

located at the Topkapı Palace, while the sultan and his family rarely went there. Hence in 1866 Abdulaziz created the new Treasury of the Sultan (*Hazine-i Hassa*) at the Çırağan Palace, incorporating the old Treasury which remained at the Topkapı Palace, while the new superintendent, the *hazine-i hassa nazırı*, was put in charge of the entire structure of administration and finance for all the imperial palaces. The staff was divided into scribes, headed by the chief scribe; chamberlains (*kurena*) for personal services headed by the chief chamberlain; and the staff of the *mâbeyin*, literally the area in between the mens' and ladies' quarters in the harem, who came to form the principal staff of servants and administrators in the new palaces. In 1866 the office of chief of the *mâbeyin* united with that of supervisor of the Treasury of the Sultan to form a new position, *mâbeyin müşiri* (marshal of the inbetween), with the same rank as that of the field marshals (*müşirs*) who commanded the provincial armies. Under this title the director of the sultan's personal affairs developed into one of the most influential officials of state, not only under Abdulaziz but even more under his successor, Abdulhamit II, when the palace came to direct state affairs. The other major change made during the last part of the century was the expansion of the military aides-de-camp (*yâverân-ı harp*) into two groups: (1) the *Yâverân-ı Ekrem*, distinguished former and current political and military leaders who formed the sultan's Privy Council, advising him, along with the Council of Ministers, on political and administrative policies, and (2) the *Fahri Yâverân-ı Ekrem*, which formed the sultan's actual guard of honor.

The habits and manners of the sultans also changed considerably during the nineteenth century. The old isolation broke down, at first because of the simple need to travel through the streets of the city from the new palaces to attend the Friday prayer in the traditional location, the Aya Sofya mosque outside the Topkapı Palace (even though private mosques were also built into the new palaces), and of course for the seasonal changes of residence. In addition, the sultans now were seen in public when they attended receptions in the European embassies or went to see theatrical performances. They began traveling regularly outside the capital to inspect conditions and see how the new laws were operating. In 1846 Abdulmecit went to Rumeli. In 1850 he sailed through the Dardanelles to Limnos, Crete, Samos, and Rhodes, where he met Abbas Paşa, governor of Egypt, before returning via Izmir. Abdulaziz traveled to Izmit and Bursa in 1862, to Alexandria and Cairo the next year, the first visit of a reigning sultan to Egypt since the conquest by Selim I, and finally in the summer of 1867 to Paris at the invitation of Emperor Napoleon III to attend the opening of the World Exhibition in that city, going on to London, where he sailed on the Thames with the king and visited Buckingham Palace before inspecting the British navy at Portsmouth.²⁶ This was a far cry, indeed, from the activities of the sultans of the past, whose very isolation created the aura of awe and splendor that was part of the tradition by which the subjects were taught to revere their ruler. Indeed the new accessibility, accompanied by the increased transfer of administrative responsibility to the Porte tended to diminish the sultan's effective power even further as the century went on.

Provincial Administration and Military Organization

Several approaches were tried to achieve a basic Tanzimat objective, the extension of central control into the provinces. At first, the powers of the provincial governors were weakened by giving most of their functions to officials sent by and

responsible to Istanbul. Later, the state tried to operate through the governors, restoring their powers while extending control over them in other ways. The final solution was a combination of these, with the provincial government being a small-scale reflection of the central administrative structure, but with controls to assure the ultimate authority of Istanbul.

The first phase, developed by Mustafa Reşit Paşa himself before the Crimean War, was based on the premise that much of the misrule and inefficiency of provincial administration in the past had been due to the system that enabled most provincial officials, from the tax collectors up to the governors, to hold their positions autonomously, as tax farmers or fief holders, without real supervision or control by the central government as long as they performed the services or paid the taxes required in return. A series of measures was introduced following the Gülhane decree to remedy this situation.

On February 7, 1840, the old tax system was reorganized, with the different taxes formerly justified on the basis of religious law (*tekalif-i şeriye*) or collected as customary taxes (*tekalif-i örfiye*) being replaced by standardized cultivation taxes of 10 percent of the produce, still called by the traditional name *âşâr* (tithes), fixed head taxes on cattle and non-Muslims (the canonical *cizye*), and other service taxes (called *mürettebat*, or allocation taxes), all fixed according to the taxpayers' incomes and ability to pay. Collections now were made not by the governors or the tax farmers whom they appointed, but rather by civilian collectors (*muhassıl-ı emval*) sent from Istanbul to assess and collect the taxes of each district (*sancak/liva*) in return for regular salaries paid by the treasury. Loss of authority over tax collections made the governors much more subject to central authority and promised more revenues to the treasury and a fairer system to the subjects than had been the case in the past.²⁷

