

Gurcistan Province Register Document as a Source for Research the History of Georgian and the Ottoman Empire

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The Gurcistan Province Registers Document (Gurcistan Province Registers Document, I-III, 1941, 1947, 1959) was established in 1595 during the reign of Mehmed the 3rd for the conquered South-Eastern parts of Georgia. The document comes in several parts and consists of the Turkish texts, their translations, and the research itself. The researchers found the translation of the Ottoman texts to the Georgian language quite difficult because the document is written using Siyakat handwriting which is very complicated to read. Siyakat handwriting was invented specifically for the purposes of protecting secret documents, for making these documents quickly, and for their support. Syakat writing was originally invented in Abbasid Iran and later it spread to Anatolia. In the 15th century, Siyakat writings are found in the administrative and financial documents of Ottoman Empire. This handwriting was later refined by Katibs of Mehmed 3rd (the conqueror) – Husami Rumi and Tajizade Jafer Chelebi. Not only is Siyakat writing is prominent for its originality, it also has distinctive writing manners for specific periods in history.

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The Gurcistan Province Registers Document (Gurcistan Province Registers Document, I-III, 1941, 1947, 1959) was established in 1595 during the reign of Mehmed the 3rd for the conquered South-Eastern parts of Georgia. The document comes in several parts and consists of the Turkish texts, their translations, and the research itself. The researchers found the translation of the Ottoman texts to the Georgian language quite difficult because the document is written using Siyakat handwriting which is very complicated to read. Siyakat handwriting was invented specifically for the purposes of protecting secret documents, for making these documents quickly, and for their support. Syakat writing was originally invented in Abbasid Iran and later it spread to Anatolia. In the 15th century, Siyakat writings are found in the administrative and financial documents of Ottoman Empire. This handwriting was later refined by Katibs of Mehmed 3rd (the conqueror) – Husami Rumi and Tajizade Jafer Chelebi. Not only is Siyakat writing is prominent for its originality, it also has distinctive writing manners for specific periods in history. (Muhittin Serin, *Siyakat Islam Encyclopaedia*, v. 37 p.291-291). Taking the of regularity of Georgian phonetics into consideration, S. Jikia made a Turkish transcription and translated the text. The researcher compared geographical terminology to the terminology of old Georgian literary texts. By doing this, it became possible to restore lost Georgian geographical names. The researcher worked hard to read Georgian names with Turkish transcription. It is a known fact that conveying Georgian words with the Arabic alphabet is difficult. That is why most of the primary names are lost. The restoration of primary national names and their transcriptions from the Turkish language is the greatest achievement of the researcher. This research plays a crucial role in studying the history and toponymy of the southern part of Georgia. The document also gives us important information concerning the Ottoman fiscal system and the types of taxes. In it, we can see terms that are typical for Ottoman administrative system. In addition, it is a very important document in the polytrophic and linguistic point of view.

Mikhael Svanidze states in his publication that “Gurcistan Province” and “Childiri Province” are the same administrative units. The same theory is mentioned in the introduction of Cildiri Province Cebe Dokument and also in his publication “ From the History of the Establishment of Chilidiri (Akhaltsikhe) Province” (“From the History of the Establishment of Chilidiri (Akhaltsikhe) Province,” M. Svanidze, *Matsne #3*, 1964) Administrative division Samtkhe -vSaatabago and its Social and Economic Situation according to the Gurcistan Province Register Document, M. Svanidze, *TSU works*, v. 121 pp. 291-308). M. Svanidze asserts that the “Gurcistan Province Register Document” was made before “Childiri Province Register Document.” In fact, the “Gurcistan Province Register Documents” is thought to have been useful when Ottomans conquered, described, and composed Kanun-Name for a

certain territory of Georgia. After that, it was named the “Gurcistan Province Registers Document.” Throughout the times when Ottomans conquered various parts of Georgia, the term “Gurcistan Province Registers Document” has stayed unchanged. That’s why, in 1595, during the description of Childis Province Registers Document, the name of the document was not replaced, but stayed the same as the “Gurcistan Province Register Document.” In the same publication, the scholar demonstrates specific administrative depictions and differences of Samtskhe-Saatabago, contrary to Ottoman provinces.

