

Ottoman Influence on Late Byzantine Fiscal Practice

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The question of Byzantine influence on Ottoman institutions and social structures was raised long ago by several scholars and, most outstandingly, by H. Inalcik, who returned to it twice during the year 1982: at the Dumbarton Oaks Symposium in May, and at the Chicago Byzantine Studies conference in October¹). As one might expect of such successful conquerors as the Ottomans, not only did they adopt and continue institutions that already existed in the conquered countries, but they also maintained pre-conquest conditions for a period of time.

Consequently, the documents that they issued during these years contain invaluable information concerning the preexisting Byzantine institutions and social structures²).

¹) Eighth Annual Byzantine Studies Conference, University of Chicago, October 15—17 1982. Abstracts of Papers, p. 21—22: Turkish Archival Materials and Byzantine History.

²) Among the recent articles addressing this question, one may quote the general survey of Bistra Cvetkova, Typical Features of the Ottoman Social and Economic Structure in South-Eastern Europe during the 14th to the 15th Centuries, *Etudes Historiques* 9 (1979), p. 129—149, as well as some previous publications: Bistra Cvetkova, Influence exercée par certaines institutions de Byzance et des Balkans du Moyen-Age sur le système féodal ottoman, *Byzantinobulgarica* 1 (1962), p. 237—257; A. Vakalopoulos, Ἱστορία τοῦ Νέου Ἑλληνισμοῦ II, Thessalonica 1964, p. 21 (bibliography); H. Inalcik, The Problem of Relationship between Byzantine and Ottoman Taxation, in: Akten des XI. Internat. Byzantinistenkongresses, München 1960, p. 237—242; E. Werner, Die Geburt einer Großmacht — Die Osmanen, Berlin 1978³), p. 328—332. More recently, one should mention: N. Beldiceanu, L'empire de Trébizonde à travers un registre ottoman de 1487, Ἰστορικὸν Πόντου 35 (1979), p. 54—73; idem, Les sources ottomanes... (cf. *infra*, note 7); idem, Un Paléologue inconnu de la région de Serrès, *Byzantion* 41 (1971), p. 5—17; idem, Margarid: un timar monastique, *Revue des Etudes Byzantines* 33 (1975), p. 227—255; idem, A propos d'un registre de cadastre, *Turcica* 8/1 (1976), p. 272—278; idem, Biens des Grands Comnènes en 1461 d'après un registre ottoman, *Byzantion* 49

Yet, when reading these articles, especially those concerning fiscal practices, a Byzantinist still has the feeling sometimes that there is a “missing link”. The main reason for this uneasiness is that although the specific institutions are of undoubtedly Byzantine origin and often maintained their names (in Turkish translation), it is not possible to demonstrate that these Byzantine “models” existed in the conquered countries at the moment of conquest; on the contrary, one sometimes has the feeling that Byzantine institutions which had disappeared in the Balkans before the XIVth century were re-introduced there by the Ottomans, who must have borrowed these institutions in Asia Minor well before the conquest of the Balkans.

I would like to stress at this point another peculiarity of the early XVth century, this one less well studied: that Byzantine fiscal practices have received a demonstrably important Ottoman influence. This influence appears and can be studied in the region of Thessalonica and Chalkidike which returned to Byzantium after having spent twenty years under direct Ottoman rule. The institutional innovations which can be recorded, can be attributed to the Ottomans provided that they do not appear at the same time in regions which did not know any Ottoman occupation. For all practical purposes, we are limited in comparing Thessalonica and Chalkidike to the island of Lemnos, both reasonably well known thanks to the monastic archives of Mount Athos. Lemnos remained Byzantine until 1453 and from 1460 to 1464 was governed by the Despot *Demetrios Palaiologos* under the Ottoman realm but in privileged conditions owing to its strategic importance and to the fact that the island had surrendered to the Sultan voluntarily. On the contrary, the Chalkidike fell to the Turks in 1384; Thessalonica itself capitulated in 1387³). The whole region remained under Ottoman rule until the aftermath of the Battle of Ankara (28 July 1402): following a treaty signed in 1403, *Bayezid's* eldest son, *Süleyman çelebi*, returned, among others, Thessalonica and a substantial territory around it to the Byzantines⁴). With the exception of Mount Athos, Chalkidike was at-

(1979), p. 21—41; P. Năsturel - N. Beldiceanu, Les églises byzantines et la situation économique de Drama, Serrès et Zichna aux XIVe et XVe siècles, *Jahrbuch der Österreichischen Byzantinistik* 27 (1978), p. 269—285; cf. H. Lowry, A Note on the Population and Status of the Athonite Monasteries under Ottoman Rule, *Wiener Zeitschrift für die Kunde des Morgenlandes* 73 (1981), p. 115—135.

³) On these dates see my remarks in: The Properties of the Deblitzenoi in the Fourteenth and Fifteenth Centuries, *Charanis Studies*, New Brunswick N. J. 1980, p. 186—187 and note 55.

⁴) The Italian text of the treaty, preserved in the Venetian archives, has been republished with commentary by G. Dennis, The Byzantine-Turkish Treaty of 1403, *Orientalia Christiana Periodica* 33 (1967), p. 72—88. On the conditions under which the treaty was signed, on the general situation at that time, and on the interpretation of some of its clauses see K.-P. Matschke, Die Schlacht bei

tached to Thessalonica and governed by the Emperor *John VII Palaiologos* until his death on 22 September 1408; then by the Despot *Andronikos Palaiologos*, who kept this position until 1423 when, pressured by the Turks (who already occupied the whole of Chalkidike), he ceded Thessalonica to the Venetians. Thus Chalkidike went through a first Ottoman occupation (1384—1403/1404) before passing once again to the Byzantines from 1403/1404 to 1421/1422. During this last period, the Byzantine administration functioned normally in the peninsula, in spite of the relatively short periods of insecurity created by wars with the Turks. Yet fiscal practices had changed, in comparison to what the Byzantines did in the XIVth century and continued to do in other regions such as Lemnos. The obvious explanation is that Byzantine officials were following fiscal practices which existed before the return of this region to the empire — in other words, that they were maintaining a *status quo* imposed by the Ottomans.

The conditions under which Chalkidike has been given to Byzantium by *Süleyman çebe* are known: the territory was returned *franco e libero*; Thessalonica was given together with what it paid to Sultan *Bayezid* (*quelo che li dava a mio pare io i lo dono*). This means that the territory was returned without any fiscal obligations owed to the Ottomans. Moreover, it is added that Turks who possessed land therein would have to leave it behind them but that all purchases of land by Turks as well as by Greeks would remain valid (... *Griese como Turchi che habia comprado alguna cossa per la soa moneda che li sia soy...*). In other words, the emperor was bound to recognize all transactions of the years 1384—1404 that were legal according to Roman law, but took over for himself all land occupied by right of conquest⁵). He was thus going to replace the Ottoman Sultan.

This legal question of land-property is of some importance for our purposes. According to Roman Law any individual (including the emperor) could possess land in full ownership (i.e. have the *dominium eminens* and, eventually, the *dominium utile*), cultivate it himself, or farm it out and receive a yearly rent. In the Ottoman Empire, which followed the principles of Islamic Law, the situation was somehow different: the *dominium eminens* and the *dominium utile* over any conquered land belonged only to the Sultan who could — and did — distribute the *dominium utile* of individual estates to his subordinates, mainly in the form of *timars*⁶). But this same

Ankara und das Schicksal von Byzanz, Weimar 1981, p. 40, 59; E. Zachariadou, Süleyman Çelebi in Rumili and the Ottoman Chronicles, *Der Islam* 60/2 (1983), p. 274—283.

⁵) G. Dennis, loc. cit., p. 78. Cf. my remarks in: *Le haradj dans l'empire byzantin du XVe siècle, Actes du Ier Congrès International des Etudes Balkaniques et Sud-Est Européennes*, III, Sofia 1969, p. 682.

⁶) N. Beldiceanu, *Le timar dans l'Etat ottoman (début XIVE-début XVIe siècle)*, Wiesbaden 1980.

empire also recognized the *mülk*, which was a form of full ownership, but which was by no means very common. If one reads again the terms of the treaty of 1403 in light of the above, one understands that the Turks, who were obliged to abandon the land that they held, should mainly be persons who had never acquired the *dominium eminens* over their own land — timar-holders and the like. But those who had acquired land by purchase, had the full ownership over it (*mülk*), and, consequently, the change of regime should not have affected them⁷).

