’ (*çift*),¹⁵ separating one from the other. The tax shares of non-chiftlicised villages, on the other hand, continued to be calculated in the traditional way: The peasants and their ‘oxen’ were registered as one inseparable unit, based on the old *avarız/nüzül hane*.¹⁶ In this framework, one independent *reaya* peasant (with a ‘pair of oxen’, i.e., their means of production) was calculated at 0.4 of a *hane*. In a chiftlicised village, however, the value of one *haymane* peasant, having now been deprived of the ownership of the means of production (*çift*), was calculated at just 0.166 of a *hane*, while one *çift* was calculated as having a value of 0.5 *hanes*. In other words, according to the reformed *avarız/nüzül*-

register accounting, one *hane* included either 2.5 independent peasants with their ‘oxen’, 6 *çiftlik*-dependent peasants without ‘oxen’, or 1.5 *çiftlik*-dependent peasants with ‘oxen’.¹⁷

- 15 At a first glance, this recalculation seems to have worked in favour of the *çiftlik*-dependent peasants. It is, after all, plausible to assume that the accounting separation of the latter from the ‘pairs of oxen’ that they used for the cultivation of *çiftlik*s expressed an attempt on the part of those who negotiated the allocation of taxes to alleviate them of an extra burden. However, given the lack of any information concerning the rationale behind this reform, we cannot be sure if other interests were at play or how these new measures impacted the various other contributions which *çiftlik* holders collected from dependent peasants and are not to be found in the *tevzi* registers.¹⁸ After all, even if we accept that the figures of these tax units were an accurate reflection of the peasant/‘oxen’ ratio within *çiftlik*s, the vague ownership—detached from the peasants for accounting purposes, yet attributed to no one in particular—of the *çiftlik* ‘oxen’ seems as a trait that could have been the subject of manipulation by large estate owners during the tax-collection process.¹⁹
- 16 One of the most surprising aspects of this reform is that less than a decade after the *tevzi* registers for *avarız* and *nüzül* reached their most elaborate form, they became static: from 1744 and for the next 33 years, until 1777, the lists of villages of the two categories, ‘independent’ and *çiftlik*, froze despite the fact that the data provided by the *tevzi* registers for *masarif-i vilâyet* or *mubayaa* point to expanding chiftlicisation of Veroia’s rural periphery (Chart 1).

Chart 1: Comparison between the number of non-chiftlicised villages listed in *tevzi* registers for *avarız* and *nüzül*, *masarif-i vilâyet*, and *mubayaa* in the years 1735-1785.

- 17 The freezing of the data of the *tevzi* registers for *avarız* and *nüzül* may be explained by the lack of new censuses of taxpayers on the part of the Ottoman state in combination with the insignificance into which the two taxes fell in the course of the eighteenth century (McGowan 1981: 113-114, 118, 157; Sahillioğlu 1991: 109; Cezar 1996: 94). If the official number of *hanes* charged with these taxes remained more or less stable for a large part of the eighteenth century and the burden that these taxes represented for the local population declined, maybe there was no need for the *tevzi* registers for *avarız* and *nüzül* to be updated or adjusted. It is to be noted that 1777 marks in fact the last

year from which we have been able to find a *tevzi* register for these two taxes in the *kadi* court records of Veroia.²⁰

- 18 In direct contrast to the freezing and decline of the *tevzi* registers for *avarız* and *nüzül* in the years 1744-1777, not only was the number of *tevzi* registers for *masarif-i vilâyet* on the rise throughout this period, but their content also became increasingly elaborate and responsive to even the smallest proprietary changes in the region, thus providing invaluable information on the chiftlicisation process in Veroia.
- 19 In 1746, the format of the *tevzi* registers for *masarif-i vilâyet* also changed;²¹ we do not know what triggered this change, but they, too, lost their bipartite structure and adopted one that was closer to that of the new registers for *avarız* and *nüzül* (Facsimile 3). Despite the superficial resemblance, however, the new *masarif-i vilâyet* registers were different from the *avarız/nüzül* registers in several ways. First, as noted above, they did not contain *mezraas*. Second, they started for the first time to break down the village groups of the Tuzcıyan, Menlikân, and *havass* (for which up to then only a lump sum was entered in the registers) into the individual settlements that they included and ascribe to each of them a fiscal share labelled *rakam*. From non-*tevzi* entries we know that *çiftlik*s had existed in these areas for more than two decades before this change,²² which represented an overt recognition of the spread of this type of property within these special-status fiscal districts, too, as their villages were now listed in two separate lists, one for the chiftlicised and another for the 'independent' ones. As we shall see, this would only be the first step towards the future accounting assimilation of these areas into the 'common' village lists of the *tevzi* registers. Third, although, in their '*çiftlikân*' section, the new *masarif-i vilâyet* registers recorded the name of each *çiftlik* holder and even initially calculated tax shares in the units used in the *tevzi* registers for *avarız* and *nüzül*, it is clear that their purpose was by no means to create a detailed account of dependent peasants and means of production within *çiftlik*s. For example, although the *kura/haneha-yı çiftlikân* section of the 1746 *masarif* register made use of the *haymane* unit, it did so with no reference whatsoever to *çifts*. In the years which followed, the same pattern would continue to exist, but with different units expressing tax shares. In 1748, a new unit, *re's* (literally meaning 'head'),²³ was introduced in place of *haymane* and continued to be in use until 1761, when *çift* started being used interchangeably with *re's* as the unit in which shares were calculated; a comparison between various *masarif-i vilâyet* registers proves that both represented the same unit and, thus, that in this context *çift* did not denote 'means of production'.²⁴ Subsequently, as of 1766, only the term *çift* was used, until sometime between 1770 and 1777, when *re's* became the standard term for the calculation of the tax shares of *çiftlik*s and continued to be so at least until 1815.
- 20 It is obvious that for 30 years or so the local actors involved in the apportionment of communal expenses among the population of Veroia experimented with the terms which would describe the tax-yielding capacity of *çiftlik*s against that of 'independent' villages, whose tax shares continued to be counted in *hanes* until the late 1750s. It seems that, at a time when the 'gold standard' of all *tevzi* apportionments, the *avarız/nüzül hane*, was waning, initiatives were taken at the local level for its replacement.²⁵ This experimentation was, however, much more profound than the recasting of units; it was, first and foremost, about the creation of an accounting matrix which reflected the rising economic power of the landed elite of Veroia: *çiftlik*s were rapidly becoming the dominant type of agricultural property in the region (Charts 2 and 3, and Figs. 2-4)

and, thus, the gauging of the tax-yielding capacity of any other type of landholding had to conform to the standards set by their holders.

Chart 2: Number of non-chiftlicised villages according to *tevzi* registers of Veroia from 1696 to 1815.²⁶

Chart 3: *Çiftlik* to independent-village tax-share ratios (in *hane* or *re*'s) according to six *tevzi* registers for *masarif-i vilâyet* from 1701 to 1812.