Kanun-Name (the book of laws) is present as the introduction in the documents. There were various directives for Kanun-Name in Islamic states. According to the traditions of old Persia, the laws (and most importantly tax laws) were introduced to people from a prominent position. During the Mongolian times, Chingiz Khan had his laws known as “Yasa-i Kadim-i Cengiz Han Yarguname” which regulated military and political duties. The legislative tradition of these laws was used even during the reign of Kazan Khan, the governor of Ilkhanate. After conquering new territories, the Ottomans did not include any changes in these laws, and even at the times when they did, the changes were quite insignificant. We can see the resemblance in the Akkoyunlu (Oghuz Turkmen) historical source – Uzun Hasan’s kanun-names – as well. It was operating in eastern Anatolia, on the current territories of Azerbaijan and Iraq. After the Ottomans conquered Iraq, Safavid Kanun-names was abolished and Uzun Hasan’s Kanun-names was set to work instead. Unfortunately, no orders regarding setting/removing these taxes by Ottoman governance exist to day. Only according to the later documents can we confirm the existence of the market taxes and the rules of Timari distribution. Moreover, the minting of Ottoman coin Akhchi had begun in 1328.(Osmanli Kanunnameleri , Omer Lutfi Barkan, v 1 p. 311)). Sultan Murad I (1362-1389), with the help of Rumelian Beylerbey, specified the possession of Timars. It was during the reign of Sultan Mehmed II (1432-1481) when Kanun-names were officially set to work. Mehmed II’s Kanun-names were thoroughly studied by Mehmed Arif(Kanun-Name I Mehmed Fatih, M. Arif, pp.9-32), but Kanun-names as the part of the document of Sinjak registers, are present after the reign of Beyazet II (1481-1511), before that we have them only as ferman and individual laws. The development and improvement of the Ottoman legislative system after Mehmed II is connected to the reigns of Suleyman Kanun (1520-1566) and Ahmed I (1603-1617). The book of Suleyman Kanun went through many changes and improvements and the laws of land ownership by Ahmed I, that indicated certain precedents of owning land and its taxation proved the existence of early marketplaces (Книга Законов Султана Селима А.С. Тверитинова р.4). It is also interesting to take into consideration Kanun-names by Selim the First (1470-150), which have been researched by A.S Tvertinova. The first

ferman that indicated the importance of registering documents was published in 1536 by Suleyman Kanun. As Turkish researchers state, in the case of committing a crime “Siyasetname” was published regarding administrative laws, this Ferman was supposed to be part of Kanun-name, that consequently, would lay the foundation of invention Suleyman the First legislative system base (Mufassal Osmanlı Tarihi M. Cezar M.Sertoğlu p 782). Selim I complete Kanun-name is unfortunately lost. Tertinova suspects that existing document might be kept in the documents of Manisa Kadias (Книга Законов Султана Селима А.С. Тверитинова). The author states that the initiative of the invention of the legislative base during the reign of Selim I is connected with the instillation of principles of the Ottoman ruling system for provinces, such as Kayseri, Rumi, Diyarbakir, Mardin, Urfa and so on, dated by 1516-1518. Consequently, according to Tveritinoва’s theory, the end of the formation of the Ottoman feudal structure is connected with the reign of Suleyman I and not the period of Suleiman Kanuns.