As far as taxes and their collection were concerned, the Byzantine Emperor considered himself as the direct successor of the Sultan, entitled to collect from the monasteries whatever they paid “to the Turks”, as they did in the times of [the Sultan] “Bayezid beg⁸”, because the “grand emir” (*Süleyman çelevi*) had given to him personally the totality of the taxes⁹) — that is, he had returned Chalkidike to him without keeping any tax for himself, as this is very clearly said in the treaty of 1403. In fact, a look at the taxes paid by peasants and/or landlords in Chalkidike between 1404 and 1423 shows that they were new — and that these innovations were not limited to the names of taxes (which sometimes are quite evocative) but concern also their nature and their amounts.

⁷) One may assume that if sales of land to Turks are mentioned in the treaty, they should have had some numerical importance. And this, in turn, shows that during the conquest many Byzantine land-owners had their properties confirmed as *mülk* by the Sultan. One thinks first of monasteries (N. Oikonomidès, *Monastères et moines lors de la conquête ottomane*, *Südost-Forschungen* 35, 1976, p. 1—10; cf. P. Lemerle in *Actes de Lavra*, ed. P. Lemerle, A. Guillou, N. Svoronos, Denise Papachryssanthou, IV, Paris 1982, p. 46 and ff.); but one should not ignore that such full ownership over land was also recognized to laymen (cf. the examples quoted by N. Beldiceanu, *Le timar*, loc. cit., p. 23), and that it was sometimes designated by the term *baština*, the interpretation of which has been recently the subject of long discussions (cf. N. Beldiceanu, *Les sources ottomanes au service des études byzantines. Baština et dîme à Trébizonde*, *Studien zur Geschichte und Kultur des Vorderen Orients. Festschrift für Bertold Spuler zum siebzigsten Geburtstag*, Leiden 1981, p. 1—11).

⁸) Ἀρχαδίου Βατοπεδινού, Βασιλική διαταγή πρὸς Δημήτριον τὸν Βουλωτὴν περὶ Ἁγίου Ὁρους, *Γρηγόριος ὁ Παλαμᾶς* 2 (1918), p. 451—452 = F. Dölger - P. Wirth, *Regesten der Kaiserurkunden des oströmischen Reiches*. V, Munich 1965, n° 3301. A detailed interpretative analysis of this important document by P. Lemerle, together with significant corrections of misreadings and the relevant bibliography are to be found in *Actes de Lavra* IV, p. 56—57.

⁹) V. Mošin, *Akti iz svetogorskih arhiva*, *Spomenik* of the Serbian Academy 91, Beograd 1939, p. 168 (text to be corrected according to *Actes de Lavra* IV, p. 58, note 265): τοῦ χαρατζίου... ὅπερ ἐχάρισεν ἰδίως πρὸς ἡμᾶς ὁ μέγας ἀμνηρᾶς.

The nomenclature

1. Χαράτζιν, *haradj*¹⁰). This is obviously a tax-name introduced by the Ottomans and attested in Byzantine documents of Thessalonica and Chalkidike from 1404 to 1415¹¹). It is assumed that in the early Ottoman state, it indicated a tax on the land held in full property by non-Muslims ($\frac{1}{5}$ to $\frac{1}{10}$ of the yearly production), but it was also paid for State lands (and in that case, it was divided into two categories, the *kharadj-i mukasama* paid for the land itself and the *karadj-i muwazzaf*, paid for the oxen)¹²). In the Greek documents of the XVth century, it appears to be a tax paid in money by the *paroikoi* either directly to the State, or to their landlord, the monastery, who pays to the State; it is very similar to the traditional Byzantine σιχικὸν τέλος and is often translated into Greek by τέλος.

2. Φοσσατιακόν, *fossatiatikon*. This, presumably unimportant, tax is mentioned only in *Manuel II's prostagma* of 29 September 1404¹³): It was undoubtedly a Turkish tax since the Byzantine emperor had initially decided to share it every year with the monasteries, in the same fashion that he shared all other Turkish taxes (see *infra*, p. 17: $\frac{1}{3}$ to the emperor, $\frac{2}{3}$ to the monasteries). But later the Emperor decided to exempt the monks completely from the *fossatiatikon*, which thus disappears from the Athonite documents — and from all Greek sources for that matter. So we are left with the etymology, which is not difficult: φοσσαῖτον is the army; consequently φοσσατιακὸν must have been a tax related to the raising or upkeep of the army.

3. Ὀσπητιακόν, *ospetiatikon* is also mentioned only in this same *prostagma* of 29 September 1404¹⁴): *Manuel II's* representative to the region of Strymon, *Manuel Boullotes*, who was supposed to collect the emperor's part of the *haradj* from the monastic domains, was authorized to have a secretary to help him in this task (εἰς τὴν δουλείαν τοῦ χαρατζίου) as well as his own nephew and his own son; these three helpers were supposed to receive yearly salaries (προσόδιον) amounting to a total of 400 hyperpyra to be taken from the ὀσπητιακόν; or, if this was not sufficient, from the *haradj* itself. Two conclusions may be drawn from the above: (a) the os-

¹⁰) I have examined in detail the documents mentioning this tax in: Le haradj, loc. cit., p. 681—688. Cf. more recently K.-P. Matschke, loc. cit., p. 67 sq.

¹¹) Last mention in 1415 concerning Lantzou: Ἀρχάδιος Βατοπεδινός, in: Γρηγόριος ὁ Παλαμᾶς 3 (1919), p. 335.

¹²) See C. Orhonlu, in Encyclopédie de l'Islam 4 (1978), p. 1085—1087.

¹³) Ἀρχάδιος Βατοπεδινός, loc. cit., 2 (1978) p. 451, 452; for the correct spelling of the word, see Actes de Lavra IV, p. 56, note 257.

¹⁴) Ἀρχάδιος Βατοπεδινός, loc. cit., 2 (1918), p. 452; for the spelling, see Actes de Lavra IV, p. 56, note 257.

petiatikon was a tax paid by the same taxpayers but registered in the accounts separately from the *haradj*; and (b) *ospetiatikon* was rather unimportant since its amount for the whole region of Strymon did not exceed the 1200 hyperpyra¹⁵).

Here again we are left with the etymology: *ospetiatikon* must be a tax on ὀσπήτια, i. e. houses or households. And in a document of August 1404, taxpayers are classified in two categories: houses (οἴκους) and widows¹⁶). This is very common in Ottoman fiscality: *hane* (house) and *bive* (widow). Consequently, I would be tempted to interpret ὀσπητιατικὸν as a tax on the household, a kind of *kapnikon* (fouage). As this tax must have been introduced in Chalkidike by the Turks, one may wonder: would *ospetiatikon*, shortened or distorted (through another language?), be in the origin of the Turkish *ispendje* (etymology unknown) which was a kind of capitation paid by every Christian head of household¹⁷)? Has the word *ospetiatikon*, which disappears from the Byzantine sources after 1404, been replaced by that of *kephalatikion* (*capitatio*)?

4. Κεφαλατίκιον, *kephalatikion*. The meaning of this term has been contested: land-tax and/or personal-tax¹⁸)? “Anerkennungsgebühr”, a tax due to the *kephale* in recognizance of his authority¹⁹)? I think that in order to understand the meaning of this term, one has to examine its uses separately before and after the year 1400.

Before 1400, the term κεφαλατίκιον was used to designate the “position” or the “status” or the “jurisdiction” of a *kephale* (the “*kephale-ship*”)²⁰).

¹⁵) I assume that this fiscal revenue was also shared between State ($\frac{1}{3}$) and monasteries ($\frac{2}{3}$) and that the Emperor could dispose only of the State's third.

¹⁶) Unpublished prostagma of *John VII Palaiologos* from the archives of Vatopedi: Dölger-Wirth, Regesten, n° 3202. The relevant passage is to be found in “Le haradj...”, loc. cit., p. 683, note 14.

¹⁷) Encyclopédie de l'Islam²) IV, p. 220 (H. Inalcik); cf. Sp. Asdrachas, Μηχανισμοὶ τῆς ἀγροτικῆς οἰκονομίας στὴν Τουρκοκρατία (ιε'-ιστ' αἰ.), Athens 1978, p. 33 sq.; Dušanka Boyanić-Lukać, De la nature et de l'origine de l'ispence, *Wiener Zeitschrift für die Kunde des Morgenlandes* 68 (1976), p. 9—30.

