

family partnerships. It is relevant to note the manner in which these partnerships were recorded in the tax register. One partner was named; the other was not. Most commonly one finds the following notation: *ve şeriki* (and partner). Unusually, the notations *ve birāderi* (and brother) and *ve şürekā* (and partners) were recorded.³⁶¹ The printed-form of the registration book paved the way for joint ownership, labeling the owners' column in the plural, *Esāmī-i Aşhāb-i Emlak* (see Appendix I), that is "Names of the Owners of the Property". If we consider that Tanzimat-era tax reform was a shift to a system of individual accountability from a tax-collection system that was structured around the collective, in which the mukhtar(s) of a village was responsible for collecting from villagers proportionally and paying, then the idea that only one member of a partnership would be denoted as the taxpayer in a situation of collective ownership does not seem incongruous but, rather, an extension of previous custom.

Three of the seven names which appear as Jamrūra owners from Taffuḥ in the 1876 tax register are unquestionably identifiable today among the list of twenty-four tapu holders mentioned in the court case.³⁶² The other three are questionably identifiable.³⁶³ The seven

³⁶¹ Both these classifications are found in the small village of Dayr al-Hawa, for example.

³⁶² These are al-Hajj Sulayman b. Salīm, Muhammad b. Naşrallah Zreiqāt, and Tamīm b. Muhammad Sarāyreh (spelled in the 1875 register with the letter *siin*, not *şaad*).

³⁶³ The three questionable references are (1875 / 1895): Muhammad 'Isa Ṭubās and Muhammad 'Isa al-Qawmah (the only Muhammads b. 'Isa in either list); Jabr b. Sulaymān and Jābr 'Uthmān (the only Jabr/Jābr in the list); and Husān b. Husayn Muhammad in the 1875 register, compared with, among the list of twenty-four, one Husayn Muhammad, and one Husān al-'Aṭiyāt. Spelling of names of people and locales was, in this period, non-standardized. Occasionally confusion of names, relations, or spelling