PROPERTY RIGHT UNDER THE OTTOMAN LEGAL TAXATION SYSTEM

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Abstract

This paper aims to analyze the Ottoman taxation (timar) system which resembles medieval European feudalism. In this article, chronological approach and contemporary scientificmethodological techniques have been used, as well as analytical and interpretation methods to clarify the Ottoman legal rules that regulate property rights focused in Kosovo. Based on this research, it has been found that the Ottoman government declared that all rural agricultural land belonged to the state, as well as that the peasant who worked on it had the status of an inherited tenant, and as a reward for his work he had the right to use it but as foreign property. This paper concludes that only a part of villagers representatives was integrated into the ranks of the spahis and the leaders of the Ottoman state, and Albanians had and kept such privileges until the end of foreign rule. This article is important to reflect on the influence that the Ottoman timar system had on the establishment of the Ottoman Empire in the countries which were its vassals, even though it has its own weaknesses (Kurmus & Yapucu, 2020).

Keywords: Property, Ottoman, Tax Law, Timar System, Spahis, Kosovo, International, Indications, Influence

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1. INTRODUCTION

Since the *timar* was the largest and most widespread property in the structure of Ottoman land relations, the entire Ottoman feudal system is sometimes called "the timar system", which was abolished in 1834. However, major changes would only occur with agrarian reforms, following the practices of France and Austria-Hungary during the 18–19 centuries. Initially, this involved changes in property relations by redistributing the land holdings of large estates to the benefit of poor peasants. The modern meaning includes a new organization of agricultural credit, production, and marketing of agricultural products, reduction of burdens and taxes charged by agriculture, and a different organization of services

provided by the state for the benefit of agricultural producers. Such an approach was supported in the 1960s and 1970s by specialized agencies of the United Nations (UN) (The International Labour Organization — ILO, The Food and Agriculture Organization — FAO, and The United Nations Economic and Social Council — ECOSOC), and then it was also accepted in science (Food and Agriculture Organization of the United Nations, 1976). In Kosovo, the agrarian reform is recognized in the years 1919–1941, and in the years 1945–1948. Although these reforms were in step with the times, they hit the Albanian-majority rural population hard. Until the agrarian reform of 1919–1941 expropriated the wealthy Albanian peasants, their land would be distributed to Serbian settlers from various parts of

Yugoslavia. While in the reforms of 1945–1948, the land was divided between peasant labor cooperatives, and state goods, and only about half was given to poor peasants.

The establishment of property rights according to the legal system of Ottoman taxation changed property relations in general by separating the timar system and other socio-economic, political, and religious issues that were closely related to it. Timari was a small feudal estate in the Ottoman Empire that brought its owner an annual yield of 1,000 to 20,000 *akçe* (aspra — Turkish currency). Its supreme owner was the Ottoman sultan, who gave it to use with the obligation of timar *spahi* to perform some military services. Spahi had no real right to timar and could not alienate the land. The spahi (soldier) received the timar rent from the peasant.

Until now, in the historical-legal literature, due to daily politics, respectively, due to the long communist system in Kosovo and more broadly in other territories where Albanians live today, the problem of socio-economic relations has not been treated scientifically enough in Kosovo as well as in Albanian science in general. In this aspect, the deficit of primary literature related to the problem we are examining is very evident. However, in-depth studies by scholars of any particular historical aspect, such as governance, administration and organization of institutions, registration of land and other assets, the organization of mining and crafts, cultural and educational development, and the change of religious structure during the Ottoman period. In this aspect, the scientific results of the researchers Rizaj (1982) and Pulaha (1991), and some others, should be singled out. Although the findings of these authors are valuable for the historiography of Kosovo, they do not represent a whole to address the issue at hand. On the other hand, great help in this aspect for the more in-depth choice of the issue we are dealing with is presented by the in-depth achievements of European Ottomanologists, who have contributed to the choice of various problems from social-economic, political life, religious and cultural during the Ottoman period not only in Kosovo but also more widely. Inalcik (2010) has one of the most important places here.

In order to achieve the most complete results related to the issue under consideration in our study, there is also the study and use of the rich published and unpublished archival material (heuristica), which is mainly today stored in the archives of Istanbul, Tirana, and Pristina. The canons and notebooks of the 15–16 centuries occupy a more important place here, which provide interesting information to study in detail the establishment of social-economic relations by the Ottoman government in Kosovo. Here, one should single out the Vlk Register or the Register of the Branković region, the Register of the Sanjak of Shkodra, the Sanjak of Dukagjin, the Sanjak of Vučiterna, the Sanjak of Prizren, etc.

