

compiled.⁸⁷ The wealth of information collected in these comprehensive, household property-and-income surveys, which used a freeform recording style more reflective of early-Ottoman accounting registers than the lined pages on printed forms that were to come in subsequent years, were not used to assess taxes, however.⁸⁸

Already in the early 1850s, the Ottoman administration was planning how to further develop the idea of the cadastral survey. New registers were introduced experimentally in the Anatolian coastal city of Smyrna (İzmir), and commissions assessed the value of all the property and lands in the city. The result was new tax regulations (a *nizamname*) issued for the city in 1856, according to which all properties were taxed at a rate of 0.004 percent.⁸⁹ The experiment was then tried out in an Istanbul neighborhood (Galata) and in Bursa in 1858. In Galata, only income from property was taxed. The tax was assessed on properties that generated an income of more than 1,200 kuruş annually, at a rate of two percent. In Bursa, taxes were imposed on property both according to its value (at a rate of 0.004 percent) and also its income (an additional four percent).⁹⁰ The commission then transferred

⁸⁷ İslamoğlu (2000), 296.

⁸⁸ Ibid. For more information about the development, scope and purpose of these surveys, see in particular the contributions by Takamatsu, Tefik Güran, and Kayoko Hayashi-san in Kayoko and Aydın, eds. For an image of *temettuat* survey pages, see Appendix IV, pp. 249-252

⁸⁹ Alp Yücel Kaya and Yücel Terzibaşoğlu, “Tahrir’den Kadastro’ya: 1874 İstanbul Emlak Tahriri ve Vergisi “Kadastro tabir olunur tahrir-i emlak”, (From Registration to a Cadastre: The 1874 Istanbul Property Registration and Tax, “The *tahrir-i emlak* can be called a cadastre”), *Tarih ve Toplum, Yeni Yaklaşımlar* 9 (2009), 16 (Turkish).

⁹⁰ Ibid., 35-36.