- 21 This becomes more evident from 1758 onwards, when a process of homogenisation of the *tevzi* registers for *masarif-i vilâyet* was initiated (Facsimile 4). In that year, most internal groupings of the villages of the district of Veroia (Tuzcıyan, Menlikân, *çiftlikân*, *kura-ı reaya*, etc.) which had been used up to that point were abolished and all settlements started being listed in a single, undifferentiated, list, as had been the case until more than half a century earlier.²⁷ Yet, in contrast with the independent-village-orientated single-list *tevzi* registers of the late seventeenth century, this time all the accounting features of the registers revolved around the landholding form of *çiftlik*: first of all, all villages, regardless of their status—chiftlicised, belonging to a special fiscal category, or otherwise—were listed together as '*çiftliks*', a term that replaced '*karye*', the tag that had been used up to then for 'independent' villages. Similarly, the use of *hane*, the tax unit used for 'independent' villages, ceased; it was replaced by the units that were used for the *çiftliks*, i.e. *çift* or *re*'s.
- 22 Another interesting feature which first appeared in 1746 was the lumping together into distinct items—first called '*çiftlikân*', then, in 1748, '*emlâk*', and ultimately, from 1758 onwards, '*alâka*'²⁸—of various chiftlicised villages under the names of particular

individuals (Facsimile 3-4). The *alâkas*, which were placed right under the village list proper of each *tevzi* register, became in the years which followed one of the most characteristic traits of the *tevzi* registers for *masarif-i vilâyet*; they expressed the adaptation of provincial tax collection to the expanding control of the local elite over rural land, by bringing the biggest landowners of Veroia to its very centre. It is the landownership of these individuals which gradually became the main gauge for the allocation of taxes and other communal expenses among the villages of the entire *kaza*. Suffice it to say that while a *tevzi* register of 1758 included the landholdings of only three individuals in the form of *alâkas*, representing 12.13 per cent of tax shares in the *kaza*,²⁹ the number of *alâkas* had risen to 15 by 1795 and 17 by 1802, representing an overwhelming 76.5 and 83.6 per cent of the allocated tax shares, respectively.³⁰

- 23 A third category of *tevzi* registers—apart from those for *avarız/nüzül* and *masarif-i vilâyet*—is the one that concerns *mubayaa*, or the compulsory sale of grain to the state for the needs of Istanbul. In 1747, three years after the freezing of the fiscal data of the *tevzi* registers for *avarız* and *nüzül*, the *tevzi* registers for *mubayaa* started to follow a trajectory that was strikingly close—both in terms of data and format—to that of the registers for *masarif-i vilâyet*, which, in turn, had started moving away from the village numbers and units of tax assessment used in the *avarız/nüzül* registers.
- 24 Rarely found in judicial records and following a bipartite structure until 1747, the *mubayaa* registers became one of the most regularly used tax-related entries of the *kadi* court records of Veroia from that year on, which may be reasonably attributed to the fact that as of 1748 the Ottoman central administration started to systematically control the quotas of grain which were to be sent by each province (Aynural 2002: 5-6). Although one may spot differences in the numbers of villages listed in *tevzi* registers for *mubayaa* and those for *masarif-i vilâyet*, the figures they record follow very similar trend lines. Furthermore, they both use the same units for the tax shares of the *kaza*'s settlements, they start recording the *alâkas* of *çiftlik* holders at around the same time, and undergo the shift to single-category *çiftlik*-centred bookkeeping together.³¹
- 25 When we take into account the differences which we have discussed between the *tevzi* registers for local expenses (*masarif-i vilâyet*) and those for the state-imposed *avarız* and *nüzül*, it may seem difficult to explain the parallel trajectory between the *tevzi* registers for another state imposition, namely *mubayaa*, and those for *masarif-i vilâyet*. Maybe the answer lies in the fact that the quotas for *avarız* and *nüzül* were based on registers which were kept at the imperial treasury,³² which divided the Empire's taxpaying subjects into three categories—high, medium, and low class—corresponding to different wealth levels (Barkan 1949: 15; Demirci 2010: 45). The calculation of households was undertaken locally, and detailed lists were sent to Istanbul for inspection and processing, which, in turn, led to the creation of detailed registers pertinent to most provinces of the Empire (McGowan 1981: 111-112, 118-120; Akyüz Orat 2012: 223-224). As noted above, the procedure of tax collection involved the dispatching from the capital of an agent who bore a sealed copy of a *mevkufat* register listing the *hanes* of the area and a *ferman* specifying the name of the tax collector, the year to which it pertained, the number of taxpaying *hanes*, and the amount to be collected (Cvetkova 1959: 61-62; McGowan 1981: 161-162).³³ In other words, *avarız* and *nüzül* represented a tradition of state-imposed taxes whose process of allocation and collection was closely regulated and supervised by the state, and, furthermore, set the standard for relevant local arrangements.

- 26 *Mubayaa*, on the other hand, was a centrally imposed fiscal obligation based not on local data but on the registers of Istanbul's central grain market (*Kapan*) and whose "procedure for ... local distribution was vaguely defined" (Ağır 2013: 575). As a result, it was not as dependent as *avarız* and *nüzül* on the input of the central Ottoman bureaucracy. Instead, it was local elites who played a crucial part in its carrying out (Güran 1984-1985: 30, 33; Ağır 2013: 579-580). Even the state-appointed agents for the collection of *mubayaa*, the *mubayaaçıs*, often were of provincial origin and resided in Thessaloniki, which was the seat of the governor of the province (*sancak*) to which the district of Veroia belonged.³⁴ Thus, there was more room for the local actors to arrange the distribution of this levy in the way that they saw fit. Given the economic inequality between the wealthy *çiftlik* holders and the constantly decreasing number of independent farmers in Veroia, it is only reasonable to assume that the power of the former set the pace for any negotiation with the state agents. Thus, we may claim that the compilation of *tevzi* registers for *mubayaa* was entirely the subject of negotiation among provincial actors, namely the local landed elite and the *mubayaaçıs*.

The Proliferation of *Çiftliks* in the District of Veroia: the Case of the Sarıcazade Family

- 27 One of the major landholding families in eighteenth-century Veroia was the Sarıcazades. Its members whose landholding we can follow are Sarıca Ali, active in Veroia's public life as early as the late seventeenth century, his son el-Hac Mehmed Ağa, and his grandsons Ramiz Mehmed Efendi, a *müderriş*, and Ali Efendi.³⁵ Another family member, es-Seyyid Yahya Molla (or Bey), might have been Sarıca Ali's great-grandson, while we may hypothesise that a woman named Ümm-i Kûlsum was also somehow related to the family. The Sarıcazades were not only landholders but also high-profile public figures. Mehmed Ağa was acknowledged as the official *ayan* (*reis-i ayan*) of Veroia in 1746, while Yahya Bey was cited as "*vilâyet muhtarı*" in a *buyruđu* of 1787.³⁶ In the 1740s and 1750s, the citing of the name of Mehmed Ağa in documents concerning affairs of public interest was often preceded by titles which honoured his high social standing: for instance, "support of the most illustrious and the notables ... prosperous" (*umdet-i emacid vü'l-ayan ... saadetlû*) in 1747; "pride of his peers" (*fahrü'l-akran*) in 1759.³⁷ On his part, Ramiz Mehmed Efendi was involved in a violent incident between local *ayan* factions which revolved around the office of *voyvoda* and shook Veroia in 1758-1759. As a result of his involvement, Ramiz Mehmed Efendi fled Veroia, while the state issued an order that he be detained in Cyprus (Anastasopoulos 2002).
- 28 The case of the Sarıcazades allows us to better understand, on the one hand, the usefulness of *tevzi* registers for the study of chiftlicisation and, on the other, the practices that we have discussed in the first part of the article. More importantly, it helps us to realise the extent of control that a small number of elite families exerted over rural land in the district of Veroia in the course of the eighteenth century, as well as to infer (for lack of comprehensive hard data) the importance of landholding as a source of revenue and power for such families.
- 29 The first person who can be readily identified as a member of this notable family through the *tevzi* registers of Veroia is Sarıcazade el-Hac Mehmed Ağa whose name is recorded in this form in a register dating from 1736.³⁸ Sadly, part of this register is missing, therefore we cannot say with certainty if Mehmed Ağa possessed land in more

than the eight villages in which tax shares were recorded in his name. These villages are Branyat (mod. Nea Nikomedeia), Tağramon (mod. Tagarochori), Likoviçista (mod. Palaia Likogianni), Monoşpita (mod. Monospita), Radâni (mod. Ryakia), Alabori (mod. Prasinada), Milova (mod. Megali Gefyra) and Tırhalep (mod. Trikala).³⁹ In four of them he appeared to be the only landholder (Fig. 5).

