

Population Census and Land Surveys under the Umayyads (41–132/661–750)¹

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*For Gernot Rotter
On his 65th Birthday*

Envy is not a very good thing. Yet envy is precisely what an early Islamicist feels when he reads Roger BAGNALL and Bruce FRIER's *The Demography of Roman Egypt*.² These Roman historians had at their disposal over 300 original census returns/declarations preserved on papyrus and covering the period from 11/12 to 257/258 AD.³ Many of these returns

¹) I would like to thank Jeremy Johns, Chase Robinson, Paul Cobb, and Lawrence Conrad for reading drafts of this paper and giving me valuable feedback.

²) Roger S. BAGNALL and Bruce FRIER, *The Demography of Roman Egypt* (Cambridge: Cambridge University Press, 1994).

³) There are records of later censuses in Roman/Byzantine Egypt. We know of a call for a census by the "Prefect of Egypt" in 297 AD, but neither the prefect's edict nor the breviary have survived; see Allen Chester JOHNSON and Louis WEST, *Byzantine Egypt: Economic Studies* (Princeton: Princeton University Press, 1949) 259; Warren TREADGOLD, *A History of the Byzantine State and Society* (Stanford: Stanford University Press, 1997), 17, 20. JOHNSON and WEST also mention (p. 260) that we have records of a census of the rural population that was carried out in two places in 309 AD. The rule in Byzantine Egypt was that, for the purpose of tax collection, "a formal 'house by house' census was instituted at fourteen-year intervals, corresponding to the age of male majority. All individuals registered in their home districts, indicating heads of households, inhabitants and distinguishing marks. Births and deaths required individual registration. ... Corresponding cadastral surveys listed agricultural properties and owners, with tax irrigation categories". See Robert K. RITNER, "Egypt under Roman Rule: the Legacy of Ancient Egypt", in *The Cambridge History of Egypt*, I, ed. Carl F. PETRY (Cambridge: Cambridge University Press, 1998), 10; also Clifford ANDO, *Imperial Ideology and Provincial Loyalty in the Roman Empire* (Berkeley, Los Angeles, and London: University of California Press, 2000), 351, 354–55, 357. Whether this rule

contain complete or nearly complete registers of Egyptian households, and are of high demographic quality: 1,100 registered persons can be identified, of whom sex is known for nearly 1,000 and age for more than 700. This sizeable corpus, despite its imperfections, permitted the historians to apply, in a sustained and comprehensive manner, sophisticated modeling techniques used by modern demographers. As a result, they could reconstruct the long-term demographic characteristics of Roman Egypt, including the size and structure of Egyptian households, the population's age and sex distribution, and the patterns of mortality, marriage, fertility, and migration that were likely to have prevailed in Egypt through almost three centuries of Roman rule.⁴

For the Islamic historian wishing to study population census (*ihṣāʾ*) and its attendant counterpart, land surveys (*mashʿ*, *ṭāʿdīl*),⁵ under the Umayyads (41–132/661–750), finding a comparable corpus for this early Islamic period is beyond a desideratum, indeed it is unrealistic, since little documentary evidence exists. All we have is papyrological evidence for, perhaps, one partial tax list and a textual reference to one land survey from Palestine; and, from Egypt, we have some tax assessment registers and registers of fugitives, possibly one tax list of one administrative district, and descriptions of how registers of the taxpaying population and of other elusive groups in society (fugitives, sailors) must be made.⁶

was constantly enforced is not possible to ascertain. See also Walter E. KAEGI, "Egypt on the Eve of the Muslim Conquest", in *The Cambridge History of Egypt*, I, 48.

⁴) See BAGNALL and FRIER, xv-xvi, 1 and *passim*.

⁵) *Ihṣāʾ* refers to the census of the indigenous population. It is opposed to *tadwīn*, which concerns the Arab Muslim fighters inscribed in the *dīwān al-ḡund*. On *ṭāʿdīl* in particular, see below, n. 90.

⁶) There is an interesting list of converts from Egypt on papyrus (APG 5), but it post-dates the Umayyad period. According to Adolf GROHMANN, in his *Die arabischen Papyri aus der Giessener Universitätsbibliothek* (Giessen: Wilhelm Schmitz Verlag, 1960), at no. 5, the list goes back to the second/third century AH. Kosei MORIMOTO, in his *The Fiscal Administration of Egypt in the Early Islamic Period* (Kyoto: Dohosha Publishers, 1981), 130 (and tabulated on p. 131) calls it "late Umayyad"; but I see no evidence of that. There are also new documents from very early Abbasid times which have been discovered recently in Afghanistan and are being prepared for publication by Geoffrey KHAN. See a description of them in his article "Newly Discovered Arabic Documents from Early Abbasid Khurasan", in *From Andalusia to Khurasan: Documents from the Medieval Islamic World*, ed. Petra M. SIJPESTEIJN *et al.* (Leiden: Brill, 2006), 201–15.

But this does not mean that it is impossible to study this important, yet neglected, topic. The papyri, both letters and accounts, provide us with substantial “contextual” information that can shed light on the process and form of censuses and cadastral surveys in early Islam. This information can be supplemented with numerous reports found in the Muslim and non-Muslim historical sources. The Muslim sources, it is true, are episodic, of shaky authenticity, and only marginally interested in surveys that concern the indigenous, mostly non-Muslim, population of the conquered areas; but they are not totally inattentive to such matters and record occasionally surprising information. The non-Muslim sources – in Syriac, Christian Arabic, and Greek – have the affairs of the indigenous population, and hence our topic, at the heart of their concern, and the problems they exhibit, like exaggeration, contradiction, and unknown sources, are not out of the ordinary. In fact, when we put together this information, compare the materials from the literary sources with those of the documentary, then see how both relate to the fortunate material on Roman Egypt, we are able not only to understand better an important aspect of early Islamic history, but also to replace futile envy of the Roman material with a positive appreciation of its usefulness for us as Islamicists. The present paper is a preliminary effort in that direction.

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When the Umayyads came into power in 41/661, they had inherited an Islamic political entity which is difficult to define, one which was, on the one hand, steeped in the first abode of Islam, in the Arabian Peninsula, and, on the other, holding sway over enormous, formerly Byzantine and Sasanian parts of the Near East and North Africa through swift conquests. This young polity was beginning to act as a state by wielding an active military arm, and, from about 20/641, under the caliph ʿUmar b. al-Ḥaṭṭāb (r. 13–23/633/44), by undertaking manifest actions that states normally take, such as the institution of a new (Hiġrī) calendar and of the *ḍiwān*, a register in which the names and pensions of Arab Muslim fighters were recorded. Did this fledgling “state” embark on other state-related activities, like census and land surveys?

The papyri are silent on this subject, but the literary sources, both Islamic and Christian, are not, mentioning one general activity and two more limited ones.

On the general level, we have information only from non-Muslim sources. The earliest account comes from Theophanes’ (d. 818 AD) Greek *Chronographia*, in which he gives two successive statements under the

year 638/9 AD [= AH 17]. The first is: “‘Umar ordered a census to be made of all the inhabited territory under his rule”, and the second is: “the census embraced people, beasts, and plants”⁷ – in other words, it was connected with some kind of a land survey. A much later source, Michael the Syrian’s (d. 1199 AD) Syriac *Chronicle*, basically reproduces the first statement, inserting in it, however, the aim of the census. It says: “‘Umar ordered the taking of a census – with a view to the poll tax – of all the lands of his empire”; it then adds the gloss: “the poll tax was imposed on the Christians in the year 951” – which corresponds to the same year mentioned by Theophanes for the census.⁸ The two accounts are clearly derived from a common source. This source is in all probability the early Syriac *Chronicle* of Theophilus bar Tōmā of Edessa, the Maronite who died in 169/785, the same year in which the Abbasid caliph al-Mahdī, whom he served, died.⁹ Does this early, non-Islamic provenance of the accounts lend them authenticity?

The cautious historian’s first impulse is to be skeptical, for it is hard to imagine how a census (and a comprehensive cadastral survey) could be made in “all ... of [‘Umar’s] empire” or “all the inhabited territory under his rule” when this territory was in continuous flux due to the continuation of the conquests. It is also hard to imagine how the Arabic sources could have missed mentioning this “pioneering” action of ‘Umar’s, given their inclination to attribute many feats and “firsts” to him. More importantly, the report does not have a trace in the *Chronicle of 1234*, which often reproduces Theophilus’ materials and parallels Michael the Syrian

⁷) The *Chronicle of Theophanes Confessor: Byzantine and Near Eastern History, A. D. 284-813*, trans. and commentary by Cyril MANGO and Roger SCOTT (Oxford: Clarendon Press, 1997), 474/*The Chronicle of Theophanes*, trans. Harry TURTLEDOVE (Philadelphia: University of Pennsylvania Press, 1982), 40. As Lawrence CONRAD has shown, Theophanes sometimes takes his materials from the Arabic sources, but this is not such a case; see Lawrence I. CONRAD, “Theophanes and the Arabic Historical Tradition: Some Indications of Intercultural Transmission”, *Byzantinische Forschungen* 15 (1990), 1–44.

⁸) Michael the Syrian, *Chronique de Michel le Syrien*, trans. J.-B. CHABOT (Paris: Ernest Leroux, 1901), II, 426.

⁹) See CONRAD, “Theophanes”, 32–44; idem, “The Conquest of Arwād: A Source-Critical Study in the Historiography of the Early Medieval Near East”, in *The Byzantine and Early Islamic Near East, I: Problems in the Literary Source Material*, ed. Averil CAMERON and Lawrence I. CONRAD (Princeton: Darwin Press, 1992), 322–48; idem, “The Arabs and the Colossus”, *Journal of the Royal Asiatic Society*, Third Series, 6/2 (1996), 165–87.

in quoting the history of Dionysius of Tell-Maḥrē (d. 845 AD). But there are, on the other hand, other matters to take into consideration. For one thing, the fact that the Muslim sources do not mention this census removes it from under the heavy shadow of doubt that clouds other reports on ʿUmar’s administrative role in the conquests. For another, about the same time of this “census”, between 636 and 641 AD [= 15–21 AH], the Byzantine emperor Heraclius began conducting a general census of the lands he still ruled, following the loss of some of them to the Muslims. The thirteenth-century report about this action, which has only recently been noticed and analyzed by Walter KÆGI, reads as follows:

[Heraclius] ordered that there be a tax assessment ... and all the land of the Roman [Byzantine] Empire was to be surveyed ... by Philagrios, who was Koubikoularios ... and Sakellarios”.¹⁰

Is there a relationship between this census and the alleged census of ʿUmar? In KÆGI’s opinion, “it is inconceivable that ʿUmar and his advisers were unaware of the Byzantine census, which they probably imitated. This is the establishment of a Muslim tax register, just as Philagrios had already begun to create a new Byzantine one”.¹¹ Then there is a source-critical matter. An early Christian Arabic source, which often reworks Theophilus while translating him, gives a rather ambiguous text that may very well be related to ʿUmar’s alleged census. This is the *Kitāb al-ʿunwān* of the Syrian Melkite Agapius of Manbiḡ (d. ca. 340/950). His text reads:

Then ʿUmar wrote to his lieutenants to parcel out the taxes on each location of his domain. The registers were set up, and the taxes were parceled out province by province, district by district, town by town, and village by village. He took the poll tax¹² and the alms tax (*tumma inna ʿUmar kataba ilā ʿummālihi bi-taqṣīt al-ḥarāq ʿalā kull mawḍiʿ min sulṭānihi, fa-wuḍiʿat al-da-wāwīn, wa-qassaṭa l-ḥarāq ʿalā baldatin balda, wa-kūratin kūra, wa-madīna-*

¹⁰ Walter E. KÆGI, *Byzantium and the Early Islamic Conquests* (Cambridge: Cambridge University Press, 1992), 256; idem, *Heraclius: Emperor of Byzantium* (New York: Cambridge University Press, 2003), 276. This census is further confirmed by a Georgian text which reported a census made in Georgia at the end of the reign of Heraclius and then sent back to Constantinople; see Stephen H. RAPP, Jr., *Studies in Medieval Georgian Historiography: Early Texts and Eurasian Contexts* (Leuven: Peeters, 2003; *CSCO, Subsidia* 113), p. 354, c. 14 and pp. 381–82. I am grateful to Walter Kaegi for drawing my attention to Rapp’s book.

¹¹ KÆGI, *Byzantium and the Early Islamic Conquests*, 258.

¹² As suggested by C. H. BECKER in “Eine neue christliche Quelle zur Geschichte des Islams”, *Der Islam* 3 (1912), 296.

tin madīna, wa-qaryatin qarya, wa-aḥada l-ḡawānī [read: *al-ḡawālī*] *wa-l-ṣa-daqāt*).¹³

This text raises several issues. Its “on each location of his domain” sounds very much like the reports of Theophanes and Michael the Syrian, and hence must go back to Theophilus.¹⁴ This means, first, that it is early, going back to the middle of the second/eighth century, and, second, that the context of Agapius’ text is the same as that of the others’: ‘Umar’s census. Its talk about taxes, and poll tax in particular, is in accord with Michael the Syrian’s text. Its talk about setting up registers is more complicated. When the Arabic sources talk about ‘Umar having set up registers, “*dawwana l-dawāwīn*”, they invariably mean the pensions registers¹⁵ – the famous *Dīwān ‘Umar*.¹⁶ In this text, however, this is certainly not what is meant. Rather, the registers drawn up are tax registers, area by area, of the newly acquired domains (Michael’s anachronistic “empire”) – just like Heraclius’ parallel registers resulting from his general survey of what had remained of his domain. This comparison thus allows us to identify with greater precision the nature of ‘Umar’s “census”: it is a land survey in which the indigenous population in some conquered areas was counted as part of the survey and for tax purposes – hence it is being called a “census”.¹⁷ Beyond that, however, it is not possible to make any meaningful statement about this census. I am inclined to consider the reporting about this census as a description of what ‘Umar did, or was done during his caliphate, on the provincial level.

¹³ Agapius of Manbiḡ, *Kitāb al-‘unwān* (Kitab al-Unvan, Histoire universelle, écrit par Agapius [Mahboub] de Menbidj), II/2, ed. and trans. Alexandre VASILIEV (in *Patrologia Orientalis* VIII, Paris: Firmin-Didot, 1912), 218/478. Adolf GROHMANN, in his *Die arabischen Papyri aus der Giessener Universitätsbibliothek*, 21, n. 5, accepts Agapius’ report and takes it to prove that ‘Umar assigned *ḥarāḡ* tax over all his domain.

¹⁴ It is also like the report about the census of Heraclius: “and all the land of the Roman [Byzantine] Empire ...”.

¹⁵ See, for example, Mas‘ūdī, *al-Tanbīh wa-l-iṣṣrāf*, ed. M. J. DE GOEJE (Leiden: E. J. Brill, 1894), 288: *dawwana l-dawāwīn wa-faraḡa l-‘atā’*.

¹⁶ On which see Gerd-Rüdiger PUIN, *Der Dīwān von ‘Umar ibn al-Ḥaṭṭāb: Ein Beitrag zur frühislamischen Verwaltungsgeschichte* (Bonn: Rheinische Friedrich-Wilhelms Universität, 1970), 18, 27, 94.

¹⁷ Daniel DENNETT, in his *Conversion and Poll Tax in Early Islam* (Cambridge: Harvard University Press, 1950), 61, did not question the veracity of ‘Umar’s census while Chase ROBINSON rejected it and argued against DENNETT’s conclusion; see his *Empire and Elites after the Muslim Conquest* (Cambridge: Cambridge University Press, 2000), 45–46.

We are on firmer ground when we come to the activities undertaken by ʿUmar on the provincial level, and that in two provinces: Iraq and Egypt. In both provinces surveying the (conquered) land and counting its people is connected with taxation.

With regard to IRAQ, and its Sawād in particular, the Arabic sources say that ʿUmar commissioned two People, Ḥudayfa b. al-Yamān (d. 36/656) and ʿUtmān b. Ḥunayf (d. ca. 41–50/661–70), to survey the land, which they did, using a different measure for the cubit than the Sasanian one; this covered the area from Ḥulwān¹⁸ to the southern end of the Euphrates. It was on the basis of this survey that taxes were assessed on the people in the countryside.¹⁹ This survey seems to have been generally accepted in modern scholarship, given the variety of genres of Arabic sources in which it appears,²⁰ and because it is confirmed by a Christian Arabic Nestorian source, the *Chronicle of*

¹⁸) See on Ḥulwān n. 61 below.

¹⁹) See, for example, Abū Yūsuf, *Kitāb al-ḥarāğ*, ed. Iḥsān ʿAbbās (Beirut and Cairo: Dār al-Šurūq, 1985), 130–35; Yahyā b. Ādam, *Kitāb al-ḥarāğ*, ed. Aḥmad Šākīr (Cairo: al-Maṭbaʿa l-Salafiyya, 1384), 72–73; Abū ʿUbayd al-Qāsīm b. Salām, *Kitāb al-amwāl*, ed. Muḥammad Ḥalil Ḥarrās (Cairo: Maktabat al-Kulliyāt al-Azhariyya, 1968), 73–74, 83, 96–98; Ḥalifa b. Ḥayyāt, *Tārīḥ Ḥalifa ibn Ḥayyāt*, ed. Akram Ḍiyāʿ al-ʿUmarī (Beirut: Muʿassasat al-Risāla and Dār al-Qalam, 1397/1977), 149; Ibn Zanğawayh, *Kitāb al-amwāl*, ed. Šākīr Dīb Fayyād (Riyadh: King Faisal Center for Research and Islamic Studies, 1986), I, 159–61, 184–85, 195, 209–14, 216–17, 253; Balāḍurī, *Futūḥ al-buldān*, ed. M. J. de Goeje (Leiden: E. J. Brill, 1866), 269, 273; Yaʿqūbi, *Tārīḥ al-Yaʿqūbi* (Beirut: Dār Šādir, 1960), II, 152; Ṭabarī, *Tārīḥ al-rusul wa-l-mulūk*, ed. M. J. de Goeje (Leiden: E. J. Brill, 1879–1901), I, 2645/ed. Muḥammad Abū l-Faḍl Ibrāhīm (Cairo: Dār al-Maʿārif, [1960]–69), IV, 144; Qudāma b. Ğaʿfar, *Kitāb al-ḥarāğ* (facsimile edition, Frankfurt-am-Main: Institute for the History of Arabic-Islamic Science, 1986), 176; Abū Bakr al-Šūlī, *Adab al-kuttāb*, ed. Muḥammad Bahjat al-Aṭarī (reprint of the Baghdad edition, Beirut: Dār al-Kutub al-ʿIlmiyya, n. d.), 218; Ibn ʿAbd al-Barr, *al-Istʿāb fī maʿrifat al-aṣḥāb* (reprint of the Cairo edition of Muḥammad ʿAlī al-Bağāwī, Beirut: Dār al-Ğil, n. d.), III, 1023; Ibn al-Aṭīr, *Uṣd al-ğāba* (reprint of the Haydarabad edition, Beirut: Dār Iḥyāʾ al-Turāṯ al-ʿArabī, n. d.), III, 371; Dahabī, *Siyar aʿlām al-nubalāʾ*, ed. Šuʿayb al-ʿArnāʿūt *et al.* (Beirut: Muʿassasat al-Risāla, 1981–88), II, 322; idem, *Tārīḥ al-islām*, ed. ʿUmar ʿAbd al-Salām Tadmurī (Beirut: Dār al-Kitāb al-ʿArabī, 1993), years 41–60, p. 80; Ibn Ḥağar al-ʿAsqalānī, *Tahḍīb al-tahḍīb* (reprint of the Haydarabad edition, Beirut: Dār Šādir, 1968), VII, 112. See also Michael G. Morony, *Iraq after the Muslim Conquest* (Princeton: Princeton University Press, 1984), 101, 103.

²⁰) Historical narratives, biographical dictionaries, books on taxation (*ḥarāğ*), manuals for secretaries, etc.; see the previous note.

Si'irt.²¹ The Arabic sources further say that the taxes in the Sawād were assessed collectively and collected by the local *dihqāns*, the tax collecting village heads, as was the case earlier under the Sasanians.²² Whether the land survey led to the creation of new land registers is not stated; if such registers were not created, then certainly the Sasanian tax records were amended.²³ The same thing must have applied to the census of the indigenous population. The assertion in the Muslim sources that the taxpayers in the countryside had their necks “sealed” (*ḥatm al-ānāq*), as in Sasanian times,²⁴ if true, does not necessarily mean that it was based on, or itself produced, a new written record of the population. Also in the cities and towns of Iraq, where the situation was different from the countryside, and the tax payable to the Muslims was based on the number of adult males in each place, no population census was involved in fixing the tax: as the Muslim sources themselves say, the *per capita* tax was based on the former Sasanian rate.²⁵ Thus it is not surprising to read in the sources that the numbers of adult males were provided to the Muslims by the representatives of the local populations, and that these numbers were *not* built into the capitulation agreements. It is also striking that they all were round figures, which means that they were estimates, not actual census-based figures. But this is, again, not surprising, for we know from Talmudic references that, at least in lower central Iraq, the Jews paid their poll tax (*kargā*) to the Persians from before the sixth century on the basis of “the estimated population of the towns and villages”.²⁶

When we come to EGYPT, the picture becomes far clearer. Ibn ʿAbd al-Ḥakam informs us that, after the fall of Alexandria following stiff

²¹ See *Chronique de Séert* (Histoire nestorienne), ed. and trans. Addi SCHER and Robert GRIVEAU (in *Patrologia Orientalis* XIII, Paris: Firmin-Didot et Co., 1919), II [2], 300/620, where it says that the system of *ḥarāǧ* established in the time of ʿUmar lasted until the time of Muʿāwiya.