The object of our study is a phenomenon that has followed the society of Kosovo throughout the Byzantine period and the Ottoman period, in particular, from the time of the rule of Sultan Mehmet II, Sultan Selim I, Suleiman the Magnificent or the Lawgiver, and until the fall of the Ottoman Empire. The application of this phenomenon in the form of state property, and feudal and religious

institutions was widespread throughout the Ottoman Empire. In the legal aspect, it was applied to the same legal system but accompanied by some features that distinguished Kosovo from other countries of the Ottoman Empire. Therefore, the ownership system, either state, feudal or religious institutions, included almost entirely the peasant economy and partly the civic economy of Kosovo.

It is an indisputable fact that the Ottoman feudal military system was established and has had political, economic, and military influence in the region of Asia, Syria, and the European part of the Ottoman Empire. This system obviously was influenced by Byzantine feudalism, where it appears as a particular branch in productive relations in the basic sector of the economy, in agriculture, but also appears as a form of organization in the Ottoman cavalry — Spahi army (Ismaili & Sejdiu, 2009, p. 201). The main focus in the first part of this paper is on elaborating and decoding the word "timar". This word appears to be the key code at the center of this research. This study, furthermore, compares the feudal and timar systems, where it gives the scientific conclusion that these systems have biological similarities, but in another part of the medallion, there are differences in historical, philosophical, and psychological points of view. According to this point of view, there are differences in social status between feudal lords, serfs of Europe, and spahis, respectively timar and raja (Rizaj, 1982, p. 77).

One of the basic hypotheses in this paper is that with the implementation of the timar system, the Ottoman invaders actually restored Byzantine property and affected various social strata, especially the Albanian nobility, which was generally stripped of its own property. Only a small number of its representatives were integrated into the ranks of the spahis and the leaders of the Ottoman state. Thus, the above-mentioned hypothesis to be proved (as in our historiography, this topic has not been adequately addressed, and synthetically the issue of the timar system during the 16-18 centuries, up to date) has motivated and pushed us, first of all, to review literature and to search various scientific data for the analytical and historiographical synthesis of data collection. We must bear in mind that history issues is a problematic and controversial subject in various situations (Tuncer, 2019, p. 128). Thus, this study aims to fulfill a gap in this particular issue, as it is trying to addresses in detail the problem, i.e., that related to the division of ownership according to the timariot system during the five-century Ottoman occupation of Kosovo (Ukshini, 2021, p. 244). Taking into consideration that to collect primary data and use it in this paper, it was necessary that authors knock on the doors of the Istanbul archives (since Kosovo during the time in this research question was under the administration of the Ottoman Empire). In the archives, the authors have consulted funds, such as Muhimme Defterleri, Vakufnamet, Defteri Defter of Vuçiterna, Sallnamea of Kosovo, chronicles, biographies of prominent people, etc.

In research, the authors have consulted scientific sources in the Turkish archive, published by eminent scholars in this field such as Halil Inalxhik, Skender Rizaj, Selami Pulaha, Zija Shkodra, etc.

Moreover, archival search for collecting data and doing scientific analyzes on this topic has also focused on oriental, Cyrillic, and Latin manuscripts written and archived in the libraries in Kosovo, Albania, Macedonia, etc. However, first-hand sources for writing this article have been studied in the archives of Turkey, especially in Istanbul.

The remainder of this paper is structured as follows. Section 2 includes a literature review, which includes the chronological approach and techniques dealing with the scientific topic presented by the authors. Section 3 presents the research methodology, which describes the research methods being used in this paper. In Section 4, the results and discussion of the findings are presented. Section 5 contains the conclusion and future research that needs to be done in this field.

2. LITERATURE REVIEW

The occupied lands in Rumeli (Balkans) were not allocated to the invaders but were given for use. Miriyje land (eraz, miriye or eraz and memleket which means "state land") could not be sold (Rizaj, 1982, p. 78). As for the Miriyje lands of the state, they were given to the spahi feudal lords and their possession was personal, hereditary, and insecure. The owner of the *mulk* land possessed all the rights that an owner possesses nowadays such as the right of inheritance and alienation. While the third category, which was "waqf" lands, was exempt from military obligations (Akademia e Shkencave të Shqipërisë, 2002). The owner of these lands appointed a guardian in order to take care of them, and the income that was provided from them was to invest in charitable works such as the construction of mosques, tombs, and schools. Thus, the state land of Miriyje was divided into separate holdings, which depending on the income they yielded were called "has", "zeamet", and "timar" (Akademia e Shkencave të Shqipërisë, 2002).