FIGURE 5: Sarıcazade el-Hac Mehmed Ağa's çiftliks in 1736 according to KKS-GR 67/6-8, 15 Safer 1149 / 25 June 1736.

(Map data ©2019 Google)

- 30 The data of the *tevzi* register of 1736 allow us to conclude that the Mehmed Ağa who held land in the villages of Monoşpita, Milova, and Tırhalep according to a *tevzi* register of 1735, was in fact Sarıcazade el-Hac Mehmed Ağa.⁴⁰ A little earlier, in late 1732, his landholding was restricted to only Monoşpita and Tırhalep.⁴¹ Therefore, we can assume that it was at roughly that time that Mehmed Ağa intensified his involvement in landownership. Some of the eight villages in which he held land in 1736 had been transformed into *çiftlik* properties before his time. For instance, in Branyat there were three other landholders as early as 1704: Ali Ağa, to whom were attributed nine of the 14 *hanes* of the village, Yusufzade Ahmed, and İmam Mehmed Efendi.⁴² El-Hac Ali Ağa, who may be identified with Ali Çelebi,⁴³ was still the biggest among three *çiftlik* holders in the village in 1735, and six out of its 7.33 *hanes* were attributed to him.⁴⁴ However, as noted above, in 1736, Mehmed Ağa appears as the only landowner in Branyat. At the exact same time that el-Hac Ali Ağa's name disappears from Branyat, Ali Çelebi's name also ceases to be recorded in Tağramon, Likoviçista, and Monoşpita.
- 31 According to a *kadı* register entry of 1759, Sarıcazade el-Hac Mehmed Ağa resided in the neighbourhood of Câmi-i Cedid in the town of Veroia and was the son of Ali Ağa.⁴⁵ Combining this piece of information with the data of the *tevzi* registers, we could suggest that el-Hac Ali Ağa or Ali Çelebi was the father of Mehmed Ağa and that the latter inherited his *çiftliks* in Branyat, Tağramon, Likoviçista, and Monoşpita from the former. In fact, the name 'Sarica Ali' appears in a *kadı* register entry of 1699 as that of an *ayan* of Veroia (Vasdravellis 1954: 107). Apparently, the Sarıcazade family had been influential since at least the late seventeenth century with Ali possibly being its founder, if we accept that 'Sarica', which stuck with the family, described his own personal professional identity, a man of military background and *reaya* origin (İnalçık 1980: 292-297; Aksan 2007: 56-57).

- 32 Mehmed Ağa not only inherited land from his father but also expanded the family's landed property. This expansion included *mezraas*, a category of land that, as noted above, was recorded only in *tevzi* registers for *avarız* and *nüzül*. This is noteworthy because it suggests that Mehmed Ağa was active in bringing land back into cultivation or that he sought to open up new land for cultivation. From the early 1740s onwards, this type of land was often recorded in *tevzi* registers as being under the control of *çiftlik* holders, whereas in registers of the 1730s, *mezraas* were recorded without owner.
- 33 One village which had been without *çiftlik*s in 1727,⁴⁶ but was chiftlicised in 1728 jointly by Mehmed Ağa and a certain Ahmed Ağa was Radâni. The two of them also held a *çiftlik* in Tırhalep, obtaining the tax share which in the previous year had been allocated to the local *reaya*.⁴⁷ Milova, which was registered as a *çiftlik* of Mehmed Ağa in 1736, was held by Ahmed Ağa in 1727. Furthermore, Ahmed Ağa jointly held *çiftlik*s with a certain İbrahim Ağa in the villages of Tırhovišta (mod. Kampochori), Tağramon, and Mikroğuz (mod. Makrochori). Mehmed Ağa also owned *çiftlik*s in these three villages in 1742.⁴⁸ On his part, İbrahim Ağa held some *mezraas* together with Mehmed Ağa in 1742 and, on his own, *çiftlik*s in the villages or *mezraas* of Yavorniča (mod. Trilof), Uhtumon, Flurya, and Vulçista (mod. Livadi) in 1742 and/or 1746;⁴⁹ in this case too, Mehmed Ağa owned *çiftlik*s in these villages or *mezraas* in 1748.⁵⁰ It is reasonable to assume that in cases like this, a relationship must have existed between the elite persons who jointly or separately had tax shares registered in their names in the same villages. This relationship might have been one of co-operation or antagonism, or it might have gone through both stages over the years. Two *kadı* register entries from 1746 show Ahmed Ağa accusing Mehmed Ağa and İbrahim Ağa of contesting his rights over or creating problems in villages under his control.⁵¹
- 34 According to a *tevzi* register for *masarif-i vilâyet* from 1746, Mehmed Ağa held *çiftlik*s in 17 villages, which, in comparison with 1736, did not include Tağramon and Monoşpita.⁵² In the case of Monoşpita at least, this omission must be attributed to the methodology of compilation of the register, and not to withdrawal of Mehmed Ağa from it, since this village re-appears as part of his *çiftlik*s from 1748 onwards. In any case, it is to be noted that in this instance, Mehmed Ağa was one of only three landholders whose *çiftlik*s were listed separately from the rest, i.e., not in the list of *çiftlik*s of the register (*çiftlikân*), but bundled together before their names (e.g., *çiftlikân-ı el-Hac Mehmed Ağa*).⁵³ This is the first instance in which we encounter *çiftlikân/emlâk/alâka* items as discussed above. In 1758, in a further stage of this practice, the names of the villages in which Mehmed Ağa held *çiftlik*s were no longer listed. What was registered was only the grand total of their tax share with the note that it corresponded to the share of Mehmed Ağa (*alâka-ı Sarıcazade devletlû el-Hac Mehmed Ağa*).⁵⁴ The transformation from a tax-allocation system centred on villages to one centred on landholders as a result of the expansion of *çiftlik*s was reaching its completion by then.
- 35 In the mid-1740s, Mehmed Ağa was the biggest *çiftlik* holder in Veroia by a wide margin. The three biggest landholders in 1746—Mehmed Ağa, Abdülhalim Efendi, and Abdi Ağa—held *çiftlik*s to which was allocated almost one-third of the tax burden of this category of villages (*çiftlikân*, 147 out of a total of 450 *haymanes*). The share of the *çiftlik*s of Mehmed Ağa alone corresponded to more than one-fifth of the total (98 out of 450 *haymanes*). Furthermore, the tax share of the *çiftlik*s of Mehmed Ağa in the category of Menlikân chiftlicised villages amounted to 50 per cent of the total of this group of

villages (10 out of 20.25 *rakams*), while he also held the sole *çiftlik* in the Tuzcuyan group of villages. The situation was more or less the same in 1747: Mehmed Ağa's *çiftlik*s were charged with 102 out of a total of 462 *haymanes* in the *çiftlikân* group (followed by Abdülhalim Efendi's *çiftlik*s with 35 *haymanes* and Abdi Ağa's *çiftlik*s with 24). Mehmed Ağa's tax share in the *çiftlik* villages of the Menlikân group was increased to 12.25 *rakams* out of a total of 20.25, while the situation was stable in regard to his *çiftlik* in the Tuzcuyan group of villages. Mehmed Ağa held *çiftlik*s in the same 17 villages as in 1746.