¹⁸) P. Kalligas, Περὶ δουλοπαροικίας, in: Μελέται καὶ Λόγοι. Athens 1882, p. 267; S. Kougeas, Ἑλληνικά 1 (1928), p. 381.

¹⁹) G. Stadtmüller, Michael Choniates, Metropolit von Athen (ca 1138—ca 1222), *Orientalia Christiana* 33/2, Rome 1934, p. 50; F. Dölger, Aus den Schatzkammern des Heiligen Berges, Munich 1948, p. 176; D. Zakythinos, Le despotat grec de Morée II. Vie et institutions, Athens 1953, p. 239, 240. It is true that the *kephale* collected certain dues from the population living under his authority: τὰ κατὰ εὐλογον συνήθως ἀπαιτούμενα τοῦ κεφαλατικίου δίκαια: K. Sathas, Μεσαιωνικὴ Βιβλιοθήκη VI, Venice 1877, p. 643.

²⁰) Texts in: Lj. Maksimović, Vizantijska provincijska uprava u doba Paleologa, Beograd 1972, p. 73—74 (at p. 71—88 one finds a chapter on the title

After 1400, the word kept this meaning but it also appears in documents from the Peloponnese designating a tax²¹), probably similar to the one of the XVth century Byzantine documents of Thessalonica and Chalkidike; a tax separate from the *haradj*, of one *nomisma* per peasant household; it was already considered as “traditional” in August 1404 and was often shared between the monastic landlord and the State — both are information showing that it went back to the Ottoman occupation²²). Thus one tends to see in *kephalatikion* a kind of capitation/fouage similar to the ones known to the Ottomans under the names of *ispendje* or *djizya*, or *bash-haradj*, or *glavnica* (the head’s *haradj*), and restricted to their non-Muslim subjects²³). It could be added here that a tax of one ducat per household was taken by the Ottomans in Zeta at the end of the XIVth and the beginning of the XVth centuries²⁴).

5. Δέκατον, tithe. In the Byzantine tradition, the tithe (δεκατεία) had always been the land-owner’s revenue par excellence: a kind of rent, paid for the use of the land (cultivation or grazing). Other terms also indicate the rent: μοσση (usually 1/3 of the grain produced); and ἐννόμιον (payment in cash for grazing of animals)²⁵). But, whatever the name, *dekate* or *morte*, this rent always went to the land-owner and not to the State — except if the State happened to be the owner of the land. This kind of *dekateia* is attested throughout the XVth century in Byzantine Peloponnese as well as

kephale in general); cf. Actes de Lavra II, n° 118, l. 218; n° 128, l. 22—23; Actes d’Esphigménou, ed. J. Lefort, Paris 1973, n° 28, l. 13 (1387: the term is used for the ottoman governor of Serres). — In Βυζαντινὰ ἔγγραφα τῆς μονῆς Πάτμου I. Αὐτοκρατορικά, ὑπὸ Ἔρας Λ. Βρανούση, Athens 1980, (hereafter: Patmos I) n° 10, l. 16 (of 1186) the word appears as meaning a tax; but the reading is very doubtful.

²¹) All these documents are of the year 1428 and later: Sp. Lampros, Παλαιολογία καὶ Πελοποννησιακά III, p. 331—333; IV, p. 107—109, 240; S. Kougeas, in Ἑλληνικά 1 (1928), p. 371 sq. (cf. Dölger-Wirth, Regesten, n° 3521). Cf. Era Vranoussi, Notes sur quelques institutions du Péloponnèse byzantin, *Etudes Balkaniques* 4 (1978), p. 81—88. In this discussion one should remember that the despotate of Morea must have recognized Ottoman suzerainty in the end of the XIVth century.

²²) That the tax came from the Ottomans is also shown by the fact that in August 1404 it was already considered as something paid “traditionally” to the fiscus: Actes de Lavra III, n° 155, l. 25.

²³) Cf. supra, note 17; the article *djizya* in *Encyclopédie de l’Islam* II (1965), p. 576—580 (H. Inalcik); and Dušanka Boyanić-Lukać, loc. cit., p. 29—30.

²⁴) G. Ostrogorski, Byzance, état tributaire de l’empire turc, *Zbornik Radova* 5 (1958), p. 56.

²⁵) Cf. H. F. Schmid, Byzantinisches Zehntwesen, *Jahrbuch der Österreichischen Byzantinischen Gesellschaft* 6 (1957), p. 47—110.

inside the city of Thessalonica²⁶). But the meaning of the word is different when it appears in Greek documents of the XVth century concerning the countryside of the Chalkidike.

Here it appears as a tax paid for the cereal production (δέκατον τῆς γεννηματικῆς κατασπορᾶς τῶν ζευγαριῶν), and for the wine production (δ. οἴνου), and is often mentioned together with an animal-tithe, such as the μελισσοεννόμιον²⁷). It goes to the landlord, who either keeps it (when granted an exemption) or shares it with the State. It is obviously a State revenue, since it “belonged” to the emperor, who could farm out its collection (and thus receive for the treasury a payment in cash from the tax farmer who collected in kind)²⁸) or give it as a revenue to his own wife with the right to dispose of it as she wished²⁹). As the tithe was paid by all grain producers³⁰), including land-owners, it may be assumed that it should not be considered as a rent for the land. Yet it has always been clearly distinguished from the main tax (τέλος) while it was assimilated to the general revenue (εἰσόδημα); sometimes it was jealously kept by the authorities (e.g. the Despot *Andronikos* in 1417/1418). But it was not always so³¹). Consequently, one has to admit that the early XVth century tithe appears to have had a hybrid character: something between a land-owner’s right and a State tax? Or, rather, a right of the State, which happened to be the land-owner? In any case, before trying to explain the origins of this tithe, one should remember that a similar institution, called here δεκατημόριον (one-tenth), is mentioned at the beginning of the XVth century as being paid to the State by monastic lands situated near Constantinople³²) — lands that

²⁶) P. ex. E. Gerland, *Neue Quellen zur Geschichte des Lateinischen Erzbistums Patras*, Leipzig 1903, p. 222—228 (cf. D. Zakythinou, *Despotat*, loc. cit., II, p. 188); S. Kougeas, in *Byzantinische Zeitschrift* 23 (1914—1919), p. 144, n° 6.

²⁷) Actes de Lavra III, n° 155, l. 24, 29, 39; n° 159, l. 25, 26, 32, 33, 36, 46; n° 161, l. 28, 33, 36; n° 165, l. 17, 39. — *Νέα Ἐποχὴ* 1 (1925), p. 705 (document of the monastery of St. Paul of the year 1405); Actes de Dionysiou, ed. N. Oikonomidès, Paris 1968, n° 17, l. 12; n° 18, l. 8, 10; Actes de Docheiariou, ed. N. Oikonomidès, Paris 1983, n° 53, l. 22; n° 56, l. 3, 8.

²⁸) K. Sathas, loc. cit., p. 645, 647.

²⁹) Actes de Lavra III, n° 155, l. 24, 29.

³⁰) K. Sathas, loc. cit., p. 645, 647 (ἀπὸ παντὸς προσώπου).

³¹) Actes de Dionysiou n° 17 and 18; similar attitude by an emperor before 1410, cf. H. Hunger (see next footnote). It should be added here that in another instance (1407), the emperor *John VII Palaiologos* appears to be eager to cede the tithe to monasteries, while saying nothing about the regular taxes that he obviously kept for himself: Actes de Lavra III, n° 159 = Actes de Xéropotamou, ed. J. Bompaire, Paris 1964, n° 28.

³²) H. Hunger, *Das Testament des Patriarchen Matthaios I. (1397—1410)*, *Byzantinische Zeitschrift* 51 (1958), p. 301, cf. p. 305.

had been occupied by the Turks and had been returned to Byzantium by *Süleyman çelebi*.

Here again one has to postulate an Ottoman origin. And, in fact, in the Ottoman fiscal system the tithe (*üsr*) was a well-known tax: it was paid in kind at the rate of 10% (or 7%) on all produce of land, belonged to the category of “religious” taxes (as opposed to the customary ones), and could be farmed out by the Sultan, or else given to religious institutions or granted as a revenue to timarholders³³). And our Greek texts describe it as it was applied in Macedonia around the years 1400—1420.