In other words, for the most part of the lands occupied by the Ottomans were declared state property (mirie) and distributed to their warriors. (spahins), or local feudal lords subject to Ottoman rulers (Schmitt, 2019, p. 29). Another part they left to the peasants as private ownership (mylk), while the Muslim religious institutions were provided with properties that declared sacred lands (waqf). Ottoman civilian, military, and religious officials were placed in charge of the regular administration. Each sanjak was placed by a senior military official (sanjakbey) with his spahis and subordinate people. In the middle of the 15th century in the sanjak of Albania, there were over 300 spahis, who were equipped with timars, to enjoy, according to the *berats* issued by the center, the administration and use of state feudal property (Inalcik, 1953, p. 36-37). As feudal lords and administrators of this state property, they regulated the relations of farmers with the state. Received the feudal rent of the land (tithe), ispenxhen (a tribute to every peasant), as well as other duties and taxes and in return for the function performed, together with a part of the peasants of their jurisdiction, were obliged to take part in the war whenever the sultan needed it (Shkodra, 1973, p. 25).

The stages of the economic development of the state are almost similar to that of the companies today in general, they may encounter significant challenges of crises and uncertainties for the future during their life (Gouiaa, 2020). So, state intervention and regulation it was needed to protect aiming to meet benefiting the public interest (MacCarthy, 2021). Meanwhile, financial sustainability even nowadays is difficult to reach its highest goal as well as to find a common definition among various scholars (Agliata, Tuccillo, Rey, and Filocamo, 2022). The Ottoman Empire had a similar problem when looked at from a historical perspective.

The real estate that was given to the Ottoman authorities for use in military service was called dirlige, which was known to be categorized into three categories: has, zeamet, and timar. Dirlik was property for subsistence, for keeping the army, equivalent to salary. *Dirlik*, in principle, could not be inherited, nor sold (Hadžibegić, 1950, p. 295-381; Rizaj, 1982, p. 78). Hasi was the greatest dirlik. It generated an annual income of 100,000 to more than 1,000,000 akçe. Beneficiaries of the encounter were: the sultan, the grand vizier (grand vizier was in charge of solving the main problems of internal affairs, foreign policy, finance, etc., he also chaired the state council (divan), appointed officials, commanded the army), viziers, beylerbeys, sanjaks (military commanders and governors of sanjaks) and the other nobility of the state. The mines were the sultan's only encounter (Rizaj, 1982, p. 78). Whereas, zeamet (or ziamet) was dirlik of the second category by size, with annual income from 20,000 to 99,999 akçe. It was given to alleys, fleet commanders, holders, timar notebooks, etc. The user of zeamet was called "zaim" (Rizaj, 1982, p. 79). Timari was a dirlik of the third category, with an annual income of 3,000 to 19,999 akça (Rizaj, 1982).

To establish the timar system and maintain constant and concentrated control, the government had to detail all revenue sources in the provinces and keep records to show the allocation of these resources. Immediately after the conquest of the region, and then every twenty or thirty years, when most of the tax changes became apparent, a commissioner named il jaziji was sent to the region to determine the sources of income. In a detailed register, he recorded the name of each head of household in each village and the approximate size of the land he owned (Inalcik, 2010, pp. 206-207). Thus, when the register was completed, the amount of income that the peasants paid to the sultan (i.e., to the central treasury of the state), to the viziers and beys, was deducted, while the rest was divided among the spahis, timars, and zeamets. Zeamet was formally a subash tax with an annual value between 20,000 and 100,000 akçe (Inalcik, 2010, p. 207).

The central government kept a copy of each of these records in the office of the mover, who was the official in charge. The next copy was taken by the beylerbey (At the head of the *divan* of the *eyalat* and its institutions was the beylerbey, who chaired the meetings of the *divan*. If he was absent for any reason, he would be replaced by his *qehaja* (assistant) of province) (Inalcik, 2010, p. 207).

Thus, the timar system resembles medieval European feudalism, but there are obvious fundamental differences between the two. To enforce the timar regime, the state was obliged to establish its absolute control over the land without being hindered by any private property rights. Following the examples of the early Muslim states, the Ottoman government declared that all rural agricultural land

was mirie (land in itself) belonging to the state (Inalcik, 2010, p. 208). In this system, the agricultural land belonged to the state. The peasant who worked for him had the status of an inherited tenant, and as a reward for his work, he had the right to use and enjoy it but as foreign property (Inalcik, 2010, p. 209). The peasant's right to land was transferred from father to son, but he could not sell the land, pardon it or transfer it without permission. However, influential people were constantly trying to establish private property rights over the land. Both in the Abbasid Caliphate and in the Byzantine Empire, as well as in the Ottoman Empire, the struggle between the state and individuals to gain land ownership was one of the most important problems in social history. When the state was weak, an attempt was immediately made to appropriate the lands as private property or as lukewarm; when the king established a powerful central regime, he abrogated the rights of private property and waafs and restored state control. Pajazit I, and especially Mehmet Fatih, are known for such reforms (Inalcik, 2010, p. 208).