²² See MORONY, 102–103.

²³ MORONY (p. 52) thought it was “natural to assume that the survey of the Sawād of Kūfa by the Muslims in 642 resulted in a register listing the taxes that were due from the districts for which local notables were responsible ...”.

²⁴ See, for example, Abū Yūsuf, 133, 281; Abū ʿUbayd al-Qāsim b. Sallām, 74; Balāḍurī, *Futūḥ al-buldān*, 270–71, 272. See also MORONY, 112–13, and now Chase ROBINSON, “Neck-Sealing in Early Islam”, *Journal of the Economic and Social History of the Orient* 48.3 (2005), 401–41.

²⁵ Ṭabarī, I, 2371/III, 585: The Muslims are said to have taken “the *ḥarāǧ* of *kisrā* on the heads of men according to their possessions”.

²⁶ MORONY, 112; see also p. 107.

resistance in 22/642, the captives other than women and boys “were counted (*uḥṣiya*)”; they numbered 600,000.²⁷ This is a little higher than one would expect.²⁸ What followed the count in terms of recording, including tax implications, is an open question, since the sources have nothing to say on it. This is not the case with regard to the rest of Egypt, both Upper and Lower, for here Ibn ‘Abd al-Ḥakam’s texts make it fairly clear²⁹ that some kind of a population count of adult males was made by the local Copts: Their chiefs (*‘urafā’uhum*) wrote down the result of the count, brought the records to the Muslims, and took mighty oaths to the veracity of the figures they came up with, namely over six (in another version: eight) million people of taxable age (*rafā’a dālīka ‘urafā’uhum bil-aymān al-mu’akkada, fa-kāna ḡamī’u man uḥṣiya yawma’idīn bi-miṣra, a’lāhā wa-asfalihā, min ḡamī’ al-qibṭ fīmā aḥṣaw wa-katabū wa-rafā’ū aktara min sittat[amāniyat alf alf nafs]*). This census, sometimes referred to as the census of ‘Amr b. al-‘Āṣ, was the basis for the tribute imposed on Egypt: at the rate of two *dīnārs* per head.³⁰

The connection of these reports with the amount of tax imposed on the Egyptians has made them suspect to some scholars, especially the report ending with an eight-million figure for the population of Egypt; but

²⁷ Ibn ‘Abd al-Ḥakam, *Fuūḥ miṣr wa-aḥbārūhā* (The History of the Conquest of Egypt, North Africa and Spain), ed. Charles C. TORBEY (New Haven: Yale University Press, 1922), 82, 84. One report has been copied by Suyūṭī in his *Husn al-muḥāḍara fī aḥbār miṣr wa-l-qāhira* (Cairo: Maṭba‘at al-Mawsū‘āt, [1904], I, 68.

²⁸ For the sake of comparison, it might be useful to know that the population of Alexandria, the provincial capital, in Roman times is estimated to have been half a million or a little more; see BAGNALL and FRIER, 53–54.

²⁹ In one narrative, ‘Amr b. al-‘Āṣ is identified as the one who did the count (p. 82: *aḥṣā aḥlahā*), and in two others, the passive is used (pp. 70, 87); but in one (p. 70), the plural pronoun is used (*aḥṣaw*), where the subject is clearly the Copts.

³⁰ Ibn ‘Abd al-Ḥakam, 70 (copied in Suyūṭī, I, 65); also 80, 82, 87. On the census being connected with ‘Amr b. al-‘Āṣ (first governor in 20–25/641–46), see Ibn ‘Abd al-Ḥakam, 70, 80, 82, 87; Maqrīzī *Kitāb al-mawā‘iz wa-l-‘itibār bi-dīkr al-ḥiṭaṭ wa-l-ātār*, known as *al-Ḥiṭaṭ al-Maqrīziyya* (Būlāq: Dār al-Ṭibā‘a l-Muniriyya, 1870), I, 76–77. But note that this census is connected not with ‘Amr but with his successor as governor of Egypt, ‘Abd Allāh b. Sa‘d b. Abī Sarḥ (governor 25–36/646–56), in [pseudo-]Severus, *History of the Patriarchs of the Coptic Church of Alexandria* (in *Patrologia Orientalis* I), ed. and trans. B. EVERTS (Paris: Firmin-Didot et Cie., 1907), 501.

these scholars are interested in taxation in early Islamic Egypt, and census hardly enters into their formulations.³¹ Indeed, the six million estimate of the population of Egypt is only slightly higher than expected, given that this population “fluctuated within a ‘normal’ range of about four to five million” in Roman times.³² But do the texts mentioned above necessarily mean that a census physically took place shortly after the conquest? They do not, actually: not only did the Muslims, due to the urgent needs of the conquest, lack the time³³ to carry out a census before they taxed the Egyptians, but they could easily have received the information they wanted about Egypt’s taxpaying population from the records of the Byzantine government, which they supplanted.³⁴ Interpreted this way, our text(s) would mean that the chiefs of the Copts brought to the Muslim military leaders the latest census returns or tax-lists they had from Byzantine times and swore to the veracity of the information in them simply because they were official records. These lists made the Muslims decide how much tax the Egyptians should pay, and that could be es-

³¹) See MORIMOTO, 21–33, 59–60, 126 ff., especially p. 22. This is based on his analysis of the chains of transmission of several reports. His conclusion is that a poll tax based on the number of taxpaying adult males could not have been in place at the time of the conquest – not before the caliphate of ‘Umar II (99–101/717–20), when the *ḥaj* theory was articulated. Jørgen SIMONSEN, in his *Studies in the Genesis and Early Development of the Caliphal Taxation System* (Copenhagen: Akademisk Forlag, 1988), 12 and *passim*, agrees generally with this assessment, believing that this theory was not articulated until the 720s, shortly after the reign of ‘Umar II. Contrary to MORIMOTO, though, SIMONSEN does not examine Ibn ‘Abd al-Ḥakam’s reports on census cited above. The position of DENNETT (pp. 75–78) on the census attributed to ‘Amr b. ‘Āṣ is unclear. On the one hand he seems to deny it (“Amr himself, shortly after the conquest, took a census, not of the Egyptians, but of the Arabs”; p. 74). On the other, he accepts the weaker aspects of the census report, viz. the two-*dīnār* rate as a basis for the poll tax, arguing for this position against the interpretations of BECKER and GROHMANN.

³²) BAGNALL and FRIER, 56. But it has to be kept in mind that the Arabic text(s) probably mean about six million *taxpayers*, not persons. In Roman Egypt, all people, including women, children, and the elderly, had to file census declarations; only men of taxpaying age, however, gave their ages on the declarations. Thus the entire population of Egypt was registered. See BAGNALL and FRIER, 12, 27.

³³) Not to mention the infrastructure; but this could have been supplied by the Copts.

³⁴) On Byzantine censuses, see above, n. 3.

timated at roughly two *dīnārs* per person. The evidence of the papyri confirms this interpretation: several of them have survived, in the form of requisitions and receipts of goods and monies, from several Egyptian districts very shortly after the conquest, as early as the year 21 AH,³⁵ thereby emphasizing the importance of the element of time for the conquering Muslims in receiving tributary payment from the Egyptians. The *Chronicle of John*, Bishop of Nikiu, who flourished shortly after the conquest of Egypt, also confirms early levies for the support of the Muslim army.³⁶

But if Ibn ʿAbd al-Ḥakam’s reports on census seem to imply a “fresh start” for the Muslims in Egypt, his reports on land survey do not: they indicate tacitly that ʿAmr b. al-ʿĀṣ accepted the (latest) Byzantine cadastral survey³⁷ and that he kept the locals, the Copts, in charge of as-

³⁵) PERF 553, in J. KARABACEK, *Papyrus Erzherzog Rainer: Führer durch die Ausstellung* (Vienna: Selbstverlag der Sammlung, 1894), is a receipt for corn dated 20 January 642 (= 12 Šafar 21; see Adolf GROHMANN, “Greek Papyri of the Early Islamic Period in the Collection of Archduke Rainer”, *Etudes de papyrologie* 8 [1957], 9 ff), and PERF 554 is a receipt for gold money (solidi) dated 25 February 642 (= 19 Rabiʿ I 21; see GROHMANN, *ibid.*, 15 ff). From the following Hiġrī year (22) we have PERF 555 (an order of payment of 3 solidi in fodder and wheat) dated 26 December 642 (= 28 Muḥarram 22; see Adolf GROHMANN, “Aperçu de papyrologie arabe”, *Etudes de papyrologie* 3 [1936], 46 ff); PERF 556 (almost identical to 555) dated 8 January 643 (= 11 Šafar 22); the famous receipt in PERF 558 which is the oldest document to mention the Hiġrī date: the month of Ğumādā I 22 (25 April 643; see GROHMANN, *ibid.*, 41 ff), and PERF 559 (an order for corn and oil) dated in 1 June 643 (= 8 Raġab 22; see GROHMANN, “Greek Papyri of the Early Islamic Period in the Collection of Archduke Rainer”, *Etudes de papyrologie* 8 [1957], 19 ff). Other early receipts or requisitions are PERF 561 (an order for the purchase of fodder for the Arabs worth 14 solidi) is dated 29 November 643 (= 11 Muḥarram 23; see GROHMANN, *ibid.*, 22 ff), PERF 563 (a receipt for silver rings, old shirts, a sindonian, and a girdle) dated 4 June 647 (= 24 Šaʿbān 26; see GROHMANN, *ibid.*, 25 f), and PERF 564 (a receipt for 99 horses) dated 19 July 643 (= 11 Šawwāl 26; see GROHMANN, *ibid.*, 26 ff). See also SIMONSEN, 81, 82, 83. Cf. KAEGI, “Egypt on the Eve of the Muslim Conquest”, 61, where December 10, 642 [= 11 Muḥarram 22] is erroneously given as the first payment of tribute to the Muslims from the Egyptians.

³⁶) See *The Chronicle of John, Bishop of Nikiu*, trans. R. H. CHARLES (Oxford: Williams and Norgate, 1916), 182, 184, 195. See also DENNETT, 71; MORIMOTO, 36–38, 40–41.

³⁷) RITNER, 10: “Corresponding cadastral surveys listed agricultural properties and owners, with tax and irrigation categories”.

sessing and collecting taxes (*aqarra ʿAmrun qibṭahā ʿalā ḡibāyat al-rūm*).³⁸ Ibn ʿAbd al-Ḥakam then gives a long description of the way in which the assessment and collection of taxes in Egypt were made.³⁹ This description need not be doubted, since it makes no claims to other than the continuation of Byzantine practices, some of which are reflected in a papyrus, PERF 554.⁴⁰ Furthermore, and as MORIMOTO has shown, its outline largely agrees with the evidence of the papyri.⁴¹ Its reporting should thus be read as a help to bridge the gap in the transition from the pre-Islamic system to the Islamic.

³⁸) Ibn ʿAbd al-Ḥakam, 152. The Muslims eventually made some changes to the Byzantine system, but this must have happened gradually, if swiftly. See H. I. BELL, *Greek Papyri in the British Museum*. Volume IV: *The Aphrodito Papyri* (London: The British Museum, 1920), xxiv; DENNETT, 67–69. DENNETT attributes to the Arabs cutting the red tape, abolishing the influence of the lords, centralizing the administration, and replacing chaos by efficiency, while keeping the same types of taxes and employing many of the former clerks and officials (p. 69).

³⁹) The description goes as follows (Ibn ʿAbd al-Ḥakam, 152–53; copied in Maqrīzī, I, 77, and Suyūṭī, I, 65). The chiefs and headmen of each village (*ʿurafāʾ kull qarya wa-māzūtuhā wa-rūʿasāʾ ahlihā*) met and discussed the prosperity or decline of their respective villages. When they had determined the quotas to be increased, they went to the districts, where they met with the rest of the chiefs of the other villages, and they divided the quota of the district according to the cultivated area of the villages. Then each village took its quota and applied it to the tax (*ḥarāḡ*) of the village and its cultivated land. They subtracted from the total acreage of the land two *faddāns* for their churches, baths, and ferries, and they also subtracted the amount needed for the hospitality of Muslims and for the visits of government officials (*al-sulṭān*). After that, they inspected the artisans and laborers in the village and allotted to them their portion of the tax according to capacity. If there were fugitives (i. e. new arrivals) in the village, they allotted to them their portion according to capacity, but usually only to domiciled and married men. Thereupon, they calculated the tax that remained and divided it among the people, each according to the amount of land and the people’s willingness to cultivate it according to their ability. If anyone was weak and complained that he was unable to cultivate his land, they divided what he was unable to cultivate according to his capacity. And if anyone desired more land, he was given what the weak were unable to cultivate. The report is paraphrased in DENNETT, 88–89, and analyzed in MORIMOTO, 42–48.

⁴⁰) On the implications of this papyrus, see SIMONSEN, 81: “From PERF 554 we can see how the local administration continued to gather taxes regardless of the battle for political power between Byzantium and the Arabs which was raging back and forth across the country”. See also *ibid.*, 83.

⁴¹) See MORIMOTO, 93–96.

The above survey indicates that, in the two decades before the accession of the Umayyads to the caliphate, the foundations were laid for a number of things that the Umayyads were to inherit with regard to population census and land survey. Those that stand out among them are the close connection between taxation and the census of the indigenous population; the absence of an “empire-wide” policy, and hence the noticeable variation between one province and the other in matters pertaining to censuses and surveys; and the continuity of most of the practices of the pre-Islamic empires – the Byzantine and the Sasanian. At the same time, however, the survey indicates the existence of shy signals that the Islamic state could take independent initiatives when required.

Let us now turn to the Umayyads and examine, in chronological order, the record we have about the censuses and land surveys which they undertook. For reasons that shall become clear later, I have chosen to divide this era into three periods: the Sufyānid (41–65/661–85), the early Marwānid (65–105/685–723), and the late Marwānid (105–132/723–50).

The Sufyānid Period (41–65/661–85)

The Arabic sources have little to say about this period, but their information is supplemented by notable information in the *Chronicle of Michael the Syrian*. This information relates to the provinces of Syria, Iraq, and Mesopotamia.

The most remarkable report we have about SYRIA comes from Michael the Syrian, now unaccompanied by any other Christian source.⁴² It states that:

In the year 980 of the Greeks, 27 of Constans, 9 of Mu‘āwiya, and 54 of the Arabs, Abū l-A‘war made a census⁴³ of the Christian peasants⁴⁴ for the tribute in all Syria.⁴⁵ In fact, up to this point, the Christian peasants had not paid tribute under the empire of the Arabs.⁴⁶

⁴²⁾ Michael the Syrian, II, 450.

⁴³⁾ CHABOT has: avait recensé.

⁴⁴⁾ CHABOT has: les fellaḥs chrétiens.

⁴⁵⁾ “Syria” here cannot mean Mesopotamia, as in other contexts, since, as we shall see, we know of no activity of Abū l-A‘war’s in Mesopotamia other than a very transient military one shortly before the battle of Şifīn. Most of his noted activities took place in Syria.

⁴⁶⁾ Chabot has: Ṭayayê, which is the word Michael uses for the Arabs/Muslims.

As pointed out by CHABOT and DENNETT,⁴⁷ the four dates do not tally; but some scholars have brought this census to the year 668 AD [= AH 48] – which is possible after applying two changes to Michael’s four dates.⁴⁸

For a test of the veracity of this report, it is important to identify its pivotal character, Abū l-Aʿwar. He is ʿAmr b. Sufyān Abū l-Aʿwar al-Sulamī, a very active and visible partisan of Muʿāwiya (r. 41–60/661–80), who is mentioned repeatedly by the Greek, Syriac, and Arabic historical sources.⁴⁹

⁴⁷) Michael the Syrian, II, 450, n. 3; DENNETT, 62. CHABOT attributes the discrepancy in the dates in part to the divergence in the documents from which Michael is taking his information; but it is not clear what these documents are in this case. DENNETT is wrong in putting the ninth year of Muʿāwiya at the year 50. Not only is the ninth year 49, but also the Syrians gave their oath of allegiance to Muʿāwiya before 41/660 (see Ṭabarī, I, 3359–60/V, 71, *sub anno* 37), the year in which he had the allegiance of all the provinces of the empire. For the non-Islamic sources considering Muʿāwiya’s reign to be more than the standard Islamic rendition of a few months less than twenty years, see Theophanes, 483/346 (*sub annus mundi* 6148) where Muʿāwiya’s rule is given as extending 24 years. Henri LAMMENS, in his “Études sur le règne du calife omaiyade Moʿawia Ier”, *Mélanges de l’Université St. Joseph*, 1906–1907), 48, mentions Michael the Syrian’s report but does not discuss its problems.

⁴⁸) Andrew PALMER, in a footnote to his translation of an extract from the anonymous *Chronicle of 1234*, cites Michael the Syrian’s text, adding after “AH 54”: “(read 48)”, but he does not give an explanation; see *The Seventh Century in the West-Syrian Chronicles*, trans. and ed. Andrew PALMER *et al.* (Liverpool: Liverpool University Press, 1933), 186, n. 461. Robert HOYLAND also put Abū l-Aʿwar’s census at 668 A.D., citing Michael the Syrian, without giving an explanation for the change he made on the latter’s text; see his *Seeing Islam as Others Saw It* (Princeton: Darwin Press, 1997), 418, n. 104. The way this date can be arrived at is by changing the year of the Greeks 980 to 968, which would be the 27th (and last) year of Constans and quite likely the 9th year of Muʿāwiya’s reign (from a Syrian perspective; see previous note). The year 54 of the Hiġra remains problematic, but it can be claimed that Michael is quite inaccurate when it comes to this calendar.

⁴⁹) See H. LAMMENS, *EI2*, s.v. “Abū ʿl-Aʿwar al-Sulamī”; A. H. DE GROOT, *ibid.*, s.v. “Kubrus”.

For Abū l-Aʿwar’s biography and activities in the Arabic sources, see *Sīrat Sālim ibn Dakwān*, ed. and trans. Patricia CRONE and Fritz ZIMMERMANN (Oxford: Oxford University Press, 2001), 88/89, 157, 188; Ibn Saʿd, *Kitāb al-ṭabaqāt al-kabīr*, ed. E. SACHAU (Leiden: E. J. Brill, 1904–40), III/2, 106; Ḥalifa b. Ḥayyāt, *Tārīḥ*, 193, 195; idem, *Kitāb al-ṭabaqāt*, ed. Akram Ḍiyāʾ al-ʿUMARĪ (Baghdad:

A member of the influential and well-connected tribe of Sulaym, he was the grandson of an Umayyad woman and the son of a Christian one. He was clearly a late convert to Islam, for he was still a pagan at the battle of Ḥunayn, which took place after the conquest of Mecca by Muḥammad in 8/630. He played a major role in the early conquests of Syria during the caliphate of ʿUmar. He was a cavalry commander in several battles:

n. p., [1967]), 51, 308; Naṣr b. Muzāḥim al-Minqarī, *Waqʿat Šiffīn* (reprint of the Cairo edition, ed. ʿAbd al-Salām ḤĀRŪN, Beirut: Dār al-Ġil, 1410/1990), 153, 154, 157, 160, 167, 181, 206, 213, 226, 328, 329, 334–37, 362, 391, 481, 493, 507, 511; al-Azraqī, *Aḥbār Makka*, ed. Rušdī MALḤAS (Beirut: Dār al-Ṭaqāfa, 1399/1979), II, 248; Balāḍurī, *Kitāb ġumal min ansāb al-ašraf*, ed. Suhayl ZAKKĀR and Riyāḍ ZIRIKLĪ (Beirut: Dār al-Fikr, 1996), 5705/XIII, 331; Abū Zurʿa l-Dimašqī, *Tārīḥ Abī Zurʿa al-Dimašqī*, ed. Šukrallāh ibn Nīmatallāh AL-QŪĠĀNĪ (Damascus: Mağmaʿ al-Luġa l-ʿArabiyya bi-Dimašq, 1980), I, 184; Ibn ʿAbd al-Ḥakam, 108; Yaʿqūbī, II, 187, 189, 194, 214, 241; Ṭabarī I, 2093, 2150, 2154, 2157, 2158, 2159, 2398, 2982, 3057, 3261–69, 3272, 3283, 3320, 3325, 3337, 3360, 3396, 3406; II, 140 III, 396, 438, 440, 442, 443, 444, 605; IV, 367, 421, 566–72, 574; V, 12, 41, 45, 54, 71, 98, 105, 274; Ibn Abī Ḥātim al-Rāzī, *al-Ġarḥ wa-l-taʿdīl* (reprint of the Haydarabad edition, Beirut: Dār Iḥyāʾ al-Turāṯ al-ʿArabī, 1372/1952), VI, 234; Masʿūdī, *Murūġ al-dahab*, ed. Charles PELLAT (Beirut: al-Ġāmiʿa l-Lubnāniyya, 1965–79), III, 121, 122, 124, 160; Ibn Rustah, *al-Aʿlāq al-nafīsa*, ed. M. J. DE GOEJE (Leiden: E. J. Brill, 1892), 213; Kindī, *Kitāb al-wulāt wa-kitāb al-quḍāt* (The Governors and Judges of Egypt), ed. Rhuvon GUEST (Leiden: E. J. Brill, 1912), 29, 35; Ibn ʿAbd al-Barr, *al-Istīʿāb fī maʿrifat al-aṣḥāb*, III, 1178; Ibn ʿAsākir, *Tārīḥ mandīnat dimašq*, ed. ʿUmar ibn Ġarāma al-ʿAMRAWĪ (Beirut: Dār al-Fikr, 1415–21/1995–2000), XLVI, 50–60 (and see XI, 280 and XII, 238); Ibn al-Aʿtīr, *Usd al-ġāba fī maʿrifat al-ṣaḥāba*, III, 109; idem, *al-Kāmil fī l-tārīḥ* (Beirut: Dār Šādir, 1965), II, 498, III, 168, 186, 282–84, 287, 311, 321, 333, 354, 484; Ibn Kaṭīr, *al-Bidāya wa-l-nihāya* (Beirut: Maktabat al-Maʿārif, Riyādh: Maktabat al-Naṣr, 1966), VII, 54, 175; Ibn Ḥaġar al-ʿAsqalānī, *al-Iṣāba fī tamyīz al-ṣaḥāba* (reprint of the 1328 Cairo edition, Cairo: Muʿassasat al-Ḥalabī wa-Šurakāh, n. d.), III, 540 (no. 5851).