This is information referring to quite early times and to a special situation. The Ottoman conquest had rendered the Sultan sole owner of all conquered land. This legal principle, applied with many exceptions, some of which have already been mentioned, gave him the right to collect all the land-owner’s rights, including the tithe. Consequently, the Byzantine emperor, who “replaced” the Sultan after 1403, could also claim the tithe from the lands that had previously paid it — i.e. those that had been confiscated by the Ottomans at the conquest. Such an arrangement would explain why the *dekaton* of the villages of Drimosyrta and Pinson belonging to Lavra had to be shared between the monastery and the fiscus, while this same fiscus — and in the same document — had no claim over the *dekaton* of the village of Gomatou³⁴). Such an arrangement would also explain why the XVth century *dekaton* was hybrid. This resulted from the very nature and historical development of the tithe: pre-Ottoman central Anatolia, that had remained beyond the reach of the Byzantines for centuries, seems also to have known a tithe that was due the land-owner³⁵). This tithe, initially a private revenue, became a fiscal one when full property of land was severely curtailed — if not abolished — with the Ottoman right of conquest.

6. Ἀγγαρεῖαι, corvées, are attested in XVth century Byzantine documents from the Chalkidike, but since the name as well as the institution are very common, they need not be examined separately here. Nor are we going to insist on taxes like the following:

7. The ἀήρ, well known in XIVth century Byzantium, but which also has an Ottoman equivalent, the *bad-i hava* (duty of the air); or:

³³) N. Beldiceanu, Les actes des premiers sultans conservés dans les manuscrits turcs de la Bibliothèque Nationale de Paris II, Paris-La Haye 1964, p. 297—298; Sp. Asdrachas, loc. cit., p. 34 sq. and the bibliography quoted at p. 278, note 7; N. Beldiceanu, Le timar..., loc. cit., p. 32—34, 61—63.

³⁴) Actes de Lavra III, n° 161.

³⁵) Irène Beldiceanu-Steinherr, Fiscalité et formes de possession de la terre arable dans l’Anatolie préottomane, *Journal of the Economic and Social History of the Orient* 19/3 (1976), p. 240—241.

8. The *καπηλιατικόν*, called also *οἰνοπωλεῖον*, which was a tax on the sale of the wine, invented by the Byzantines before the Turkish capture of Chalkidike and attested in XVth century Lemnos³⁶); or:

9. The *κοκκιατικὸν* (*lege: κοκκιατικὸν?* A tax for the *coca*, the ship?) a yearly obligation for each *zeugarion* of the *paroikoi* — but not for those of the monasteries — to furnish one *koilon*³⁷) of grain for feeding the fleet that *Manuel II* tried to organize after 1404: this was a new tax, imposed by the Byzantines (as such, it was not shared between the State and the monasteries) and attested in Chalkidike as well as in Lemnos³⁸).

Thus we are left with three main taxes that seem to have been inherited from the Ottoman regime. And one question arises: on what basis were these “Ottoman” taxes calculated by the Byzantine tax collectors?

Byzantino-ottoman peasant registers of the XVth century

According to Byzantine tradition each land-owner (or *pronoiaros*) periodically received the visit of tax officials, called *apographeis*, who registered peasant families and their properties and established each one's tax, their common obligations, and declared to whom taxes and services were to be delivered: directly to the state or to the landlord, who could keep them for himself or share them with the state. Several such documents have been preserved and published, and date mainly from the late XIIIth and first half of the XIVth century. Most of them concern Chalkidike, the lower Strymon region, and Lemnos, where athonite monasteries had properties. These documents, the *praktika*, contain valuable information about the economic and fiscal status of peasants and for this reason they have served as a basis for studying the agrarian economy, the fiscal policies and the demographic trends in the XIVth/XVth centuries³⁹).

³⁶) Kapeliatikon: Actes de Kutlumus, ed. P. Lemerle, Paris 1945, n° 38, l. 5, 51 (1386, with reference to a remote past); Actes de Lavra III, n° 157, l. 9, 21 (imposed on Lemnos by Andreas Asanes well before 1405, during the siege of Constantinople); V. Mošin, Akti, loc. cit., p. 166. — Oinopoleion: Actes de Lavra III, n° 161, l. 28, 33, 36—37.

³⁷) One *koilon* equalled, most probably, 34,168 liters: E. Schilbach, Byzantinische Metrologie, Munich 1970, p. 158—159.

³⁸) V. Mošin, Akti, loc. cit., p. 166—167; Actes de Lavra III, n° 161, l. 37; n° 162, l. 24; n° 164, l. 23; n° 167, l. 23. Cf. my remarks in “Le haradj...”, loc. cit., p. 686, note 22. For *Manuel II's* fleet, see K.-P. Matschke, loc. cit., p. 107—125.

³⁹) Of the many studies on this subject, we shall mention only the most important ones of the last years: J. Lefort, Fiscalité médiévale et informatique: recherche sur les barèmes pour l'imposition des paysans byzantins au XIVE siècle, *Revue Historique* 512 (1974), p. 315—354; Angeliki E. Laiou-

In XIVth century *praktika*, each peasant household is described in detail, according to a basic scheme: (a) Description of the family: head of the family, wife (who, if widowed, usually becomes head of the family), children, grand children, in-laws, other relatives living with them; occasional — but not regular — mention of their house. (b) Enumeration of productive domestic animals: oxen, cows, sheep, goats, swine, bees etc. (c) Enumeration of land-properties: fields, vineyards, gardens, trees (which sometimes are located in someone else's land). (d) Mention of other properties such as mills, boats etc. At the end of each household one finds mention of the tax which it had to pay. When all the households of a given village are described and individually taxed, the *apographeus* sums up the basic tax that is owed by this village (this is called the *oikoumenon*), specifies what other secondary taxes or "gifts" have to be paid or what services (ἀγγαρεῖαι) have to be performed and under what conditions. Thus, it becomes obvious that the properties enumerated for each household served as a basis for establishing the amount of its tax. As for the landlord, he was taxed for the land at a flat rate, usually 1 *hyperpyron* for 50 modioi — the land that he usually farmed out to his own *paroikoi*, none of whom ever possessed enough land to sustain his family.

This type of document reappears in XVth century Lemnos with practically no change⁴⁰). But things are considerably modified in the few similar XVth century documents from Chalkidike that we have⁴¹):

1. The identification and description of the tax-paying units is done in a very summary way: mention of the head of the family, of the oxen and of the tax. No mention of other family members although they obviously existed; no mention of other domestic animals, although they also existed; no

Thomadakis, *Peasant Society in the Late Byzantine Empire*, Princeton 1977; Ksenija V. Hvostova, *Količestvennyj podhod v srednevekovoj social'no-ekonomičeskoj istorii*, Moscow 1980.

⁴⁰) Cf. e.g. Actes de Docheiariou n° 60 and the XVth century *praktika* of Lemnos preserved in the archives of Vatopedi (still unpublished; photographs in the Centre de Recherche en Histoire et Civilisation de Byzance of the Collège de France).

⁴¹) Three documents will be taken into consideration here: Actes de Lavra III, n° 161 (1409) and 165 (1420); and Actes de Docheiariou n° 53 (1409). On the other hand there are two fiscal documents that will not be examined here because their datings need correction. The *sigillia* of the *mezas chartoularios Laskaris Metochites* concerning the properties of Vatopedi at St. Mamas should be placed in 1375 and 1376 and not at the beginning of the XVth century (texts in: W. Regel, *Χρυσόβουλλα και γράμματα τῆς... μονῆς τοῦ Βατοπεδίου*, Saint Petersburg 1898, n°s 11 and 12; cf. my remarks in *Travaux et Mémoires* 8, 1981, p. 360, note 50). — The document n° 31 of the Actes d'Esphigménou could also, in my view, be dated in 1364 (or 1349) and be attributed to a Greek-speaking official of the Serbian administration of tzar *Uroš* (or *Stephen Dušan*).

mention of land or vineyards held by the *paroikoi*, in spite of the fact that these same *paroikoi* cultivated fields and vines and had to pay a tithe on the grain and wine that they produced. — It is obvious that this change in the presentation of the *praktika*, that does not appear in Lemnos, should be attributed to the Ottoman domination of 1384—1403. This hypothesis is reinforced by the fact that this kind of laconic enumeration is also characteristic of early Ottoman *defters*.

2. Before announcing the total amount of tax owed by the inhabitants of a village, the assessor also gives the total number of the taxpayers — another novelty, when compared with XIVth century *praktika*, or XVth century *praktika* from Lemnos⁴²). Moreover, in his totals he makes the un-Byzantine distinction between households (φαμελῖαι, οἴκοι, cf. *supra*, note 16) and widows (χήραι), who are mentioned as a separate category.