With the increase in the number of spahis in the 1528 period, the size of the land was better increased at the expense of the old families who had land and the *ulema* class. As most of the military class expected timars, the state appropriated more land, but by the end of the 16th century, it again began to lose control of it as one of the main causes for the fall of the Empire (Inalcik, 2010).

According to the Ottoman book of 1485 of the Sandzak of Shkodra in the Hase (it was counted as a province in the time of the Ottoman Empire), the sultan entered the fishing *mukat* and customs for the river Buna. Then the *mukata* of the river Dri, the obligations *mevkufat*, *bejtulmal*, *gajb* goods, and *mefkud* goods in the cauldrons of Shkodra and Podgorica for three years in the amount of 231,758 akçes (Rizaj, 1982, p. 80).

From this data, we can conclude that in the timar system from the fragmented state properties, the spahi and the peasant had equal rights over the land. The spahi who kept timar had some rights of control over the land and in this capacity, the one was called "land owner"; but in fact, what the spahi received from the state was not the land itself, but the power that collected a certain amount of state revenue from the people of a certain land area. The state gave him the right over the land in order to guarantee his income (Inalcik, 2010, pp. 209–210).

The spahi exercised some rights. He enforced state land laws and could lease free land to interested villagers on a contract basis with a low down payment of rent in advance. For his part, the peasant undertook to work the land continuously and pay the prescribed tax. The peasant could not change the use of the land, whether as a field, garden, or meadow. If for no reason, he left the land barren for three years, the spahi could give it to someone else (Inalcik, 2010). If anyone is settled on barren land within the boundaries of the timar, the spahi would take from him the taxes imposed by law. To increase the area of productive land, the state rewarded the spahi who had increased the area of arable land by placing the peasants in his timar. For his own needs and for the needs of the animals, the spahi took a pair of land, a unit which varied from 60 to 150 dynyms or a vineyard or orchard. Most of the rajas in the Ottoman Empire engaged in timar-related agriculture and land encounters, but there were social differences within this class. Around 1634, an English traveler, H. Blount, observed that the timar system was intended to "instill fear in the provinces where they lived and to influence it to be well cultivated". Indeed, one of the main goals of this institution was to ensure public order (Inalcik, 2010, pp. 215–216).

Towards the middle of the 17th century, when the territory of present-day Kosovo was administered by the Sanjaks of Skopje, Dukagjini, Prizren, and Vucitrn, there were a total of 57 zeamets: in the Sandzak of Skopje — 20, Dukagjini — 10, Prizren — 17, and Vuititrna — 10 (Rizaj, 1982, pp. 82–83). Above all else, the timar system was intended to provide troops for the sultan's army, while maintaining a large, centrally controlled cavalry force. The spahi timardic kept his horse; he was armed with an arrow, a sword, a shield, a spear, and a mace, and if he had too much money in his timar, he also wore armor. Thus, the larger their suite, the greater the respect they had (Inalcik, 2010, p. 216).

The timars were given at the request of commanding officers. The sultan issued a decree in accordance with the prayer, setting the recipient of the timar at a certain value, and when the timar of that value remained empty in the sanjak, the beylerbey gave the submitter a *tezkera* (certificate). The petitioner addressed the central government with his thesis and received the sultan's diploma for appointment to the timar (Inalcik, 2010, p. 217).

In the 15th century, especially in the border region, many spahis wore timars only with the authorization of the sanjakbey or only with the subash certificate. In the 16th century, the central government narrowed its control over timars. The timardic could not even be expropriated without the sultan's order. This powerful centralized control distinguishes the Ottoman timar system from European feudalism (Inalcik, 2010, p. 218).

Within the timar class, there were great differences. The beys who took possession of the *has* and zeamet properties usually came from the services of the Palace. The beylerbeys received from 600,000 to 1,000,000 akçe per year, the *Sanjakbeys* had a property worth from 200,000 to 600,000 akçe, while the Subashes had a property or zeamet worth from 20,000 to 200,000 akçe. In the 15th century, the timarid spahis received an average of 2,000 akçe per year. In the 16th century, it rose to 3,000 akçe (Inalcik, 2010, p. 220). Later, the beys began to abuse their power, giving timars to people through bribes. As a result, in the 17th century, many people with of the rajas status became spahis.

