

Besides this 3 piastres as price of paper, and 1 piastre as clerks' fees (Riataki) are paid for every new Kotshān.

The lands (Arazi) pay 5 per cent. indifferently on transfer by sale and on transfer by succession.

The custom is to value lands at one year's rental, or value of products.

If a house is occupied by the owner no tax on rental is demanded; the only tax demanded in that case being that on the proportionate value.

The proportionate values of real properties are not assessed for a fixed period. Therefore the value, once assessed, can remain the same for many years, or it can be altered in the annual inspections of the Vakouat Riatibs according to an increase or decrease of value that may take place on account of repairs, a general rise of value, or partial or entire destruction by fire, rain, &c.

The poverty of the agricultural classes was so generally acknowledged even by the Turkish administration that it was absolutely necessary to relieve them by some external assistance; it was therefore resolved in 1869 to create an "Agricultural Bank and a Locust Fund;" the principles of this establishment are sufficiently original to attract attention.

In 1871 the Turkish government issued a decree that all cultivators of the ground should pay to the authorities a sum of money equal to the price of one kilo of wheat and one of barley for every pair of oxen in their possession, in order to create a capital for the new bank. The number of oxen would represent the scale of every holding, as they would exhibit the proportion of ploughs required upon the farm, and thus yield an approximate estimate of the area.