For the non-Arabic sources, see Theophanes, 482/345–46; Agapius, 223–24/483–85; Michael the Syrian, II, 442, 445, 446, 450; *Chronicle of 1234* (in *The Seventh Century in the West-Syrian Chronicles*), 176 (and n. 435), 179, 180 (and n. 450), 186, n. 461. These sources discuss Abū l-ʿAwar’s role as commander of the naval campaigns against the Byzantines at Cos, Crete, Rhodes, and Phoenix (Dāt al-Šawārī). The source for this information on Abū l-ʿAwar is, in all probability, the now-lost *Chronicle* of Theophilus (see above, at n. 9).

Abū l-ʿAwar is mentioned frequently as one of Muʿāwiya’s men in Henri LAMMENS, “Études sur le règne du calife omayyade Moʿawia Ier” (pp. 42–43, 48, 49, 50, 55). More recently, the Arabic materials were collected and discussed, though in a scattered form, by Michael LECKER, in his *The Banū Sulaym: A Contribution*

Yarmūk, Ṭabariyya (Tiberias), Fiḥl (Pella), and ʿAmmūriyya (Amorium), and was given a share of the spoils of Damascus when it was conquered. In 15/636–37, Šuraḥbīl b. Ḥasana made him his deputy over al-Urdunn/Jordan, over which he later became governor. He became so knowledgeable about Syria's affairs that ʿUmar is reported to have consulted him about the administration of that province. In 31/653–54, during the caliphate of ʿUṭmān, he extended his military talents to naval campaigns⁵⁰ for the first time in the history of the Muslims, invading the Islands of Cyprus, Crete and Rhodes. These naval activities must have been undertaken by Abū l-Aʿwar at the orders of Muʿāwiya, who was then governor of Syria, and who is known to have been an staunch advocate of starting naval campaigns, even against the hesitation of the caliphs ʿUmar and ʿUṭmān.⁵¹ In 34–35/655, Abū l-Aʿwar was again at the head of another major naval campaign against the Byzantine Emperor Constans. He engaged the emperor and his fleet at the battle of Phoenix/Dāt al-Šawārī, in Lykia, where the emperor was defeated and fled, abandoning his men. When the caliph ʿUṭmān was besieged in 35/655, Abū l-Aʿwar carried his (in)famous letter to the governor of Egypt, that was discovered by the rioting Egyptians in Medina; and at the time of ʿUṭmān's killing, he was still governor over Jordan. Thereafter, his vita becomes strongly connected with Muʿāwiya. He was in the Ġazīra with the Syrian army which tried to prevent ʿAlī from reaching the water of the Euphrates shortly before the battle of Šiffin, and during that battle he was one of Muʿāwiya's commanders, at the head of the Jordanian contingent. He was also one of Muʿāwiya's witnesses to the arbitration document which concluded this battle; several reports in the Arabic sources show ʿAlī and his son Ḥasan cursing him. After Šiffin, in 38/658–59, he was the commander of the

to the Study of Early Islam (Jerusalem: Hebrew University, 1989), 28, 76–77, 80, 109, n.14, 131, 138–40, 141–42. It was summarized and critically evaluated by Lawrence I. CONRAD, in his “The Conquest of Arwād”, 361–62. See also KÆGI, *Byzantium and the Early Islamic Conquests*, 246. It seems that Abū l-Aʿwar's family maintained its strong ties to Jordan. Ibn ʿAsākir (LX, 80, biography of al-Muġīra b. ʿAmīra l-Azdī) recounts an activity of an unnamed son of Abū l-Aʿwar's who resided in Tiberias towards the end of Umayyad times.

⁵⁰⁾ CONRAD, in “The Conquest of Arwād”, 362, opines that “it must be assumed” that Abū l-Aʿwar's role in the naval campaigns was the “command of the troops attached to the fleet, and not necessarily to the ships and actual naval operations as well”.

⁵¹⁾ See Ṭabarī, I, 2820–26/V, 258–62. See also KÆGI, *Byzantium and the Early Islamic Conquests*, 246.

Jordanian contingent in the army sent by Mu'āwīya to Egypt to wrest that province from 'Alī's governor. And when, in 53/673, Mu'āwīya had to deal with the problem of Ḥuġr b. 'Adī, Abū l-A'war was at his court in Damascus. He disappears from the scene in the Arabic sources before Mu'āwīya's death in 60/680.⁵²

This Biography shows that Abū l-A'war had a fairly intimate knowledge of Syria, held positions of civil and military command in it, had noticeable resourcefulness in undertaking unprecedented actions, and enjoyed a long-standing close association with Mu'āwīya. In terms of background, then, Abū l-A'war could very well have done what Michael said he did: count the Christian peasants of Syria and make them pay the tribute. But Michael's statement has problems other than its confused dating.⁵³ Not only does it contradict his earlier report on 'Umar undertaking a general census of the empire,⁵⁴ but its complete absence from all genres of Arabic sources is quite conspicuous – not to mention its complete absence from the non-Muslim sources, including the *Chronicle of 1234*, which often parallels Michael the Syrian. Of course, the Arabic sources do not normally show interest in such matters as counting the indigenous population. But in the case of Abū l-A'war one would expect them to, given the attention they paid to him, not only as a military commander but as a civil administrator as well.

But there is one report in the Arabic sources that might lend some credibility to Michael's statement, albeit not quite as Michael had it. This

⁵²) Ibn Yūnus, the historian of Egypt, reported on an unknown authority (*yūqālu*) that Abū l-A'war came to Egypt with Marwān b. al-Ḥakam in 65/[684–85]. He, however, expressed skepticism about the veracity of this report, saying, “*wa-fī-hi naẓar*”. See the reconstruction of his history, *Tārīḥ Ibn Yūnus al-Miṣrī*, First Part: *Tārīḥ al-Miṣriyyīn*, collect. and ed. 'Abd al-Fattāḥ Fatḥi 'ABD AL-FATTĀḤ (Beirut: Dār al-Kutub al-'Ilmiyya, 2000), 517. The text was copied in Ibn 'Asākir, XLVI, 54.

⁵³) See above, n. 47.

⁵⁴) The contradiction lies in Michael's saying that “up to this point, the Christian peasants had not paid tribute under the empire of the Arabs”, which contradicts his earlier statement (see above, at n. 8) that the capitation tax was imposed on the Christians following 'Umar's general census of the entire empire. DENNETT (p. 62) tried to solve this contradiction. He suggested that, before Mu'āwīya's “reforms” (i.e. Abū l-A'war's census), the taxes assessed on peasants working on an estate were paid by the estate's owner. After those “reforms”, the peasants had to pay their taxes themselves, and directly. This is a neat explanation, but it sounds too convoluted to me. I am also not sure there is sufficient evidence for estate owners first paying taxes on behalf of their work force.

is the report about the rather uncharacteristic conditions which the people of Tiberias had agreed to after their capitulation to Abū l-Aʿwar during the conquest of Jordan in 13/634–35. Among these are: that the Tiberians allow the Muslims to take residence in half the houses of their towns and the areas surrounding them and connected to them, and that they give the Muslims for each *ǧarīb* land a *ǧarīb* of “either wheat or barley, whichever they till [at a given time]”.⁵⁵ The report continues that this agreement concluded the peace with Jordan, and the Muslims’ leaders, horses, and reinforcements were scattered in the towns and villages of Jordan.⁵⁶ Now the extension of the peace with Tiberias to its cultivated region and the housing of Muslims in (exactly) half⁵⁷ of its residences could very well have prompted Abū l-Aʿwar to undertake some count of the rural population in the region of Tiberias, and perhaps even a survey of its urban resources, at some point after the conclusion of the agreement, in order to verify the fulfillment of the conditions of the peace treaty. If this actually happened, it would make Abū l-Aʿwar’s celebrated census of all Syrian peasants reported by Michael the Syrian a small-scale census of the region of Tiberias. But Tiberias is, of course, part of Syria, and, as the capital of Jordan, a novel activity in it could be conceived of as one of the whole of Jordan, especially since the peace treaty with it concluded the peace in that province, and since Abū l-Aʿwar eventually became the governor over Jordan.⁵⁸ This interpretation, however, puts Abū l-Aʿwar’s “census” within the period of the conquests, much ear-

⁵⁵) In addition to the standard (and *topos*-like) one-*dīnār*-per-head-per-annum tax. The uncharacteristic conditions mentioned above lend an authenticating voice to the report. See also Fred McGraw DONNER, *The Early Islamic Conquests* (Princeton: Princeton University Press, 1981), 136–38.

⁵⁶) Tabarī, I, 2159/III, 444. The entire text reads: “*alā an yuṣāṭirū l-muslimīn al-manāzil fi l-madāʿin wa-mā aḥāṭa bihā mim mā yaṣiluhā, fa-yadaʿūna lahum niṣfan wa-yaqtamiʿūna fi l-niṣf al-āḥar, wa-ʿan killi ǧarībi ard ǧarību burr aw šāʿir, ayyu dālīka ḥurīṭa, wa-ašyāʾ ṣalāḥūhum ʿalayhā. Wa-nazalat al-quwwād wa-ḥuyūluhum fihā. Wa-tamma ṣulḥ al-Urdunn wa-tafarraḡat al-amdād fi madāʿin al-Urdunn wa-qurāḥā*”. Cf. the translation of Khalid Yahya BLANKINSHIP in *The History of al-Ṭabarī*, XI (Albany: State University of New York Press, 1993), 172–73.

⁵⁷) Note the report’s “so they [the Muslims] would leave one half and assemble in the other half” (see the previous note). Cf. Ṭabarī, I, 2393/III, 600 (conquest of Ḥimṣ/Emesa)/*The History of al-Ṭabarī*, XII, trans. Yohanan FRIEDMANN (Albany: State University of New York Press, 1992), 177.

⁵⁸) Perhaps this also explains why Henri LAMMENS (*ET2*, s. v. “Abū l-Aʿwar al-Sulamī”) mistakenly reported Michael the Syrian’s “all-Syrian” census as one of *Palestine*.

lier than Michael's possible⁵⁹ 48/668 date, during Mu'āwiya's caliphate. On the other hand, it felicitously removes the contradiction in Michael's two reports mentioned so far, making them – reinterpreted – one and the same activity during 'Umar's caliphate and Mu'āwiya's *governorship* of Syria. But to attribute to Mu'āwiya the “commissioning” of this “census” would be going beyond what the sources permit.⁶⁰

Turning to IRAQ, we have an account by Ya'qūbī which implies that part of the Sawād in the regions of Kūfa and Baṣra were surveyed early in Mu'āwiya's caliphate. It says that Mu'āwiya appointed his client 'Abd Allāh b. Darrāğ over the *ḥarāğ*-tax office in Iraq (read: Kūfa; see below), and wrote to him to send him some of its revenue for his personal use. Ibn Darrāğ wrote back to Mu'āwiya, telling him on the authority of the *dihqāns* that Chosroes and his family had crown estates (*ṣawāfī*) whose income they levied for themselves and that were not treated as regular *ḥarāğ*-tax land. Mu'āwiya ordered Ibn Darrāğ to make an inventory of (*ahṣi*; literally: count!) these estates, designate them as crown lands, and build dikes on them. Ibn Darrāğ gathered the *dihqāns* and asked them about the records of these estates. They said: The registers are in Ḥulwān.⁶¹ He sent for them and they were brought to him. He removed all that was Chosroes' and his family's from the *ḥarāğ*-tax land records, built dikes on the estates, and designated them as Mu'āwiya's. Their revenue, from the region of Kūfa and its Sawād, reached 50 million *dirhams*. Mu'āwiya wrote to 'Abd al-Raḥmān b. Abī Bakra to do the same thing in the region of Baṣra.⁶²

⁵⁹) And by no means certain; see above n. 47.

⁶⁰) As was done by LAMMENS, who said that Abū l-A'war's census was “commissioned”; see his “Abū l-A'war al-Sulamī”. Andrew PALMER, when translating Michael's report, says that the word *fellahs*, ‘labourers’ “can also mean ‘soldiers’”. See *The Seventh Century in the West-Syrian Chronicles*, 186, n. 461.

⁶¹) Ḥulwān is a very ancient city situated near the entrance to the Paytak pass through the Zagros mountain range, on the famous Ḥurāsān highway, about 33 kilometers southeast of Qaṣr-i Šīrīn. Its foundation is attributed in the Islamic historical tradition to the Sasanian monarch Qabād (d. 531 AD). Qabād is supposed to have been the first person to measure the land, institute land registers, define the boundaries of the lands, and fix the land tax. He established in Ḥulwān a land survey office, a *divāni ḥarāğ*, which he called *divāni 'adl*, where the registers were kept until the Islamic conquest of Iraq. See L. LOCKHART, *EI2*, s. v. “Ḥulwān”; A. K. S. LAMBTON, *Landlord and Peasant in Persia* (London: Oxford University Press, 1953), 15, n. 3. See also B. LEWIS, *EI2*, s. v. “Daftar” (The Classical Period). MORONY (p. 53) accepts that the register listing Sasanian crown property was recovered during Mu'āwiya's caliphate.

⁶²) Ya'qūbī, II, 218.

The topological anecdotal form of this account, and its failure to identify the location of the *ṣawāfi*, give one some pause regarding its authenticity, as does its clear bias against Muʿāwiya, in particular his misuse of *ṣawāfi* lands. On the other hand, there are many things that lend credibility to its basic message, namely that the Muslim financial authorities in Iraq seized the registers pertaining to the bulk of the crown lands of the former Sasanian monarchs and had their ownership transferred to the new Muslim ruler, Muʿāwiya, at his request. For, as we have seen, the Muslims had, shortly after the conquest, taken over the Sasanians' land-tax records and system of assessment and collection, even when they made a change in the measurement of land. In that, they were assisted, as expected, by the *dihqāns*, who certainly knew where the land registers were, since they had been professional tax collectors under the Sasanians and, after the conquest, under the Muslims. The delay in locating the registers of the crown lands until the caliphate of Muʿāwiya (i. e. about 25 years after the conquest) seems strange, since these lands, in the regions of both Kūfa and Baṣra, had been recognized as such from the time of ʿUmar and ʿUtmān; the latter is reported to have made free use of them, distributing them to his cronies.⁶³ But it is one thing to dispense of those lands at the dawn of the Islamic state, and quite another to seize their old registers in the old Sasanian depository of land registers in Ḥulwān, and then indicate on them a change in ownership. In addition, as our next reports will show, the lands reclaimed for Muʿāwiya were not all of the crown lands of the Sasanian royal family, but rather that part of them that had been unproductive,⁶⁴ and hence without owners, for we hear of no protest from landowners to Muʿāwiya's action. We must remember, finally, that Muʿāwiya's (and other Umayyads') claims to ownership of some *ṣawāfi* lands is widely attested in the sources.

But there is more in the account that lends it credibility. Starting with the Kūfa part of it, we are on firm ground regarding its central figure, ʿAbd Allāh (or ʿAbd al-Raḥmān) b. Darrāğ. Varying Muslim sources identify him as a client and *kātib* of Muʿāwiya,⁶⁵ and report that Muʿāwiya appointed

⁶³) See DENNETT, 25–26; MORONY 68–70.

⁶⁴) Cf. DENNETT, 30. See also M. SPRENGLING, "From Persian to Arabic", *Journal of Semitic Languages and Literatures* 56 (1939), 184.

⁶⁵) Ṭabarī, II, 837/VI, 180; Ġahšiyārī, *Kitāb al-wuzarāʾ wa-l-kuttāb*, ed. Muṣṭafā L-ṢAQQĀ, Ibrāhīm AL-IBYĀRĪ, and ʿAbd al-Ḥafīz ṢALABĪ (Cairo: Muṣṭafā l-Bābī l-Ḥalabī, 1980), 24; Masʿūdī, *al-Tanbīh wa-l-iṣrāf*, 302; Ibn ʿAsākir, XXXIV, 340 (under "ʿAbd al-Raḥmān – and it is said: ʿAbd Allāh – b. Darrāğ"). Ġahšiyārī (p. 24), probably faced with the two names, considered this person to be two brothers, both of whom were Muʿāwiya's clients.

him at the very beginning of his caliphate, in 41/661, as fiscal director of Kūfa (Iraq).⁶⁶ This is confirmed practically beyond doubt by the fact that a contemporary Syriac source mentions him (Abdallah bar Darrāg) and characterizes him as the “*amīr* and governor of Mesopotamia”, further reporting that he was asked to intervene in a difficult intra-Christian case involving some Christians possessed with demons.⁶⁷ More importantly, we are on firm ground also regarding the account itself, since there are other forms of it which use different terminologies and occur in two different contexts; both of them identify the location of the crown lands/*ṣawāfī* as the marshlands (the Baṭā’ih) of the Sawād in southern Iraq.⁶⁸ The first context, which is widely attested, deals with the history of the cultivation attempts of the Baṭā’ih from Sasanian to Abbasid times. It says that when Mu’āwiya became caliph, he appointed his client ‘Abd Allāh b. Darrāg as fiscal director of Iraq. Ibn Darrāg recovered (*istahraḡa*) for Mu’āwiya some Baṭā’ih lands by cutting the reeds and building dikes to overcome the flow of water; their revenue reached five (or fifteen, not fifty) million [*dirhams*].⁶⁹ The second context is even more revealing and more specific; it deals with the foundation of Wāsiṭ. It says that al-Haḡḡāg appropriated for the caliph ‘Abd al-Malik b. Marwān (r. 65–86/685–705), from the vicinity of Wāsiṭ, the estates (*diyā’*) which ‘Abd Allāh b. Darrāg had recovered (*istahraḡahā*) for Mu’āwiya during his fiscal directorship of Kūfa from rejected wasteland, water breaches, swamps, and thickets (*mawāt marfūd wa-nuqūd miyāh wa-maḡāyid wa-āḡām*).⁷⁰ So far for the first part of Ya’qūbī’s account.

⁶⁶ Balāḍurī, *Ansāb al-ašraf*, IV B, ed. Max Schlossinger (Jerusalem: Hebrew University Press, 1939), 123; idem, *Futūḥ al-buldān*, 290, 293; Ḡaḥṣiyārī, 24; Ibn ‘Asākir, XXVIII, 35; LIX, 119. This was during the governorship of al-Muḡīra b. Šu’ba.

⁶⁷ See F. Nau, “Notice historique sur le monastère de Qartamin”, *Actes du XIVe Congrès Internationale des Orientalistes*, Alger 1905, Part 2 (Paris, 1907), 84 = 95. Cf. Patricia Crone and Michael Cook, *Hagarism* (Cambridge: Cambridge University Press, 1977), 160, n. 57; Patricia Crone, *Slaves on Horses* (Cambridge: Cambridge University Press, 1980), 213, n. 101.

⁶⁸ For the marshlands, see M. Streck [Saleh El-Ali], *EI2*, s. v. “Baṭīḥa”.

⁶⁹ Balāḍurī, *Futūḥ al-buldān*, 293, where no specific source for the information is identified (*haddatanī ḡamā’a min ahl al-‘ilm*, p. 292); Mas‘ūdī, *Murūḡ al-dahab*, I, 121; Ibn al-Faqīh, *Kitāb al-buldān*, ed. Yūsuf al-Hādī (Beirut: ‘Ālam al-Kutub, 1416/1996), 262; Qudāma b. Ḡa’far, *Kitāb al-ḡarāḡ*, ed. M. J. de Goeje (Leiden: E. J. Brill, 1889), 240; Ibn ‘Abd al-Mun‘im al-Ḥimyarī, *al-Rawḍ al-mi’tār fī ḡabar al-aqtār*, ed. Iḥsān ‘Abbās (Beirut: Librairie du Liban, 1975), 439.

⁷⁰ Balāḍurī, *Futūḥ al-buldān*, 290 (copied in Ibn al-Faqīh, 262). See also Mas‘ūdī, *Murūḡ al-dahab*, I, 121.

The second part of the account deals with the same command from Muʿāwiya, this time to his fiscal director of Baṣra, ʿAbd al-Raḥmān b. Abī Bakra. As in the previous part, we are on firm ground regarding its central figure. ʿAbd al-Raḥmān b. Abī Bakra (d. 89/707 or 96/714) was reportedly the first Muslim to be born in Baṣra in 14/635, and had a history of association with this town. A wealthy, cultivating entrepreneur and bureaucrat for Muʿāwiya as well as for Ziyād, who was his uncle, he was put in charge of some public works in that city by Ziyād.⁷¹ Unlike the previous part, though, we have no confirmation in the sources of Yaʿqūbī's account that he obliged Muʿāwiya in the region of Baṣra as Ibn Darrāğ had obliged him in the region of Kūfa. But this does not weaken the report if we remember that the marshlands of southern Iraq lie between Kūfa and Wāsiṭ in the north and Baṣra in the south,⁷² and thus the cadastral work undertaken in the Baṣra area would be a mere extension of the work that was certainly done in the Kūfa area. It is also known that some Sasanian crown lands were indeed in the region of Baṣra.⁷³

We can thus conclude that a partial land survey was undertaken in the marshlands of the Sawād quite early during the caliphate of Muʿāwiya. This took place almost accidentally, by his initiative, but really through the imaginative maneuvering and hard work of two of his most loyal lieutenants, the fiscal directors of Kūfa and Baṣra.