The explanation is simple. These practices are common in Ottoman *defters*, in which the total number of the taxpayers is always given and in which a very clear distinction between married households and widows is made just before the indication of the total “revenue” (*hasil*) of the village. A third category of taxpayers that appears in Ottoman *defters* is the one of the *mücerred* (“bachelors”; or widowed peasants); but a quick look in the older *defters* shows that this third category may have been recognized as such during the XVth century. In the *defter* of Albania of the year 1431, *mücerreds* appear very irregularly: they are constantly mentioned in certain vilayets (Argyrokastro, Vageniteia, Kleisoura, Berat) but they are completely ignored in some others (Tomorince, Pavlo Kurtik, Çartalos), while in others they appear as exceptions (two in the whole vilayet of Kanina; only one in Iskarapar)⁴³). These inconsistencies can be attributed to the fact that not all assessors were used in recognizing the “bachelors” as a separate fiscal category. Similar conclusions may be drawn from the XVth century *defters* published by Bulgarian scholars⁴⁴): Some of them, especially the older ones concerning northern Bulgaria, completely ignore the “bachelors” (n^{os} 1, 4, 5, 7). Consequently, the very absence of the equivalent of the *mücerred* from our documents is one more indication that they reproduce models related to the Ottoman fiscal system of the late XIVth century.

3. In XVth century Byzantine *praktika* from Chalkidike there is practically no mention of the land, how it was taxed, or if it was taxed. Yet, ar-

⁴²) The total numbers of tax-payers, classified by fiscal categories, appear in XIth century Byzantine *praktika*: Βυζαντινὰ ἔγγραφα τῆς μονῆς Πάτμου 2. Δημοσίων Λειτουργῶν, ὑπὸ Μαρίας Νυσταζοπούλου-Πελεκίδη, Athens 1980, n^o 50, 1. 154—155, 161, 166, 174 (hereafter: Patmos II).

⁴³) H. Inalcik, Hicrî 835 tarihli sûret-i defter-i sancak-i Arvanid, Ankara 1954.

⁴⁴) Izvori za Bŭlgarskata Istorija XIII: Turski Izvori za Bŭlgarskata Istorija II, ed. N. Todorov - B. Nedkov, Sofia 1966.

able was still considered a valuable asset, and was given to the monasteries by the authorities who issued special documents to this effect⁴⁵). In one case in which we are well informed about such a donation⁴⁶), we see that the land was no longer considered as a source of tax *per se*; only the persons who were going to settle on it would have to pay tax and tithe. It seems that one basic principle of Byzantine XIVth century fiscality, the taxation of land on the basis of its value, did not survive in XVth century Chalkidike. The fiscal system had changed.

Here again the change may be attributed to the Ottomans. In the *defters*, land does not appear normally as a taxable commodity, not even in the detailed *defters*, in which, of course, there is mention of all revenues of a given village, including the tithe(s) and secondary taxes⁴⁷). Land is taxed through the persons who exploit it. Very seldom are pieces of land mentioned as producing an income *per se*⁴⁸). Similar examples can be found in Byzantine Chalkidike of the XVth century⁴⁹).

All three observations that we have made above show Ottoman influence over Byzantine fiscal documents from XVth century Chalkidike. Was it because Byzantine officials used one (or more) of the Ottoman *defter*(s), that must have been established after the conquest of 1384? This hypothesis, although plausible, is not sufficient to explain why these officials have effectively adopted (at best partially, probably in its entirety) the pre-existing fiscal system. Obviously, they found that it presented certain advantages. Moreover such an adoption would not have been difficult, since the Ottomans undoubtedly used Greeks in their fiscal services — Greeks who could have remained and served the Byzantines after 1404. Is it a coincidence that the two first known Byzantine officials who issued *praktika* at Chalkidike in 1409, *Paul Gazes* and *George Prinkips*, are both known to have been Thessalonians who lived and were active in their city before 1403, during its first Ottoman occupation⁵⁰)?

⁴⁵) Such as Actes de Dionysiou n° 20; Actes de Saint Pantéléèmon, ed. P. Lemerle, G. Dagron, S. Čirković, Paris 1982, n° 18.

⁴⁶) Actes de Dionysiou n° 17 and 18.

⁴⁷) E.g. Izvori za bŭlgarskata istorija, loc. cit., n°s 2, 6, 9, 10.

⁴⁸) E.g. ibidem, p. 277, l. 5—6.

⁴⁹) Actes de Lavra III, n° 165, l. 40—41: but here the taxed property contains a watermill and two vineyards, i.e. two αὐτούργια producing revenue by themselves.

⁵⁰) Actes de Dionysiou, p. 85; cf. Actes de Lavra III, n° 161; Prosopographisches Lexikon der Palaiologenzeit, n° 3452 (*Paul Gazes* became *apographus* of Lemnos in 1415: would this have been part of an effort to “export” the fiscal system of Thessalonica?).

The zeugarion — gift and the demographic problem

Before discussing the problem of the fiscal burden that peasants had to carry, it is necessary to stop at the notion of *zeugarion*, which becomes somehow “fashionable” during the first quarter of the XVth century. Beyond its initial meaning, “pair of oxen”, that it has kept throughout the ages, it was also understood as a measure of surface: the land that can be cultivated with a pair of oxen within a year⁵¹); half of it could obviously be cultivated with only one ox, a βοῖδιον. This concept of surface-measure is old and well attested: In the testament of *Boilas* in 1059 there is question of ζευγοτόπια and βοῖδοτόπια⁵²); in the XIIIth century, we find mentions of land ζευγαρατική, βοῖδατική, etc.⁵³); other documents, most of which date of the XVth century, mention simply *zeugaria* of land.

In order to evaluate what a *zeugarion* corresponded to, we shall not take into consideration the XIVth century *praktika* which say how much land was held by individual *paroikoi* who possessed a pair of oxen; this information concerns the land that each one of them *owned*, not the land that he was able to cultivate every year. We shall follow Schilbach, who has identified texts providing exact information about the extent of a *zeugarion* of land — but we shall not follow him in his proposal for an “average” value (*durchschnittlich*) of the *zeugarion*.

In the following table, one will find the date of each document, the region, the number of *zeugaria* mentioned in the document, the total surface in *modioi* and in square meters⁵⁴) and the calculated surface of a *zeugarion* in *modioi* and in square meters.

Date	Region	<i>Zeugaria</i>	Surface		Surface of <i>zeugarion</i>	
			<i>modioi</i>	m ²	<i>modioi</i>	m ²
ca. 1073	Miletos ⁵⁵)	1			230	216,200
1106, 1152	Strumitza ⁵⁶)	6	500	470,000	83,33	78,333
1286	Rentina ⁵⁷)	4	400	376,00	100	94,000
1407	Lemnos ⁵⁸)	3	748	703,120	250	234,373
1419	Kassandra ⁵⁹)	30	4039,5 imp.	5,171,200	134,65 imp.	172,373
1421	Kassandra ⁶⁰)	10	2135 imp.	2,732,800	213,5 imp.	273,280

⁵¹) Cf. E. Schilbach, *Metrologie*, p. 67—70. It has to be stressed here that the mediaeval *zeugarion* is fundamentally different from the ancient *iugum*,

These numbers are less incoherent than they appear: the last three, which are close in time, are also quite close in dimensions, if one takes into consideration the fact that the author of the 1419 document, recognizing that the land that he was delivering was partly non-arable, subtracted $\frac{1}{10}$ of its periphery before calculating the surface⁶¹).

Things are more complicated if examined over a larger time-span, especially if one takes into consideration that the Ottoman *çift* corresponded to ca. 60—150 *dönüms* (60,000—150,000 m²) and the Greek *zeugarion* to ca. 80—200 *stremmata* (80,000—200,000 m²) of arable⁶²). These differences cannot be attributed to the Ottomans (similar *zeugaria* are attested in XVth century Lemnos⁶³)); they do not seem to result from an improvement in agricultural techniques. One has the impression of being in the presence of two different *zeugaria*, one of which was approximately the double of the other. The “small” *zeugarion* (60,000—100,000 m²) is attested in the XIIth and XIIIth centuries and corresponds to the minimum value of the Ottoman one; the “large” *zeugarion* (150,000—270,000 m²) is attested in the XIth

iugerum which corresponded to the land that could be cultivated by a pair of oxen in one day.