The primary reason for starting up Kanun-names was for Kazasker society to tax the peasants, regulate the distribution of Timmers and determine and regulate taxed amounts. In the case of any conflict between the governors, they were guided by the various points in Kanun-names. In the earlier periods, for example in the Ilkhan states, existed specific books for regulating taxes, called Kanun-i Memeklet (state law) (Halil Inalcık, İslam ansiklopedisi; Kanunname, 2001, v. 24 pp 333-334). The existence of similar documents comes from the the Abassid period. In the Ottoman Empire as well, Kanun-names were inseparable parts of the books. It was approved by Sultan Turga (Tugra – is a special signature of Ottoman Sultans) and was made into law. The oldest Kanun-name is present in the Bursa Sanjak registration book (1487). This Kanun-name included information regarding the taxing amount set to Timmar owners, land ownership, and the rules of giving hereditary rights regarding the ownership of lands. It listed the exceptions and requirements for releasing from the taxation. Sanjak Kanun-names were made by the sovereigns or judges in order to differentiate Timmar owners and peasants, tax-paying farmers and vakif (cleric domains) that were free of taxes. English researcher Heath Lowry does not agree with Halil Inalcık, who states that Kanun-names were written only for the purpose of differentiating of taxation from peasants and Timmar owners. Heath Lowry asserts that Kanun-name was an imperial legislative codex that included regulations of all types of tax-payers in the state. Consequently the researcher concluded the name and types of Kanun-names. The taxes made explicitly for peasants were called kanunname-i reaya liva-i. The researcher indicated that most of the Kanun-names that were in the document were written for the citizens of that specific category, as most of the citizens of the empire were agricultural. The taxes for the city citizens were regulated by two types of laws: port taxes, iskele kanunname, for seaside cities (Halil

Inalcık does not mention as the part of his works these types of kanun-names), the laws for regulating taxes coming from the markets: bac i bazar kanunnamis and the regulating laws made for different tribes living in the empire (Rumelya) kanunname-i yörükân Naldöken, Ofcabolu, Tanrıdat , Kocacık (The Ottoman Liva Kanunnames Contained in The Defter-I Hakaniö Heath W.Lowryö The Journal of Ottoman Studies II, 1981 pp 44-50). Heath Lowry as well does not agree with Halil Inalcık who stated that Kanun-names consisted of general, standard rules used by rulers and judges to settle issues of peasants and owners of Timaris. Heath Lowry states that Kanun-names were made precisely according to the originality of a region. There is another opinion regarding admitting kanun-names as inseparable parts of the book. After analyzing various documents, Heath Lowry states that there are no kanun-names in 40% of the document, but they are present in the various parts of the texts. The majority of the book consists of blank papers that are thought to be intended for Kanun-names ((The Ottoman Liva Kanunnames Contained in The Defter-I Hakaniö Heath W.Lowryö The Journal of Ottoman Studies II, 1981 pp 52-54) Sanjak kanun-names can be divided into several groups geographically: Anatolia Provinces and Bursa kanun-names and on the other hand east region of Anatolia – Malatia, Diarbakir, Erzurum, Musul, Harfut and Mardin. Kanun –names of Rumelia Sanjak are part of another category, there we see the mixture of Ottoman, Byzantian and Slavic states. We see different points about Reayas and Sifahies and representatives of Kazasker society (İslam ansiklopedisi; 2001; v.24 pp335).

Omar Lutfi Barkan published the information regarding Kanun-names written in the book in the collection of Ottoman Kanun-names in 1943 (XV ve XVI nci asırlarda Osmanlı İmparatorluğunda Zirai Ekonominin hukuki ve mali esasları, Ömer Lütüf Barkan, V. 2,Kanunla, 1942). The book of law states the rules of taxation of Reaya, different types of duties, the rules of assigning Timar and so on. The Ottoman tax system is divided into several parts: Rusum-i, Sheria- taxes, which are made based on Shariat (Zekat, Kharaja, Jizya) and Takalif-i, urfiye- which ae based on tradition (Avariz) (History of Turkey, M. Svanidze, 2007, p.83). Based on the book of laws, we will show the essence and content of certain taxes.

