

This study brings to light one such register, the 1876 (1292 *maliyye*) *Esas-I Emlak* property-tax register for the villages and farmlands areas of the Hebron district. This 337-page *defter* is a statistical compendium of taxable and non-taxable properties and agricultural lands of the district's fifty villages, these properties' size and assessed monetary values, and the property tax imposed on each taxable property. As an *esas* (foundational) register, the 1876 *defter* appears to have been the first such record to have been compiled for the district. It allows, for the first time, systematic examination of the implementation of Tanzimat property- and land-tenure reforms within Palestine at a district-wide level.

The importance of this study cannot be understood without first situating it within the historiographical terrain on which it treads. There is no disagreement among historians that the Land Code provided for the creation of a new means of proving land-tenure, the *tapu senedi*, a deed of title. It also established new regulations and procedures for claiming, registering, safeguarding, transferring to others and forfeiting these rights. A new governmental department, the *Tahrir-ı Emlak Nezareti*, was established to handle these transactions (and to collect the fees they generated). It is now generally accepted among Ottomanists that a primary factor motivating the Tanzimat-era effort to register properties to named owners was the desire to broaden the tax base and to individualize (and standardize) tax rates and, in doing so, to augment the Ottoman coffers.⁵

⁵ See, for example, Tosun Arıcanlı's discussion of the Land Code and the emergence of landed powers, titled "Property, Land and Labor in Nineteenth-Century Anatolia", in Çağlar Keyder and Faruk Tabak, eds.