The need for land divided as timars constantly forced the state to undertake new war campaigns. The need for timars, therefore, was the motivating force in the Ottoman Empire. Thus, timars were given not only to the troops, but also to the officials of the Palace and the government officials, this as a form of salary or pension. For example, chauffeurs, *myteferriks*, and secretaries of government offices could receive timars and zeamets, and the sultan could give his favorites income from timars and *hases*, known as "shoe money", or "animal feed

money". In the second half of the 16th century, the designation of timars for non-military purposes increased and was an important factor in the structure of the system (Inalcik, 2010, p. 222).

With the escalation of unrest in the provinces, after the second half of the 16th century, all cities, large or small, began to accept the garrisons of the Janissaries. In the 17th century, as central power weakened, the real power in the provincial capitals passed into their hands, paving the way for the formation of a new ruling class in the provinces (Inalcik, 2010, p. 226).

The disintegration of the timar economic system and the expansion of the fiefdom in the late 18th century, when the Ottoman Empire, which stretched across three continents, was in a difficult and severe socio-political situation, which is closely linked to the relatively rapid disintegration of feudalism. Military spahi, specifically feudalism, distinguished from the European one, which flourished for more than three centuries and now turned into the backward parasitic system on which its ruling class relied (Shehu, 1978, p. 69). A series of factors and circumstances based on the relations encountered in the countries occupied, enabled the possessors to establish mirie lands. When those factors were overcome, that space came to appearance of shows, which showed the destruction and disappearance of that system (Filipović, 1952, p. 33).

In the 18th century, in the village, great changes were made in the form of feudal land ownership, gradual replacement of the timar system with the manor system. From this, it follows that the creation and strengthening of large land ownership and the increase of economic development of cities were the two most important economic factors that acted in the destruction of the feudal military-military system in Albania, including the sanjak of Shkodra (Naçi, 1964, p. 243).

In the 18th century, when the system of miri lands was deeply buried, there was a serious tendency to preserve the spahi system as the basic form of social organization in which the system of good lands was surrounded. In fact, we encounter those tendencies in many external forms. The war of the Janissaries (infantryman of the chosen Ottoman troops, who was usually taken by the Christians of the countries occupied by Turkey or taken prisoner and who at an early age was trained and prepared for war) and of the spahis, the attack of the great feudal lords in the properties of the spahis, the weak combat discipline and small military strength of the spahis, the struggle of social cliques for prestige under the slogan of eliminating the timariot system, were only an expression of the deep essence of this weakening (Filipović, 1952, pp. 26-34). It is also no coincidence that the central government in the 17th and 18th centuries introduced the space of good lands and the category of tribute lands, which in the European space is one of the signs on the way to the destruction of the empire (Filipović, 1952, pp. 26-34). The long-held closed rural economy left the base of the timariot-spahi system intact for a long time.

The big landlords were also the main tax entrepreneurs. They had market connections and became owners of financial assets. This further increased the economic power of the new type of

feudal lords and multiplied the exploitation and impoverishment of the peasant masses (Shehu, 1978, p. 70).

The collection of taxes in cash doubled the tax liability, and multiplied the tax records of the feudal lord and the state, the peasantry could not produce as good material as its tax liabilities. Since the peasant was obliged to fulfill his obligations with cash, which in most cases he did not have, he was obliged to owe money to the various usurers of the city and the village, and in many cases to the vakufs (Filipović, 1963, p. 39). From the Ottoman documents, we can understand that the process of transfer of ownership (mirie lands) to private ownership, which continued to develop at an accelerated pace during the 18th century, caused more noticeable changes in the Ottoman feudal military system and gradually replaced the system timariot, especially in the flat provinces (Islami, 1969, p. 368). With the disintegration of timariot-spahi system, the disintegration of the state administration of the Ottoman Empire began. This gave rise to the Albanian feudal lords to seize this moment and abuse the high state positions they held in the name of the sultan, in order to strengthen themselves economically. The means of enriching them at that time was the possibility of renting state taxes and thus extracting multiple profits from the measures and thus increasing the dissatisfaction of the masses with the central government. On the part of the High Gate itself (it is the Ottoman administration, the Ottoman Government), against the disobedient feudal lords and functionaries, fought in such a way as to transfer and remove them from positions, reduce their territories or make administrative changes in order to weaken the power of such feudal lords (Shehu, 1978, p. 72).