İsfenç **یسفنج** is a tax set on non-Islamic citizens that consisted of 25 Akhchas. As it is written in the book of laws: “After paying this tax, the payments of farm duties, half duties and Donum are not required (Gurcistan Province Register Document, S. Jikia, v II).” The oldest data regarding İsfenç tax is dated to the reign of Bayazıt I and content-wise, it has the same load as in our case, the taxation of non-Muslim males and is equal to 25 Akhchas (İspence, Halil İnalcık,İstanbul, 2001). İsfenç taxes are more frequent after Suleyman Kanun’s conquer of Siberia, though this tax is not as frequently seen in the regions of West Anatolia. Moreover, there is no evidence of these taxes in the documents of Anatolia and Arabic provinces. After East Anatolia

and the south-west province of Georgia, Samtskhe-Saatabago, was conquered by the Ottomans, they actively started taxing population with Isfench tax. Isfench specifically for non-Muslim citizens, and the same tax content-wise called Resmi Chifti (Osmanlılarda Raiyyet Rüsümü, Halil Inalcik, Belleten, Ankara 1959, v. XXIII) was set for Muslims. This theory was shared by I.H Uzuncharshili and O.L Barkan. N. Shengelaia, when speaking about Isfench taxes, gives an example of the theory of Derzhavin , according to whom, Isfench tax was a fee set to collect Yanichar army by Christian children of Bulgaria that would be taken for every five years (Ottoman Taxes according to the Gurcistan Province Register Document, TSU works, v 91, 1960). G. Tivadze states that Isfench was taken instead of paying the expense, and it entailed tax on the Christian population instead of military services (Samtskhe Saatabago, Tivadze). The book mentions the names of a number of people and the final amount of Isfench based on Livas.

The next taxing system mentioned in the document is called Bennak **بنك** (Origin comes from Persian term bil and nak, in Turkish belnak, belnak>benlak>bennak). The total amount of this tax is relatively less, as Bennak is a tax set on Muslim citizens. As F. Emején asserts, Bennak is a tax on a married Muslim and unmarried Muslim pays Mucerret tax (İslam Ansiklopedisi ,v 5, pp 458-459). It may be because of this as N. Shengelaia asserts, the book has mixed taxes of Mucerret and Bennak. D. Tivadze states that Bennak was paid by Muslims who were not in the military. By another definition, Bennak was a payment set for married couples that did not have a Chiftlik (farm). In the book of laws, Bennak tax has 18 Akhchas. The largest amount of Bennak was set for Fanaki Liva and the least amount was for Akhaltsikhe Liva (Ottoman Taxes according to the Gurcistan Province Register Document, TSU works, v 91, 1960). In the Ottoman taxing system, we see two types of Bennaks: Caba bennak and Ekinlu (ekinlü). Peasants who had less than a half of a land paid Ekinlu bennak, whereas married peasants who had no land paid caba bennak. These types of peasants worked on lands of others and in return paid Donum resmi (İslam Ansiklopedisi v 5, pp 458-459). Donum is one of the taxes set for land ownership. The book of Kanun names states about Donum taxes as well: “If peasants comes from another province and based on Tapu will plough and plant the Sipahi’s (landowner land, than after paying set Behre tax, one akhcha will be taken from better two donums, whereas one akhcha will be taken from three worse donums. Donum, by length and width is not more or less than 40 regular steps of land. It is set by law, that cropland of reia that has been left for three years without cultivation will be taken from the owner on the bases of Tapu and will be given to someone other.”(Gucrisan Province Register Document, S. Jikia, v.2, p. 2)

In Georgian Vilaliet, a peasant who paid isfenji, was free of paying Resmi Donum tax. Chifti (çift resmi چيفت رسمي) tax is set to a landowner peasant every year. This Chifti akcha contain the least amount of 22 akhchas and the most amount of 57 akhchas. Non-muslim population paid isfenji tax instead of Resmi chift tax, non-muslim Georgians did not pay Chift resmi as well. The book of laws states that peasant does not pay chifti tax. N. Shengelia asserts that the Ottoman conquerors might have compromised, but in return heavily taxed the population.