At this point, the question that we have to ask is: Was this partial survey an isolated activity, or was it a part of a larger survey ordered by Muʿāwiya for the province of Iraq? There is no evidence in the sources that Muʿāwiya ordered any survey beyond Yaʿqūbī's "crown lands". But there is one piece of information that deserves examination.

A Nestorian Christian Arabic source, the *Chronicle of Siʿrīt*, mentions that the system of *ḥarāq* established in the time of ʿUmar lasted until the

⁷¹ See Ibn Saʿd, VII/1, 138; Ḥalifa, *Tārīḥ*, 165, 129, 212, 303; Balāḍurī, *Futūḥ al-buldān*, 347, 352, 353, 354, 357, 358, 362, 367; idem, *Ansāb al-aṣrāf*, IV/1, ed. Iḥsān ʿABBĀS (Beirut/Wiesbaden: Franz Steiner Verlag, 1979), 402, 410; Ṭabarī, I, 3105, 3229; II, 22–23/IV, 454, 543; V, 176–77; al-Ġaḥṣiyārī, 23; Ibn ʿAsākir, XXXVI, 7–16; Ibn al-Aṭīr, *Usd al-jāba*, V, 28, 151; Ḍahabī, *Siyar aʿlām al-nubalāʾ*, IV, 319–20; idem, *Tārīḥ al-islām*, years 81–100, pp. 410–11; Ṣafadī, *al-Wāfi bi-l-wafayāt*, XVIII, ed. Ayman Fuʿād SAYYID (Beirut/Stuttgart: Franz Steiner Verlag), 128; Ibn Ḥağar, *Tahdīb al-tahdīb*, VI, 148–49. Sumayya, Ziyād's mother, was also Abū Bakra's mother – thus ʿAbd al-Raḥmān b. Abī Bakra was Ziyād's nephew.

⁷² See M. STRECK [Saleh EL-ALI], "Baṭīḥa" (first paragraph).

⁷³ See MORONY, 69.

time of Mu‘āwiya.⁷⁴ This means that this system was replaced by another before the end of Mu‘āwiya’s caliphate in 60/680; what that replacement consisted of is not clear. Now, some sources mention a *dirā‘ Ziyādiyya*, a Ziyādī cubit. The length of this cubit, like the pre-Islamic Sasanian one, was different from the length of the cubit used by the two above-mentioned men commissioned by ‘Umar to survey the Sawād: whereas the latter was about 54 centimeters, the former was about 66.5 centimeters. It was this Ziyādī cubit that remained in use until the end of the Marwānid period; it came to be called *dirā‘ al-misāḥa*, the cadastral cubit.⁷⁵ This piece of information made Michael Morony conclude that “Ziyād may have actually undertaken a new survey in the Sawād”,⁷⁶ as had Frede LØKKEGAARD before him.⁷⁷ Ziyād, who was governor of Baṣra from 45/665 to 50/670 and of the entire province of Iraq until his death in 53/672, is, of course, one of the most imaginative administrators in Umayyad history, and he could very well have made changes to the tax system in Iraq. This system was no longer based on the early Islamic measure in use from ‘Umar’s time, but on a “new” measure, which is in reality a resurrection of an old pre-Islamic one used by the Sasanians. Because of its tax implications, the new measure was noted by the Christian taxpayers and called a *dirā‘ Ziyādiyya* due to the person who set it; the news about it made its way into the Nestorian chronicle. But did the new measure lead to a land survey? Not necessarily, for its tax implications could be established through bookkeeping tools. In fact, not only is such a hypothetical survey not mentioned in the Nestorian source, but there is no mention of it at all in the Muslim sources either. This is striking, given that these sources devote considerable space for, and convey great admiration of, Ziyād’s administrative initiatives and activities, even when their authors are blatantly anti-Umayyad, like Ya‘qūbī.⁷⁸ And, like ‘Umar, Ziyād figures prominently in the *awā‘il*, “firsts”, literature, and this literature has not recorded a first for him in land surveys of Iraq.⁷⁹

⁷⁴) See *Chronique de Séert*, II[2], 300/620. See also MORONY, 104, and n. 22.

⁷⁵) See MORONY, 103–104. See also Māwardī, *al-Aḥkām al-sulṭāniyya* (Cairo: Muṣṭafā l-Bābī l-Ḥalabī, 1386/1966), 153/*The Ordinances of Government*, trans. Wafaa H. WAHBA (Reading [UK]: Garnet Publishing, 1996), 169.

⁷⁶) MORONY, 104, n. 22.

⁷⁷) Frede LØKKEGAARD, *Islamic Taxation in the Classic Period, with Special Reference to Circumstances in Iraq* (Copenhagen: Branner & Korch, 1950), 112, based on Māwardī.

⁷⁸) See Ya‘qūbī, II, 234–35.

⁷⁹) For another reason why this survey could not have taken place, see the next section under “Iraq”.

We thus must conclude that mention of a change in the *ḥarāğ* system under Ziyād and of the *dirāʿ Ziyādiyya* does not support the possibility of Ziyād having conducted a general cadastral survey of the Sawād,⁸⁰ or that Muʿāwiya was involved in this initiative. But we shall return to this report shortly.

The last province about which something related to a census/land survey under Muʿāwiya is mentioned is MESOPOTAMIA. Here we have only one obscure report from Qudāma b. Ġaʿfar's *Kitāb al-ḥarāğ*.⁸¹ Qudāma mentions that there was a *ḥarāğ* system specific to the peasants (*nabl*) of Diyār Muḍar that was different from the rest of the provinces. He explains that Muʿāwiya had assigned a median tax (*al-ṭabaqa l-wuṣṭā*) on them, so that the taxpayer would have to pay 33 *dirhams*: 24 for the base *ğizya* tax, and 9 for the estimated price of oil and vinegar as appraised then. Whereas it is difficult to make much of this report, it is important to note that its main point is that, in Diyār Muḍar under Muʿāwiya, the tax was fixed, not proportional, i. e. it was not based to the means of the individual taxpayer, as was the case in the other places, and as we have seen in Egypt shortly after the conquest, for example. What gives this report credence is that the application of the proportional system of taxation in Mesopotamia was instituted later, following a census under ʿAbd al-Malik, as we shall see, and that, in itself, means that the case was not so before that census.

We can conclude from the above that under the Sufyānids very little happened in the area of census and land surveys, and that the caliphs of the period had no empire-wide policy in that regard. Their occasional involvement therein, such as it was, was almost accidental, as the case of the partial survey of the marshlands of southern Iraq shows: it was initiated by Muʿāwiya's desire for extra personal income.

The Early Marwānid Period (65–105/685–723)

This is the most crucial period of Umayyad history for matters related to population census, land surveys, and beyond. The fact that it is the best documented, in both the literary Islamic and non-Islamic sources as

⁸⁰) Cf. LØKKEGAARD, 110–112, where Ziyād is credited not only with measuring the Sawād but with doing all that which the Muslim sources attribute to the two commissioners of ʿUmar shortly after the conquest, Ḥudayfa b. al-Yamān and ʿUṭmān b. Ḥunayf (see above, at n. 19).

⁸¹) Qudāma b. Ġaʿfar (Frankfurt ed.), 182.

well as in the papyri, could not be merely an accident of history. It is also a signal that a new, seriously different phase of Islamic history was beginning, whether in terms of tax policy or in the vision of the empire as a unity with a clear center that controlled the provinces. As in the previous period, I shall discuss each province about which we have information separately, first Iraq, then Mesopotamia, then Syria, and lastly Egypt.

Regarding IRAQ, we have a terse account that dates to the last year of this period and that was reported, again, by Yaʿqūbī. He tells us that the caliph Yazīd II (r. 101–105/719–23) wrote to his governor over Iraq, ʿUmar b. Hubayra (gov. 102–105/720–23), ordering him to conduct a land survey (*maṣḥ*) of the Sawād. Ibn Hubayra did that (*fa-masaḥahu*) in the year 105/723–24, assigning taxes on palms and trees and causing hardship to the taxpayers (*ahl al-ḥarāʿ*). Immediately following the account, Yaʿqūbī makes a comment: “the Sawād had not been surveyed since ʿUṭmān b. Ḥunayf surveyed it in the time of ʿUmar b. al-Ḥaṭṭāb until Umar b. Hubayra surveyed it. ... This survey, which became authoritative, was [known as] ‘the survey of Ibn Hubayra’ (*wa-l-misāḥa allatī yuḥad bihā misāḥat Ibn Hubayra*)”.⁸²

This is an important account for two reasons. The first is that it shows direct, unambiguous caliphal involvement in the institution of a cadastral survey, and a dictation of orders about it from the center to a province. The second is that it confirms our previous conclusion that Ziyād did not conduct a survey of the Sawād (“the Sawād had not been surveyed since ʿUṭmān b. Ḥunayf ...”).⁸³ Although there is some correspondence between Ziyād’s *dirʿ Ziyādiyya* and Ibn Hubayra’s *misāḥat Ibn Hubayra*, the two expressions signify different things on the ground: no survey is connected with the former in any source, while a survey is connected with the latter in a Muslim source whose author is an Iraqi bureaucrat with great interest in matters administrative – Yaʿqūbī.

The information we have on MESOPOTAMIA provides the crucial narrative and conceptual framework for the evidence we have from other provinces. This information comes mainly from Syriac Christian sources, with an important supplement from an Arabic source. Significantly, the Syriac sources give the Arabic term *taʿdīl* to the census/land survey.

According to our sources, three population censuses and land surveys were conducted in Mesopotamia in a twenty-year period, beginning with

⁸²) See Yaʿqūbī, II, 313. LØKKEGAARD (p. 112) suggests that the “ʿUmar” of the report about the survey of the Sawād after the conquest is actually ʿUmar b. Hubayra, not ʿUmar b. al-Ḥaṭṭāb.

⁸³) Cf. LØKKEGAARD, 112.

the caliphate of ʿAbd al-Malik. The first, by far the most important, will occupy us for some time. This is the survey/census that took place in AG 1003 = AD 691–92 = 72 AH, and is the only one of the three censuses to be reported by Christian chroniclers and a Muslim jurist. The former reported it as they saw it from the perspective of the indigenous population, and the latter from the perspective of the Islamic government. Both versions attribute this census and survey to the caliph ʿAbd al-Malik, signaling a different level of involvement than the censuses we have encountered in the previous period, and putting us in the midst of rethinking some aspects of the well-known reforms of ʿAbd al-Malik. Furthermore, the claims of both versions are borne out by material evidence, as we shall see, and hence no attempt will be made here to authenticate them.

Let us start with the perspective of the indigenous population as expressed by the early, eighth-century *Chronicle of Zuqnīn*, written around 775 AD (= 159 AH). According to this chronicle:⁸⁴

In the year 1003 (691–92) ʿAbd al-Malik carried out a *taʿdīl* on the Syrians [i. e. the Christian inhabitants of the north]. He issued a harsh order that everyone go to his region, village, and father's house, so that everyone would register his name, his lineage [literally: 'whom he was son of'], his crops and olive trees, his possessions, his children, and everything he owned. From this time, the *gizya* began to be levied *per capita* [lit: 'on the skulls of men']; from this time, all the evils were visited upon the Christians. [For] until this time, kings had taken tribute from land (*mdattā d-arʿā*), rather than from men. From this time, the sons of Hagar began to inflict on the sons of Aram servitude like the servitude of Egypt. ... This was the first *taʿdīl* that the Muslims (*tayyāyē*) carried out.⁸⁵

This is certainly something new in Islamic history – albeit not in the history of the Near East.⁸⁶ Here we have a census that is accompanied by

⁸⁴) *The Chronicle of Zuqnīn*, Parts III and IV, AD 488–775, trans. Amir HARRAK (Rome: Pontifical Institute of Mediaeval Studies, 1999), 147–48/*The Chronicle of Zuqnīn*, AD 775, in *The Seventh Century in the West-Syrian Chronicles*, 60. The same text appears in *Chronique de Denys de Tell-Maḥrē*, Part 4, ed. and trans. J.-B. CHABOT (Paris: Librairie Emile Bouillon, 1895), 10; but the attribution of this part of the history of Dionysius of Tell-Maḥrē to him has been proved to be false: it is actually the *Chronicle of Zuqnīn*. Here I am using the translation of Chase ROBINSON (*Empire and Elites*, p. 45).

⁸⁵) Cf. DENNETT, 45–46.

⁸⁶) Since such actions had been carried out by earlier empires. Cf. ANDO, 356, where he talks about “the extraordinary fullness of the administrative details” in Roman times.

some form of a rough cadastral survey, and that is compulsory, comprehensive, organized, and meticulously recorded. Each person of the indigenous population had to return to his district of origin, then to his hometown or village of origin, and more specifically to his father's house, i. e. the household to which he belonged. There he would be registered by the authorities conducting the census, whoever they were, under his name and his father's name, and a record would be taken of his children, thereby providing the authorities with a full record of his household. Furthermore, he would disclose to these authorities, for their records, the land properties he owned, including what crops he cultivated in each, and the animals he possessed. If he owned any other item, it also would be disclosed and recorded. That all the people affected by this census were informed of it ahead of time is clear from the comment that 'Abd al-Malik "issued" an order to that effect;⁸⁷ and that the people were forced to comply with it is clear from the *Chronicle of Zuq'nān* describing the order as "harsh". The fact that the census and survey were backed by the highest authority in the land, for the first time in Islamic history and in the experience of the indigenous population of Mesopotamia, is reflected in the Christian chronicler's indicating an almost traumatic sense of change in the relation between the indigenous population and the Islamic state, one which was going to affect their livelihoods and movements, since they will no longer be able to carry on without accountability, at least on the financial level.

From the government's perspective things looked different. The report on this census/survey is presented by the famous Ḥanafī jurist Abū Yūsuf (d. 182/798) in his book on taxation.⁸⁸ Abū Yūsuf does not mention the repatriation and registration required by the Muslim authorities from the indigenous population. It does indeed mention a census of people, but only in passing, and it only assumes that a land survey took place but does not mention it. Its interest lies manifestly in taxation. The report can be summarized as follows.

When 'Abd al-Malik became caliph, he sent al-Ḍaḥḥāk b. 'Abd al-Raḥmān al-Aš'arī⁸⁹ to Mesopotamia, presumably to look into its tax system.

⁸⁷) Cf. the "publishing of the census edict" in Roman Egypt in ANDO, 350. Chabot's translation (see n. 84) is "published".

⁸⁸) Abū Yūsuf, 139. Cf. DENNETT, 46.

⁸⁹) Al-Ḍaḥḥāk b. 'Abd al-Raḥmān b. 'Azrab (or 'Azram) al-Aš'arī was a *ḥadīth* transmitter from Tiberias who is placed in the third class (*ṭabaqa*) of the *tābi'ūn*. More pertinent to our investigation is his long fiscal, diplomatic, and administrative career in the service of several Umayyad caliphs, from 'Abd al-Malik until Hišām. When the governor of Egypt 'Abd al-'Azīz b. Marwān, 'Abd al-Malik's

Finding its revenue low, al-Ḍaḥḥāk took a census of its people (lit.: heads, skulls, *al-ḡamāḡim*). He averaged the income of each person, subtracted from it his expenses on food, drink, clothing, footwear, and the feast days in a single year, and concluded that each can and must pay four *dīnārs* annually, evidently as a poll tax. As for the land tax, he made it payable in cash not in kind, assigned a fixed rate to every unit area (with the size of each area depending on what was planted in it), and made it proportional, depending on how far or near the taxable piece of land was from city markets: lands at more than one or two days' distance from markets were assigned half what lands at less than that distance from markets. This equitable adjustment of the tax system is what, in my opinion, made the non-Muslim sources give this census/survey its Arabic name, *ta'dīl*. In the technical sense, *ta'dīl* thus meant an overhaul of a tax system and its reassessment on the basis of proportional rather than fixed rates, with the aim of making it more equitable for taxpayers. Since the adjustment of the system occurs after a new census/survey are conducted, the word *ta'dīl* came to be applied to the censuses and surveys themselves, for it was assumed that general censuses and surveys would not be conducted unless some adjustment seeking equity in the distribution of taxes would follow.⁹⁰

brother, died in 86/705, al-Ḍaḥḥāk was sent to Egypt by 'Abd al-Malik on a successful diplomatic/fiscal assignment to wrest for 'Abd al-Malik a share of 'Abd al-'Azīz's estate from his powerful secretary Yanās. He was three times governor of Damascus under the Umayyad caliphs 'Umar II, Yazīd II, and possibly Hišām. He died in 105/723. On him see Buḡārī, *al-Tārīḡ al-kabīr* (reprint of the Haydarabad edition, Beirut: Dār al-Fikr, [1407/1986]), IV, 333; 'Iḡlī, *Tārīḡ al-tiḡāt*, ed. 'Abd al-Mu'tī QALĀĠĪ (Beirut: Dār al-Kutub al-'Ilmiyya, 1405/1884), 231; Ġaḡṣiyārī, 34–35; Ibn 'Asākir, XXIV, 270; Ḍahabī, *Siyar a'lām al-nubalā'*, IV, 603; idem, *Mizān al-i'tidāl* (reprint of the Cairo edition, ed. 'Alī Muḡammad AL-BAĠĀWĪ, Beirut: Dār al-Ma'rifa, n. d.), II, 324; Ṣafadī, *al-Wāfi bi-l-wafayāt*, XVI, ed. Wadād AL-QĀḌĪ (Beirut/Wiesbaden: Franz Steiner Verlag, 1982), 355; Ibn Ḥaḡar, *al-Iṣāba*, II, 217 (no. 4215); idem, *Tahdīb al-tahdīb*, IV, 446. It is worth noting that the Islamic biographical dictionaries do not mention his survey of Mesopotamia.

⁹⁰ Various explanations and definitions have been offered by modern scholars for the term *ta'dīl*. Daniel DENNETT (p. 45, n. 9) says: "The word *ta'dīl* as applied to taxation is described and defined in the famous passage of 'Abd al-Ḥakam [sic] 152, lines 16ff. as a *kharāj* based not on a fixed and immutable tribute, but on a careful survey and assessment of lands and people". Fāliḡ ḤUSAYN, in his *al-Hayāt al-zirā'iyya fī bilād al-šām fī l-ʿaṣr al-umawī* (Amman: The Jordanian University, 1978), 124, says that "*ta'dīl* is a revision of the taxes assigned to towns, so that they become in cash and proportional, i. e. by deleting food from them. As for the countryside, its [tax] status remained the same". ROBINSON (*Empire and Elites*,

At the end of his report, Abū Yūsuf adds a very important piece of information: the changes in the assessment of taxes put forward by al-Ḍaḥḥāk were also applied in Mosul and Syria (*wa-ḥumilat al-Šām ʿalā mitli dālīka*, *wa-ḥumilat al-Mawṣil ʿalā mitli dālīka*). This valuable information means that the first Mesopotamian census of the year 72/691–92 was actually supra provincial. This, in turn, could very well mean that it was part of a general program of reform initiated by ʿAbd al-Malik on the level of the empire. This fits well with what we know from various sources about ʿAbd al-Malik’s broad administrative reforms. Nevertheless, the report raises two new points. The first is that these reforms were begun at least one year earlier, before ʿAbd al-Malik’s defeat of Ibn al-Zubayr in 73/692–93; and the second is that at least the fiscal reforms were accompanied by a wide-ranging census of people and goods and by a cadastral survey on a scale unknown before in Islamic history. Such a census/survey must have provided the state with a large amount of information about its lands and subjects – as individuals and groups, but above all as taxpayers, permitting it to control them as well as benefit from them as never before. It also must have made its written records reflective of the realities on the ground, allowing it to take them as a base for later census activities. Thus, for the first time in Islamic history, an empire-in-the-making was on its way to exerting as much control of its subjects and revenues as had the pre-Islamic empires before it, the Byzantine and the Sasanian.

p. 46) says that *taʿdīl* is “a technical term given to describe a fiscal survey frequently accompanied by the forced repatriation of taxpayers; although it might be carried out as part of the *kharāj* reforms of the classical period, there is no necessary connection between the two, and other accounts explicitly associate it with the *gizya*. Here, in this pre-classical period, it signals a tax regime that figures proportional levies on collectivities, and one that can summon real forces of coercion”. MORIMOTO (p. 43) identifies *taʿdīl* as a fiscal census that measures the property (productivity) of the village and its population. In his commentary on the *Chronicle of Zuqūn* (p. 147, n. 6), Amir HARRAK considers *taʿdīl* “levying through adjustment”. My explanation of *taʿdīl* is based on three criteria: that *taʿdīl* implies adjustment; that its purpose is greater equity; and that, because of that, the taxes are not fixed but proportional. Ṭabarī (I, 2672–74/IV, 160–62, *sub anno* 22) uses the verb *ʿaddala* in a different, though also economic, context, where there is a clear emphasis on the ideas of re-assessment and equity contained in the term. The context is the dispute that erupted between the Kūfan and the Baṣran fighters over the distribution of the revenue of southern Iraq in the early days of the conquests. The *taʿdīl* that ensued involved the re-allocation of the revenue of entire towns in southern Iraq. See also LANE’s *Lexicon* (.d.l.), where the equality aspect is emphasized, but the economic meaning is not mentioned.