The vast social base on which the timariot system was built attracted the masses as invading actions were taken, but in time, after great successes that brought vast territories, the long phase of the most serious and costly wars with Austria was passed. Russia became a danger in the hands of those strata which were not according to their basic social position and role, primarily warriors-knights-Spaniards, which required permanent wars, so very early began to narrow the social base in which the timar organization began. This was, in turn, among other things, what brought about the initial weakening of the timar system (Shkodra, 1959, p. 5).

Along with the weakening in the social-political field, the Ottoman Empire found itself in a difficult economic position, as a backward feudal state, whose economy relied in most cases on agriculture, trade, and handicrafts. Large consumption needs were not met by small national incomes. Expenditures on the army, administration and officials consumed almost the entire state budget. In the rotten financial system, the deficit in the state balance sheet became a chronic and incurable disease (Shkodra, 1959).

The state coffers became an apparatus for punishing the people. In addition to taxes that were added for the people every year, extraordinary data, violent loans, counterfeiting of money issues, etc. They were new tools that weighed on the backs of the people. Due to large military expenditures and the primitive economy, in most cases, the sultans were unable to pay civil servants, just for that.

These for the local service administration held the monopoly on taxes, customs, and other data (Shkodra, 1959). Indeed, from the second half of the 18th century, the great Albanian feudal lords became important, creating almost independent feudal lords who were not fully subject to the central government. This system opens the possibility for the expansion of the fiefdoms, especially in this way Bushatli in the North and Ali Pash Tepelena in the South became the largest feudal lords of this type. Only Ali Pash Tepelena administered 930 fiefdoms (Milo, 1962, p. 21).

The abolition of the timariot system, as Halil Inalcik says, contributed to the creation of the class of great feudal lords-landowners in the conditions of the general dissolution of the state administration (Inalcik, 1943, pp. 141–142). At the beginning of the Ottoman rule in the mountainous provinces, but thanks to the armed struggle of the highlanders it was transformed into a privileged tax system, thus the timariot system cannot develop, but over time and with the strengthening of the local feudal class, these gradually fell into the clutches of feudal exploitation. At the head of the heroic war of the highlanders, the feudal lords were for him to even formally recognize traditional self-government or to indulge only in tribute (Inalcik, 1943).

Thus, it can be said that: during their conquests, the Ottomans greatly fragmented the Albanian lands, giving the Albanian military and administrative units a smaller territorial extension compared to the other Sanjaks of Rumelia.

3. RESEARCH METHODOLOGY

For the most successful implementation of the issue under consideration, we have applied advanced methodology, which is in use in today's social sciences and humanities. In this context, in addition to the standard scientific methodology, we particularly preferred the use of the method of comparison, analysis, synthesis, analogy, and classification, as well as other approximate scientific methods. This study provides documented material by using a chronological approach and contemporary scientific methodological techniques.

This method has been used in order to analyze and compare together with the opinions of other authors, regarding the issue raised in this paper. In order to reach the historical truth regarding this issue, the archival data found in the relevant archives for the case such as that of Istanbul have been used.

A number of authors' opinions have also been critically reflected and analyzed chronologically. All these scientific dilemmas have been researched in the state archives of the time, which have been mentioned above. In addition, a variety of sources have been used, such as books and articles in various journals.

This research work simultaneously analyzes and interprets Ottoman legal rules that regulate property right under the Ottoman timar system in Kosovo. The authors have consulted scientific sources in Turkish archives, published by eminent scholars in this field, such as Halil Inalxhik, Skender Rizaj, Selami Pulaha, Zija Shkodra, etc.

4. RESULTS AND DISCUSSION

The Ottoman feudal military system was founded and developed under the influence of Byzantine feudalism, where it is presented as a specific form of productive relations in the main branch of economics, in agriculture, but at the same time, it is presented as a form of organization of the Ottoman cavalry —spahi army (Ismaili & Sejdiu, 2009, p. 201).

The establishment of the timar system changed the land ownership ratios, which was the basic issue for the economic, social, and political life of the country and which determined the degree of development of feudal relations. Feudal in the Ottoman Empire, who was given property (timar) and the right to collect obligations from farmers, provided legal status to go to war as a knight with a certain number of soldiers. As an inheritance from Byzantine law, for centuries, the whole land was considered to belong to the sovereign (emperor, king, etc.). In this way, the fulfilments of obligations that the population had to the central state power for the products of the land and that constituted that part of the rent that the Byzantine state received were motivated (central rent).