The second step was reorganization of the administrative divisions in each province, using the traditional term *sancak*, but redrawing the boundaries to establish equal units of comparable population and wealth. Where the Tanzimat reforms were introduced, each *sancak* was headed by a *muhassıl*, and while waiting for the extension of the reforms in the districts still under the old system, *kaymakams* were named by the governors. The *sancaks* in turn were subdivided into counties, given the name that also applied to the conterminous judicial districts, *kaza*, and were headed by administrators (*müdürs*). These consisted of subdistricts (*nahiye*), each usually containing at least one important town or village. The latter were directed by mayors (*muhtars*), officials originally assigned by Mahmut II to represent the central government in the towns as well as in individual quarters of Istanbul and the other major cities. Provision of clear lines of authority among these officials was a major step forward in rationalizing the provincial system of the empire.²⁸

The third step in reducing the autonomous powers of the governors was to provide them as well as the lesser provincial authorities with advisory councils composed of representatives of the Ruling Class as well as the principal subject groups in each area. There were two basic kinds of councils. In the provincial and district capitals there were created large councils (*büyük meclis*), each normally composed of 13 members, of whom 7 represented the government (the *muhassıl*, his subordinate, the local police chief, 2 scribes sent from Istanbul to assist him in tax matters, the local kadi, the Greek Orthodox priest of the district, and a representative of the next largest *millet*), and 6 represented the local notables and guilds.²⁹ The second category of advisory councils introduced in 1840 was

that of small councils (*küçük meclis*) introduced into each *kaza* where the Tanzimat provincial reforms were being applied, with membership limited to five: the local representative of the *muhassıl*, the kadi, the police chief, and two local notables, one of whom had to be a non-Muslim and one a Muslim. Just as the *kaza* administrators were subordinate to the *muhassıls*, so also were their small councils subordinate to the larger ones, having to submit their decisions and recommendations to the latter for approval. The method by which popular representatives were chosen was extremely complicated. The notables of each village chose their own electors by lot. The electors from the different villages then came together in the *kaza* capital to choose candidates for its council, while the *kaza* council members in turn chose electors from among themselves to select representatives for the *sancak* and provincial councils established over them. Thus for the first time subjects were given the right to be represented in some way in the process of government, long before such representation was allowed in the central government, though in most cases those elected were members of the ruling establishments in each religious, economic, and social group and represented their interests and wishes rather than those of the mass of the people.³⁰

The final step in Mustafa Reşit's effort to extend central control into the provinces involved a major reorganization of the army. In 1841 the army, now officially renamed *Asâkir-i Nizamiye-i Şahane* (The Ordered Soldiers of the Sultan), was for the first time divided into provincial commands, each led by a field marshal (*müşir*) appointed by and responsible to the *serasker* in Istanbul, thus completely ending the governors' control of the military forces within their domains. The Imperial Guard (*Hassa*) was transformed into the Imperial Army (*Hassa Ordusu*) and stationed across the Bosphorus from Istanbul in Üsküdar, with responsibility for keeping order and security and enforcing the Tanzimat regulations in southwestern Anatolia. The *serasker's* forces in Istanbul were organized as the Istanbul Army (*Istanbul Ordusu* or *Der Saadet Ordusu*), which was placed in charge of much of northwestern Anatolia and Thrace. The Third Army, of Rumeli, based originally in Monastir and later at İşkodra (Scutari of Albania), cared for the remainder of the European possessions of the empire. The Fourth Army, of Anatolia (*Anadolu Ordusu*), with its center at Sivas, guarded eastern Anatolia. The Fifth Army, called the Army of Arabia (*Arabistan Ordusu*), was based at Damascus and put in charge of Syria, Cilicia, Iraq, and the Arabian Peninsula until 1848, when a Sixth Army, based at Baghdad, was created for the latter two. New subarmies subsequently were established also in the Yemen, Crete, and Tripoli of Libya. The exact complement of each army and the division of its regiments among infantry, cavalry, artillery, and reserves depended on local conditions and varied considerably. Internal organization also varied, but in general each infantry regiment (*alay*) was divided into three battalions (*tabur*), each commanded by a *binbaşı*; these in turn were divided into squads (*bölük*) and messes (*manga*) of ten men, each of which was commanded by a corporal (*onbaşı*), groups of two by a sergeant (*çavuş*), four by a lieutenant (*mülâzim*), and eight by a captain (*yüzbaşı*), with the entire regiment commanded by a colonel (*miralay*). The cavalry regiments were divided into 6 squads and the artillery into 12 batteries, providing 72 cannon for each regiment, of which half were mobile and half fixed.

Soldiers completing their regular service were required to serve in the reserve (*redif*) forces for an additional seven years. These were organized into four major districts centered at the provincial army headquarters at Istanbul, Izmir, Monastir,

and Sivas, with subordinate units stationed at the major garrison towns, all under the direct control of the appropriate *müşir*. Separate supply organizations and stores also were organized at the same places, thus providing the Ottoman army with a fully independent supply service around the empire for the first time. The provincial army forces and reserve units also became the bases for an army secular system of education, established at the elementary and intermediate levels, to train youths preparing to become soldiers and officers, thus constituting an alternative system of secular education in the empire. Assistance also was provided to the *müşirs* by irregular tribesmen, generally called *başı bozüks*, with some 65,000 warriors coming from Cossacks who had entered the empire in the Danube area as well as Tatars from the Dobruca and Turkoman and Kurdish warriors from eastern Anatolia.