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- 36 As early as that, the family's landholdings were not limited to those of Mehmed Ağa. One of his two sons, Ramiz Mehmed Efendi, held one *çiftlik* (of a tax share of only one *haymane*) in the previously non-chiftlicised village of Horanoz (mod. Nea Chrani) in 1746. In the summer of that same year he bought the lands (*mülk* and *miri*) of 14 Christians in the village of Rabsomanik (mod. Rapsomaniki) that had already been partly chiftlicised.⁵⁶ Thus, in 1747 he became the biggest among the three *çiftlik* holders in the village.⁵⁷ According to a *tevzi* register for *masarif-i vilâyet* from 1748, Ramiz Mehmed Efendi also held a *çiftlik* in *şehir Altı* (on the outskirts of the town of Veroia), another in the village of Servihor (mod. Palaio Zervochori) together with his brother Ali Efendi, and, finally, one more together with Çavuşzade es-Seyyid Mustafa Ağa—another major landholder of this period—in Servihor-ı Cedid (mod. Ano Zervochori). These five *çiftlik*s (in Horanoz, Rabsomanik, *şehir Altı*, Servihor, and Servihor-ı Cedid) were new acquisitions, as Mehmed Ağa does not seem to have ever owned land in these localities. As for the pre-existing *çiftlik*s of Mehmed Ağa, they were recorded in the *tevzi* register of 1748 in the *çiftlikân / emlâk / alâka* format (here, *emlâk*), but this time they were divided into two: one part, the smaller, as properties of Mehmed Ağa and the other, the bigger, as holdings “of his son Ramiz Mehmed Efendi and his brother Ali Efendi in partnership (*iştirak*)”.⁵⁸ The *çiftlik*s of Ramiz Mehmed Efendi and Ali Efendi represented by far the largest tax share among *çiftlik*s, counted in *rü'us* in this register: 164 out of a total of 892.75 shares for the villages of the *çiftlikân* group. Together with the 95.5 shares which fell to the *çiftlik*s of their father, the Sarıcazade family's tax share represented close to one-third of the total for *çiftlik*s, while their lands were dispersed over 24 villages.⁵⁹ In half of them the Sarıcazades were the only *çiftlik* holders (Fig. 6). The other major *çiftlik* holders lagged far behind: Abdi Ağa had 67 *rü'us* attributed to him, Abdülhalim Efendi 37.5, Çavuşzade Mustafa Ağa 28.

FIGURE 6: The *çiftliks* of Sarıcazade el-Hac Mehmed Ağa, Ramiz Mehmed Efendi, and Alî Efendi in 1748 according to KKS-GR 72/127-130, 11-20 Receb 1161 / 7 July 1748.

(Map data ©2019 Google)

- 37 In the years which followed, the Sarıcazades continued to expand their *çiftliks* all over the *kaza* of Veroia, including the south towards the town of Katerini (Ott. Katerin), seat of the powerful *voyvoda* of the *kaza* of Platamona Arnavud Hasan and his sons Halil and Mehmed: in the 1750s Uskutrina (mod. Elatochori) and İnekasrı (mod. Neokastro) became *çiftliks* of Ramiz Mehmed Efendi and the previously non-chiftlicised villages of Ritinyani (mod. Ritini), Braza (south of Ritini), Viromeri (mod. Kallithea), and Kastanya (mod. Kastania) were added to Mehmed Ağa's list of *çiftliks*.⁶⁰ Furthermore, Alî Efendi, the other son of Mehmed Ağa, turned into a *çiftlik* Koçka (near mod. Rachia), a village belonging to the Sultanic *hasses*.⁶¹ Ramiz Mehmed Efendi was much more active than his brother in this chiftlicisation drive, as most villages are recorded in his name. Sometimes, the name of Alî Efendi appears next to that of Ramiz Mehmed Efendi, and in other cases the latter owns *çiftliks* together with other *ayan* or, in the village of Alabori, with Ümm-i Külsum, presumably a female member of the family.⁶² In fact, the 1750s saw the peak of the family's economic power. In 1759, the Sarıcazades possessed estates in 30 villages all over the district of Veroia.⁶³ This means that they were present in almost one-third of the villages of the entire *kaza* (Fig. 7). The fiscal share of their *çiftliks* amounted to 253 *rü'us* out of a total of 1,550 for all the villages of the *kaza* of Veroia,⁶⁴ or 246 *çifts* out of a total of 1,623.5,⁶⁵ that is, more than 15 per cent of the grand total. If we subtract the tax share of the 'independent' villages, which amounted to 41 per cent of the total (659 *çifts*),⁶⁶ the tax share that fell to the *çiftliks* of the Sarıcazades represented 25.5 per cent of the share of all *çiftlik* landholders, a figure which suggests that investment in landholding must have figured largely in the public profile of the family, which by that time had a stable presence of several decades in chiftlicisation. Not only that, but it must have also contributed a significant part of their income, which, in a way typical of eighteenth-century provincial notables (Anastasopoulos 2015; Yaycioglu 2016: 65-115), came, as noted above, from a varied portfolio of investments. For instance, both Mehmed Ağa and Yahya Bey were involved in the collection of *cizye*.⁶⁷

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çiftliks in 23 villages, where usually the *çiftliks* of others existed too, while Hasan Ağa owned thirteen villages, where he usually was the sole *çiftlik* holder. The tax share of the *çiftliks* of the Sarıcazades fell further to 9.6 per cent of the total amount, while that of the *çiftliks* of Hasan Ağa increased to 15.4 per cent.⁷⁵ The trend continued to be downhill for Ali Efendi: by 1777 the tax share of his *çiftliks* had fallen to 6 per cent of the total, and he was surpassed not only by the sons of Hasan Ağa, Halil and Mehmed, who held *çiftliks* whose tax shares represented 15.5 per cent of the total, but also Rüşdi Ali Efendi, whose *çiftliks* were allocated 7.3 per cent of the total tax burden.⁷⁶ As for 1780, the share of the *çiftliks* of Ali Efendi fell to 4.1 percent, while that of the sons of Hasan Ağa kept increasing and reached 20 per cent of the total.⁷⁷

- 40 Despite their decreasing share, the Sarıcazades remained third in rank among *çiftlik* holders after Hasanağazade Halil and Mehmed, and Rüşdi Ali Efendi.⁷⁸ From 1783 onwards, the name 'Yahya Bey' or 'es-Seyyid Yahya Molla' replaced that of Ali Efendi in the *alâka*-style entries for the *çiftliks* of the Sarıcazade family; the names of both were recorded with the same number of *re*'s: 29. The only exception were the family's *çiftliks* in Koçka and Aya Marin which had never been included in the *alâka* of Ali Efendi but were always listed separately. These two continued to be entered in the *tevzi* registers in the name of Ali Efendi even after his *alâka* was transferred to Yahya. Most probably, it was not incidental that these two seem to have been among the first *çiftliks* that Ali had acquired more than two decades earlier.⁷⁹ The *tevzi* registers do not provide more information on Yahya Molla, but we know from other *kadı* register entries that he was a Sarıcazade (Çatal 2012: 60, 344). Since he succeeded Ali Efendi in his *çiftliks*, we may assume that he was his son or another close relative.
- 41 In 1795, Yahya Molla (as Yahya Bey) was still the third biggest *çiftlik* holder after the Hasanağazades and the voyvoda of Veroia Abdurrahman Bey, but his share still was very small in comparison to those of the other two: the tax share of the *çiftliks* of the Hasanağazades represented 39.5 per cent of the total, the tax share of the *çiftliks* of Abdurrahman Bey was at 16.1 per cent, while the share of those of Yahya Bey stood at only 4.8 per cent of the total.⁸⁰ By 1802, his share had been further reduced to 4.06 per cent of the total and he ranked only eighth among the biggest landholders in the district of Veroia (Chart 4).⁸¹

Chart 4: Tax shares of the major landholders of Veroia in the eighteenth century according to *tevzi* registers.