The meaning of the word "timar" — it is land or place of different sizes, with an annual income of up to 20,000 akçe. per year, which was given in possession to the spahi feudal lords, according to the services they brought to the Ottoman Empire. It is true that the feudal and timar systems, in the biological sense, are similar to each other, but they differ in historical, philosophical, and psychological terms. Thus, are not the same feudal lord and serf of Europe and spahi, respectively, timarji and raja. So, since the institutions of timar, timarji (timariot) and raja, according to their character, were not what feud, feudal lord, and serf, then neither the Turk-Osman economic-social system, the timar system, could be European feudalism (Rizaj, 1982, p. 77; Pulaha, 1991). In other words, the timar system was a kind of state capitalism, and as such a social order represented a step forward, in comparison with the European feudalism of the time. Taken as a whole, the Albanian cities, as well as those other parts of the Ottoman Empire, were included in the system of feudal military organization of the timars, with a special status that distinguished them from that of the timars in the rural settlements. Many of the cities were involved in large fiefdoms in the hassles of the sanjak beylers, or sultans (Riza, 1991. p. 14). However, as early as the second half of the 16th century, this system began to be disintegrated, and in its bosom began to emerge the first elements of the feudal system (Owner of the inherited land of feudal lords, worked by farmers in countries with feudal relations in production). This order, which, with its features, corresponded to a specific type of feudalism (Rizaj, 1982, p. 72). Even Inalcik (2010, p. 204) is of the opinion that the timar system at first glance seems to be feudalism, but it really is not.

With the implementation of the timar system, the Ottoman invaders actually restored Byzantine property (Ottoman Empire, n.d.). This has affected various social strata, especially the Albanian nobles who were generally stripped of their property.

As locals, they had to alleviate the dissatisfaction of Albanians with foreign invaders and help establish the timar system. Even for some families who were assigned to guard and maintain the castles and straits from which they crossed the roads, the Ottomans released to them a part of their obligations aiming to join their military forces.

Thus, the Ottoman government could apply timar regime only in those areas where the sanjak system was strongly established (Turkish "sancâk" and Arabic "livâ" are synonymous with the administrative unit smaller than *ejaleti*, and means "province", "prefecture") Ottoman law and the Ottoman administration. However, the typical Ottoman province was where the timar system was in place.

The need to support the great imperial army on the foundations of the medieval economy gave rise to this system, which was to shape the provincial administration of the empire and its financial, social, and agricultural policies. All of these were formulated in response to the military needs of the state (Inalcik, 2010, p. 204).

Only in the 1560s, did the sultan hand over the timar to ordinary Muslims who had taken part in the suppression of insurgent movements. Thus, on October 28, 1560, he gave three timars of sizes 5000-6000 akçe, to those who had been distinguished for bravery in suppressing the uprisings. He gave these timars as motivation that they had shown bravery in the fight against the insurgents. Thus, the Ottoman state constantly incited the Muslim spahis by giving timar extras to those distinguished for bravery against the insurgents.

The lack of coins was a crucial issue of the Middle East empires. Gold, and even more so. silver, were the basis of the monetary system, and faced with insufficient quantities of these metals the state had difficulty financing large enterprises and especially keeping the large army on alert (Pulaha, 1978, pp. 58-59). Thus, it became a consistent practice to allocate state revenue from agriculture to military troops, which they collected directly instead of salary. This system of distributing land revenues was an old practice established in the Islamic empires of the Middle East. Similar contributions to the army were known as pronoia in the time of the Byzantine Empire, while its Persian equivalent was the timar.

In this system, the cavalry-spahi lived in the village that was the source of income and could easily collect tithes, a tax on harvesting paid in kind. Thus, the soldier replaced the tax collector peasant and the responsibility of converting tithes into money fell on him.

In the Byzantine Empire and its successor states, the peasant was required to give to the owner of the property each year a cart full of wood, animal food, and half a cart with hay. In addition, he had to work on the landlord's land and maintain his cart. This was a system that the Ottomans found when they invaded the Balkans, so turning the property into timar was a simple matter. In time they turned them into timars and vacant real estate owned by Christian feudal lords and some lands belonging to monasteries. The timar system had existed since ancient times and was a distinctive feature of the Ottoman regime (Inalcik, 2010, pp. 205-206). The spahis who wore timars in the provinces constituted the largest part of the Ottoman army.

5. CONCLUSION

Ottoman sovereignty and administration in Kosovo and the Albanian territories in general, in reality, was established through the system of timars, which took the place of the regime of feudal lords and were subject to "tribute". First of all, it must be acknowledged that the Ottoman state did not represent religious or racial sovereignty. It was a dynastic state representing a central authority.