Abdulaziz in particular was interested in modernizing both the army and navy to meet the Russian threat, and he increased their financial appropriations considerably, although, as we shall see, this caused additional financial difficulties. New rifles were purchased from Prussia, which also supplied officers to teach their use. Large-caliber cannons were acquired from the Krupp Works in Germany to reinforce the defenses of the Straits as well as the Danube and at Kars and Erzurum. Starting in 1869, major reforms were introduced into the army organization as a result of Prussian influence, mainly under the direction of the new *serasker*, Hüseyin Avni Paşa, who was himself one of the last protégés of Mustafa Reşit and Âli. At this time, the organization of the provincial armies was slightly revised, with the Imperial Guard being brought back to Istanbul as the First Army. A new Second Army of the Danube (*Tuna Ordusu*) was established at Şumla. The Third Army remained at Monastir. The Anatolian army transferred from Sivas to Erzurum. The Fifth and Sixth armies remained at Damascus and Baghdad, and the units already in the Yemen were organized as the new Seventh Army. Each army now was given an equal number of men, about 26,500 in all, with six infantry, four cavalry, one light-cannon, and one heavy-cannon regiment in addition to special units as needed to man the forts in its area.³¹

In the meantime, Mustafa Reşit Paşa's original provincial reforms had been undermined by a shortage of trained bureaucrats and inadequacies in tax collection resulting from the attempted replacement of the tax farmers with salaried tax collectors. The governors were unable to remedy the situation since their powers had been reduced by the 1840 reforms, while the advisory councils were unwilling to do so because they continued to represent their own and group interests rather than those of the government. Reşit's solution (March 1841) was to eliminate the *muhassıls* sent from Istanbul and to turn the provinces over to the provincial armies, with their commanders being appointed as governors and subordinate officers as *kaymakams* of the districts. They in turn chose local notables to act as *müdürs* of the *kazas* and administered financial affairs with the help of treasurers and scribes sent by the Ministry of Finance in Istanbul.³² In the smaller *kazas* the advisory councils were abolished on the quite justified grounds that all they did was formalize the traditional consultations of local notables and provide them with salaries, at government expense, for doing what they would have done anyway to protect their own interests. In their place the *müdürs* were directed to assemble informal advisory councils to advise them on specific problems. In the larger *kazas* and at the *sancak* level the councils were retained, but elections were abolished and all members were appointed by the *kaymakams* to represent the major interests. Most important, the *müşirs* were ordered to establish provincial administrative councils (*eyalet idare meclisi*) with representatives chosen by the *sancak* councils

with the sanction of the *kaymakams*, thus bringing subjects into provincial government, although still only in an advisory role. As time went on, the powers of the councils to participate in administrative decisions were extended by orders of the sultan. They were allowed to ask information from the governors on all matters, to send complaints about provincial administration to the grand vezir, and to testify to his representatives when they came as inspectors. They also were allowed to hear appeals from *Şeriat* court decisions involving large amounts of money, thus extending their powers into the judicial area. Finally, their scope was also enlarged so that they could discuss not only current problems but also measures that would "improve the state and benefit the security of the people," thus reflecting at the provincial level the extended scope of government that the Tanzimat had already introduced into the central government.

The changes improved the efficiency of provincial government. The *müşirs* maintained order and collected taxes, and the advisory councils initiated measures to improve local economic and living conditions and sent off requests for assistance from Istanbul for roads and other changes. In response to such proposals, a series of commissions of improvement were sent into Rumeli and Anatolia to interview the councils, notables, and subjects. They investigated conditions and prepared reports, most of which recommended the extension of the provincial reforms to include all the ideals of the Tanzimat, specifically the execution of new cadastral and population surveys to complete the work of reforming the tax system, and the construction of roads, bridges, and, where needed, irrigation systems, to improve the empire's economy and provide prosperity for its people. In response to these reports the Porte directed most funds available for public works to the provincial and district councils so that they could decide which local projects were most important and then give them the kind of direct supervision and control that could not be accomplished from Istanbul. The *livas* of Izmit and Gallipoli were chosen as models for the Tanzimat provincial reforms, with Izmir, Salonica, and Varna to be added as soon as feasible. Here the military governors were replaced by bureaucrats who were recent graduates of the new secular schools. Census and cadastral surveys were made, new tax registers drawn up, incompetent administrators and dishonest council members replaced, and roads, bridges, and irrigation systems built.