⁵²) P. Lemerle, *Cinq études sur le XIe siècle*, Paris 1977, p. 26, l. 195, 209ff.

⁵³) Unpublished document of Ivron (1262), quoted by J. Lefort, *Fiscalité*, loc. cit., p. 319, note 6; cf. Fr. Miklosich - J. Müller, *Acta et Diplomata graeca IV*, Vienna 1871, p. 182—183.

⁵⁴) Following Schilbach, I calculate the regular *modios* as 940 m³ and the imperial *modios* as 1280 m³.

⁵⁵) This text has not been used by Schilbach. It comes from the *praktikon* of Adam (Patmos II, n° 50, l. 134); a *paroikos* was given 230 *modioi* of arable land and paid an annual rent of 1 *nomisma* per *modios*. If one takes into consideration the quantity of land, this *paroikos* could not but possess at least one *zeugarion*.

⁵⁶) L. Petit, *Le monastère de Notre-Dame de Pitié en Macédoine*, *Izvestija* of the Russian Archaeological Institute of Constantinople 6 (1900), p. 29, 39.

⁵⁷) *Actes de Zographou*, ed. W. Regel, E. Kurtz, B. Korablev, in *Vizantijskij Vremmenik* 13 (1907), Priloženie 1, n° 10.

⁵⁸) *Actes de Pantéléëmôn* n° 17.

⁵⁹) *Actes de Pantéléëmôn* n° 18.

⁶⁰) *Actes de Dionysiou* n° 21.

⁶¹) Operation explained in *Actes de Pantéléëmôn*, p. 126. — A similar operation has not been performed in the documents of 1407 and of 1421, in spite of the fact that the land described therein also contained hilly and rocky parts: *ibidem* n° 17, l. 24—25 βουνόν... πετρῶν); 28, 32 (Λογαροβούνιν), 34 (βούναρον... πετρῶν); *Actes de Dionysiou* n° 20, l. 17, 26 (ὑπερανεστηκώτερα μέρη).

⁶²) Cf. H. Inalcik in *Encyclopédie de l'Islam* 2 (1965), p. 32; E. Schilbach, loc. cit., p. 68 and note 4; H. Inalcik, in *Turcica* 14 (1982), p. 121.

⁶³) Cf. *Actes de Dionysiou* n°s 21, 25 and p. 144; *Actes de Docheiariou* n° 60.

century, again in the early XVth, and corresponds to the maximum value of the Ottoman one.

These important variations cannot be due to simple differences in the quality of land. Taking into consideration the 1:2 relationship attested here, I suggest that a different explanation must be sought.

We know that the Byzantines used the two-field rotation, in which each field lay fallow in alternate years. One may thus suppose that with the "large" *zeugarion* the administration may have doubled the quantity of land in order to guarantee the maximum use of the pair of oxen in an extensive rather than intensive agricultural production.

This last hypothesis — I repeat: hypothesis — is conceivable only if there was an important demographic decline in the regions under consideration. Such a decline would have been the direct result of the civil wars, the Black Death and the incessant raids, terrestrial or maritime, that preceded the Turkish conquests; and such a decline is well attested in Lemnos⁶⁴) as well as in Macedonia⁶⁵). Much land and few people to cultivate it: This was the situation that the Turks faced in Macedonia after 1384; their taxation system was developed accordingly.

The fiscal burden of the peasant

The main fiscal obligations of the monastic *paroikoi* in XVth century Chalkidike were: The *telos* (*haradj*), which was always paid in money — in *hyperpyra nomismata* and, for this reason, it was also called, in one instance, χρυσοτέλεια⁶⁶), in spite of the fact that the actual payment was not

⁶⁴) Actes de Dionysiou, p. 146, 147.

⁶⁵) E.g. the villages of Drimosyrta and Pinson, belonging to Lavra, were cultivated by 35 and 21 households in 1409, while in 1321 they had 56 and 43 households respectively: Actes de Lavra III, n° 161 to compare with II, n° 109, l. 93—132, 339—389. Cf. also my remarks in "The Properties..." loc. cit. (supra, note 3), p. 184—185.

⁶⁶) Actes de Lavra III, n° 165, l. 16. This in an old term, "full of memories": In the VIth century, it was used to indicate the *adaeratio* of the basic real estate tax, which was previously paid in kind (G. Ostrogorsky, *Histoire de l'état byzantin*, Paris 1956, p. 95). The term reappears in the form χρυσοτελής εἴσπραξις in the Xth/XIth cent., once again indicating a tax paid in gold by farmers (*Neos Hellenomnemon* 3, 1906, p. 191; K. Sathas, *Mesaionike Bibliotheke* V, Venice 1876, p. 258—259). But it would seem very hazardous to use the VIth and X/XIth century meanings in order to understand that of the XVth century, the more so, since a similar term, *crussotheliatico* appears also in XVth century Peloponnese (S. Čirković, *Jedan pomen soća na Peloponezu*, *Zbornik Radova* 7 (1961), p. 147—151). What is certain, in my view, is that this was a tax paid always in money.

made in gold; the head-tax or hearth-tax (ὄσπητιατικὸν-κεφαλατίκιον) also paid in money; and the various tithes of grain, of wine and of bees, the last two of which were paid in money and the first one, the tithe of grain, which was paid in kind but could be converted to a payment in money. To this one might add the corvées (ἀγγαρεῖαι) that each *paroikos* had to offer to his landlords and which, sometimes, were replaced by a payment. There were also several secondary taxes, which we have already mentioned. These obligations, which existed from the time of the Turks, can be evaluated only after a summary examination of the monetary system in this period⁶⁷):

(a) Since the second half of the XIVth century the Byzantines ceased striking gold coins; consequently the *hyperpyra nomismata* of our documents were of silver; moreover, as there never was an actual silver coin called “hyperpyron”, they must have been a nominal currency, that served as an accounting unit.

(b) This nominal *hyperpyron* corresponded to 14 Ottoman *akçes* and to 16 Byzantine silver coins (*doukatopoula*). It is useful to stress here that the Ottoman *akçe* seems to have circulated continuously in Thessalonica and its region even during the years 1404—1423, when it had returned to Byzantine rule.

(c) Two nominal *hyperpyra* corresponded to one gold ducat. It seems that at the very end of the XIVth century, this relation changed to 1:3⁶⁸).

Before turning to our documents, we must remember that *Manuel II* had granted to the Athonite monasteries $\frac{2}{3}$ (later: $\frac{1}{2}$)⁶⁹ of the taxes; and that this arrangement was not always applied in a uniform way. Consequently, in all forthcoming calculations we have always tried to establish what was the exact arrangement concerning each particular village and, thus, to compute what was the real fiscal burden of the peasants — as opposed to their obligations towards the state, which could be only the third (in 1409) or half (in 1420) of their total obligations.

In table I, we are going to examine the main tax, the *telos/haradj*. We have put together the data provided by the XVth century documents from Chalkidike and, for comparative purposes, similar data from a document of the year 1321, which could be seen as representative of the Byzantine fiscal practice of its time; we have tried to reduce its information to a scheme similar to the one of the XVth century *praktika*: we distinguished the peasants in five categories, *zeugaratoi*, *boïdatoi*, *argoi*, no-oxen and widows, ac-

⁶⁷) Based on T. Bertelè, *Numismatique byzantine*, ed. by Cécile Morrison, Wetteren 1978, passim, esp. p. 87—90. Cf. Ph. Grierson, *Byzantine Coins*, Berkeley - Los Angeles 1982, p. 294.

⁶⁸) Elizabeth A. Zachariadou, *Trade and Crusade. Venetian Crete and the Emirates of Menteshe and Aydin (1300—1415)*, Venice 1982, p. 142.

⁶⁹) Cf. *Actes de Docheiariou*, p. 289 (the change occurred between 1415 and 1418).

ording to the XVth century model, in spite of the different practices of the XIVth century.