Conclusion

- 42 To sum up, our discussion of the historical evolution of the Veroia *tevzi* registers for *avarız/nüzül*, *masarif-i vilayet*, and *mubayaa* in the first part of the article complicates claims that “the various *tawzi*’ *defteris* differed only in their content; in their arrangement they were the same” (İnalçık 1980: 335), and provides a more nuanced picture that may be described as sandwich-like: from uniformity to complexity to uniformity again. Until the end of the seventeenth century, the entire system of tax-quota allocation—be it connected to centrally or locally imposed taxes and levies—was characterised by homogeneity, organised on the premise that contributions were to be collected mainly from independent farmers on the basis of the *avarız/nüzül hane*. From the end of the seventeenth century until the early years of the second half of the eighteenth century, however, an elaborate process of recalibrating this system began with an eye to incorporating the dynamic expansion of *çiftlik*s as a form of landholding which had a great impact on rural economy and local politics. This process involved much experimentation and was characterised by great complexity, as new categories, entries, sub-divisions, and units were employed to describe the prevalent proprietary and labour conditions in the district of Veroia. Even if the commencement of this readjustment was related to state taxes and may have been conditioned by the centrally imposed terms of their collection, by the second half of the eighteenth century, expanding chiftlicisation in combination with the localisation of provincial administration and “the aging of the tax-house system” (McGowan 1981: 106) brought the local landholding elite to a position where they could control the process of allocation of both local and imperial taxes and other levies. During the third and last phase, we witness an effort towards re-homogenisation of the tax-allocation system. However, the crucial difference between this and the first phase is that through this process the entire system was adapted to the needs and interests of *çiftlik* owners. In this context, the ‘independent’ village was discarded as a fiscal category with the *çiftlik* becoming the only gauge for tax assessment.

- 43 The case of the Sarıcazade family, which is discussed in the second part of the article, shows in more concrete terms how chiftlicisation was recorded in the *tevzi* registers of Veroia, but also provides insights into the trajectory and strategy of one of the major landholding families of the district. It seems that a family of military and *reaya* origin invested heavily in landholding, which must have been a sign of and, at the same time, a springboard for further upward social mobility. The Sarıcazades, who were associated with other local elite families in various ways, reached around the middle of the eighteenth century a point where they held *çiftlik*s in almost one third of the total number of villages of the district of Veroia. However, the data of the *tevzi* registers suggest that from the 1760s onwards, the number and economic importance of their landholdings decreased, and this downward trend continued until the end of the eighteenth century. Thus, by the 1780s, the Sarıcazades were still among the biggest landholders in Veroia, but the economic weight of their property (as depicted in their tax share) was nothing to compare with what it had been in the 1750s; by 1800, their importance as landholders had decreased even further. Evidence is fragmentary, but we could suggest that the unfortunate involvement of Ramiz Mehmed Efendi in the incident of 1758-1759, as well as the aggressive policy of Hasan Ağa of Katerini and his sons with regard to the expansion of their *çiftlik*s, especially in the south-eastern part of the district of Veroia, were two factors which contributed to the contraction of the landholdings of the Sarıcazades.
- 44 On a wider plane, the *tevzi* registers show that a small number of local or localised families, usually not more than three or four, controlled, especially in the second half of the eighteenth century, a large number of villages, possibly one in two or even more. As discussed in the introduction of this article, the withdrawal of the central state from the provinces in the course of that century, together with the political and financial opportunities which the extensive application of tax-farming created for provincial Muslim elites (Salzmann 1993),⁸² facilitated the rise of provincial elites such as the Sarıcazades.

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(Marked as KKS-GR in footnotes and captions; the first number cited represents volume number, the second one page number)
- 47 **T.C. Cumhurbaşkanlığı Devlet Arşivleri Başkanlığı – Osmanlı Arşivi, İstanbul, Turkey**
- 48 – MŞH.ŞSC.d. (Meşihat şer'iyye Sicil Defterleri)
- 49 Volumes no. 1090, 1091, 1092.
(Marked as KKS-TRa in footnotes and captions; the first number cited represents volume number, the second one page number)
- 50 – A. {DVNS.AHKR.d (Rumeli Ahkâm Defterleri)

- 51 Volumes no. 15, 24.
(Marked as *Rumeli Ahkâm Defterleri* in footnotes; the first number cited represents volume number, the second one entry number)
- 52 **Türkiye Diyanet Vakfı İslâm Araştırmaları Merkezi (İSAM), İstanbul, Turkey – Kadı sicilleri – Karaferye sicilleri**
- 53 Volumes no. 2a (the original is kept at Ludwig-Maximilians-Universität München, Institut für Geschichte und Kultur des Nahen Orients sowie für Turkologie, Munich, Germany), 104a (the original is kept at Edremit Muzaffer Akpınar İlçe Halk Kütüphanesi, Edremit, Turkey).
(Marked as KKS-TRb in footnotes; the first number cited represents volume number, the second one folio number)

Facsimiles

Facsimile 1: A single-category *tevzi* register for *masarif-i vilâyet* recording all the villages of Veroia in a homogeneous and *hane*-based fashion (KKS-TRa 1088/9, 29 Şaban 1105 / 25 April 1694).

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Facsimile 2: A bipartite *tevzi* register for *masarif-i vilâyet* which uses a *hane*-based system to record the villages of Veroia, dividing them into chiftlicised (top) and non-chiftlicised (bottom). The names of the *çiftlik* holders are not recorded (KKS-GR 49/51, 22 Receb 1119 / 19 October 1707).

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Facsimile of the last page of an *avarız/nüzül*-like *tevzi* register for *masarif-i vilâyet*. The document is written in Ottoman Turkish with Arabic script. It features a large block of text at the top, followed by a series of columns containing names of villages and landholders, and numerical values representing tax shares. The text is organized into several sections, with some parts enclosed in boxes or brackets. The bottom of the page shows a summary or total calculation.

Facsimile 3: The last page of an *avarız/nüzül*-like *tevzi* register for *masarif-i vilâyet* in which the tax shares of the çiftlicised villages, listed together with the names of the *çiftlik* holders, are calculated in *re*'s, and are followed by the lumping together of the çiftlicised villages of a handful of major landholders in the *emlâk* format. The tax shares of the *reaya* villages are calculated in *hanes*, while the individual villages of the Tuzcıyan, Menlikân, and *havass* groups—previously absent from such lists—are now listed and their shares are calculated in *rakams* (KKS-GR 75/56, 12 Cemaziyelevvel 1163 / 19 April 1750).

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Facsimile 4: The last two pages of a *tevzi* register for *masarif-i vilâyet* listing all the villages of Veroia in a homogeneous fashion as well as the names of all the *çiftlik* holders. The unit used for both chiftlicised and non-chiftlicised villages is *çift*. The last two items represent the lumping together of a number of *çiftliks* under the ownership of two major landholders in the *alâka* format (KKS-TRb 2a/ 238v-239r, 20 Şaban 1185 / 28 November 1771).

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Glossary

- 54 *adet-i ağnam*: sheep tax
- 55 *alâka*: literally, claim or connection; term used to collectively denote the chiftlicised villages belonging to a particular individual
- 56 *avarız*: extraordinary wartime tax in cash which became regular during the seventeenth century
- 57 *ayan*: collective noun denoting Muslim provincial notables who served as the leaders and representatives of their districts
- 58 *buyruldu*: order issued by provincial governors
- 59 *cizye*: poll tax paid by non-Muslims
- 60 *çift*: 'pair of oxen', a fiscal unit
- 61 *çiftlik*: arable field; landed estate
- 62 *emlâk*: plural of *mülk*
- 63 *ferman*: Sultanic decree
- 64 *güherçile*: saltpetre
- 65 *hane*: household, a fiscal unit
- 66 *hass*: large sources of rural or urban income belonging to members of the Sultanic family or to high-ranking officials
- 67 *havass*: plural of *hass*
- 68 *haymane*: landless peasants
- 69 *kadı*: Islamic judge, who combined judicial, notarial, and administrative duties