The new Tanzimat provincial system was spread to most provinces by the time of the Crimean War. But the financial difficulties caused by the war itself forced the government to abandon many of the public works programs and end all salaries for council members, leading most of them to resign and allowing the governors and other administrative officials to regain full power. The councils continued nominally, but often membership was limited to government officials and a few *millet* leaders. In Muslim areas the councils often were identical with the local *Şeriat* courts under the chairmanship of the kadis, who therefore again became important local officials. The new system was far more efficient and effective than the old, but it still was unable to provide sufficient funds to finance the expanding activities of the central government and army as well as the palace. Furthermore, the Reform Decree (*Islahat Fermanı*) issued in 1856 at the behest of the powers gave new impetus to certain types of provincial reform, particularly those involving popular participation in the process of government and the establishment of direct tax collection where the tax farms still survived.

Fuat Paşa was put in charge of solving both the financial and provincial problems, and after almost two years of study he secured the introduction of a new

provincial law that concentrated power once again in the hands of the governors and aimed at extending the Tanzimat reforms to all parts of the empire. The Provincial Regulation of 1858³³ retained the existing structure of provincial government, but the governor was made chief authority over all matters and the sole agent of the central government, with the army commanders and treasurers sent from Istanbul also responsible to him for their work in the provinces. Provincial officials and subjects were allowed to communicate directly to Istanbul only if they had evidence that the governor was violating the law; otherwise all such communications had to go through him. The administrative councils were revived on all levels, still advisory to the governors and *kaymakams*, but with the local *müdürs* being required to secure their approval before acting in financial and police matters or communicating with higher authorities. A Cadastral Department (*Tahrir-i Emlâk Nezareti*) was organized in the Ministry of Finance. It prepared surveys of people and property around the empire, working through provincial cadastral commissions organized by each governor, with members including both officials and local notables. They were organized into three-man cadastral committees, which, accompanied by scribes and engineers, set down all the lands, houses, plots of land, gardens, buildings, and the like, giving an estimated value for each. They also registered each male inhabitant, Muslim or non-Muslim, Ottoman or foreigner, and issued to each a population tax certificate (*vergi nüfus tezkeresi*), which stated his tax obligation and also served as an identity card.³⁴ As the cadastre was completed in each province, the Tanzimat administrative and tax reforms were fully applied to it, including newly established taxes on land and improvements, rental income, profits, and, ultimately, salaries, all on a progressive scale. In addition, completion of each provincial cadastre was followed by the introduction of a new conscription system for the army, with the number of men taken in each district being based on its population and agricultural needs and the terms of service limited initially to five years rather than life, but with each man being required to serve seven additional years in the reserves.³⁵

In January 1860 efforts were made to accelerate the Tanzimat provincial reforms. To provide salaries high enough to allow the appointment of capable Tanzimat administrators to the more important provinces, the status of these governorships was charged to that of *mutasarrıflık*, a term once used on the district level, but now connotating positions of particularly high rank with higher salaries than those provided the regular governors. It was through this device that ranking Tanzimat figures like Midhat Paşa and Ahmet Cevdet Paşa were assigned to serve as provincial governors. The governors' power over provincial financial activities increased with the abolition of the independent treasurers and scribes sent from Istanbul and their replacement with accountants to assist the governors. In fact, however, there was little change, since the accountants still had to be members of the scribal corporation, giving its leaders and the Ministry of Finance more authority over them than was provided in the law.³⁶

The new system worked reasonably well, but there were complaints about confusion in the highly structured provincial system, with duplication of effort and administrative tyranny leaving the subjects not much better off than they had been before the Crimean War, though the government was benefiting considerably. Fuat Paşa, author of the previous reform, again took the lead in investigating the difficulties, sending out a series of investigating commissions. Upon learning of Midhat Paşa's success in applying the Tanzimat system in Niş (1861–1864), Fuat invited him to Istanbul for consultation. The result was the promulgation of the Provincial

Reform Law of 1864, which began a new era in Ottoman provincial life, remaining the basis for government outside of Istanbul until the end of the empire.³⁷ The new regulation was mainly conceived as a means of extending orderly and efficient Tanzimat administration to the provinces. New large provincial units (vilayet) approximately equal in size replaced the older historic eyalets. The law defined the hierarchical composition and authority distribution within the new provinces. In contrast with the earlier Tanzimat trend of consolidating power in the hands of the central government, the scope of authority of the governor was increased, with supervision of the social, financial, security, and political affairs of the vilayet and execution of the laws being assigned to him. He controlled directly the actions of his immediate subordinates in the administrative hierarchy, the *mutasarrıfs* at the *sancak* level. He also was in charge of measures of public interest, such as education and improvement of communications. He fixed the time for the convocation of the local councils, received their recommendations, and carried out those that were within the range of his authority. He supervised the collection of taxes as well as the behavior of the tax collectors but could not use any of the revenues without authorization from the Porte.

Associated with the governor were administrative departments that paralleled the bureaucratic structure in Istanbul. Their functionaries, such as the provincial accountant, director of foreign affairs, public works supervisor, and inspector judge, were appointed by Istanbul and were responsible directly to their superiors in the capital.