Table I

	year 1409 ⁷⁰⁾						year 1420 ⁷¹⁾		year 1321 ⁷²⁾			
	Gomatou	Drimosyrta	Pinson	Périgardikeia	Hermeleia	Mariana	Kalokampos	Gomatou	Sykai	Gomatou	Drimosyrta	Pinson
<i>zeugaratos</i>		10,82	11,5		4,1 [12,3]		11	5,70 [11,40]	8	2,43	2,21	1,86
<i>boïdatos</i>	7,83			5 [15]	3 [9]	3,33 [10]		5,37 [10,74]	8	1,41	0,95	1,23
<i>argos</i>	6,5	5,85	7,77	4,25 [12,75]	3,33 [10]	2,25 [6,75]	9			0,97	0,75	0,61
no-oxen	3	7	6,33		2,3 [6,9]	2 [6]	5	3,07 [6,14]	2	0,68	0,61	0,54
widow	2	2,5	3	1,37 [4,11]	1 [3]	1 [3]	2	2,5 <2,16> [5] <4,32>	2	0,83	0,62	1,30 <0,79>

⁷⁰⁾ Gomatou, Drimosyrta, Pinson: Actes de Lavra III, n° 161. The amounts indicated here represent the totality of the peasants' obligations since it is stated in the document that one third of them should go to the state and two thirds be left to the monastery (l. 65—67). The sampling is limited (2—7 taxpayers in each category). — Perigardikeia, Hermeleia, Mariana: Actes de Docheiariou n° 53, l. 5—7, 7—11, 11—17. The peasants of these villages pay directly to the state; consequently, the amounts mentioned represent one third of their total tax. The sampling is limited. E.g. there is only one *boïdatos* in Perigardikeia. — Kalokampos: Actes de Docheiariou n° 53, l. 17—19. The amounts indicated here are the total obligations of the taxpayers since they must be shared between the monastery ($\frac{2}{3}$) and the state ($\frac{1}{3}$); sampling very limited (only one taxpayer in each category). For the total composition of this village see infra, note 75.

⁷¹⁾ Gomatou: Actes de Lavra III, n° 165, l. 32—35. The amount indicated here is the tax that the peasants had to pay to the State; consequently it should account for half of their total fiscal obligations. The average tax is calculated on a fairly limited basis: 3 *zeugaratoi*, 4 *boïdatoi*, 7 no-oxen (five of whom pay 3 *nom.* each) and 4 widows (one of whom possesses a *boïdion*; if she was not tak-

In the XVth century documents, the number of peasants of each category taken into consideration in each village is limited — sometimes too limited — and consequently the average that we have calculated may be distorted. Yet one may say that there is a certain coherence in taxation, in spite of variations that appear and which may be due to the specific situation of each household. There may be a slight increase in the amount of the tax between 1409 and 1420. But nothing spectacular. On the contrary, what is very spectacular is the increase of the tax from the XIVth to the XVth century: in similar categories of peasants, taxes have increased 5 to 7 (or more) times between 1321 and 1409; and this increase can by no means be attributed to the devaluation of the *hyperpyron*; as we already pointed out, the *hyperpyron* was in the XVth century an accounting unit which maintained its parity with the gold (and stable) ducat — at the most, it may have lost 33% of its value, but this kind of depreciation cannot by any means account for a more than fivefold increase in taxes⁷³). It is obvious to me that the answer to this problem must be related to a new fiscal system.

In table II we have compiled the totality of the peasants' obligations as they appear in our XVth century documents from Chalkidike. For contributions paid in kind or for services we have placed an asterisk (*) in order to show that the obligations existed but cannot be evaluated. All numbers are in *hyperpyra nomismata*.

According to this information, one may propose that: (a) The *kephalatikion* was paid at the rate of one *nomisma* per family household (but not by widows) in 1409⁷⁴). It is not impossible — but it is not certain,

en into consideration, the average tax of widows would fall to 2,16 [4,32] *nom.*). — Sykai: Actes de Lavra III, n° 165, l. 14—15. This is the total tax that the peasants have to pay and which is left entirely to the monastery. But the number of taxpayers is too small (two *zeugaratoi*, only one of the other categories).

⁷²) Actes de Lavra II, n° 109, l. 93—132, 339—389, 520—642. In Gomatou and Drimosyrta the numbers of taxpayers of each category are fairly large and, consequently, representative. In Pinson numbers are smaller (only 3 *argoi* and 3 widows). E.g. there is one wealthy widow with an annual tax of 2½ *nom.* that drastically alters the average. If she is not taken into consideration, the average tax of widows falls to 0,79 *nom.*

⁷³) Cf. G. Ostrogorsky, *Pour l'histoire de la féodalité byzantine*, Bruxelles 1954, p. 164—165 and my remarks in Actes de Docheiariou n° 53.

⁷⁴) In Drimosyrta there is a small problem: 30 families and only 29 *nomismata* of *kephalatikion*. But I suppose that the number $\kappa\theta'$ (29) may be due to a copying (or accounting) mistake. This hypothesis is enhanced by the fact that at the end of the enumeration of all the taxes, the *apographeis* announce a total revenue for the village of 464 *nom.* while if one adds up the previously announced amounts of taxes, one gets a total of only 463 *nom.*: there would be no mistake in this addition, if one counted 30 *nom.* for the *kephalatikion*.

Table II

	Basic tax	<i>kephalatikion</i>	tithes			corvées	<i>aer</i>	<i>oinopoleion</i>
			grain	wine	bees			
1409 Gomatou 19 fam., 2 widows	114							
1409 Drimosyrta 30 fam., 5 widows	244	29	160	10 ⁷⁵⁾	10			10 ⁷⁵⁾
1409 Pinson 16 fam., 3 widows	142	16	30	10				8
1409 Perigardikeia 7 fam., 4 widows	36		*	*		*	*	
1409 Hermeleia 15 fam., 2 widows	50	15	*	*		*	*	
1409 Mariana 23 fam., 1 widow	58,5		*	*		*	*	
1409 Kalokampos 3 (or 2) fam., 1 widow ⁷⁶⁾	27	3	*	*		*	*	
1420 Gomatou 14 fam., 4 widows	140	*	*		*	51 ⁷⁷⁾		
1420 Sykai 4 fam., 2 widows	30	5	*		*	*		

⁷⁵⁾ For the village of Drimosyrta the *apographeis* mention the amount of 20 *nomismata* as a contribution for the tithe of wine and the *oinopoleion*. I arbitrarily divided them by half.

⁷⁶⁾ The number of peasants of this village is not clear; cf. Actes de

either — that by 1420 a *kephalatikion* of $\frac{1}{2}$ *nom.* may have been imposed on widows; this hypothesis is suggested by the case of Sykai. But this change could also be due to some exceptional situation in this village: would it be that both these widows lived with one son, who was old enough to be mentioned together with his mother? Or that one of the widows possessed an ox⁷⁸? Be that as it may, it is certain that this change in the *kephalatikion* was introduced by the Byzantines and cannot by any means be attributed to the Ottoman regime.

(b) The tithe on the grain, constantly called tithe of the *zeugaria* or of the produce of the *zeugaria*, was usually paid in kind. Most probably it corresponded to a real $\frac{1}{10}$ of the produce⁷⁹). We have two cases of *adaeratio* in 1409 that allow us to conclude that it was calculated at a rate of ca. 15 *nom.* per *zeugarion*: this is the exact rate for the village of Pinson (30 *nom.*: 2 *zeugaria*) and the approximate for Drimosyrta (160 *nom.*: 11 *zeugaria* 14,54 per *zeug.*).

(c) The other tithes and taxes for wine and bees are relatively insignificant. One may assume that they were paid mainly by peasants who, not possessing oxen able to draw a plough, performed by hand the hoeing necessary for vineyards and took care of the bees.

Docheiariou p. 275. I now tend to consider that *Brizas* is the head of a no-oxen household whose taxes are split by half between monastery and State for some reason that remains unknown to us.

⁷⁷) The *adaeratio* of the corvées is done at the rate of 4 *nom.* for each *zeugaratos*, $3\frac{1}{2}$ *nom.* for each *boïdatos*, 3 for each *argos* and 1 for each widow (Actes de Lavra III, n° 165, l. 37—38). In the village of Gomatou there are no *argoi* but we find 7 peasants possessing no oxen. For the purposes of the present calculation, I have considered the no-oxen as being *argoi* (3 *nom.*) and not widows (1 *nom.*) because: (a) families with no oxen pay usually more than widows; (b) as the corvées were mainly given in the form of days of work on the monastery's land, I assumed that the existence of a non-working ox (ἄργόν, a cow) did not considerably alter the expected productivity of the corvéable, a working male.

⁷⁸) One should be reminded here that according to *Mehmed II's kanunname* “l'impôt de veuvage était payé par une veuve toute seule qui ne possédait pas de terre (*çift*)”: D. Boyanić-Lukać, loc. cit., p. 12 and note 7. Consequently widows with working sons or with oxen should normally be taxed at a higher rate.