- 70 *kadı sicilleri*: registers of the *kadı* court of law containing records of the cases which the court handled and copies of incoming decrees
- 71 *karye*: village
- 72 *kaza*: judicial-administrative district over which a *kadı* had authority
- 73 *kura*: plural of *karye*
- 74 *masarif-i vilâyet*: communal expenses to be paid by the population of a district
- 75 *mevkufat (kalemi)*: finance bureau in charge of the collection of the *avarız*, *nüzül*, and other taxes
- 76 *mezraa*: uninhabited, abandoned or temporarily inhabited miri arable land within or beyond the boundaries of villages
- 77 *miri* (land): rural land owned by the Sultan/the state
- 78 *mubayaa*: compulsory sale of goods to the state, especially cereals for the needs of Istanbul and the army
- 79 *mubayaacı*: collector of *mubayaa*
- 80 *müderris*: professor at school (*medrese*) for the training of religious scholars
- 81 *mülk* (land): privately owned land
- 82 *nüzül*: extraordinary wartime tax, originally in kind or cash, which became regular and monetised during the seventeenth century
- 83 *rakam*: 'number', a fiscal unit
- 84 *reaya*: tax-paying Ottoman subjects
- 85 *re's*: 'head', a fiscal unit
- 86 *rü'us*: plural of *re's*
- 87 *sürsat*: compulsory sale of foodstuffs to the state
- 88 *tevzi*: apportionment/distribution (of tax quota)
- 89 *tevzi defterleri*: registers of apportionment of taxes and other communal expenses among the population of a district
- 90 *vakıf*: inalienable charitable endowment; when a village belonged to a *vakıf*, its fiscal revenue was directed to the institution supported by the *vakıf*
- 91 *vilâyet muhtarı*: communal representative at the provincial level
- 92 *voyvoda*: tax farmer and de facto governor of a fiscal district

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NOTES

1. On *tevzi* registers, see İnalçık 1980: 335-337; Radušev 1980; McGowan 1981: 157-170; Ursinus 1995; Cezar 1996; Neumann 1998; Ursinus 1999; Ursinus 2012: 429-433.

2. Belated or no chiftlicisation may be attributed also to factors such as the villages' land and tax regime. In eighteenth-century Thessaly, the villages of the plain were transformed into *çiftliks*, whereas mountainous villages remained without *çiftliks* because they belonged to the Sultanate *vakıfs* (Öncel 2017: 57-58).

3. The series of *tevzi* registers which we have studied covers the whole eighteenth century, but has gaps in the periods 1709-1711, 1716-1719, 1752-1754, 1772-1775, 1787-1794, 1796-1798. Furthermore, we do not have *tevzi* registers for *masarif-i vilâyet* from the period 1737-1745.

4. The *adet-i ağnam* also constitutes one of the most regularly collected taxes during this period, but, with the exception of one register of 1719-1720 (KKS-GR 57/823), its apportionment registers do not provide information on the *çiftlik*s, as all villages are listed together in them with no indication whatsoever of their proprietary status.
5. On these villages see Anastasopoulos, Gara 2015: 264-265. For a comparison between the status of privileged villages recorded in the *tevzi* registers of different regions in the Balkans in the first half of the nineteenth century see Ursinus 1995: 358-359.
6. Until 1703, the section of the registers pertaining to chiftlicised villages is either without a heading or under the heading 'Muslim villages/households' (*kura/haneha-yı Müslümanan/ehl-i İslam*). From that year on, these two options start to be used interchangeably with a third one, the heading '*kura/haneha-yı çiftlikan*', which in the 1710s became the only heading placed above this section. Despite these variations, a comparison between different registers proves that they all refer to the same category of villages, i.e., chiftlicised ones. Compare, for instance, KKS-GR 43/625, 1 Zilkade 1114 / 19 March 1703 with KKS-GR 44/33-35, 5 Cemaziyelevvel 1116 / 5 October 1704.
7. This format, however, persists in other types of *tevzi* registers throughout the period under scrutiny, such as the *sürsat*, *adet-i ağnam*, and *cizye* ones. In the case of Manastır (mod. Bitola), Bruce McGowan notes that this structural change in *tevzi* registers occurred in 1709 (McGowan 1981: 162).
8. The *hanes* registered in the *tevzi* registers were based on the *avarız hane*, which during this and earlier periods represented the standard unit for the allotment of most provincial taxes in cash (Cezar 1998: 89). For an analysis of the administrative and fiscal logic behind the ratio between *avarız* and real households (*gerçekhanes*), see Barkan 1949: 14-15 and Demirci 2010: 43-94. On the interesting phenomenon of the appearance, in the province of Manastır, of local variations of the *avarız hane*, bearing different values from the corresponding *avarız hanes* recorded in centrally kept registers, see Ursinus 1980.
9. See also Akyüz Orat 2012; Kuzucu 2016. Even though these two articles concern the implementation of the *avarız* and *nüzül* taxes in Antep and Ankara in the first half of the eighteenth century, they do not discuss them in relation to their allocation through *tevzi* registers, but focus mainly on total numbers noted down in *hanes*.
10. See, for instance, KKS-GR 39/14-15, 10-20 şevval 1107 / 15-25 May 1696; 40/47-48, 2 şevval 1109 / 13 April 1698.
11. KKS-GR 44/71-74, 21 Muharrem 1116 / 25 May 1704.
12. In the *tevzi* registers the term '*reaya*' is used for farmers who owned and cultivated their own land as opposed to those who lived and worked in farms belonging to someone else. Those belonging to the latter group were tagged *haymane* (for this term, see note 14 below).
13. McGowan dates some of the changes described here to 1734 (McGowan 1981: 106).
14. The term '*haymane*' is to be found in the *tevzi* registers of Veroia from at least 1714 (KKS-GR 53/315-317, 21-29 Safer 1126 / 8-17 March 1714), although before 1735 it was used only in reference to certain groups of Muslims living in the town and on *vakıf* lands, but not for those tilling the land and/or herding livestock in *çiftlik*s. Scholars usually describe *haymanes* as newly arrived non-registered peasants on estates that did not belong to them, such as *çiftlik*s or *timars* (McGowan 1981: 106, 219; Moutafchieva 1988: 36; Moaçanin 2006: 144; Kokdas 2014: 141). However, in the case of the 'independent' villages-turned-*çiftlik*s of Veroia it is reasonable to assume that the term reflects the change in the personal status of the villagers as a result of the chiftlicisation of their lands. It is unlikely that the entire population of tens of villages fled and was replaced by peasants from elsewhere upon the chiftlicisation of their lands.
15. In fact, although the term '*çift*' (pair) literally refers to a pair of oxen, its meaning may also include the house and hayloft of a peasant or even "may correspond to the potential number of sharecropper families and/or the plot of land allocated to them" (Öncel Yusufoglu 2018: 105). As

peasants were recorded separately from *çifts* in the *tevzi* registers of Veroia, it is obvious that the term refers only to the means of production available to them, be it just a plough team or the latter combined with a plot of land and its facilities. Here we use 'pair of oxen' as an umbrella term which may encompass any of the above-mentioned means of production, excluding human labour. For an analysis of the possible meanings of the term '*çift*', see also Ursinus 1995: 350.

16. As of 1735, the tax shares of *mezraas*, initially calculated simply in *hanes*, also started to occasionally have *hanes* subdivided into *haymanes* and *çifts*, possibly because of some *mezraas*, too, having been chiftlicised.

17. See, for instance, KKS-GR 67/8, 8 Ramazan 1148 / 22 January 1736.

18. On the various contributions paid by peasants to the owners of *çiftlik*s see Öncel Yusufoglu 2018: 107-116.

19. According to the confiscation records of the *çiftlik*s of Tepedelenli Ali Paşa in Thessaly, livestock used for cultivation could belong to either the dependent peasants or the landlord (Öncel Yusufoglu 2018: 108). If this was the case in Veroia too, then we should think of the accounting separation of the means of production from the peasants not as an accurate description of the actual situation on the ground, but as a recognition of the potential created by chiftlicisation for new combinations in property distribution within *çiftlik*s. If it was indeed so, this practice might have served as a legitimising framework for the eventual transfer of all peasant property to the hands of landholders. It should be recalled that the ownership of such assets was indivisible and uncontested in the context of *hane* units.

