

may well have been the case in Hebron. At least, that is what bits of evidence found here and there suggest. Consider, for example, part of the testimony given at the Hebron sharia court by Ahmad b. Muslim 'Awdh of the village of Sa'ir in 1894. He and his uncle Khalil were partners in two feddans of land involved in a land conflict over part of the Tamim al-Dari waqf lands in his village's Wadi al-Naṣārī: As recorded in the court register, he declared,

At the time of the registration of properties (*taḥrīr emlāk*), the land was registered in my name and in my uncle Khalil 'Awdh's names, *and it was also registered like that* in the tapu.<sup>137</sup>

The phrasing of Ahmad's testimony seems to imply that the *emlak* came before the *yoklama* tapu commission. It suggests as well that discrepancies in registration between the *emlak* and tapu registers could exist. Otherwise, why would he explicitly state that his lands were registered to him and his uncle in the same way in *both* registers? Even more significantly, the phrasing of his testimony clearly reveals that the *emlak*, property-tax registration was considered a more important proof of ownership than the *tapu*.<sup>138</sup>

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<sup>137</sup> "ووقت تحرير املاك تقيدة القطع باسمي واسم عمي خليل عوض وكذلك تقيدت بالطابو باسمنا..." (emphasis added). HR 16 / 9 / 11 (19 Sh 'aban 1311 / 25 February 1894. The land in conflict, as well as the lands bordering it, are clearly identifiable in the 1876 *Esas-ii Emlak* (EE entries 12936-12939, and see also 12928-12929.) The two relatives individually registered a number of (inherited) properties together, half of each one to Ahmad and half to Khalil. On incongruence between the tapu and tax registers in the Jerusalem district, see Gerber 1985 (204-206 ). For observation of the same phenomenon in Transjordan, see Mundy and Saumarez-Smith 2007 (117-118, 180-181).

<sup>138</sup> Ahmad's claim is traceable in the *esas-i emlak*. IN 1876, he and his uncle each registered three plots of lands in Wadi al-Naṣārī. For each plot, Khalil's line-entry immediately follows Ahmad's, and in each case each of them registered the same number of dunams, i.e. half the land. (*Esas-i Emlak* Sa'ir entries, agricultural entries #142 and #143, #150 and #151, and #156 and #157.) The first plot's total size was 44 dunams; the second, 13 dunams; and the third totalled 6 dunams.