The above allows us to understand better the way in which the second census in Mesopotamia was reported. The *Chronicle of Zuqnān* and the *Chronicle of 846* say that this census took place in AG 1020 = AD 708–709 = AH 90. The *Chronicle of 846* describes this census in terms similar to the previous census: “And in the same year the order went out that everyone should have his name written down by going to his country and the home of his parents”.⁹¹ The *Chronicle of Zuqnān*, on the other hand, does not describe this census; rather, it identifies it in its relation to the previous census of 72/691–92: it was a “*taʿdīl* similar to the first one ... [and] the first one was confirmed, although it added greatly to the misfortunes”.⁹² That this census was based on the first confirms what I have alluded to earlier about the state having become in possession of sizeable records pursuant to the first census. It also means that the information collected from later censuses might not have needed to be recorded from scratch, but was rather used to modify previously collected and recorded information: the pre-conquest technique of updating registers of population generation by generation is now being adapted to the post-conquest need to collect the poll tax.⁹³ The twenty-year period separating the two Mesopotamian censuses sounds reasonable, since it signals the advance of a new generation of minors into taxpayer status and the demise of their fathers’ generation from the taxpaying scene. However, when we compare this period with the regular fourteen-year period separating censuses in Byzantine Egypt,⁹⁴ for example, we get the impression that the Islamic state, some years into the caliphate of Walid I, was still experimenting with the recount of population and land, and that no clear system had emerged for its undertaking of successive censuses.

⁹¹) *Extracts from the Chronicles of AD 819 and AD 846*, in *The Seventh Century in the West-Syrian Chronicles*, 82.

⁹²) *The Chronicle of Zuqnān*, 149/*The Chronicle of Zuqnān, AD 775*, in *The Seventh Century in the West-Syrian Chronicles*, 61.

⁹³) Updating the registers of population is known from Roman times; see BAGNALL and FRIER, 3, 27. See also ANDO, 357. It is akin to the *neogamos/mutazawwiġ* system used in Norman Sicily; see Jeremy JOHNS, *Arab Administration in Norman Sicily: the Royal Dīwān* (Cambridge: Cambridge University Press, 2002), 47–51, 57, 59, 108, 127–28, and *passim*, especially chapter 5 (pp. 115–43) on the renewal of the *ġarāʿid*.

⁹⁴) In Roman Egypt, censuses were made at fourteen-year intervals, from 33 until 257 AD. Fourteen was the age at which boys become liable to poll tax; it is difficult not see a relation between this age and the census cycle. See BAGNALL and FRIER, 2, 27–28. See also above, n. 3.

This last observation is confirmed by the information we have on the third census and cadastral survey in Mesopotamia: they were conducted only two years after the previous one, in AG 1022 = AD 710–11 = AH 92. The person who initiated this census and land survey was Maslama b. ʿAbd al-Malik, the brother of the reigning caliph Walid I and the newly appointed governor over Mesopotamia. The Syriac sources' description of this census is similar to their description of the first census. Thus, the *Chronicle of 819* and the *Chronicle of 846*, which share a common source, say that "Maslama sent officers throughout northern Mesopotamia (Ar. al-Ġazīra) to measure lands, made a census of vineyards, plantations, livestock and people and hung leaden seals on everybody's neck";⁹⁵ and the *Chronicle of 1234* says that "Maslama's first action on coming to Mesopotamia and taking over the governorship of all the Ġazīra was to commission a survey of the arable land and a census of vineyards, orchards, livestock and human beings. They hung leaden seals on each person's neck".⁹⁶ There are three significant additions in the reports about this census to those on the first and the second. The first addition is that all the reports on the third census mention the sealing of the necks of the taxpayers. This means that the government was intent on aggressively protecting its revenue and was using the information provided by the census to exercise greater control over its taxpaying subjects. The second addition is that all the reports signal the direct involvement of the province's governor, Maslama, in the census and survey: he actually commissioned the census and the land survey, and he sent officers to measure the land and count the taxpayers and their possessions. This is a major development over the first two censuses, and might very well indicate that they, unlike the third census, were conducted locally and only their results were conveyed to the Muslim authorities. The fact that this was the first action the governor took upon appointment to the province, as the *Chronicle of 1234* states, indicates that there was a sense of urgency in Maslama's view to conduct this census. This leads us to the third addition in the reports of the last census, namely their spelling out unambiguously that a proper, professional land survey was conducted by the government's officers in conjunction with the proper, professional census of the population and goods: the arable land was actually "measured" by them – very possibly by

⁹⁵) *Extracts from the chronicles of AD 819 and AD 846*, in *The Seventh Century in the West-Syrian Chronicles*, 79.

⁹⁶) *Extract from the Anonymous Chronicle of 1234*, in *The Seventh Century in the West-Syrian Chronicles*, 209. The editor comments on the last sentence by saying (n. 524): "after entering him in the register, presumably".

ropes, as things were done then.⁹⁷ Again here we have an indication that Maslama was not satisfied with the statistics of the previous survey, and it is this that probably explains why a new survey and census were needed although only two years had passed after the previous census. And actually a broader conclusion can perhaps be drawn here, namely that a census and/or survey could be conducted not because of the lapse of a certain number of years; rather, they could be initiated at any time it was deemed necessary by the highest provincial authorities.

Let us now turn to SYRIA. Our sources for it are mainly the Nessana papyri, all in Greek, and some Syriac sources. These sources bring crucially important information and complement the information about Mesopotamia, in a way providing documentary evidence for the statements that were made about it in the literary sources.

We must start with the papyri about the town of Nessana (Ar. Naṣṭān or Naṣṭān) in the Negev in southern Palestine.⁹⁸ Some of these papyri, which belong to the early Marwānid period, are of no great significance;⁹⁹ even P. Ness. 77, datable to 66–70/685–90, is not very revealing, although it seems to be a tax-list of a number of people who are behind in their taxes, and their respective arrears of public, poll, and another unidenti-

⁹⁷ See the apocalyptic ninth-century *The Chapters of Rabbi Eliezer* (in HOYLAND, 315): “Fifteen things are the children of Ishmael going to do in the land [of Israel] in the latter days, namely, they will measure the land with ropes, and make the cemetery into a dunghill where the flock rests, and they will measure them and from them upon the tops of the mountains”. The text is also cited by Philip MAYERSON, “P. Ness. 58 and Two Vaticinia *ex eventu* in Hebrew”, in his *Monks, Martyrs, Soldiers and Saracens* (Jerusalem: Israel Exploration Society and New York University, 1994), 305. MAYERSON cites an earlier Hebrew work, dating to 750 AD, from which the text of Eliezer was derived, namely *Nisterot Rabbi Shim'on ben Yokhay*. It says: “And Rabbi Simon used to say that he heard Rabbi Ishmael (say), when he heard the Kingdom of Ishmael was approaching. “They are going to measure the lands with ropes, as it is said, ‘and he shall divide the land for a price’ (Dan. 11:39). And they make cemeteries into pasture for flocks ...”. MAYERSON comments (p. 305) that measuring the land with ropes “signifies a land survey”. It is worth noting that, less than two decades after the survey of Maslama, measuring ropes were used in the survey of Egypt according to [pseudo-]Severus. See below, p. 404, n. 235.

⁹⁸ In Casper J. KRAEMER, JR., *Excavations at Nessana, III, The Non-Literary Papyri* (Princeton: Princeton University Press, 1958).

⁹⁹ P. Ness. 81 and 82, datable to around 65–66/684–85, are accounts of receipts in kind (barley, wheat, vetch), the likes of which we have met in the papyri from Egypt shortly after the Islamic conquest (see above, n. 35).

able tax are listed.¹⁰⁰ Two other papyri, though, are exceptionally important.

The first, P. Ness. 76, is datable to 68–71/687–89. It is an incomplete, rather brief¹⁰¹ register of persons paying the poll tax in Nessana.¹⁰² As such, it is one of the earliest documentary testimonies to the existence of a poll tax in addition to a land tax in Syria.¹⁰³ More importantly for our discussion here, however, is that it is the earliest document that gives us an idea of how the preparation for a census could have been made and what it could have looked like in the early caliphate of ʿAbd al-Malik, i. e. at the time when the first population census was being conducted in Mesopotamia.

The register consists of a three-column list of names of Nessanite male taxpayers, followed in most cases by the names of the dependents of the taxpayer, present or absent, thus:

Abraham son of Stephen
 (the name of 1 brother)
 Elias son of Sergius
 (the names of 2 sons)
 I. pheos son of Zunayn
 (the names of 2 brothers and an absentee).

These principal taxpayers, then, were heads of households. As for the arrangement of the names, KRAEMER has been able to ascertain that it is alphabetical, by head of household, beginning with Abraham; the inter-

¹⁰⁰ There is significant difference between KRAEMER's assessment of P. Ness. 77 (pp. 222–25) and SIMONSEN's (p. 100).

¹⁰¹ P. Ness. 76 falls right at the beginning of a fresh roll of papyrus, following a well-preserved protocol. The reason why the list is brief and there are no further records or notes is unknown. The list was probably never completed and the amounts which should have been entered were never written down. Cf. KRAEMER, 215; SIMONSEN, 100.

¹⁰² Cf. SIMONSEN, 100.

¹⁰³ According to KRAEMER, there are two Nessana papyri which testify to the existence of poll tax in Syria. The earliest is P. Ness. 59, which is datable to Šafar-Rabī I 65/October 684, i. e. during the caliphate of Marwān I, not of ʿAbd al-Malik (since Marwān died six months later, in Ramaḍān 64/April–May 685). It acknowledges receipt of “six solidi for the public taxes and six solidi for the poll taxes” from George son of Patrick from Nessana. The next earliest is P. Ness. 77, mentioned in the text above, which is undoubtedly related to P. Ness. 76. It mentions three taxes: the public tax, the poll tax, and a third tax which is difficult to identify. Cf. DENNETT, 53 ff; LØKKEGAARD, chapter 5; SIMONSEN, 100.

vening names, which interrupt the alphabetical order, are the names of dependents.¹⁰⁴ What we have here, thus, is an official register, a list, of the adult male Nessanites subject to tax, be they heads of households or dependents thereof, arranged by head of household, as was the case in Roman Egypt.¹⁰⁵ We know that in Roman and then Byzantine times, especially in Egypt and Palestine in the sixth century AD, this census would have been prepared by the assessor of the poll tax from a larger, full register of families, the tax return;¹⁰⁶ but of this kind of register we have no surviving example from Islamic Nessana, and thus we cannot speculate on it. On the other hand, we do have a description of the first census of Mesopotamia, and this description makes it clear that registration for the purposes of that census was done on the basis of the household; and since, as Abū Yūsuf said, this census was applied to Syria, the taxpayers in Nessana must have been registered by household, and the census register must thus have been the basis from which the tax-list in the papyrus at hand was drawn. At any rate, even this only partially preserved tax-list was sufficient for KRAEMER to estimate that the population of Nessana in ‘Abd al-Malik’s time consisted of 174 individual adult male taxpayers (116 heads of household and 58 dependents), or no more than 1,500 persons of every age, sex and class.¹⁰⁷ Finally, the papyrus bears no indication of where it was drawn, whether in Nessana or in the provincial headquarters in Gaza. KRAEMER believes it was “probably a copy of the census sent by the Nessanites to Gaza” and may well have been posted in a public place “as a matter of information and

¹⁰⁴) KRAEMER, 215.

¹⁰⁵) BAGNALL and FRIER, 23: “The heart of the declaration ... is the listing of persons in the household headed by the declarant”.

¹⁰⁶) BAGNALL and FRIER, 1–30, esp. 27 (Taxation and Tax Lists); KRAEMER, III, 218. KRAEMER says that “the arrangement by family is proof that the basis of this list was the usual census return ... common in Egypt in which the householder reported to local officials all the inhabitants of the dwelling owned by him. We have no such [tax return] from Nessana, but the family unit can be seen in [P. Ness.] 21 [dated 562] where the father has a grown son by a former marriage and three minor sons by his present wife. The family of six lived together as one unit in the house, and the house was part of the property being transferred by the father to his children [whose names are given]. All the members of such a family, according to normal practice in the Roman Empire and particularly in Egypt, would have been reported by the father to the local authorities and the abstraction of the names of men liable to poll tax and an alphabetical list like [P. Ness.] 76 could have been a simple matter for the proper tax official”.

¹⁰⁷) KRAEMER, 218.

record".¹⁰⁸ The information we now have on the three censuses/surveys of Mesopotamia, and particularly the fact that the third census/survey had to be conducted only two years after the second, confirms KRAEMER's conclusion that the Nessana register was done locally and that a copy of it was sent to the provincial headquarters in Gaza. KRAEMER adds that "it is possible that there was a connection between the date [of the papyrus] and the formal publication of a tax list if such publication was dependent on a periodical census".¹⁰⁹

The second, perhaps more important, papyrus, P. Ness. 58, is datable to the late seventh century AD; KRAEMER gives as possible dates for it the years 62–63/682, 65–66/685, or 69–70/689. It states plainly that the Muslims conducted a land survey, for it speaks in line 8 about the *geōmetria tōn Sarākēnōn*, "the land survey of the Saracens", an expression that "must in this case refer to the Umayyad administration and not to the Arabs generally".¹¹⁰ Although the papyrus does not give any details about this survey, its importance cannot be overestimated, given that, for the first time in Umayyad history, we have a contemporary documentary testimony to a land survey undertaken by the Islamic state in Syria. Moreover, the papyrus clearly indicates, albeit indirectly, that this survey took place only a short period before it was written, since it consists of a receipt for a certain leading Nessianite – Sergius son of George, Esq.¹¹¹ – from eight named Nessianites¹¹² for a specified sum of money (37 ½ solidi) he had paid them "following/resulting from/consequent to"¹¹³ the land survey of the Saracens". This sum is "in consequence of the moneys given to you [Sergius] by our lord Meslem [= Muslim] the governor in consequence of the sub-division of the property of bani Ouar [Wār?]"¹¹⁴

¹⁰⁸) *Ibid.*, 215.

¹⁰⁹) *Ibid.*, 219, since a new indiction series began on September 1, 687.

¹¹⁰) KRAEMER, 169; MAYERSON, 304–307. See also SIMONSEN, 99.

¹¹¹) Sergius appears as a presbyter in P. Ness. 57, dated to 689, and as a father superior of the monastic community in P. Ness. 77, dated to ca. 685–90. Thus, according to MAYERSON (p. 307 and n. 6), he was "one of the town's leading men, if not the leading man". See also KRAEMER, 196.

¹¹²) "The commission, representing the community (of landlords and taxpayers?) of Nessana"; MAYERSON, 306.

¹¹³) KRAEMER, 169, 170; MAYERSON, 306.

¹¹⁴) This is MAYERSON's translation (p. 306). KRAEMER has two translations: one literal (p. 170), which is difficult to follow ("Due from the property given you by our lord the Governor on the lands formerly listed as belonging to the Bani War but transferred to you [Sergius] by the order of the Governor, Muslim, from the

Of course, since the name of the governor is given in the papyrus, identifying him could help in more specifically dating this survey. This, however, is no easy task: he is almost certainly a non-Arab convert to Islam, but I have not been able to find a “Muslim” who was governor of Palestine. The only close, but by no means definitive, identification I can propose is that this Muslim could be the father of Ishāq b. Muslim al-Kātib, the fiscal officer of ʿUmar II (r. 99–101/717–19) over Jordan;¹¹⁵ but this does not go far in dating the papyrus. Another way to date it, however, is possible, namely to connect it with the rough land survey conducted probably in conjunction with the first census of men and goods in Mesopotamia. This *taʿdīl*, as we have seen, took place in the year 72/691–92, according to the Syriac sources, and, according to Abū Yūsuf, it was applied in Mosul *and Syria*. Thus, of the dates proposed by KRAEMER for this papyrus, the last one, namely 69–70/689, must be accepted rather than the earlier dates. The fact that it precedes the census of Mesopotamia by two years need not detain us here; Abū Yūsuf, after all, did not imply a strict order of application in Mesopotamia, Mosul and Syria.

The papyrus, though, poses other problems, as KRAEMER and MAYERSON have indicated, since it is not clear from its text what aspect of the survey made it necessary for Sergius to pay a rather large sum of money, namely 37 ½ solidi. Comparing the text of this papyrus with earlier papyrus texts, KRAEMER suggested that the payment made by Sergius was a charge, due “either as the cost of the survey or as taxes on adjustments resulting from it”.¹¹⁶ This adjustment would be the result of the redistribution of land following the survey, so that the land property that had belonged to Banū Wār was now transferred to Sergius by order of the governor, whence the necessity that he pay new taxes on it.

Either suggestion is illuminating. If the second suggestion is the correct one, we have documentary evidence, for the first time, that land surveys were becoming a serious undertaking that affected the

land-holding of the bani War”) and one not literal, a paraphrase (p. 169), which is much clearer and differs little from MAYERSON’s translation (“The money is due on the lands formerly listed as belonging to the Beni [sic] War by order of the Governor”.) The classical Islamic sources do not mention a tribe by the name of Wār. Although this may be a corrupt form of the tribe’s/group’s name, it is not impossible that it is indeed the correct one, since the Banū Wār may have very well been a local Arab group.

¹¹⁵) His biography is in Ibn ʿAsākir, VIII, 280.

¹¹⁶) KRAEMER, 168. See also MAYERSON, 305.

land ownership of individual land-owning taxpayers,¹¹⁷ and also, perhaps more importantly, that the Umayyad state was the party responsible for land redistricting. Although MAYERSON rejects the suggestion that the money paid by Sergius was a tax resulting from redistricting,¹¹⁸ he actually supports the idea that redistribution of lands lay at the foundation of the survey. In fact, he takes the idea even further. According to him, the very purpose of the land survey was to settle Arab tribes (like the Banū Wār) in Nessana, since “the two activities of survey and sub-division [mentioned in the papyrus] are interrelated”.¹¹⁹ This agrees with the general policies of the Umayyads “in encouraging settlement on the newly conquered lands”.¹²⁰ This would mean that, in addition to control of the indigenous population and benefiting from their taxes, surveys could be used by the government for changing the composition of the population, adding to it a greater proportion of Arabs/Muslims. If, on the other hand, the first suggestion is correct, then we learn, again for the first time, that the expenses of land surveys conducted by the Umayyads were borne, at least in part, by the taxpayers.¹²¹ In Mesopotamia, this might explain partially the panicky tone of the Christian sources reporting on the first census of Mesopotamia, as well as the *Chronicle of Zuqnīn*'s cryptic comment on the second census there that “it greatly added to the misfortunes”. In Nessana, closer to home, it allows us to connect this fact with the information provided in another Nessana papyrus (P. Ness. 75), dated by KRAEMER to the late seventh century. This papyrus consists of a letter organizing a delegation from four places, including Nessana, to protest heavy taxation to the governor in Gaza, and to ask him for relief from the heavy burden laid upon them. The letter does not specify the taxes the delegation would protest, but it is clear

¹¹⁷) Cf. SIMONSEN, 99: “This land measurement had clearly changed the division of land in the town”.

¹¹⁸) MAYERSON, 306: “P. Ness. 58 cannot be viewed as a receipt for tax on assigned land”.

¹¹⁹) *Ibid.*, 306.

¹²⁰) *Ibid.*, 306; see also 307. This leads MAYERSON to suggest (p. 307) that the “moneys given you by our lord” mentioned in the papyrus “may have ben provided by the governor to purchase land for the bani Ouar, or it may have been paid to the governor by the tribe”. MAYERSON's work is not entirely clear on the relationship between these “moneys” and the 37 ½ solidi that Sergius paid.

¹²¹) MAYERSON's position on this issue is not clear (see the previous note). I suppose he would support it if the sum paid by Sergius is not the same as the monies paid by the governor.

that by the end of the seventh century the burden of taxation had become far too heavy for some of the population to bear.

Three other papyri from Nessana (P. Ness. 92, 93, and 74) must be mentioned here, since they shed light on the use of censuses and land surveys by the Islamic state; they are all datable to the very first years of ʿAbd al-Malik’s caliphate. The first two (P. Ness. 92, 93), which are official accounts, consist of lists of names of Arab Muslims (“Muhāğirūn”) connected with the Muslim army who are to be paid specified sums of money and quantities of grain directly by the Nessanites. The first of these two, P. Ness. 92, mentions Arab Muslim fighters going to Egypt or Galilee (in Jordan) or coming from Jordan. It is written in three columns. In the first column the name of the Arab to be paid is written; in the second the amount of money or grain due to him from the Nessanites; and, in the third, the name of the party authorizing the payment. This last column is of special interest: in no less than twelve instances the name of ʿAbd al-Malik is written down as the authorizing party, twice with the significant qualifier “the caliph”; in two other places, ʿAbd al-ʿAzīz b. Marwān, i. e. the governor of Egypt under ʿAbd al-Malik, is the authorizing party; and in one place, the authorizing party is Marwān (presumably Marwān b. al-Ḥakam (r. 64–65/684–85), at the end of his caliphate, immediately preceding ʿAbd al-Malik’s.¹²² The papyrus is thus an attestation to the growth of administrative centralization under ʿAbd al-Malik, as well as the enormity of the amount of information the state could draw upon about the indigenous taxpayers and their capacity to contribute to the war effort of the army. More importantly, perhaps, the papyrus shows the Umayyad administration under ʿAbd al-Malik as quite an efficient system. For, by ordering the Nessanites to pay part of their taxes directly to Muslim fighters going to or coming from a variety of places outside of Palestine, it was cutting short the time and paperwork needed for the individual conscripts to be supplied and funded before they join their military units.¹²³ The same observation applies to the second of the two official accounts, P. Ness. 93. This papyrus, however, sheds light on an-

¹²²) Two other names appear as authorizers: a certain Ḥassūn, who could well be Ḥassān b. Mālik b. Baḥdal, the governor of Palestine between 61/680 and 64/683, as suggested by KRAEMER, and ʿAbd b. Machar, who remains unidentifiable; see KRAEMER, 291.