20. KKS-GR 95/975-978, 1 Safer 1191 / 11 March 1777.

21. KKS-TRb 104a/9r-12v, 12 Cemaziyelahir 1159 / 2 July 1746. This *kadı* court register has been transliterated in Günay 1993.

22. The first mention of *rakam* units is to be found in an entry from 1724 (KKS-GR 60/66-67, 11-20 şevval 1136 / 3-12 July 1724). This entry records 15 *çiftlik*s in the Menlikân region, stating that they were exempt from the *tekâlif* taxes. According to this, one *rakam* equalled two *çifts*.

23. For the use of the term *rü'us* (the plural form of *re's*) in nineteenth-century *tevzi* registers from Thessaloniki see Ursinus 1995: 355.

24. Compare, for instance, KKS-GR 84/27-28, 22 şaban 1175 / 18 March 1762 with KKS-GR 84/33-34, 10 şevval 1175 / 3 May 1762. On the idea that the term *çift* could acquire different meanings as the bookkeeping practices of the *masarif-i vilâyet* registers changed see Ursinus 1995: 349-350.

25. Similar tax-unit experimentations as *çiftlik* property expanded and the *avarız/nüzûl* taxes declined are to be found in other Balkan regions, too. For the district of Manastır, see McGowan 1981: 162-163.

26. Single-category *tevzi* registers have been excluded from all chart data, since they do not record the proprietary status of the settlements consistently.

27. KKS-GR 80/933-938, 17 Receb 1171 / 27 March 1758.

28. KKS-TRb 104a/9r-12v, 12 Cemaziyelahir 1159 / 2 July 1746; KKS-GR 72/127-130, 11-20 Receb 1161 / 7 July 1748; and KKS-GR 80/933-938, 17 Receb 1171 / 27 March 1758, respectively. Michael Ursinus translates 'sahib-i alâka' as 'landholder / landowner' (Ursinus 1995: 348).

29. KKS-GR 80/933-938, 17 Receb 1171 / 27 March 1758.

30. KKS-GR 101/20-21, 28 Zilkade 1209 / 16 June 1795; KKS-TRa 1092/59-60, 11 Rebiyülevvel 1217 / 12 July 1802.

31. KKS-GR 81/226-227, 14 Zilkade 1172 / 9 July 1759.

32. KKS-GR 75/84, 13 Ramazan 1163 / 16 August 1750.

33. For one such dispatch, the *ferman* and *mevkufat* copy accompanying it, see KKS-GR 65/796-797, 20 Zilkade 1145 / 4 May 1733.

34. See, for instance, KKS-GR 98/63, 20 Receb 1195 / 12 July 1781.

35. In our earlier discussion of five of the most important landholders in Veroia in 1770 (Anastasopoulos *et al.* 2019: 108-109), we missed the fact that el-Hac Mehmed Ağa and Ramiz Mehmed Efendi were father and son. Mehmed Ağa died not long before December 1760 (KKS-GR 82/1008, 12 Cemaziyelevvel 1174 / 20 December 1760). There are conflicting reports about when Ramiz Mehmed Efendi died, but, as we discuss below in the article, it was between 1759 and 1768.
36. KKS-GR 72/6, 9 Cemaziyelevvel 1159 / 30 May 1746; Çatal 2012: 32, 110-111.
37. KKS-GR 72/43-45, 18 Rebiyülevvel 1160 / 30 March 1747; KKS-GR 81/391, 28 şevval 1172 / 24 June 1759.
38. KKS-GR 67/6-8, 15 Safer 1149 / 25 June 1736.
39. A Mehmed Ağa, without any further specification, held land also in Ayan (mod. Ano Agios Ioannis), in the sub-district of Çitroz (mod. Kitros), together with a certain Mustafa Ağa. It is possible that this person was Sarıcazade el-Hac Mehmed Ağa.
40. KKS-GR 66/28-29, 10 Muharrem 1148 / 2 June 1735.
41. KKS-GR 65/506-509, 20 Rebiyülevvel 1145 / 10 September 1732.
42. KKS-GR 44/71-74, 21 Muharrem 1116 / 26 May 1704.
43. For example, in entries about the village Kravata (mod. Krevvatas), he was recorded as el-Hac Ali in KS-GR 63/784-785, 30 Rebiülahır 1141 / 3 November 1728, but as Ali Çelebi in KKS-GR 63/764-765, undated, but probably of the same year.
44. KKS-GR 66/28-29, 10 Muharrem 1148 / 2 June 1735.
45. KKS-GR 81/373, 22 Ramazan 1172 / 19 May 1759.
46. KKS-GR 62/1268-1279, 8 Safer 1140 / 25 September 1727. Alabori, which was a çiftlik of Mehmed Ağa in 1736, was registered as a çiftlik of a certain Mahmud Efendi in a tevzi register of 1727.
47. KKS-GR 63/784-786, 30 Ramazan 1141 / 3 November 1728.
48. KKS-GR 70/63-65, 3 Muharrem 1155 / 10 March 1742.
49. KKS-TRb 104a/9r-12v, 12 Cemaziyelahir 1159 / 2 July 1746.
50. KKS-GR 74/36-38, 11-20 Zilkade 1161 / 2-11 November 1748.
51. Günay 1993: 291-292.
52. KKS-TRb 104a/9r-12v, 12 Cemaziyelahir 1159 / 2 July 1746.
53. The same methodology applies to other registers as well from that time onwards, as we have explained above. For instance, in KKS-GR 72/127-130, 11-20 Receb 1161 / 7 July 1748, the format used is “*emlâk-ı Sarıcazade el-Hac Mehmed Ağa*” followed by the names of the villages.
54. KKS-GR 80/933-938, 17 Receb 1171 / 27 March 1758.
55. KKS-GR 72/43-45, 18 Rebiyülevvel 1160 / 30 March 1747.
56. Günay 1993: 135-137. The sale was recorded as “*bey-i bat-ı sahih-i şer’i ile bey’ ve temlik ve teslim*” for the *mülk* section and as “*ma’rifet-i sahib-i arz ile ... ferağ*” for the *miri* section. Rabsomanik was registered as a non-chiftlicised village in 1727 (KKS-GR 62/1268-1279, 8 Safer 1140 / 25 September 1727). In *tevzi* registers of the years 1742-1746, two çiftlik (one belonging to Memoş Ağa and the other to Hristo, a Christian) were registered in the village.
57. The tax share of his çiftlik was six haymanes against three each for the çiftlik of Memoş Ağa and Hristo (KKS-GR 72/43-45, 18 Rebiyülevvel 1160 / 30 March 1747).
58. KKS-GR 72/127-130, 11-20 Receb 1161 / 7 July 1748. The çiftlik of Abdülhalim Efendi, Çavuşzade Mustafa Ağa, and Abdi Ağa were also bundled together as “*emlâk-ı so-and-so*” in this *tevzi* register. In a later *tevzi* register, of 1758, the çiftlik of Abdi Ağa were again registered in *alâka* format, but for the first time his name was accompanied by that of Eminzade Ali Ağa, possibly his son or other close relative (KKS-GR 80/481-483, 17 Receb 1171 / 27 March 1758). As of 1759 (KKS-GR 81/387-388, 15 şevval 1172 / 11 June 1759), the *alâka* was entered with only the name of Eminzade Ali Ağa, probably because Abdi Ağa had either died or withdrawn. In the years which followed, Ali Ağa expanded the landed property of Abdi Ağa. If our hypothesis that the two men were relatives is correct, in this case, too, the *tevzi* registers allow us to see how çiftlik were

bequeathed from one generation to the next, and to confirm that landholding was a sort of family business.