However, the Ottoman regime of the timars over time brought to Albanian lands and especially to Kosovo, a profound and fundamental change of political, social, and cultural character. The land became the real estate of the occupying state. A central authority was established there, the great refractory feudal lords were eliminated after a long war, and Islam religion spread slowly throughout the territory.

We can conclude that the feudal lords, only with conviction, integrated into the framework of the timar, and this has been the reason that Islamism could be held longer in these parts.

The Ottomans also used the popular Christian stratum in military service. It is only that, in accordance with the general rules of the timar system, the Ottomans refused to admit them to the class of timar spahis, but limited themselves to satisfying them by exempting them from certain state taxes. Albanians held such privileges until the end of Ottoman rule.

Based on the documents it can be concluded that before the beginning of the banning of the timariot system by law (abrogation), the fiefdom system had spread to the Albanian provinces and that system prevailed, although in many provinces the timariot system still existed. The abolition of the timariot system contributed to the creation of the class of large feudal lords — landowners in the conditions of the general dissolution of the state

In the end, this paper concludes that the power of the Ottoman Empire in Kosovo and the Albanian land, in reality, was established through the system of timars, which replaced the feudal regime of lords and were subjected to "tribute". First of all, it must be acknowledged that the Ottoman state did not represent a religious or racial sovereignty. It was a dynastic state representing a central authority.

What is important to be studied in the future in this topic context remains the special care that the Ottoman system apparatus had for the actions of the timar system. Thus, process of early cadastral registrations and the appropriate points are relevant registers. It should be bared in mind that at the end of the process the emins compiled detailed registers (mufasal defteri). It is correct with notes of families groups that were discovered as hidden unregistered, etc. Therefore, from time to time new registrations were changed, through all central and local administrations, which reflects the functioning of the timar system more fully. For this reason, this part should be studied in more detail in the future aiming at properly reflecting the problem, because it lists the names of administrative divisions and housing centers, the names of the spahis, the types of taxes that the root payer has in akçe, etc. We recommend that research be continued in focus on finding them and other cadastral records of 1431-1432 and discovering news about the timar system.

What is most important and difficult during the research in this paper is the decoding of the documents in the Ottoman language. In order to decipher them accurately, the authors must be familiar with this language, which is not used nowadays. Also, the finding of Inalcik (2010) has particular importance, while the rest of the documents have not yet been found, and they are certainly important for this problem that is raised in this paper.

In the end, we can conclude that the archival data focuses on writing studies are also in the funds of oriental, Cyrillic, and Latin manuscripts of Kosovo, in the libraries of Albania, Macedonia, etc. Relying on these sources, we have achieved as a result that the property right according to the legal system of Ottoman taxation, brought in Kosovo a deep and essential change of political, social, and cultural character. Also, it must be recognized that the Ottoman state did not represent religious or racial sovereignty, but was a dynastic state representing a central authority, so the land became the immovable property of the occupying state. For this reason, to implement the timar regime. the state had to establish its absolute control over the land unencumbered by any private property rights, and the peasant who worked it had the status of an inherited tenant, while as a reward for his work he had the right to use and enjoy it, but as foreign property. Furthermore, the peasant's right to the land was passed from father to son, but he could not sell the land, forgive it or transfer it without permission. For this reason, the owner of the land possessed all the rights that an owner possesses nowadays, such as the right of inheritance and alienation.

Waqf lands were exempted from military obligations. The owner of these lands appointed a guardian in order to take care of them, and he invested the income he obtained from them for charitable works such as the construction of mosques, tombs, and schools.

Spahis (military knight) exercised certain rights. He enforced the state's land laws and could lease freehold land to interested peasants under a contract with an amount of rent paid in advance. For his part, the peasant undertook to work the land continuously and to pay the foreseen tax. Therefore, the peasant could not change the use of the land, either as a field, garden, or meadow. If for no reason, he left the land barren for three years, the spahi could give it to someone else.

The timar system was intended to provide troops for the sultan's army, maintaining a large, centrally controlled cavalry force. Timars were given at the request of the commanding officers. The Sultan issued a decree in accordance with the prayer, designating the recipient of the timar at a certain value, and when the timar of that value remained empty in the sanjak, the beylerbeu gave the submitter a *tezkere* (certificate). The petitioner addressed the central government with his *tezker* and received the sultan's diploma for appointment to the timar.

The need for the land allotted for cultivation constantly forced the state to undertake new war campaigns. The need for spices was therefore a motivating force in the Ottoman Empire. Thus, timarats were given not only to troops but also to Palace and government officials, as a form of salary or pension.

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