¹²³) MAYERSON, 307, suggests that “an Arab garrison or military command had been posted to Nessana – the town had a Roman fort and a *numerus* had been stationed there during the fifth and sixth centuries”. This is a very interesting suggestion that deserves further investigation.

other aspect of the efficiency of the Umayyad bureaucracy: the names of the conscripts are listed in it under headings of tribes.¹²⁴ This arrangement by tribe is known to have been the principle governing the arrangement of the fighters in the *dīwān al-ǧund*, the register of the Arab fighters. Thus, by using one of its own organizational principles in a context other than its own, the Umayyad administration was clearly exhibiting dexterity in applying the information collected from one kind of register into another.

Lastly, papyrus P. Ness. 74 must be mentioned here because it dates to the first year of ʿAbd al-Malik’s caliphate, and sheds light on the use to which the Islamic state put the information it collected, from a land survey in this case. The papyrus consists of a requisition of two good camels and laborers (camel drivers). The laborers are requested “to perform compulsory service from Caesarae to Scythopolis”. Two things stand out here: compulsory service was a part of the tribute paid to the state; and, as KRAEMER noticed, the public transport done by those laborers would take them outside of Nessana’s direct administrative district in the old Byzantine Palestina Tertia, into Palestina Prima/Filastīn (Caesarea), and further into Palestina Secunda/Jordan (Scythopolis).¹²⁵ This shows the degree of control the state could exercise as a result of the information it had, behaving almost as if it had maps at its disposal.

The final report we have on Syria comes not from the papyri but from three Syriac sources, which mention that a certain ʿAṭīyya carried out a “census of the foreigners”. The authors of the *chronicle of 819* and the *Chronicle of 846* placed this census in the year AG 1009 [1008+1], i.e. 697–98 = 78 AH, adding that that was one year after “the Arabs minted silver pieces and denarii without any image on them, only writing”.¹²⁶ This means that this census took place one year after the final step in the monetary reforms of ʿAbd al-Malik. Michael the Syrian put this census in the same year, giving ʿAṭīyya the title *amīr*, and adding that he forcibly re-

¹²⁴) Note that the “al-ḥadrā” mentioned in line 54, and identified by KRAEMER (p. 304) as “the name of the Umayyad palace in Damascus” cannot actually refer to that palace – a place – but rather to the Banū l- Ḥadrā’, i.e. a tribe or a clan, like the other headings in this papyrus.

¹²⁵) KRAEMER, 209.

¹²⁶) *Extracts from the chronicles of AD 819 and AD 846*, in *The Seventh Century in the West-Syrian Chronicles*, 78. Chase ROBINSON (*Empire and Elites*, p. 49 and n. 97) does not seem to have noticed the author’s saying after mentioning ʿAbd al-Malik’s reforms of AG 1008, “in the following year”, and therefore put ʿAṭīyya’s census in AG 1008.

patriated many of the foreigners.¹²⁷ Two scholars, Daniel DENNETT and Chase ROBINSON, have referred to this census, but their work presents two problems. First, they both place it in Mesopotamia.¹²⁸ I think, however, that it should be placed in Syria for two reasons. The first is that it is not mentioned in the *Chronicle of Zuqn̄n* between the first and second censuses of Mesopotamia, where it falls chronologically,¹²⁹ and the second is that we know of no ʿAṭīyya who was an *amīr* other than ʿAṭīyya b. Maʿbad al-Muḥāribī al-Dārānī (d. ca. 132/750). This ʿAṭīyya held, with his brother Ṭābit, the position of *amīr al-sāḥil*, or governor of the coast, for 40 years.¹³⁰ This identification of his administrative position, despite its ambiguity, excludes Mesopotamia and allows for Syria. The second problem is that ROBINSON describes this census as a *tāʿdīl*, i. e. a general cadastral survey with a change in the tax system, as we have seen.¹³¹ But this cannot be the case, since none of the authors who mention this census use the word *tāʿdīl* for it, nor do they insinuate that there was a change in the tax system as a result of it. Besides, all of them indicate clearly that it was a partial census, one limited to “foreigners” or “strangers”. Although this term is rather vague, Michael the Syrian’s statement that many of those foreigners were forcibly repatriated means that they were fugitives, i. e. people who had fled from their villages to other villages or towns in order to avoid paying taxes. We know them well from the Aphrodito papyri of Egypt, as we shall see.

But the important question that has to be posed is why ʿAṭīyya found it necessary to conduct such a census of the fugitives. The answer might very well lie in the sense of the state that the first census of the early 70s had sufficient lacunae to permit some taxable people to escape inclusion by fleeing the villages in which they were supposed to register and pay their taxes. These people must have been numerous, otherwise no census

¹²⁷) Michael the Syrian, II, 473. DENNETT (p. 48), mistakenly believing this census to refer to the first census conducted by ʿAbd al-Malik in Mesopotamia, says that Michael the Syrian dates ʿAṭīyya’s census six years later.

¹²⁸) See the previous two notes.

¹²⁹) *The Chronicle of Zuqn̄n*, 148–49/*The Chronicle of Zuqn̄n*, AD 775, in *The Seventh Century in the West-Syrian Chronicles*, 60–61.

¹³⁰) For the biography of ʿAṭīyya b. Maʿbad al-Muḥāribī al-Dārānī, see al-Qāḍī ʿAbd al-Ġabbār al-Ḥawlānī, *Tārīḥ dārāyyā*, ed. Saʿīd AL-AḤĠĀNĪ (Damascus: Dār al-Fikr, 1404/1984), 103; Ibn ʿAsākir, XL, 475; see also Abū Zurʿa l-Dimašqī, I, 62. The “40 years” are not in the published text of Ibn ʿAsākir, but the editor of *Tārīḥ dārāyyā* cites it (p. 103, n. 2) from the *Zāhirīyya* ms. of Ibn ʿAsākir’s *Tārīḥ madīnat dimašq*, II, 212/2.

¹³¹) See above, n. 90.

of them would have been justifiable in terms of expense and effort, and also in terms of the involvement of a high state official of gubernatorial rank in it. If this is indeed the case, then we must see this census of the fugitives not only as an exercise in greater control on the part of the state, which is obvious, but also in association with Maslama's census of 92/710–11, which, as we have seen, was closely related to his dissatisfaction with the previous censuses. That dissatisfaction led Maslama to send his own officers to conduct a new census and survey on the ground in Mesopotamia, instead of relying on the local administrators from the indigenous population. Seen in this light, we can reasonably conclude that 'Aṭīyya's census of the fugitives in Syria was conducted under his supervision and probably also at the hands of officials chosen by him.

When we come EGYPT, our material expands considerably and becomes quite complex. The main sources for population census and land surveys are the Greek papyri, especially the well-known Aphrodito papyri, but also the Christian and Islamic historical sources. Taken chronologically, the sources paint the picture as follows.

The period begins with the governorship of 'Abd al-'Azīz b. Marwān (65–86/685–705), which corresponds almost exactly to the caliphate of his brother 'Abd al-Malik b. Marwān. This twenty-year long governorship is known for the governor's interest in construction and cultivation,¹³² and the caliph's simultaneous immersion in wide-ranging reforms throughout the empire, including the beginning of the Arabization of tax registers. One would thus expect that 'Abd al-'Azīz would have undertaken a general census and a land survey of Egypt, along the lines we have seen in Mesopotamia and Syria. Surprisingly, though, there is no explicit statement from any historian, Muslim or non-Muslim, that he actually did so. Despite that, however, there is sufficient literary and documentary evidence, which, together, make it almost certain that he did.

But let us start, first, with a partial census which we know for sure that 'Abd al-'Azīz ordered, since it is reported in both Muslim and non-Muslim sources. This is his 74/693–94¹³³ census of the monks, in which the monks were counted, and a poll tax of one *dīnār* was imposed on each monk. That was the first time the poll tax was taken from monks.¹³⁴ According to [pseudo-]Severus, the census was supervised on the ground by al-Aṣḃaġh,

¹³²) See Kindī, 49–50; [pseudo-]Severus, in *Patrologia Orientalis V*, ed. and trans. B. Evetts (Paris: Firmin-Didot et Cie 1910), 18, 24, 42–43.

¹³³) DENNETT (pp. 80–81) suggested that the census took place shortly after the insurrection of the monks that took place in 74/693–94.

¹³⁴) See [pseudo-]Severus, 51; Maqrīzī:, II, 492.

the “evil” son of ʿAbd al-ʿAzīz,¹³⁵ who used to be deputized by his father over Egypt whenever the father had to leave the province.¹³⁶ This al-Aṣḅaḅ is reported to have “sent one of his trusted friends, named Yazīd, accompanied by another, and counted¹³⁷ all the monks in all the provinces and in Wādī Ḥabīb and on Mount Ġarād and in other places. And he laid a poll tax on them of one *dīnār* for each individual and commanded that they should make no more monks after those whom he had counted”.¹³⁸

This census shows ʿAbd al-ʿAzīz’s interest in increasing the provincial government’s revenue through taxation, and in controlling his population even by taking up unprecedented measures. Keeping this in mind, let us see how the available literary and documentary evidence supports the conclusion that he conducted a large-scale, general census/survey of Egypt.

The literary evidence comes from the history of Eutychius. After mentioning ʿAbd al-ʿAzīz’s visit to Alexandria in 74/693–94¹³⁹ and his dispersal of its notables in the villages and districts of Egypt, he says:

ʿAbd al-ʿAzīz obliged each administrative district to pay a prescribed amount of money [for its taxes] in accordance with its capacity, depending on its prosperity, in terms of its vineyards and the kinds of its crops¹⁴⁰ (*wa-alzama kull kūra bi-qadr ihtimālīhā fī ʿimāratihā wa-kurūmihā wa-aṣṅāf ḡallatihā bi-māl muwazẓaf*).¹⁴¹

Two things stand out immediately about this “census”. The first is its date, 74 AH. This is not only the same date in which ʿAbd al-ʿAzīz conducted his census of the monks; it also falls within the same period in which general census/survey activities were taking place in other provinces of the empire, as we have seen above. The second is its depiction of the new taxes as proportional, not fixed:¹⁴² that people in the country-

¹³⁵) See [pseudo-]Severus, 50–52.

¹³⁶) See Kindī, 51.

¹³⁷) The text has: *aḅṣā*, mutilated; but this is obviously an error.

¹³⁸) [Pseudo-]Severus, 50.

¹³⁹) ʿAbd al-ʿAzīz’s visit to Alexandria in 74 AH is also mentioned in Kindī, 51.

¹⁴⁰) MORIMOTO (p. 114) translates *ḡallatihā* as arable land, which would make it more consistent with current taxation terminology, but is not quite accurate.

¹⁴¹) Eutychius, *Annales, Yahya ibn Saïd Antiochensis*, ed. Louis CHEIKHO and B. Carra DE VAUX (*CSCO, Scriptorum Arabici*, Ser. 3, Beirut, 1909), 2/II:41.

¹⁴²) This implies, of course, that the taxes before ʿAbd al-ʿAzīz were fixed, which seems to contradict Ibn ʿAbd al-Ḥakam’s report about taxation in Egypt shortly after the conquest (see above, n. 39). But, as MORIMOTO has shown, the taxes at the conquest could have been fixed (pp. 37–38, 40, 41), and it is possible that the *per capita* tax could have been fixed while the land tax was variable (p. 49); even land tax can be fixed if it is based on acreage not productivity (p. 51).

side should pay their taxes according to the productivity and crops of their lands. Again, this is exactly what happened to taxes after the overhaul of the tax system in at least one other province, Mesopotamia, during the period of ʿAbd al-Malik’s reforms. Could such an overhaul of the tax system have happened “in the books”, without carrying out a census and a land survey in Egypt? This is quite unlikely, not only because of the magnitude of such an overhaul, but also because the government would be in need of new information in order to enact the new tax laws, and this information would not have been available except after undertaking a census/survey on the ground, along the lines of the contemporaneous overhauls of the tax system in Mesopotamia. Although these *taʿdīls* aimed at making the tax distribution more equitable, they also aimed at increasing the government’s overall revenue, as ʿAbd al-ʿAzīz would have wanted, since after a census fewer people would be able to evade taxes. It thus might not be an accident that in the year following the overhaul of the tax system in Egypt, 75/694–95,¹⁴³ ʿAbd al-ʿAzīz b. Marwān left Egypt to visit his brother the caliph in Damascus, taking with him such enormous sums and gifts that they had to be carried on a huge number of camels.¹⁴⁴

The documentary evidence for a general census in Egypt is perhaps more compelling and is based on the figure called the *epizētoumina* in some surviving accounts on papyrus in Greek from the district of Aphrodito in Upper Egypt. Several scholars have studied the meaning of this term and the figures that are listed under it, and called it either a “tax quota” (BELL, DENNETT, MORIMOTO) or a “principle of apportionment” (SIMONSEN).¹⁴⁵ The most noteworthy aspect of the *epizētoumina* is that the figures written under it remain unchanged and recur from year to year over several tax years, as one sees it, for example, in P. Lond. 1412, which covers the years 79–86/699–721. BELL’s early suggestion that the *epizētoumina* represented both the required and collected taxes has since been disproved by DENNETT, and later scholarship has agreed that the *epizētoumina* represents only the ideal, hypothetical amount used by tax

¹⁴³) See Kindī, 51.

¹⁴⁴) See Maqrīzī, I, 94. The number of camels given is 20,000.

¹⁴⁵) See BELL, IV, 81–83; DENNETT, 100–104; MORIMOTO, 97, 100–101, 107; SIMONSEN, 95–97. DENNETT emphasizes that the *epizētoumina* is not a *yearly* tax quota, but just a tax quota (p. 102); MORIMOTO accepts DENNETT’s conclusion with some technical refinement (pp. 100–101). SIMONSEN opts for “principle of apportionment” because this suits his overall cautious vision of the changes in the Egyptian tax system in early Islam; but his “principle” is not that different from the idea of a “quota”.

officials, or, as MORIMOTO put it, it is “a schedule for the actual amount to be collected in money, and thus the foundation of government budgetary calculations”.¹⁴⁶

But DENNETT noticed something else. Not only was the *epizētoumina* the same for the years 79–86/699–721 (P. Lond. 1412), but it was also exactly the same as the later period for the years 97–102/716–21 (covered in P. Lond. 1413), which means that the *epizētoumina* remained constant for over twenty years, 79–102/699–721.¹⁴⁷ On the other hand, there is a completely new *epizētoumina* in P. Lond. 1416, which covers the year 114/732–33.¹⁴⁸ This pattern made DENNETT conclude that the *epizētoumina* was based on the latest census count made by the Muslims. The evidence of P. Lond. 1412, which covers some years in the governorship of ʿAbd al-ʿAzīz b. Marwān (i.e. 79–86 AH), thus points to a census having been made by this governor, and this census was the basis for the *epizētoumina* that lasted at least until 102/721.¹⁴⁹ But, according to MORIMOTO, we do not know when this *epizētoumina* quota was created, and it could well be “a remnant of the tribute system of the earliest period”.¹⁵⁰ But is this possible? It is highly unlikely, because it would make the *epizētoumina* of P. Lond. 1412 and 1413 a figure that was inherited from pre-Islamic times and that continued to be in effect for 80 years into the Islamic period (until 102/721). It is difficult to imagine this happening in the most fiscally organized province of the Islamic empire, and at the time when various reforms were implemented throughout the empire.

In my opinion, the strongest evidence that this *epizētoumina* was set during the governorship of ʿAbd al-ʿAzīz b. Marwān, as DENNETT believed, is that ʿAbd al-ʿAzīz is the only governor in the early Islamic period who is reported to have overhauled the tax system in Egypt on the basis of a new (proportional) principle in 74/693–94. This overhaul, which must have followed a census/land survey, entailed the introduction of a new *epizētoumina* then or shortly thereafter, a record of which has survived on papyrus from 79/699 until 102/721. We have no papyrological evidence for what the Arabic equivalent for *epizētoumina* was. In light of the connection between P. Lond. 1412–13 and ʿAbd al-ʿAzīz, I would suggest that

¹⁴⁶) MORIMOTO, 101.

¹⁴⁷) DENNETT, 102.

¹⁴⁸) DENNETT, 104; MORIMOTO, 107–108.

¹⁴⁹) See DENNETT, 104. DENNETT generalizes matters more than that (“the *epizētoumina* was the quota established at one of the periodic censuses made by the Arabs”; p. 104). Cf. p. 94.

¹⁵⁰) MORIMOTO, 107.

it is the term that appears in Eutychius' report about 'Abd al-'Azīz's fiscal reforms: *māl muwazzaf* (literally "prescribed amount").

Before leaving the governorship of 'Abd al-'Azīz b. Marwān, it is important to consider a papyrus of great significance: P. Lond. 1421, a *merismos* that was prepared on 27 Šafar 86/27 February 705 for the taxes of the previous two years (84–85/703–704).¹⁵¹ *Merismoi* are tax assessment registers drawn up locally in each administrative district by an elected assessor or assessors. They list the taxpayers and assign to them their share of the various required taxes on the basis of wealth, and the collection of taxes is based upon these *merismoi*.¹⁵² But it is the arrangement of this document that is of interest to us: it is by individual taxpayer. First comes the taxpayer's name, and next to it the name of his landholding and its location.¹⁵³ This is followed by the amount of land and poll tax due from him, the maintenance tax, the total, and then the corn tax.¹⁵⁴ *Merismoi* were known in pre-Islamic, Byzantine times.¹⁵⁵ But this is the first revealing *merismos* that we have from Islamic Egypt, although several other later *merismoi* from the Marwānid period have survived.¹⁵⁶ Is it a coincidence of history that no *merismoi* have survived from before the governorship of 'Abd al-'Azīz b. Marwān? This is possible. But then maybe it is not a mere coincidence. For there is hardly any doubt that 'Abd al-'Azīz overhauled the tax system, probably on the basis of a close re-examination of the wealth of individual taxpayers – his survey – and this could have ushered a new, vigorous era of bookkeeping in his administration, the result of which was detailed *merismoi* such as the one examined above. And while this was taking place in Egypt, similar overhauls were taking place in the empire, under the guidance of the reform-minded caliph 'Abd

¹⁵¹) It concerns the village of "Three Fields" in the administrative district of Aphrodito.

¹⁵²) On *merismoi*, see BELL, IV, xxviii, 174; DENNETT, 97; MORIMOTO, 66–79, 93, 96; SIMONSEN, 86. *Merismoi* are prepared after the administrative districts have received demand notes (*entagia*) from the central government in Fuṣṭāṭ, and with consultation of the pagarchies' assessments contained in *katagraphons* (see below, n. 172). Numerous *merismoi* have survived from Islamic Egypt and are generally in excellent condition (BELL, IV, 174).

¹⁵³) This is in contrast to the practice of the Romans when carrying out censuses: the declarants do *not* give locations/addresses or descriptions of their houses/properties. See BAGNALL and FRIER, 14, 23.

¹⁵⁴) See BELL, IV, 175; MORIMOTO, 71. MORIMOTO tabulated, in a simplified form, the contents of this papyrus on pp. 75–79. See also SIMONSEN, 92.

¹⁵⁵) See JOHNSON and WEST, 260, 267, 297, 311.

¹⁵⁶) BELL, IV, xxvii–xxviii, n. 6, listed examples of them.

al-Malik. All this marked a fundamental change in how the state viewed its territories and subjects: as property which it controlled and from which it benefited. And thus it is from this time onward that we find the state taking measures that maximize the information it has on its population and lands.

In addition to this document's great value for taxation studies,¹⁵⁷ it tells us that, a decade into the governorship of ʿAbd al-ʿAzīz b. Marwān, the central administration in Egypt had a written record of each of its taxpaying subjects, together with the pagarchy he resides in, the village within that pagarchy, his landholding in the village, the name of that landholding, and possibly also the acreage and productivity of that land, despite the absence of that last item from the document at hand, for it was on the basis of acreage and productivity that the land tax would be assessed.¹⁵⁸

When we come to the governorship of ʿAbd Allāh b. ʿAbd al-Malik (86–90/705–709), during the first half of the caliphate of Walid I (r. 86–96/705–15), we are on firmer ground, thanks again to the Greek papyri. Some of these are of no great significance for our purposes here,¹⁵⁹ but others are. P. Lond. 1420 is a *merismos* that was prepared on 2 Raḡab 87/18 June 706 for the taxes of 86/704–705 and the following year.¹⁶⁰ The arrangement of this document is, like that of the earlier *merismos* we have encountered, P. Lond. 1421, by individual taxpayer, and like it too, this one tells us that the central administration in Egypt had a substantial written record about of each of its taxpaying subjects: his name,

¹⁵⁷) See, for examples, DENNETT's notation (p. 108) that there are 57 persons who pay the land tax but not the poll tax in the document; twelve of these are women, four are children, four are priests, and one is a deacon.

¹⁵⁸) Another papyrus, P. Lond. 1418, is an account written by a certain Sergius about the receipts and expenses of Emphyteutae. Our interest in it lies in the fact that it lists the name of the taxpayer and the amount paid, and there is a second column for the different ways in which the money was paid. It is, though, less important than P. Lond. 1420 discussed above. See also BELL, IV, 174; MORIMOTO, 66.

¹⁵⁹) P. Lond. 1441, for example, is a register of the traveling expenses of mainly Arab or *mawālī* couriers (named) who brought letters from headquarters; it was translated by H. I. BELL in his "Translations of the Greek Aphrodito Papyri in the British Museum", *Der Islam* 17 (1928), 4–6. P. Lond. 1357–58 are registers of miscellaneous expenses.