59. Compare: Kotzageorgis and Papastamatiou concluded in their study of probate inventories (*tereke defterleri*) of the Muslim rich in Thessaloniki of the years 1700-1770 that the average number of *çiftlik*s per person was 3.34 and that the average value of a *çiftlik* was 179,311.65 *akçes*. Furthermore, they set one million *akçes* as the amount beyond which one might be considered as having obtained “significant wealth accumulation” (Kotzageorgis, Papastamatiou 2014: 168, 177). We may surmise that the value of the many *çiftlik*s of the Sarıcazades must have comfortably exceeded this threshold.

60. KKS-GR 75/79-83, 15 Zilhicce 1163 / 15 November 1750; KKS-TRb 2a/139v-141v, 21-29 şaban 1168 / 2-10 June 1755; KKS-GR 80/933-938, 17 Receb 1171 / 27 March 1758; KKS-GR 81/387-388, 15 şevval 1172 / 11 June 1759. According to the *tevzi* register of 1750, Horanoz, previously a *çiftlik* of Ramiz Mehmed Efendi, was now registered in the name of İbrahim Ağa, a notable with whom the family shared the ownership of *çiftlik*s, mostly in *mezraas*.

61. KKS-GR 80/495-497, 5 şaban 1170 / 25 April 1757.

62. After Ramiz Mehmed Efendi died or withdrew from it, the village of Alabori was recorded in *tevzi* registers as a *çiftlik* of Ümm-i Külsum and Ali Efendi and later as a *çiftlik* of “*kadıncık*”, a term that probably refers to Ümm-i Külsum.

63. KKS-GR 81/387-388, 15 şevval 1172 / 11 June 1759. See also KKS-GR 81/226-227, 14 Zilkade 1172 / 9 July 1759.

64. KKS-GR 80/933-938, 17 Receb 1171 / 27 March 1758. In this *tevzi* register, the *çiftlik*s of Ramiz Mehmed Efendi and Ali Efendi are listed individually, while those of their father are bundled together in the ‘*alâka-ı Sarıcazade*’ format at the end of the list.

65. The total was calculated by the scribe at 1,632 *çifts* but in reality it amounts to 1,623.5 (KKS-GR 81/387-388, 15 şevval 1172 / 11 June 1759). The share of the Sarıcazades breaks down into 105 *çifts* for Mehmed Ağa, 135 for Ramiz, and six for Ali.

66. It is noteworthy that ‘independent’ villages paid 41 per cent of the total amount of communal expenses, while they were only 22 in number (plus two partly chifticised villages) as against 80 chifticised ones. This suggests that *çiftlik* holders may have been able to obtain (or impose) better fiscal terms for the peasants in their estates (cf. Ursinus 2012: 431; Kokdas 2014: 141; Anastasopoulos *et al.* 2019: 98).

67. KKS-GR 82/1008, 12 Cemaziyelevvel 1174 / 20 December 1760, cites Mehmed Ağa as “İstanbul cizyedarı-ı sabık”. Yahya Bey obtained the tax farm (*iltizam*) of the Gypsies’ *cizye* (*kıptıyan cizyesi*) of the *kaza* of Veroia for the year 1202 / 1787-1788 (Çatal 2012: 57, 174).

68. In 1757, the inhabitants of İksirolivad (mod. Ksirolivado), one of the few villages which were not transformed into *çiftlik*s until the end of the eighteenth century, sent a petition to the imperial council in Istanbul accusing Ramiz Mehmed Efendi of illegally collecting an amount of money from them as their share in tax payment (KKS-GR 80/486, 21 Cemaziyelahir 1170 / 2 March 1757).

69. *Rumeli Ahkâm Defterleri*, 15/907, 11-20 şaban 1173 / 29 March-7 April 1760; 24/231, 21-29 Zilhicce 1181 / 9-17 May 1768.

70. KKS-GR 84/27-28, 22 şaban 1175 / 18 March 1762; KKS-GR 85/776-778, 28 Muharrem 1179 / 11 July 1765; KKS-GR 91/860-863, 15 Receb 1184 / 4 November 1770; KKS-TRb 2a/220r-221r, 1 Rebiyülevvel 1185 / 14 June 1771.

71. 164.5 *rü’us* out of 1,170. A new addition to the family’s *çiftlik*s was a small *çiftlik* which Ali Efendi obtained in Aya Marin (mod. Agia Marina).

72. It is to be noted that, according to KKS-GR 82/1008, 12 Cemaziyelevvel 1174 / 20 December 1760, Rüşdi Ali Efendi was the son-in-law of Sarıcazade Mehmed Ağa. Apparently, the elite families of Veroia created networks through marriages and business partnerships.

73. 117.5 *çifts* for the *çiftlik*s of Hasan Ağa against 114.5 for those of the Sarıcazades out of a total of 967 *çifts* for the whole region (KKS-GR 85/776-778, 28 Muharrem 1179 / 11 July 1765).
74. KKS-GR 87/649-651, 3 Zilhicce 1179 / 13 May 1766.
75. KKS-GR 91/860-863, 15 Receb 1184 / 4 November 1770.
76. The share of Ali Efendi includes the *çiftlik*s of a 'kadıncık' in Uskutrina and Rabsomanik (27.5 *çifts* or 1.5 per cent of the total) (KKS-GR 95/295-297, undated but it concerns the *mubayaa* tax of 1191/1777). Alabori no longer belonged to the Sarıcazade family.
77. KKS-GR 97/241-243, undated but preceded and followed by entries of 1194/1780. The share of Ali Efendi includes the *çiftlik* of 'kadıncık' in Rabsomanik (3 *rü'us* or 0.3 per cent of the total).
78. Ali Efendi was recorded among the *alâka* landholders after the Hasanağazades and Rüşdi Efendi until 1782 (KKS-GR 98/155-156, 23 şaban 1196 / 13 August 1782).
79. KKS-Tra 1090/18-19 and 24-27, 23 Rebiülahır 1197 / 28 March 1783 and 29 Muharrem 1197 / 4 January 1783, respectively; KKS-GR 99/10-11, 11 Receb 1199 / 20 May 1785.
80. KKS-GR 101/9-12, 25 Zilhicce 1209 / 13 June 1795. Also, Ali Efendi still had a tiny share of 0.16 per cent.
81. KKS-Tra 1092/59-60, 11 Rebiyülevvel 1217 / 12 July 1802.
82. As in most provinces of the Ottoman Empire, tax-farming was an important economic activity and asset for the local Muslim elite of Veroia. This is an important topic which, nevertheless, lies outside the scope of this article.

ABSTRACTS

This article examines the spread of landed estates (*çiftlik*s) in the rural areas of the Balkan district (*kaza*) of Veroia (Ott. Karaferye) in the course of the eighteenth century, and its impact on tax-allocation practices. In the light of a thorough analysis of various types of registers of apportionment (*tevzi defterleri*) of taxes and other communal expenses among the local population, we argue that the expansion of *çiftlik*s held by *ayan* to the detriment of peasant landholdings had an important impact on tax-allocation processes, which ultimately adopted the *çiftlik* as the standard taxpaying unit. This development reflected a new social, political, and fiscal reality that is exemplified by the case of Sarıcazade el-Hac Mehmed Ağa and his family, which is discussed in the second part of the article. As our focus is on the interconnection between investment in landed property and involvement in the tax-allocation system, we discuss and contextualise the picture that emerges from the registers of apportionment in regard to the Sarıcazade family's accumulation of land. In their capacities as landholders and local political actors, the Sarıcazades personify both the empowerment and fluidity of status and wealth of provincial elites in the eighteenth-century Ottoman Empire.

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Keywords: Ottoman Empire, Ottoman Balkans, Veroia (Karaferye), taxation, *çiftlik*s, eighteenth century, landholding, *tevzi defterleri*, Sarıcazade Mehmed

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