The activities of the different departments were coordinated by the Administrative Assembly (*Idare Meclisi*), which consisted of the governor, department heads, and six representative members, three Muslims and three non-Muslims, elected from among the inhabitants. The maintenance of order and security was a prime responsibility of the governor. It was specifically stated that the assembly should not interfere with judicial affairs. Aside from carrying an echo of the principle of separation of powers, this provision soothed the ulema who were apprehensive of the impact of increased secularization.

The judicial affairs of the vilayet were put under three different courts: (1) the *Şeriat* court, with the kadi in charge; (2) the criminal court, composed of three Muslim and three non-Muslim members, presided over by the inspector judge; and (3) the commercial court, formed as indicated by the Commercial Code, with mixed membership. Over and above these was the Court of Appeals, composed of three Muslim and three non-Muslims, presided over by the inspector judge appointed by the *şeyhulislam* and advised by an official versed in law. Secondary courts at the *sancak* level, similarly organized, had to refer important cases to the relevant provincial court. The system of criminal and commercial courts, based on a secular conception of justice and law, subsequently developed into the *Nizamiye* (Regulation) courts.

The Provincial Law aimed at removing ambiguous administrative relationships by defining the relation of the parts to the whole. Each province (vilayet) was divided into *livas* or *sancaks* (the terms being used interchangeably). Each *liva* had several *kazas*, and each *kaza* was a collection of *nahiyes*, which in turn consisted of neighboring *karyes*, or villages. At each level councils were formed to introduce the elective-representative principle into the functioning of local government, a measure far more progressive than anything practiced in the capital. The Provincial General Assembly (*Meclis-i Umumi-i Vilayet*) was composed of two Muslims and two non-Muslims elected by each *sancak*. Convoked by the governor

and meeting no more than 40 days a year, the assembly was charged with matters related to construction and the upkeep of roads and bridges, tax collection, improvement of agriculture and commerce, and discussion of requests from the *livas* and *kazas* on these and similar issues. The Porte and the sultan received the proposed laws from the Provincial General Assembly and could alter, reject, or promulgate them as they saw fit. The administrative councils at lower levels were small-scale models of this provincial organization.

At the lowest level, the Council of Elders (*Ihtiyar Meclisi*), one of the oldest representative organs in the Ottoman Empire, was retained. Each *millet* in the village elected its own Council of Elders and a headman or mayor (*muhtar*), the electors consisting of male Ottoman subjects over the age of 18 who paid a specified sum in direct taxes annually. The selection of *kaza* and *sancak* councils involved elaborate procedures: Three times the number of necessary appointees were nominated at the level these delegates were to hold office; the lower level was asked to eliminate a third; and the higher authority appointed half of the candidates from the reduced list, or a third of the original. Thus a compromise was achieved between the elective and appointive principles, securing a system of checks and balances that had a regulatory influence over an inexperienced and mostly illiterate electorate.

The new provincial system was in fact a means for a vast extension of the scope of government on all levels, with the object of fully carrying out the Tanzimat's ideals of protecting and promoting the lives and properties of the subjects. Education, public works, and military and tax reforms were basic parts of the new program. But all could not be introduced at the same time due to both insufficient funds and a lack of experience in administering the new law. Therefore, four model vilayets were chosen to provide laboratories for its application. Selected first for this role was the pilot project, the new Danube province (*Tuna vilayeti*), composed of the former eyalets of Silistria, Vidin, and Niş, including in its administrative scope the *sancaks* of Niş, Vidin, Sofia, Tolça, Varna, Rusçuk, and Tirnovo. This was followed by other consolidations of administrative organization, with much of northeastern Anatolia formed into Erzurum province; northern Syria was established as the province of Aleppo; and the historic boundaries of the province of Bosna were more or less retained. The administrative and judiciary officers of the new provinces received their salaries from Istanbul. Midhat Paşa and Cevdet Paşa were particularly successful in applying the new law in the Danube and Aleppo provinces respectively, with the new governmental bodies, elections, and courts being followed by cadastral surveys, new tax and conscription systems, schools, hospitals, roads, irrigation systems, and the like. The new Civil Service School (*Mekteb-i Mülkiye*) established in Istanbul (see page 109) began to produce graduates who were absorbed into the new provincial organization. By 1865 the four model provinces were fully organized and in operation. Damascus, Tripoli of Libya, and Edirne followed the next year. In 1867, 13 new vilayets were organized in the same way, including Bursa, Izmir, Trabzon, Salonica, Prizren, and İşkodra, with an autonomous Crete being organized as a vilayet by Âli Paşa in 1871. By the end of 1876 the new provincial system was in operation all over the empire, with the sole exception of the Arabian Peninsula and, of course, autonomous provinces like Egypt. The Council of State (*Şurayı Devlet*), which provided representation on the central level in 1868, thus was only a cap for the provincial system of representative councils and a direct means of conveying provincial opinions and problems into the central legislative process.