Another tax that is discussed in the document that has gained the attention of many researchers is Tafu fee (tapu تاپو). Tafu was taken when land was passed from one owner to another (History of Turkey, M. Shengelia, 2007, p. 80). In the case of Tapu fee, the peasant had to cultivate the land. According to V. Gabashvili Tapu was a written form of land-tenure and the payment of profit (Georvian Feudal orden in XVI-XVII cc, V. Gabashvili, 1958, p. 217). The kanun names of the document mention tapu taxes as well: "If somebody dies in Reaya and has no land left, the land is passed to the child, as inherited possession. If the person does not have any children, the land does not pass to the bother. Instead, it obeys Tapu's rules. But if the brother pays the tapu taxes that others pay, the land will not be passed to other person (Gucrisran Province Register Document, S. Jikia, v.2, p. 1) Tapu tax depended on the quality of the land, because of this the amount of fee was merging between 40-30 akhchas and in case of small lands 20-10 akchas (History of Turkey, M. Svanidze, 2007, p. 80). The tax of tapu and deshtiban is frequently mixed and mentioned together.

Besides the tapu fee, the book of laws mentions murakhasiye tax, (the word is pronounced differently in Turkish authors some use markhasiye some murrakhasiye, Georgian scientists V. Gabashvili and N. Shengelia use murrakhasiye). According to Ottoman book of laws this is a tax taken from non-muslim impropiators, though these people don't play Jiziye fee (Osmanlı Müesseseleri Tarihi , Mehmet Ünal İsparta, 1997 pç 165) In the east Anatolia Armenian peasants paid Jizia Markhazia, same as murrhhasiye, in this case they were free of isfench fee (1540 Hç 947 Tarihli Kanunnamelere göre Musulö Amıd ve Erzurum Sancaklarında Zırası Gelirlerin Mukayeseli Tahlil ,Unal Taşkim, p 8) . The document states: "based on murrhhasiye tax mentioned in Gurjistan document, each person was taxed on two akhchas. According to a note written in the new Sultan book, in order to facilitate reia state, each household should have been taxed not more than two akhchas" (Gurcistan Province Register Document v 2. P.4).

In the document, we frequently come across Badhava (bad i hava بادى هوا) and marriage taxes. We see definition in the book of laws: "marriage fee ("arus resmi" mentioned in kanun-names as resm-i arus, arü- siyye, arüsane, gerdek resmi, arab.arus

means - bride) is taken from 60-60 brides and 30-30 widows if they live on the territory of Mirliva. In the case of the marriage tax for timar owners, they took half on Siphahie places, whereas the other half on Mirliva places was taken by Sanjak military leaders. The marriage fee of a girl, no matter where she was getting married from, is paid by a father for a person whose reia she is becoming. Widow pays timar fee to a person that owns land where she lives(Gurcistan Province Register Document, S. Jikia, v 2. P.3). Yoruks (Turkish tribes living in Anatolia and Rumaliya(Yörükler İslam Ansiklopedisi, Faruk Sümer, p 570) who were assigned separately, did not have permanent homes. Thus they were taxed with the same amount on widows and brides. Bad-i hava tax consisted of several fees: taxes, marriage fees, tafu and household fees.

The Ottomans also set taxes on valleys and kishlags, (kışlak vergisi, resm-i yaylak). Pastures were taken into consideration as well. The book of laws states: “processing and fencing those pastures that indigenously were fenced by town residents, or those who were used by villagers and castle residents was prohibited” (Gurcistan Province Register Document, S. Jikia, v 2. p.2). The tax set on the valleys was one sheep out of 300. It was taken by timari owner or mültezim (same as iltizam- a person in Ottoman Empire who had to collect taxes (İslam Ansiklopedisi , Mehmet Genç, 2000 v 22, pp 154-158) in January. The Ottomans also had overwinter taxes, which consisted of six akhchas on married reia and three akhchas on sole reia, in the case of processing the land, reia did not have to pay overwinter fee.