¹⁶⁰) For the dates, see MORIMOTO, 66, who amends BELL's assessment. It concerns the villages of "Two Fields" and "Five Fields" in the administrative district of Aphrodito.

pagarchy, village within the pagarchy, landholding in the village, name of the landholding, and indirectly also the acreage and productivity of that land. In fact, just like P. Ness. 176 for the town of Nessana, the information in this papyrus permitted a modern taxation scholar, SIMONSEN, to make a rough estimate of the population of Aphrodito, putting it at 3,000 taxpayers.¹⁶¹

This kind of detailed information, together with an intensive amount of bookkeeping, no doubt enabled the administration to keep track of its revenue from each place, so that it could issue requests for arrears from particular persons who have been late in paying their dues. P. Lond. 1431 is a testimony to that; its partially preserved protocol allows us to date it to 88/706–707. It is a register with the names of taxpayers who are in arrear, i. e. who have failed to pay their quota of the *embola* (the corn tax), or part of it, for the previous indiction, and each name is followed by the amounts of wheat required of him. Several of these names are preceded by a stroke, indicating that the taxpayers concerned had paid their arrears subsequently. More importantly, as BELL has noticed, there are one or two cases where the amount is canceled, and that indicates presumably that the taxpayer's name was entered as in arrears erroneously.

In a different yet not unrelated way, another papyrus from the governorship of 'Abd Allāh b. 'Abd al-Malik shows the high degree of census-based control that the Umayyad administration in Egypt could exercise over the indigenous population through its records of their names and their means. Although this papyrus, P. Lond. 1433, is a register with requisitions arranged not by person but by place then by date (month then day), it tells us a great deal about the government's knowledge of what the taxpayers in Aphrodito could pay, in cash or in kind, as part of their taxes. The wide range of these requisitions is stunning: it covers articles for no particular purpose (like chains of beaten tin), articles for a particular purpose (like 15 cloven palm-trunks for the building of the palace of the *amīr al-mu'minīn* at Babylon [= Fustāṭ]), services in no particular capacity (2 laborers for a shift of ironworkers for 3 months), services in a very specific capacity (a carriage by 2 camels and the wages and supplies of 1 camel-driver) and for a particular purpose (arrears for standing fodder and the wages of a chief stableman for 12 months for the post-horses at Mounachthe), both inside Egypt (1 sailor for 8 months for

¹⁶¹) SIMONSEN, 117. But note that SIMONSEN had to compare the information of P. Lond. 1421 with other information on other papyri. He also cautioned that his calculation is "subject to the greatest uncertainty". For the estimate of the population of Nessana from P. Ness. 76, see above, p. at n. 107.

the ships at Clysmā) and outside it (1 laborer for 12 months for the new building of the *amīr al-mu'minīn* at Jerusalem with half the maintenance and 1 laborer in person), even within the paying village itself (24 out of 34 laborers for the canals and dikes of our village of Aphrodito) or a neighboring village (part of the wages of 2 builders [named] for the village of Onouphis), for civil projects ($\frac{1}{2}$ man for 8 months with his supplies for the construction of the mosque of Damascus) as well as military ones ($4\frac{1}{3}$ sailors for the raiding fleet of the Orient with their supplies for 4 months), and for the maintenance of the officials in Egypt (wheat as part of the allowance [*rizq*] of the *Muhājirūn*: for the household slaves of the all-honored Governor), even for administrative costs (part of the supplies of 4 persons [one named, and his companions] for preparing the register of the *acasis* for part of 4 months), for freight (freight on the ship which carried 79 sailors and their supplies for 7 months), and for the expenses of couriers (part of the wages and supplies of 1 letter-carrier for 4 months), among many other items and services.

This census-based control on the part of 'Abd Allāh b. 'Abd al-Malik's administration receives further confirmation from a literary source, [pseudo-]Severus' *History*.¹⁶² Viewed generally quite negatively in this work, 'Abd Allāh b. 'Abd al-Malik is reported to have undertaken three census-related actions that put hardship on the indigenous population and tackled unusual sectors of society. The first is that he ordered that youths twenty years old and under¹⁶³ in all his country be gathered together, putting two of his friends, 'Aṣim and Yazīd, in charge of supervising the gatherings. The report does not tell us what happened after that. However, we can assume that the youths were counted and their names were recorded in a register, since the report mentions that 'Aṣim and Yazīd were accompanied by "a number of assistants/officials (*al-a'wān*)", i. e. by locals scribes who can communicate with the youths, obviously Copts, and write down their non-Arabic names.¹⁶⁴ [Pseudo-]Severus adds that, as a result of this census, great tribulations were brought upon the

¹⁶²) [Pseudo-]Severus, 55–56.

¹⁶³) MORIMOTO (p. 120) writes of "a census of the male population ... all young men *over* 20 [my italics]", citing for that [pseudo-]Severus and Maqrīzī, II, 492. But [pseudo-]Severus' text is clear that the male population *under* twenty were counted: *ibn 'iṣrīn sana ilā mā dūna dālīka*, "one of twenty years and less than that". As for Maqrīzī II, 492, there is nothing of relevance on that page other than the census of the monks undertaken by 'Abd Allāh b. 'Abd al-Malik.

¹⁶⁴) Cf. the use of assistants (*a'wān*) in the general census on the ground undertaken by al-Walid b. Rifā'a in the late Marwānid period below, at nn. 230, 231.

people and many of them were killed. The purpose of this census is not immediately clear. But let us remember that the Romans also compiled “lists of minors and of those excluded from the tax estimate”.¹⁶⁵ In the case of the lists of minors under fourteen, the state aimed at controlling who would become liable to paying taxes when they reach that age.¹⁶⁶ This could very well have been the purpose of ‘Abd Allāh b. ‘Abd al-Malik’s census of the minors. However, in light of the high age limit of this census (twenty years, not fourteen), it is possible to speculate that the census aimed at ascertaining that no male other than the minors included in the register would be exempt from paying taxes. This could presumably be achieved by comparing the persons in this register with those considered as dependents in the taxpayers’ registers sent by the locals to the government, like the one we have seen in Nessana papyrus no. 76. But of such a register we have no samples from the governorship of ‘Abd Allāh b. ‘Abd al-Malik.

This conclusion can perhaps be confirmed by the two other groups that ‘Abd Allāh b. ‘Abd al-Malik’s census-related activities dealt with: the fugitives and the dead. Regarding the former, [pseudo-]Severus tells us that the same ‘Āṣim and Yazīd “branded the strangers whom they found on their hands and foreheads and sent them to places which they did not know”.¹⁶⁷

This census is confirmed by a papyrus from Apollonos Ano, PGAA 13, which helps us place it, or at least its beginning, in the year 87/706. It dates from 28 Rabīʿ II 87/17 April 706, and is addressed to the pagarchs of the Thebaid eparchy from the head administrator of the eparchy, ordering them to draw up lists of fugitives and strangers, and to levy fines of 3 solidi from each of the latter and forward the fines to the treasury.¹⁶⁸ The papyrus thus seems to indicate that the census was undertaken by local administrations, not by the central government (‘Āṣim and Yazīd). But

¹⁶⁵) BAGNALL and FRIER, 27

¹⁶⁶) See *Ibid.*, 28.

¹⁶⁷) [Pseudo-]Severus, 56. MORIMOTO (pp. 121–22) has an interesting and plausible interpretation for [pseudo-]Severus’ statement that the fugitives were “sent to places they did not know”. These are the fugitives’ “places of origin”, which they had never been to/known, since they “had grown up in their places of refuge ...”.

¹⁶⁸) See MORIMOTO, 120, 121, for an analysis of this papyrus. According to him (p. 121 and n. 120), the fugitives are identified as people from Apollonos Ano who have fled to other pagarchies, and the strangers are identified as people from other pagarchies who have come to Apollonos Ano. Cf. PGGA 14.

obviously there is no contradiction here, since the two efforts could very well be complementary. As we shall see, the fugitives remained a thorn in the side of the Muslim administration in Egypt, as elsewhere, for a long time, and attempts at their control, through censuses, continued as well. In this connection, it would be useful to remind ourselves of ʿAṭīyya’s census of the strangers in Syria almost a decade earlier.¹⁶⁹

Regarding the census of the dead, [pseudo-]Severus mentions that ʿAbd Allāh b. ʿAbd al-Malik “also gave orders that no dead man should be buried until they had paid the poll tax for him; and he appointed a man named Muḥammad over this business, so that even the indigent, who could not buy bread, were not buried when they died except by his command”.¹⁷⁰ Again here it is clear that ʿAbd Allāh b. ʿAbd al-Malik was targeting another marginal group in society, and was beginning a kind of partial census that would be repeated in Egypt, as we shall see. The purpose of the census, as is clear from the report, is financial: all taxes must be paid, and death, real or feigned, does not constitute sufficient reason for exemption from them. It could have another purpose, though, namely to keep the central government’s records of its population up-to-date. But we shall return to this point later.

Altogether, the three census-related activities on the part of ʿAbd Allāh b. ʿAbd al-Malik indicate that the government was becoming more aggressive in ascertaining that the information it had about its population was accurate, even though that meant keeping track of non-mainstream, fringe groups among its subjects and creating more registers in its chancery. More importantly, it was, for the first time in the history of Islamic Egypt, trying to have direct supervision of census-related activities, not only through the governor’s involvement in the process, no matter how limited, but also through his appointment of Arabs to supervise the count of people on the ground – at least in some parts of the province.

The next gubernatorial period is that of the celebrated Qurra b. Šarīk (90–96/709–14), the most well documented of all the governors of Egypt, thanks mainly to the Aphrodito papyri. These papyri provide us, for the first time in the history of Islamic Egypt, with material evidence for the way a *katagraphon* was prepared and what its contents were, inasmuch as they greatly expand our knowledge about other census-related registers demanded by the government for controlling its information about, and

¹⁶⁹) See above, at nn. 126, 127. ʿAṭīyya’s census took place in 78/697–98.

¹⁷⁰) [Pseudo-]Severus, 56.

revenue from, its subjects. The same papyri, though, provide nothing about land surveys in Egypt under Qurra, nor is there any way of knowing whether he ordered a census of the indigenous population when he undertook a *tadwīn* of the Arab fighters.¹⁷¹

Two papyri of the Aphrodito collection provide us with unique details about how the pagarchy prepares the *katagraphon*, the taxpaying-population register it sends to the central government in Fustāṭ, including its assessment of the general taxes due on them;¹⁷² it must be noted, though, that no *katagraphon* has survived from Umayyad Egypt.¹⁷³ The first, P. Lond. 1356, dated 90/709, consists of a letter from Qurra to Basilius, the pagarch of Aphrodito, instructing him on how to prepare his pagarchy's register. Basilius should gather together the headmen and principal men of each place in his pagarchy, and order them to choose trustworthy and intelligent men to represent them in the *katagraphon*-preparing process. Once these assessors have been chosen, the pagarch should meet with them and charge them with drawing up the assessment of each place to the best of their ability, under oath, and with integrity and justice, so that no place is burdened beyond its means. The pagarch should also make these assessors understand that he would oversee their work. When those men have completed their work and written it down in a register, the *katagraphon*, they give the register to the pagarch. The pagarch then reviews the register, ensuring it is equitable, makes a copy

¹⁷¹) See Kindī, 71. This was the third *tadwīn* after the two of ʿAmr b. al-ʿĀṣ and ʿAbd al-ʿAzīz b. Marwān.

¹⁷²) Whence the administration makes its calculations and issues its demand notes (*entagia*) to the pagarchies. The pagarchies then prepare their tax assessments for the purpose of actual tax collection in *merismoī* (see above, n. 152). For the *katagraphon*, see BELL, IV, xxvii–xxviii; DENNETT, 96, 97; MORIMOTO, 93–96. BELL (p. xxvii) called the *katagraphon* a “register of inhabitants”; but it clearly is more than that. Cf. MORIMOTO, 93 and further below. For the *entagia*, see DENNETT, 96; MORIMOTO, 94; SIMONSEN, 87. Many *entagia* in Greek and in Arabic have survived.

¹⁷³) There are, possibly, fragments of *katagraphons* in APEL 200 and 201. GROHMANN dated the first to the second/eighth century, and the second to ca. 116/73. However, in the case of the first, the top part of the papyrus is lost and the nature of the payment is therefore uncertain; in addition, the blanks in the date of the protocol connected with it (APEL 32) makes its date uncertain. In the case of the second, whereas the date is certain (see APEL 31), it is only the fact that a priest's name occurs in it (col. a, l. 14) that made GROHMANN believe that it might “perhaps have been drafted in connection with the assessment of the poll-tax”.

of it to be kept in his office, and sends the original to the governor in Fuṣṭāṭ. Along with that register he sends to the governor a written list of the assessors, consisting of their names, patronymics, and places of residence, together with the pagarch's evaluation of the assessors' equity in distributing taxes.¹⁷⁴

The second papyrus, P. Lond. 1345,¹⁷⁵ dated 91/710, sheds further light on the process of preparing population registers to the government, although, in the case of this papyrus, the subject is not the pagarchy's assessment of its general taxes, but rather its payment of a fine assigned to it for reasons that remain unknown. Since, however, it is clear that all the taxpayers of the pagarchy are expected to partake in the payment of the fine, the register resulting from this process could not but have been similar to the *katagraphon*, and hence we can perhaps call it a "special *katagraphon*". As in the previous papyrus, this papyrus consists of a letter from Qurra to Basilius, in which Qurra instructs Basilius on how to prepare this special register. Again as in the previous *katagraphon*, the assessors are the ones to do the work, though here they are to be assisted by "four other notable persons", while Basilius oversees their work. Before they start their work, Basilius must give them strict orders – exhortations and warnings – not to use preference or antipathy in assessing any person's share of the fine, and not to assess anyone beyond his means. Once their work is completed, they should present to Basilius their assessment in a register indicating the quota assessed for the fine upon each person. In addition, Qurra says, they should write down an agreement between them, in which they declare their responsibility to make up, in equal shares, any deficit caused by the unfair distribution of the fine, if such a deficit should emerge in the future. Basilius should then send to the governor both the register and the agreement that the assessors have made. In addition, and as in the previous *katagraphon*, he should send to him a list with the assessors' names, patronymics, and places of resi-

¹⁷⁴) MORIMOTO (p. 95) analyzed this papyrus but mistakenly gave its number as 1536 instead of 1356.

¹⁷⁵) According to BELL, this papyrus is similar to another, P. Lond. 1359, except that its beginning is missing. Since the information cited here comes precisely from this missing beginning, I shall not refer to 1359. The Arabic counterpart of this letter is likely to be PAF 3 (C. H. BECKER, "Arabische Papyri des Aphroditofundes", *Zeitschrift für Assyriologie* 20 [1907], 68–104), where Basilius is asked to send the money with the messenger; it includes "and write to me what you have collected from each man". Cf. BELL, IV, 34, where BELL says he believes PAF 3 to be the counterpart of P. Lond. 1359 rather than P. Lond. 1345.

dence.¹⁷⁶ It is papyri like this and the previous one that we have to remember when we read Ibn ʿAbd al-Ḥakam’s more detailed description of the same process for early Islamic Egypt mentioned above.¹⁷⁷

But what does a *katagraphon* specifically contain, and how does it help the government have access to information about its subjects? These are questions which two of the Aphrodito papyri, P. Lond. 1338 and 1339, dated in the first year of Qurra’s governorship, 90/709, answer. The *katagraphon* must include, as Qurra tells Basilius in these papyri, a register of the places in his pagarchy. Then, presumably under each place, the following should be included:

- the male population in each place; this certainly means the names and patronymics of each taxpayer;¹⁷⁸
- the poll tax to which each is liable;
- the amount of each man’s holding in land, both vineyards and arable land;¹⁷⁹
- and the services he has rendered, with or without instructions, i. e. from the government.

There is no doubt that what we have is some form of population census,¹⁸⁰ and that it was through it and similar registers that the government had access to the information it needed about its subjects, or, more precisely, those about whom it cared, the taxpayers of taxes in cash, kind, and services. P. Lond. 1363 confirms this, for in it Qurra asks Basilius to send to the treasury unidentified taxes of the churches in his district, then instructs him to draw up a register of the quota collected from each church in a list arranged by person. The fact that Basilius is ordered to

¹⁷⁶) There is another papyrus, P. Lond. 1393, which deals with a requisition of 69 named sailors and also skilled workers, with provisions for both of them. This papyrus is unclear but seemed to BELL (IV, 65) to be concerned with the preparation of a *katagraphon*, or register, and that certain men were chosen to draw up this register.

¹⁷⁷) See above, n. 39.

¹⁷⁸) See BELL, IV, 10.

¹⁷⁹) The differentiation between vineyards and arable land occurs only in 1339, not in 1338. Note that Eutychius’ report on the survey of ʿAbd al-ʿAzīz b. Marwān (see above, at n. 141) mentions vineyards as a category that enters into the tax assessment. For a brief discussion, see also BELL, IV, 10–11.

¹⁸⁰) BELL (IV, 8) says: “it is difficult to see what else can be meant by the present *katagraphon* than a kind of census”. And MORIMOTO (p. 122) has: “Qurra in the year he took office ordered the pagarch of Aphrodito to register all the population living in his jurisdiction”. See also MORIMOTO, 110; SIMONSEN, 85 and p. 182, under n. 7.

have the *katagraphon* prepared locally indicates that the central government in Fuṣṭāṭ was still, until Qurra's time, depending on the locals to provide it with population counts for its general tax records. This, in turn, means that the earlier attempts of 'Abd Allāh b. 'Abd al-Malik to involve Muslim administrators in the census process remained limited to fringe groups and tied to the governor's special interest; they did not lead to the replacement of the basic count being undertaken by local, indigenous administrators.

According to the Aphrodito papyri, these same administrators were not only charged with preparing the general censuses of their localities' respective populations in *katagraphons*; they were also occasionally charged with producing registers of a particular sector of the population if that sector happened to be considered by the government as important enough to require documentation. The best example for this is found in P. Lond. 1350, in which Qurra instructs Basilius to prepare a register with information on the sailors from his pagarchy who had joined the fleet that headed to the province of Ifrīqiya.¹⁸¹ He tells Basilius that he did not know the number of the sailors who returned to Aphrodito of those who went out with the raiding fleet to Ifrīqiya with 'Aṭā' b. Rifā'a and were sent back by Mūsā b. Nuṣayr, nor those of them who remained in Ifrīqiya.

¹⁸¹) BELL, IV, 24, identifies this expedition with the one to Sicily, about which we are informed by Ibn 'Abd al-Ḥakam (who places it in Sardinia) and pseudo-Ibn Qutayba. This, however, cannot be correct, since this expedition took place *after* the conquest of al-Andalus and that of Sardinia, and it ended with the sinking of the ships of the Muslim fleet and the survival of only two people, among whom 'Aṭā' b. Rāfi' is not included, according to Ibn 'Abd al-Ḥakam (pp. 209–10). Rather, this expedition must be the one mentioned by Ibn 'Abd al-Ḥakam immediately after the previous one (p. 210), citing al-Layṭ b. Sa'd (d. 175/791–92). Al-Layṭ said: It reached me that a man in the raid of 'Aṭā' b. Rāfi' to the *Mağrib* got illegal booty which he put in pitch (*ziḥf*), and he would at his death shout about this *ziḥf*. No date is given to this raid in Ibn 'Abd al-Ḥakam, and 'Aṭā' b. Rāfi'/Rifā'a is not mentioned in Kindī. But we know from Ibn 'Idārī's *al-Bayān al-muğrib* (I, reprint of the edition of G. S. COLIN and E. LÉVI-PROVENÇAL, Beirut: Dār al-Ṭaqāfa, n. d.), 41–42, that Mūsā b. Nuṣayr became governor of Ifrīqiya and the Mağrib in 86/705–706. He went west from Ifrīqiya to Tangiers in order to subjugate the Berbers, which he did. Then he appointed 'Ayyāš b. Aḥyāl over Ifrīqiya's ships, so the latter went on the sea to Sicily and captured Syracuse, took the booty, and returned safely. All of this took place immediately *before* the conquest of al-Andalus in 92/711. This seems to me to be the more likely event since it would date the papyrus to 91–92/710. It has to be noted, though, that the name of 'Aṭā' b. Rāfi'/Rifā'a does not occur in Ibn 'Idārī.

Because of that, Basilus should write to Qurra the number of the sailors who returned to Aphrodito safely. Then he should ask those returning sailors about the sailors who remained in Ifrīqiya, and for what reason they stayed there, as well as the number of those who died in Ifrīqiya, and the number of those who died on the journey after their discharge. Although the letter does not mention a request for the names (and patronymics) of those sailors, its address indicates that their names were indeed requested, since it reads: “Concerning making a list for him of the sailors with ‘Aṭā’ b. Rifā’a”.¹⁸² Such special registers must have provided the government with supplemental information about its subjects, allowing it to amend its tax records, in a way similar to what ‘Abd Allāh b. ‘Abd al-Malik did when he counted the youths, the fugitives and the dead.

The fugitives bring us to the last group of population-related information we have on the governorship of Qurra, for, as is well known, Qurra was almost obsessed with the problem posed by them, especially in the early part of his governorship. This, of course, is not the place to discuss the complex issue of the fugitives. What we have to concentrate on is how that issue generated for the central administration records that allowed it, as much as possible, to be in control of this elusive sector of its subjects. The degree of the government’s involvement in this matter will also be discussed.