There is much that can be criticized in the new provincial system. In many cases the new levels of bureaucracy made the roles of government and subjects alike more difficult than before. Yet they did work. More money was collected for the treasury. Security improved, and the courts and administrators protected the subjects more effectively from misrule and oppression than had been the case in the past. The representative councils in particular were the first means provided for subjects to participate in the process of rule beyond the local level. While it appears on the surface that the councils represented only small oligarchies at the top—because they did provide functions for the leaders of the major social, religious, and economic groups—they were as representative as the empire's structure allowed at that time. Local initiative, opinions, and problems were incorporated into the functioning of government, and the Tanzimat's goals of improved education, agriculture, communications, and taxes were furthered through their support and participation.

Municipal Government

We have already seen the beginnings of Ottoman municipal organization in Istanbul during the reign of Mahmut II, when the imposition of excise taxes to support the new army led him to abolish the old *şehir emini* and extend the traditional function of the *muhtesip* (now called *ihtisap ağası*) of regulating and taxing the markets into a more comprehensive and central position. Acting for the central government, mayors (*muhtars*) were asked to register subjects in their quarters, replacing the kadis who had previously performed many municipal functions. But the *ihtisap ağası* did not really become the Istanbul mayor. His office was too completely dominated by the guild leaders, who long had cooperated with it to control the markets. Aside from the collection of the state's excise taxes, his activities were limited mainly to enforcing the market restrictions and price regulations desired by the guilds. His powers of regulation also were severely limited by the existence of other governmental agencies. Control of construction, streets, and water supply, formerly exercised by the *şehir emini*, first was turned over to the sultan's chief architect (*mimar başı*) and then to an autonomous Buildings Commission (*Meclis-i Ebniyâ*). The functions of police were carried out by the armed forces until 1845 and then by an urban police force placed under another council, called first the Police Council (*Polis Meclisi*) and then the Control Council (*Meclis-i Zabta*), but still under strong military control.³⁸

The city was becoming far too large, populated, and prosperous, however, for such a diffuse structure to meet its needs. During the years of the Crimean War, the number of Europeans resident in Galata and Beyoğlu (Pera) increased enormously, and as their financial power and commercial interests expanded, they built new houses, apartments, hotels, shops, and theaters that emulated contemporary European architectural styles. They also introduced the same kind of horse-drawn carriages that had previously been adapted for public transportation in the great cities of Europe. An Ottoman steamship company, the *Şirket-i Hayriye*, was founded in 1851, and it provided regular and rapid transportation from Istanbul to points along the Bosphorus, replacing the oar-drawn *kayıklar* that had monopolized this traffic since the eighteenth century when the shores of the Bosphorus were first adorned by the dwellings of the wealthy.³⁹ In consequence of such developments, there was an increased demand for the same sort of municipal organization and services that major European cities had at the time, as well as for paved streets and

sidewalks, sewers and fresh-water canals, and streetlighting and street cleaning. Neither the *ihtisap ağası* nor the Control Council could satisfy these demands, since they had no municipal income or employees. When the cadastral survey started by Mahmut II was completed in Istanbul in 1853, it was possible to establish a system of municipal property and income taxes, but even then the existing governmental structure could not or would not do so because of its close attachment to the traditional propertied classes.

In response to the situation, in 1854 the *ihtisap ağası* was replaced with a mayor of Istanbul, given the old name *şehir emini*. He was helped by a City Council (*Şehir Meclisi*), composed of 12 leading merchants and guild members, in performing tasks such as assessing the property and income taxes that were to replace the *ihtisap* excise taxes, keeping the streets and markets clean and in good order, regulating construction and repairs, arranging to supply the city with food and water, and enforcing the price and quality regulations previously established and maintained by the guilds and the *ihtisap ağası*—all under the general supervision and control of the central government. As it turned out, however, since the council was composed mainly of merchants and guild members, the latter duty came to occupy most of its attention, with the hopes for municipal services and the implementation of the new tax regulations rapidly being dashed. Moreover, the *şehir emini* had no more independent power than had his predecessor, since the Control Council still controlled the police; he was so required to coordinate his other activities with the relevant ministries of the central government that it was impossible for him to evolve any purely municipal functions or to respond to particular interests of the city itself.