The book of laws also mentions tax on herds, (resm-i ağnam) one akhcha was set on two sheep. Moreover one akhcha was set on every ten sheep. The book of laws mentions sheep-fold fee: ”medium sized sheep should be taken from each herd, and if the amount of sheep is less than herd, one akhcha should be taken from every ten sheep (Gurcistan Province Register Document, S. Jikia, v 2. p.3)”. The book does not mention anything about the amount of fee on pigs. This same tax set on the non-muslim population in the Ottoman empire is written as resm-i hınzır and entailed one akhcha fee on a single pig. In some kanun names it reached 2.5 akhchas (Ottoman Taxes according to the Gurcistan Province Register Document, N. Shengelia, TSU works. V. 91, 1960, p. 298). The amount of fees paid for pigs was much higher than fees paid for sheep, which was meant by Ottomans to demolish this species.

In the document, we come across Oshur (öşür) taxes. It was taken for gardens, vineyards, vegetable gardens and so on. As crops was highly spread in Georgia, according to the 1/3rd part of the document, these fees were taken. The tax was determined by Qile (weighting unit of crops). In Sanjaks, sometimes one Qile of wheat was 12 akhchas. In other places, it was ten akhchas. Additionally, the amount

of other types of crops such as barley, rye, flax seeds and millet was determined by Qile as well. Oshur tax was also set on bees, fishing, and obtaining mills.

Not only has the document given us information regarding taxes, but also it informs us regarding the originality of the Ottoman ruling system. The document mentions administrative units of Vilayet: Sanjak (Iiva), Nihaye, village. In the Vilaiet of Akhaltsikhe, there were eight Sanjaks and 28 nihayes within them (Gurcistan Province Register Document, S. Jikia, v 2. p.6-11). Official state terms seen in the document include: Begi, Pasha, Serasker, Mirmiran, Belarbeg, Vizier, Sanjak-beg, MirIiva, Miralai, Mirialem, Yenichar, Sipah, Dizdar, Yuzbash, Chavush, Subash, Emin, Qatib, Ketkhuda, Kadi, and Muezin..

In the head of Eialet was Belarbeg, the same as Mirmiran. After him was the Sanjak-beg (same as mirIiva) who ruled a Sanjak. His duties also included mobilization of Timari owner Sipahies for the war. Subashes were representatives of Sanjak-beg in Nihaye.

Kadias were actively involved in ruling Sanjaks, who managed the court according to Shariat. This term, coming from Arabic, entails executing and agreeing on arguments. In Ottoman Turkey, Kadias had legislative and administrative powers. The institute of Kadias was divided into two parts. On the higher level were melev kadias (meleviyet kadılıkları –meleviyet – the term used for the highest cast of Kadias) and Kazi Kadias (kaza kadılıkları) (Islam Ansiklopedisi pp. 467-468)). The term “kad” is first seen in the period of Osman Gaz. According to the source of Ashik Pashazade we find that after conquering Bilejik some Turkun Pakih was appointed, and he read khutba for Osman Gazi. In the period of Sultan Mehmed II, the civil and administrative division is beginning to form. During his reign, the kadi hierarchy is mentioned in kanun-names. Kadias were appointed on the basis of Sultan’s Berrat. Anatolian and Rumelian Kaziaskers managed the appointment of kadias. Clerical work was happening in Rusmane department. If the appointment of any kadia was not demonstrated in the document, the berrat would lose all its powers (Islam Ansiklopedisi p. 66-73). Before the 15th century, Kadia’s salaries were quite small, so bribery was widely spread. During the reign of Mehmed the II, Kadia’s salaries were increased. The people who had studied in Medrese and had worked at Divan, were appointed as kadias. Others who were doing educational activities in Medrese were appointed in Kaza as kadi. For example, people who had been working for 20 years doing educational activities were appointed as kadias with the salary of 45 akhchas. The kadias who had a length of service in Hagia Sophia medrese, were on the highest level and were appointed as kadias of Elaiet were called taht kadılığı or meleviyet and had a salary of 5,000 akhchas. Kadias who had salaries of 300

