

rural population until 1927.(41)

Animal tax continued to be levied mainly in kind. The rate per each head differed according to the kind of animal. Goats and sheep however were most heavily taxed; 48 mils per head for goats and sheep. (42) The Werko, or "Land and House Property Tax" introduced by the Ottoman government in the early 1890s continued to be levied by the British on all immovable property at the same assessment as before.

Up until 1927, the main changes introduced were to the tithe, which throughout the Ottoman period was levied primarily in kind. The British, with an eye to developing a money and capitalist economy, pressured the peasants to pay tithes in cash. The other change was that the tithe or Ushur (in Arabic Ushur meant 1/10) was not levied at 10 per cent but rather at 12 1/2 percent of the annual gross income. Although the Ottoman government levied the tithe at 12 1/2 per cent, in fact the extra 2 1/2 per cent was deposited in the "Ottoman Agricultural Bank" as a credit source for the peasants (Owen,1981:280). In 1920, the British closed the "Ottoman Agricultural Bank" on the pretext that 'no financial statements were found after the War' (Stein, 1984:11).

In 1927, when the revenue from taxes appeared to be insufficient to cover the colonial administration and other expenditures, a move was made to change both the magnitude and the means of tithe collection.

The tithe in the old form was abolished and instead, the "Commutation of Tithe Ordinance" was put into effect throughout Palestine by 1928. This Ordinance, put the commuted tithe for all villages and tribes at a fixed aggregate amount paid annually. The