An effective municipal organization for Istanbul was conceived only during the Crimean War period. The new Council of the Tanzimat (1854) appointed a City Ordering Commission (*Intizam-ı Şehir Heyeti*), composed of leading Ottoman and foreign residents, charged with the development of a new regulation to transform the existing structure into a municipal government. It soon submitted a series of reports recommending the establishment of a special municipal commission that would regulate and enforce urban laws and regulations and improve the city's physical make-up, with a separate municipal tax structure and tax-gathering organization to finance these activities.⁴⁰ The Council of the Tanzimat decided to apply these recommendations, but first only in those areas of the city that had led the demand for modernization and were occupied mainly by Europeans familiar with the new style of city government, namely, Galata and Beyoğlu; in anticipation of subsequent extension of the new system to other parts of the city they were given the name sixth district (*altıncı daire*), apparently in imitation of the part of Paris, the *sixième arrondissement*, where Mustafa Reşit and Âli had lived, which to them was the model of modern urban organization.⁴¹ By an order of July 7, 1858, the new district was established under the control of the Municipal Council, composed of a chairman (*reis*) appointed for an indefinite term and 12 members appointed for terms of three years—all volunteers and unsalaried, with only their technical and scribal staffs being paid. The council was supposed to build and maintain streets, sidewalks, water conduits, gas lines and firefighting apparatus, to inspect and control food and food prices, weights and measures, and construction and building maintenance, and to supervise public places such as markets, hotels, theaters, restaurants, coffeehouses, and taverns. The cost of the new government was not to be borne by the treasury, but instead by the imposition of new income and property taxes of no more than 3 percent on the district's residents, with the

Municipal Council being authorized to conduct a cadastral survey of property and income within its jurisdiction so that the taxes could be levied regularly and fairly. It also was given the right to borrow money and to purchase or expropriate private property for public purposes. But its budgets and therefore its programs had to be approved by the Council of the Tanzimat, the Council of Ministers, and the sultan through the regular legislative channels before they could be put into effect, thus placing it firmly under the control of the central government.⁴² Just as the Tanzimat had recognized the government's duty to care for the subjects in the provinces, the principle thus was extended to part of the capital. There was no hint of representative rule except insofar as the members of the City Ordering Commission came from the major groups of the district. Basically, it was the same sort of autonomous council as those that continued to operate Istanbul's police system and supervise its construction. What was particularly new, however, was its function of improving the physical layout of the city as well as the lives of its inhabitants.

With a population at least partly composed of Europeans and of Ottomans experienced in European city life, the work of the model city council progressed with a vitality that might not have been the case had it been established first in quarters more accustomed to the traditional Middle Eastern structure of city life. It quickly made a new survey of land and buildings and established a structure of taxes on these as well as on profits, thus setting up a model for similar systems established in other towns and cities throughout the empire just as soon as their surveys could be completed.⁴³

The project was in fact so successful that in September 1864 the authority of the *şehir emini* was extended to the European and Asiatic shores of the Bosphorus, including also Üsküdar and the Marmara islands.⁴⁴ In 1868 a new Municipal Regulation reorganized the *şehir emini*'s department into a general Municipal Prefecture, still governed by the *şehir emini* but now with the help of a Prefecture Council (*Meclis-i Emanet*), which was to deal with daily affairs, and a General City Assembly (*Cemiyet-i Umumiye*), composed of delegates from each district of the city and assembled periodically to decide on more general questions concerning the municipality. Under the Prefecture, the city was divided into 14 districts (*daires*), including separate ones established along the European shores of the Bosphorus at Beşiktaş, Yeniköy, and Rumeli Feneri and on the opposite banks at Kanlıca, Üsküdar, Haydarpaşa, and the islands, thus more or less forming the boundaries of Istanbul city government that have remained to the present day. Each district was organized and governed along the lines of the sixth district, with its own municipal council of 8 to 12 members, who chose 1 of their number as chairman and 5 others to represent them whenever the General City Assembly was called into session. Perhaps most important of all, the regulations introduced at this time established popular, though limited and indirect, elections of public representatives on the district councils, thus applying to Istanbul the same kind of principles that earlier had been applied to the provincial administrative councils.

The new municipal government and its constituent district organizations were given extensive duties and powers – including all matters regarding the construction and maintenance of buildings and streets, laying drains and water conduits, and embellishment and cleaning of the markets, lighting streets and public buildings, the provision of public transportation, the maintenance and extension of the quays, the procurement and storage of supplies such as coal, wood, construction materials, and food, the establishment and maintenance of hotels, cafés, theaters, and other

public gathering places, the safety of vehicles, the accuracy of weights and measures, the enforcement of price and quality regulations, the maintenance of public health, and the provision of public facilities for orphans, invalids, and indigents – thus assuming most of the functions traditionally handled by the guilds and *millets* as well as the *ihtisap ağası* and other state officials. The *şehir emini* was given the power to regulate the guilds and also to confirm their leaders and council members, thereby enforcing his will far more directly than had been possible in the past. Municipal taxes were to be collected by the district councils with the assistance of appropriate experts provided by the Prefecture.⁴⁵