akhchas were assigned as Devterdars. The others who had salaries of 500 akhchas were assigned as beglarbeks, who were kadias passed to Asket class. In the 15th-16th centuries at the council of Divan, kadias were appointed as Kaziskers (highest military judges) of Rumelia and Anatolia as Padishah presented and approved them. This form of assigning Kadias changes after the reign of Mehmed the II, and the grand vizier was the one who approved them. Whereas in the 16th century kadias of the mevleviet class were approved by grand vizier on the basis of the agreement of Shehulislam. Kadias had their own trusted people in the court who were called naibi (nâib - نايب), depending on the size of kaza (Administrative unite governed by Kadies), the court could have more than one naibi, kadias also had one more assistant "kassam" who had to distribute belongings of the late. Before the end of 16th century, in every Sanjak and eialet existed so-called mobile kadias. They heard and decided arguments between villagers, Sanjakbeks, aliabeks, subashes, zeamets and timati owners (, XIV-XVII YY. Osmanlılarda Devlet Teşkilatı ve Sosyal Yapı, Yusuf Halacoğlu 1991 pp 90-112).

Vilayet had miralay (the higher post of military), chavushes. In general these officials were considered as subordinates of alay-beg. Cheribashes- also known as higher posts of military officials were after alay-beg, whereas dizdars were fortress commanders.

The document also mentions Emin and Ketkhud, Subash and Zaimb. In the book of laws where it states about charging a punishment for some crime, Sanjak-beg and Subashes are included in the investigation of a crime. "Sanjak-beks and Subashes are prohibited in arresting a criminal and take something from them and free them without investigating a crime until the crime is proved by vilaiet kadi. ... Sanjak beks and subashes should not walk in the community with many guides and should not take anything without money" (Gurcistan Province Register Document, S. Jikia, v 2. p.5). Subash meant military leader. He was responsible for the security of kazes in sanjak.

The book mentions Imams, bishops, and monks, from financial officials: Emin, document ketkhud and katib. According to the document, Emin were working in the sakhaso of Sultan, whereas at the places belonging to Sanjak-beg worked Sinjak military leaders (maybe subashes) (Gurcistan Province Register Document, S. Jikia, v 2. p.4) The lowest social class reia (reaya - راياء)- peasants, was a general name for reaya-tax paying class, though in kanun-names city residents are mentioned as a separate group. In kanun-names, for example, city residents do not pay Chiptlik fee, but if they possess the land on the border of the city- they pay the fee.(Islam Ansiklopedisi p. 490-493) Except for the set taxes, peasants also had to take care of roads, fix bridges, and transport goods.

Gurjistan registers document is the best document indicating Ottoman fiscal and local ruling organization. After researching the document, it is clear that Ottoman conquerors maximally tried to take as many fees from populations as possible to satisfy the state's growing needs. Though it should be noted that during some period in time, Georgian landownership rules were under Ottomans influence. In the end, Ottoman rules for land ownership and using a land wholly demolished it and these rules had to shift to their own (Исторический очерк турецкой системы землевладения Д. Бакрадзе р. 29). It is clearly shown in the document that the Ottoman taxing system had a specific approach to the Christian population. It was taxed with a higher amount of fees than Muslims. At the end of the 16th century, Samtskhe fully became influenced by the Ottoman ruling system. The majority of the population became Muslim and others who did not change religion had to run to other parts of Georgia. As V. Gabashvili states, "this document is the only literary text that least considers the originality of Georgian feudal system." (Geordian Feudal Orden in XVI-XVII cc, V. Gabashvili. 1958, p. 344)

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