⁷⁹) Beyond the meaning of the word δέκατον, I have two reasons for believing that it corresponded to a real one-tenth: (a) tax-farmers undertook the solemn obligation of collecting only $\frac{1}{10}$ of the produce (K. Sathas, loc. cit., p. 647); (b) the subdivisions of the tithe are called εἰκοστόν (twentieth) and τριακοστόν (thirtieth) of the produce (Actes de Dionysiou n° 18, l. 12; F. Dölger, *Schatzkammern*, n° 45/6, I, II; cf. ἡμισὴ δεκατεῖαν, in Actes de Chilandar, ed. L. Petit, *Vizantijskij Vremennik* 17 (1911), Priloženie I, n° 30).

(d) This being so, one realizes that the largest part of the taxes from a village was paid by the *zeugaratoi*. In Drimosyrta, each *zeugaratos* paid an average of ca. 26,5 *nom.*, while an *argos* paid an average of 8,10 *nom.* and a widow 3,75 *nom.*; in Pinson average fiscal burdens were comparable: *zeugaratos*, 27,50 *nom.*; *argos* 9,83 *nom.*; widow, 4,06 *nom.* But these big differences are mainly due to the tithe of grain, that the non-*zeugaratoi* seem not to have paid. This heavy burden of the tithe, usually paid in kind, may explain why the escalation of the main tax (*haradji*) and of the corvées between a peasant with no oxen and a *zeugaratos* is less pronounced than one would have expected.

The “new” system and its consequences

I think that it has now become clear that in the early XVth century, Byzantine officials in Chalkidike were applying a fiscal system that was quite different from the one of the XIVth century and which probably was an imitation — a faithful imitation, or even a copy — of what the Ottomans had introduced during their occupation of the region between 1384 and 1404. The main characteristics of this system may be summed up as follows:

1. Land was not a taxable commodity *per se*. One retains the impression that there was a certain abundance of land. This could well be the result of a certain demographic decline. But it was also due to the political and social changes generated by the Ottoman conquest, first of all by the fact that all land-ownership was fundamentally abolished. With the exception of the privileged few, whose land was recognized as *mülk*, i. e. as held in full ownership, all others — including the *paroikoi* — saw their lands “confiscated” and turned into property of the Sultan (and after 1404, of the Byzantine emperor). The abolition of generalized land-ownership resulted in a basic change of the fiscal mentality: what used to be, in Byzantine times, a tax on the value of a good (the land), now was replaced by what looks more and more like a tax on its revenue. The land-owners now collect a tithe (*uŝr*), usually in kind, which is seen as something between a fiscal right and an owner’s right, and which is much lower than what the rent of land used to be in the XIVth century: the XIVth century *morte* normally corresponded to $\frac{1}{3}$ of the produce, to be delivered in kind⁸⁰); the XVth century tithe corresponded to $\frac{1}{10}$ or $\frac{1}{7}$ of the produce, to be delivered usually in kind but sometimes also in money. In both cases, the seed for next year’s sowing was to be furnished by the peasant.

⁸⁰) Cf. K. Sathas, loc. cit., VI, p. 622; Fr. Miklosich - J. Müller, Acta et Diplomata II, p. 509.

2. There is a very sharp increase of the peasant taxes which are paid in money: the *télos/haradj* of the XVth century is five to seven times more important than the XIVth century *télos*. This reversal of the relative values of tax and rent may well be the reason that obliged the Byzantine emperor to grant $\frac{2}{3}$ of the *haradj* to the monasteries: this handout would have also been a compensation for the sharp decrease of their revenues as land-owners.

3. The number of secondary and extraordinary taxes seems also to have been drastically cut under the Ottoman domination. From the many such taxes mentioned in XIVth century chrysobulls granting exemptions⁸¹), only the *aer (badi-hava)* seems to have survived. On the contrary we have now a new capitation, the *kephalatikion*, which appears very much as a revival of the middle-Byzantine *kapnikon*, and which is paid to the state at a fixed rate for each household (no such tax is attested in XIVth century Byzantium).

4. If one now tries to take into consideration the above and to evaluate the consequences of the new fiscal system upon the livelihood of peasants, one may conclude very easily that they were greatly favoured by it. In order to demonstrate this, I shall take as example a hypothetical *zeugaratos*-household (that normally paid the highest dues), similar to the ones that paid a tithe of 15 *nomismata* in the villages of Drimosyrta and Pinson in 1409. As the tithe represented $\frac{1}{10}$ or $\frac{1}{7}$ of the total produce of the land, one may assume that the yearly production of such a *zeugaratos* would be worth something between 150 and 107 *nomismata*. According to the XIVth century Byzantine system, this peasant should have paid in taxes and rent the equivalent of 52—37 *nomismata* (2 *nom.* tax and 50—35 *nom.* rent); according to the XVth century Ottoman system, he should have paid only 27 *nomismata* (11 tax + 15 tithe + 1 *kephalatikion*). The difference is very clear, and cannot by any means be explained from other factors: we have seen that secondary taxes were lighter in the XVth century; and corvées existed in both systems and were practically equivalent⁸²). The only point that, when taken into consideration, would modify the above estimate, is that in the XIVth century *paroikoi zeugaratoi* were usually owners of 30—50 *modioi* of arable — and, consequently, they did not pay any rent for it.

A similar estimate is obtained with a different calculation. Suppose that a *zeugaratos* held one *zeugarion* of land, i.e. ca. 200 *modioi*, half of which

⁸¹) E.g. Actes de Lavra III, n° 118, l. 188—202 (1329); Actes de Pantéléèmôn, n° 11, l. 25—26 (1353).

⁸²) Twelve or twenty-four days of corvée a year were usually required from *paroikoi* in the XIVth century. We have seen that corvées were evaluated in the XVth at 4 *nomismata* for a *zeugaratos* (cf. supra, note 76), whose yearly produce was worth ca. 100—150 *nomismata*: thus it represented something like 4—2 $\frac{2}{3}$ % of his revenue (before expenses and taxes).

was cultivated every year. A seed of 100 *modioi* of grain had to be used for sowing that land in order to yield a total of approximately 500—300 *modioi* of grain every year (an estimate of an average yield of 1:5 is realistic for that time; it could be less, but not under 1:3). Of this 300—500 *modioi*, 100 had to be kept for next year's seed. Of the remaining 200—400, the XIVth century landlord's rent would take 100—165, while the XVth century tithe would account for only 30—50 *modioi*. If we calculate on the basis of the rather low price of $\frac{1}{2}$ *nomisma* per *modius*⁸³), we arrive at the conclusion that the peasant's expenses in the XVth century amounted to ca. 27 *nom.* per year (11 tax + [15—17,5] tithe + 1 capitation), while in the XIVth he had to come up with the equivalent of ca. 52—84,5 *nom.* (2 tax + [50—82,5] rent). Here again one has to take into consideration that the XIVth century *zeugaratos* did not pay any rent for his own land (i. e., each year, for half of the 30—50 *modioi* that he owned), but this cannot by any means make up for the difference between the two systems. On the other hand, the peasant's situation should have improved in the XVth century because he had escaped from the abuses that accompanied the collection of the various extraordinary taxes by private land-owners.

Decrease of the fiscal burden of the peasants; decrease of the potential abuses at their expense. These changes may well account for part of the military successes of the Ottomans and for their remarkable ability to keep the lands that they conquered.

5. Of course, what must have made the peasants' life difficult in early XVth century Chalkidike, was that he had to pay in money a far larger percentage of his fiscal obligations than in the XIVth century (ca 44%, or even almost 100% in cases when the tithe was also paid in money). This means that peasants were forced to commercialize a large part of their production — and that they did this in an economy that was completely monetary. Undoubtedly, this was possible because of the great demand by the Italians for grain and other agricultural produce. But this state of affairs seems to have changed later: in the late XVth century Ottoman fiscal-ity, the agricultural taxes remained unchanged (basic tax and capitation paid in money; tithes paid in kind), but their rates, especially of those paid in money, seem to have declined⁸⁴), in spite of the constant devaluation of the Ottoman silver coin, the *akçe*. Would this indicate a beginning of economic problems, caused by a decline in East-West relations, and of an orientation towards a more barter — and less money — economy?

⁸³) Elizabeth A. Zachariadou, *Prix et marchés de céréales en Roumanie (1343—1405)*, *Nuova Rivista Storica* 61 (1977), p. 291—306.

⁸⁴) Cf. for example, the document n° 9 of *Izvori...* loc. cit.