Application of the new regulations outside the sixth district came slowly, however. The government was beginning to fall into the crisis of money, politics, and diplomacy that was to undermine the Tanzimat in its last years. In addition, the notables and people of the other areas of the city were much less willing to cooperate in what, to them, was a major change in the manner in which city life was organized. The guilds and *millets* in particular were opposed to the transfer of most of their functions to agents of the city. Yet organization did proceed, and by 1876 municipal government was operating reasonably well in all parts of Istanbul.⁴⁶ In addition to paving the streets, the municipality established the first Ottoman tramline, connecting Galata and Beyoğlu with an underground tunnel; and concessions were given to private companies to operate tramlines in other parts of the city as well as to develop more modern conduits for the provision of water into newly settled areas.⁴⁷ City policemen (*cavuşlar*) were organized to supplement the army police and enforce city regulations.⁴⁸ A municipal budget system was introduced, with each district council submitting its own monthly budget to the *şehir emini* for his approval, while he in turn had to do the same thing once a year for the Council of State. Direct elections were introduced for members of the sixth district council, replacing the old indirect system,⁴⁹ and later they also were extended to the other districts. Finally, a new city building regulation established the municipality's control over all aspects of construction, maintenance, and cleanliness of all buildings, public and private, throughout the city.⁵⁰

The municipal structure thus organized remained with little change until the end of the empire and formed the basis for the structure of urban government developed by the Turkish Republic. The greatest changes in the Tanzimat structure were introduced by the Parliament of 1877, which increased the number of Istanbul's districts to 20 and reduced the qualifications to vote and serve on the councils. But as part of the process by which Sultan Abdulhamit II restored the early Tanzimat tendency to seek autocratic executive control, the municipality was given its final and definitive revision in 1878 when it was redivided into ten larger districts, with the representative councils replaced by appointed directors (*müdürs*) in each district and the *şehir emini* and his council and staff ruling throughout the city far more directly than had been the case earlier.⁵¹ At the same time also, a provincial structure, with a governor (*vali*) and provincial officers, was established in 1878 to perform the same functions within Istanbul that provincial authorities performed elsewhere in the empire, specifically to collect state taxes and enforce state laws within the area ruled by the municipality.⁵² This system also remained with little change into the republican period.

Finally, the example set in Istanbul gradually spread to the other major cities of the provinces. The Vilayet Administrative Code of 1870, amplifying the provincial reform laws passed six years earlier, provided for the organization of municipal councils in the towns and cities to cap the system already begun with the local *muhtars* and to take over direction of urban affairs from the governors.⁵³

This was elaborated in the Provincial Municipal Code (*Vilayet Belediye Kanunu*) adopted by the Parliament in September 1877, which stipulated that every town would have a municipal council, with 6 to 12 members according to its population and importance, and elections every two years to choose half the members and membership restricted by property and income provisions. One of the council members in each municipality was to be chosen as mayor (*belediye reisi*), but by the Ministry of the Interior, which was to supervise the entire system, rather than by the council or the local population. The ministry thus was able to maintain far more direct control over the provincial municipal activities than was the case in Istanbul, which had more autonomy. General policy and municipal budgets were, however, sanctioned by municipal assemblies (*Cemiyet-i Belediye*), which met periodically and were responsible to the Provincial General Councils (*Meclis-i Umumi-i Vilayet*), the new form of the old provincial advisory councils.⁵⁴

The Tanzimat Tax System and Financial Problems

Intimately connected with both the provincial and municipal structures of government built up during the Tanzimat period was the new tax system developed to exploit the wealth of the empire and to finance the reforms that were being attempted. The tax system that the Tanzimat inherited was basically that organized during the sixteenth century on the basis of traditional Islamic financial practices. The produce of the land had been subjected to the tithe (*öşür*, pl. *âşâr*), whose collection was assigned in units called *mukata'a* to holders of the Ottoman equivalents of fiefs (*timar*) and tax farms (*iltizam*) and supplemented by customary taxes (*tekâlif-i örfiye*), subject to regional variations. Urban dwellers, particularly those of Istanbul, were spared many types of taxes, paying mainly the traditional market dues (*ihtisap resmi*) and customs duties imposed on goods imported and exported from the empire as well as passing from one place to another within its boundaries. Finally, of course, all non-Muslims able to pay were subjected to the head tax (*cizye*) imposed in return for their protection by the sultan, retention of their own laws and customs, and exemption from military service. Exemptions from state taxes also had been granted to religious foundations, private-property owners, and certain villages and districts in return for their performance of special services like providing labor for neighboring fortifications, roads, or forests or men for the army and navy.⁵⁵

The tax reform policy of the Tanzimat involved efforts to supplant the indirect type of tax collection through tax farmers and fief holders with direct collection by salaried state agents so that all the revenue would go to the treasury. In addition, a major goal was to replace the customary charges with more uniform taxes levied directly in relation to income and to abolish the exemptions previously granted so that all would pay equally. Tanzimat tax aims actually were first stated late in the reign of Mahmut II, when after imposing a number of urban excise taxes to finance his new *Mansure* army (1826), he subsequently abolished them along with the urban market taxes and most of the rural excise taxes. In their place, as we have seen, and under Mustafa Reşit's influence, he ordered cadastral surveys of property values throughout the empire so that subsequent taxes could be assessed entirely according to the ability to pay (August 8, 1838). But the surveys had only begun in the districts of Bursa and Gallipoli when he died, so that real tax reform had to await the Tanzimat, as did so many other of the reforms that he had planned.

The basic aims of the reformers in the field of taxation were declared in an