That Qurra perceived the fugitives as a group of potential taxpayers avoiding the payment of taxes is clear from the fact that he asks Basilus, in the letter of P. Lond. 1339, to send him the names of those of them in his district, and instructs him on what to include in the general tax-assessment *katagraphon*.¹⁸³ But, as we know from the Aphrodito papyri, Qurra did not want just any lists of fugitives, but rather lists that are comprehensive, exhaustive, and sufficiently informative to the government that

¹⁸²) Besides, we know that departing sailors were known to the government from its requisition of lists of sailors, as we have seen in P. Lond. 1438. This papyrus consists of fragments which mention 41 sailors who had fled, and skilled workmen, for the province of Ifrīqiya. Its date is uncertain and could go back to as early as 85/704–5. In addition, we do have, within an account, a list of sailors in P. Lond. 1449, lines 1–6. For another letter concerning sailors, see P. Lond. 1450, which dates to Qurra’s governorship (90/709). It relates to the navy, and has an Arabic title: *ilā ṣāhib ašqūh fī aḡr nawāṭiyya min nawāṭiyyat al-mābar*.

¹⁸³) In P. Lond. 1339, Qurra tells Basilus to send him “a register of the names and patronymics of the fugitives in each place”. This sentence does not appear in the other letter of Qurra to Basilus on the contents of a *katagraphon*, namely P. Lond. 1338.

they permit it to dip into multiple registers to keep track of them in their movement from one place to another. Thus, in P. Lond. 1343, only two months after he took office,¹⁸⁴ Qurra asked Basilius to send him the fugitives he had apparently captured, together with their families and goods. More importantly for our discussion here, Basilius should make a register of those dispatched fugitives, including in the register the following information:

the names and patronymics of the persons who are dispatched;
the places in his [Basilius'] district to which they had fled;
and the amount of each man's property, both personal and real.

But this is not enough. Basilius must append to this information, in the same register, comprehensive and exhaustive information about all of the fugitives that have fled to his district in the past twenty years and until the present year. This information should include the following:

the names of all the fugitives who are found in the pagarchy;
the time each person has spent in the pagarchy;
the amount of his property;
and the names of those who allowed him to remain in his [Basilius'] district.

Two other papyri, P. Lond. 1382 and 1384, ask Basilius to prepare further registers, whose purpose seems to be to create follow-up registers to the previous ones. In the first, 1382, he is asked to send to Qurra a register of the fugitives who had been sent back from Aphrodito to their original places. In the second, 1384, he orders him that, should he, Basilius, find other fugitives after having sent his register to Qurra, he should make a register of these newly detected ones and send it right away. This follow-up register, furthermore, must include the name and patronymic of each fugitive and the place from which he fled when he came to Aphrodito.¹⁸⁵

So far, all the registers we have examined were supposed to have been compiled independently by the local administrator, the pagarch, with the government being on the passive, receiving end, and that despite the fact that some of Qurra's letters warn Basilius against dishonesty in reporting his finds and of a possible search for the fugitives by government offi-

¹⁸⁴) See MORIMOTO, 122–23, for details on the date of the letter.

¹⁸⁵) According to MORIMOTO (p. 124), Qurra's resettlement policies were fairly effective as the contemporaneous papyri show an increase in the poll tax but not in the land tax.

cials.¹⁸⁶ There are, however, two other papyri, P. Lond. 1332 and 1333,¹⁸⁷ which indicate that Qurra did at some point¹⁸⁸ interfere in the registration process of the fugitives.¹⁸⁹ Qurra tells Basilius that he is sending three (Muslim)¹⁹⁰ officials of his, whom he names, to three provinces in Upper Egypt: Aracadia, the Thebaid, and the Frontier; these men are Qurra's commissioners of the fugitives. Basilius is to provide each of these commissioners with two or three¹⁹¹ local men from Aphrodito to assist them in their work. These men are to be capable, trustworthy, and able to write. Their job consists of taking the fugitives to the commissioners, and recording, in the commissioners' presence, the following information about each fugitive:

his name and patronymic;
 from what place he fled;
 and to what place and what pagarchy he fled.

This applies to both categories of the fugitives: those who are sent back to their place of origin, and those who are allowed to stay in the place they fled to on condition that they contribute to the tax of that place.

These most interesting papyri are the earliest among the Aphrodito collection and date to 8 Šafar 90/25 December 708. This being the case, they must be seen as an effort by Qurra to continue the work that the previous governor of Egypt, ʿAbd Allāh b. ʿAbd al-Malik, had begun, as we have seen. From a population census point of view, they should be seen as a first step on the part of the government to compile, under its close supervision, accurate records of the fugitives. Qurra's other requests of registers from Basilius without government interference carry later dates. This indicates not only that the problem of the fugitives persisted,

¹⁸⁶) See P. Lond. 1343, 1382, 1384.

¹⁸⁷) The two papyri are identical and written on the same day, 8 Šafar 90/25 December 708, except that the first asks for nine men, whereas the second asks for only six.

¹⁸⁸) Since these two papyri are the earliest in the Aphrodito collection, Qurra might have started out by engaging government agents in the registration of the fugitives and then deferred to the local administrators in collecting information about them.

¹⁸⁹) Cf. MORIMOTO, 121. MORIMOTO says, citing P. Lond. 1332, 1333: "The Arabs thus at first entrusted the registration of refugees to the local authorities, but they soon took matters into their own hands".

¹⁹⁰) That the officials were Muslim can be gleaned from their names in P. Lond. 1333; they are: Salāma b. Yuḥāmīr, Šurayḥ (?) b. al-Wāšīl, and ʿAbd Allāh b. Šurayḥ.

¹⁹¹) Two men in 1333 and three in 1332; see above, n. 187.

which is obvious, but also that the government recognized the necessity of constantly updating its records, so that it can control this sector of its subjects, who, unlike regular taxpayers, were elusive and hence very difficult to control.

Qurra's efforts were no doubt successful, since we have in the Aphrodito collection two actual registers of fugitives, P. Lond. 1460, and 1461, both dated in the same year, 90/709. P. Lond. 1460 is a register of some 180 fugitives who fled to Aphrodito from other pagarchies. It consists of a rough list of the personal names of those fugitives, arranged under main headings of the names of districts of Aphrodito, and each is followed by the name of the person, the place from which the person came and the pagarchy in which that place is situated. This corresponds to Qurra's instructions to Basilius in P. Lond. 1332 and 1333, and thus, according to BELL,¹⁹² this rough register could have been drawn up temporarily by one of the men whom Basilius had assigned to the service of the commissioners of the fugitives. On the other hand, one finds in the same register, 1460, rubrics which read "those living twenty years or more in Aphrodito" and "those living fifteen years and less in Aphrodito".¹⁹³ We have met such a request for retroactive records from Qurra to Basilius in the later papyrus, P. Lond. 1343. It seems, then, that the first government-controlled census of the fugitives under Qurra was not only meant to be accurate but also comprehensive. Again here, the repetition of the request in a later letter points out to the updating process alluded to above. As for the second register we have of the fugitives, P. Lond. 1461, it is, in contrast to P. Lond. 1460, a register of the fugitives who fled *from* Aphrodito to other pagarchies, rather than those who fled *to* it from other pagarchies. The main headings are, as they are there, the names of districts of Aphrodito. But, instead of giving a list of personal names followed in each case with the name of the district/place to which the person belonged, the names of the persons are written under pagarchies and villages.¹⁹⁴

¹⁹²) See BELL, IV, 401.

¹⁹³) See also DENNETT, 113; MORIMOTO, 121. This list, 1460, is the same as the list of strangers in PGAA no. 13 showing those who have fled to Aphrodito from the Thebaid eparchy, while 1461 is a list of fugitives from Aphrodito who had fled to other pagarchies.

¹⁹⁴) Cf. JOHNS, *Arab Administration in Norman Sicily*, 60 n. 136, 145–51, 165–69, 311–12, 313–14 and *passim* (see index under the various categories of "villeins", especially *muls*). His general take on the register of the fugitives is that, no matter how hard the state attempted to control fugitives, a large proportion of the

The attempt at controlling fugitives continued into the next governorship of Egypt, that of ʿAbd al-Malik b. Rifāʿa (96–99/715–18), during which time the fiscal director of Egypt was Usāma b. Zayd (96–99/715–18). It is actually to the latter that actions towards controlling the fugitives, among other groups, are attributed. Our informants here are [pseudo-]Severus and Maqrīzī.

According to [pseudo-]Severus, Usāma ordered that no one should lodge a “stranger”¹⁹⁵ in the churches or at inns or in the wharves; as a result, people drove out the strangers who were in their houses.¹⁹⁶ Whether that order was accompanied by a census of the fugitives [pseudo-]Severus does not say. It does state, however, that Usāma conducted a census of the monks,¹⁹⁷ which might strengthen the supposition that he also made a census of the fugitives. But, whether he did nor not, [pseudo-]Severus makes it clear that Usāma, in a manner reminiscent of ʿAbd Allāh b. ʿAbd al-Malik, was not satisfied by registers and statistical records of certain elusive groups in society, for in both the cases of the monks and the fugitives, he followed up the administrative orders with action on the ground. As for the monks, the information about them comes not only from [pseudo-]Severus but also from Maqrīzī. Both say that Usāma branded each monk with an iron ring on his left hand as a mark of identification, placing on each the name of his church or monastery, without the cross, and the date of the branding according to the Hiġrī calendar; whoever would be found without the branding would have his hand cut off.¹⁹⁸ As for the fugitives, it seems that Usāma conducted some kind of hunt for them, for [pseudo-]Severus says that if one of them¹⁹⁹ was discovered, he would be

rural population at any time must have been, as the Byzantine sources say, “unknown to the fisc”. This would have included immigrants as well as fugitives. And so the state developed ways for getting to know them: by commending them to the land, offering them attractive deals to settle down, and, of course, by registering them. See also below, at n. 244, for a possible late Umayyad list of fugitives on papyrus.

¹⁹⁵) Note the use of the term “strangers” (*ġurabāʾ*) for the fugitives, as in ʿAṭīyya’s census of them in Mesopotamia (see above, at nn. 126, 127). Cf. JOHNS, *Arab Administration in Norman Sicily*, 60 n. 136, 62, 119 n. 20, 147–51.

¹⁹⁶) [Pseudo-]Severus, 68.

¹⁹⁷) *Ibid.*, 68, reading *ahṣā* (counted) in lieu of *ahṣā* (mutilated).

¹⁹⁸) [Pseudo-]Severus, 68; Maqrīzī, II, 492. This action must have taken place in the first months of Usāma’s governorship, since [pseudo-]Severus mentions that it led to an insurrection by the monks in 96/715.

¹⁹⁹) [Pseudo-]Severus uses here the word *hārib*, literally one who flees, for a fugitive.

brought to the governor,²⁰⁰ who would order that one of his limbs be cut off.²⁰¹

But the most ambitious step which Usāma took to register and control the local population,²⁰² for the first time in the history of Islamic Egypt, was to have all the indigenous people whose lifestyles required movement between different administrative districts carry official documents (*siġill*) identifying them and clarifying their status vis-à-vis taxes. No such “passport” (or “identity card” or “permit”)²⁰³ has survived from the period of Usāma, but a complete one dated only four years after the end of Usāma’s directorship, in Šaʿbān 103/January–February 722, did survive,²⁰⁴ placing the historical report about it in [pseudo-]Severus and Maqrīzī²⁰⁵ practically beyond doubt. The information placed on the passport included the carrier’s name, the place he comes from, the place he is permitted to work in, the length of the period of the work permit, and the date of issue of the passport; it also included instructions to whoever finds this person after the lapse of his permit period to send him back to his hometown.

Putting together the details we have about this step from [pseudo-]Severus, Maqrīzī, and the text of the surviving passport, we can make several conclusions. The most important is that the passport was issued by the government; this is clearly attested by the surviving passport coming under the name of the then fiscal director of Egypt, ʿUbayd Allāh b. al-Ḥabḥāb.²⁰⁶ The second is that a copy of an issued passport was kept in the central administration in Fustāṭ, since we know from [pseudo-]Severus that replacing a lost passport was possible, albeit for a substantial fine and with a long waiting period at the governor’s headquarters.²⁰⁷

²⁰⁰) The text has: the *amīr*.

²⁰¹) [Pseudo-]Severus, 68. Cf. MORIMOTO, 124, where he suggests that the purpose of the monastic census was “the repression of further flight from the land”.

²⁰²) Cf. MORIMOTO, 124–25.

²⁰³) I am using the word “passport” for *siġill* – a loan word from the Greek – despite its originally general meaning, because it has been current for a long time, ever since GROHMANN used it in his publication of such *siġills* in the 1930s; see APEL 174, 175.

²⁰⁴) APEL 174. For another, later passport, see below.

²⁰⁵) See [pseudo-]Severus, 69–70; Maqrīzī, II, 492–93.

²⁰⁶) On ʿUbayd Allāh b. al-Ḥabḥāb, see below.

²⁰⁷) [Pseudo-]Severus, 69–70, says: “The fruits of the vineyards were wasted, and there was no one to buy them for a single *dirham*, because their owners remained at the *amīr*’s residence (*inda dārihi*) for two months, awaiting the passport to release them. And if a mouse ate a man’s passport, or if it were injured by

And the third is that this policy was strictly enforced, causing severe hardship for the public.²⁰⁸ Overall, the greatest significance of this step of Usāma's from a population census point of view is its "activation" of the theoretical records on people and its releasing them from their confinement in registers to their application on the street, so to speak. This was nothing short of a revolutionary step, and may indicate that major changes in the storing of information about the indigenous population were under way.

Before leaving this period, it is important to point out that some papyri have survived from the governorship of ʿAbd al-Malik b. Rifāʿa over Egypt, which corresponds to Usāma's directorship of finances there. Of these papyri,²⁰⁹ only one, P. Lond. 1419, dated 97–98/716–17, interests us here. This long document, which shows the money actually received from individual taxpayers,²¹⁰ consists of a list of taxpayers. Each name is followed by the name of the location in which his landholding is situated (but not its acreage), a sum indicating the land tax he has paid (but not the poll tax), the amount of corn tax he has paid, then a second sum of money, then a third, both difficult to explain,²¹¹ and lastly a fourth sum, which is the total of the second and third. In cases where a taxpayer owned land in

water or fire or any accident and a part or all of it remained to his possession, if its lettering was damaged, it could not be changed for a new one until he paid a fine of five *dīnārs*; thereafter it was changed for him".

²⁰⁸) [Pseudo-]Severus, 69, says: "And he would write [proclamations] (*wakāna yaktubu*) and say: whenever a man is found walking or passing from one place to another, or disembarking from a boat, or embarking, without his passport (*siḡ-illuhu*) being with him, he would be arrested (*yuḥad*) and the contents of the boat would be confiscated and the boat burned. And if any of the Romans were found on the river, they were brought to him; some of them he killed, others he crucified (*yaṣlubuhu*), and the hands and feet of some he cut off. The roads became impassable (*inqaṭaʿa l-ṭarīq*) and there remained no one who could travel or sell or buy ...".

²⁰⁹) P. Lond. 1434 and 1435 are accounts of requisitions, the first concerns requisitions to several pagarchies, and the second concerns only Aphrodito. P. Lond. 1451 consists of a list of names, followed by two sums. The first is certainly not the poll tax, according to BELL, and thus the document is more likely a register of requisitions for various services, the wages and expenses of the sailors and workmen being charged to the taxpayers. Cf. SIMONSEN, 96, 98.

²¹⁰) See DENNETT, 103. Ever since BELL published this papyrus, whether to call it a *merismos* or not has been a subject of discussion (see BELL, IV, 174–75). MORIMOTO (p. 89) was clear: "this is a record of actual receipts, not an assessment register". Cf. MORIMOTO, 118.

²¹¹) For suggestions for these sums, see DENNETT, 105.

several localities, the line giving his total assessment is followed by sub-entries giving the names of the localities, with the amount assessed for each. The new thing about this document is that the names are alphabetically arranged,²¹² and, as such, it reminds us of P. Ness. 76 from Nessana.²¹³

The last governor of Egypt in the early Marwānid period is Bišr b. Ṣafwān al-Kalbī (101–102/719–20). The papyri that belong to his governorship are of no interest to us here.²¹⁴

The Late Marwānid Period (105–32/723–50)

All our information about this period, beginning with the caliphate of Hišām (r. 105–25/723–43), comes from one province, namely Egypt. But this information is so indicative of deep change in the attitude of the Islamic state towards population census and land surveys that we have to consider the last quarter of a century of Umayyad rule as a separate period.

In one respect, this period constitutes a continuation of the previous period, as would be expected, albeit greater sophistication in record keeping is noted. For one thing, we have noted that ʿAbd Allāh b. ʿAbd al-Malik had ordered that the dead not be buried until their taxes have been paid. In this period, the decree about the dead was not only continued but became a veritable census of the dead, complete with the name and surname of every one of them, according to [pseudo-]Severus, and that under the fiscal directorship of al-Qāsim b. ʿUbayd Allāh b. al-Ḥabḥāb (116–24/734–42).²¹⁵ As MORIMOTO has noted, “this suggests that the cen-

²¹²) See BELL, IV, 175; but cf. p. 194 n. at lines 450 ff., folio 15, for an apparent interruption of the alphabetical order.

²¹³) See above, at n. 104. KRAEMER (p. 215) says: “the same procedure that was in the background of P. Lond. 1419 may have been followed in this papyrus”.

²¹⁴) P. Lond. 1413 is an account for the years 99–104/716–21, and is arranged by subdivisions of Aphrodito not separately specified; the quota, payments to the treasury, with indication of credit, excess payment, or balance, are indicated, as are those who brought the payments. P. Lond. 1436 is a register of requisitions, and P. Lond. 1437 is another account.

²¹⁵) See [pseudo-]Severus, 98, where we are told: “And no male would be buried until the authorities (*al-sultān*) knew of his death; and then his name and the name of his father would be written down, even in the case of suckling infants (*al-tifl al-ladī yardaʿ*)”.

sus was nearly completely effective by this time, that the Arabs were fully in control of it, and that there were institutionalized procedures for erasing the names of dead men from the poll tax registers”.²¹⁶ For another, the issuing of “passports” for mobile local Egyptians, first initiated by Usāma b. Zayd and continued immediately after him, continued to be a mechanism of population control. Its efficacy in this period, however, seems to have been enhanced, since one of the two surviving passports from it, APEL 175,²¹⁷ indicates that additional crucial information about the passport carrier was included. Thus, Constantine Papostolos’ passport identifies him not only by name, place of origin, government-approved place of work, and duration of his work permit, but also by a detailed description of his physical appearance: he is “a young man, flat-nosed, with a scar on his cheek,²¹⁸ and two moles on his neck, having lank hair”. Such a description is no less identifying for a person than a photograph today. Was the Umayyad administration of Egypt witnessing some fraud in the use of passports? It is impossible to say. But, if it did, it certainly responded with ingenuity and creativity, making fraud very difficult. If no such fraud had motivated it to give “photographic” information about passport carriers, its action shows how it was willing, and able, to expand and refine previously imposed policies. Its inclusion of the physical description of a person in particular represents the resurrection and rerouting of a pre-Islamic Egyptian tradition, for we know that the such description was often included in census declarations in Roman times, including, just like our passport, the presence (or absence) of scars.²¹⁹

But the main thing that sets aside this late Marwānid period from the earlier periods is the state’s taking into its own hands, on no less than the gubernatorial level, not only the *initiative* for conducting censuses and land surveys, or the *supervision* of such activities, but the *actual carrying out* of general censuses and surveys, on the ground, rather than letting the census and survey be physically done on its behalf by local administrators. By so doing, the state was declaring the end of its dependence on local administrators and its ability to act independently. Associated with

²¹⁶) MORIMOTO, 138.

²¹⁷) The other surviving passport, APEL 180, has the same kind of information we encountered in the 103/722 passport mentioned above.

²¹⁸) GROHMANN’s text has *n.ǧ.d.h.*, which I believe should be read: *bi-ḥaddihi* (“on his cheek”); DENNETT, 82, had: “on his chin”; he did not explain how he arrived at this translation.

²¹⁹) See BAGNALL and FRIER, 24

this change in attitude is another of no less importance, perhaps. This is the state's conducting a *comprehensive* population census and an *exhaustive* land survey *from scratch*. This was another declaration by the state that it was no more satisfied with getting its information about its subjects and lands from innumerable registers that had to be always checked, revised, cross-checked, and compared. It needed a single, basic register, to start with, and this it had to do on the basis of nothing short of place-to-place inspection and with literally the legs, hands, and eyes of the highest officials in the realm and the pens of professional bureaucrats, in a manner reminiscent of the Roman manner of conducting censuses.²²⁰

The evidence for such a revolutionary change in census taking and surveying land comes from the reports we have about the activities of two high-ranking officials in Egypt during the caliphate of Hišām. These are ʿUbayd Allāh b. al-Ḥabḥāb, the powerful fiscal director of Egypt from 105/723–24 until 116/734–35 and the caliph Hišām's confidant, and al-Walīd b. Rifāʿa, the governor of Egypt from 109/727 until 119/737–38. In the Arabic sources, the activities of each of these two are kept distinctly apart: ʿUbayd Allāh b. al-Ḥabḥāb conducted a land survey, while Ibn Rifāʿa conducted a population census; the first may have a confirmation in the papyri.²²¹ What motivated them to do so is clearly to maximize the revenue of the state, after the sharp decrease in the tax quota following the reforms of ʿUmar II, as the papyri clearly indicate.²²² About the first, Maqrīzī tells us that:

When ʿUbayd Allāh b. al-Ḥabḥāb was appointed over the *ḥarāq*, he went out himself (*ḥarāqa bi-nafsihi*) and surveyed (*masaha*) the arable (*al-ʿāmīr*) land of Egypt as well as the flooded land which is overrun by the water of the Nile (*wa-l-ḡāmīr mim mā yarkabuhu mā al-nīl*). He found out that the cadastral base for the assessment of taxes (*qānūn*)²²³ of that was 30,000,000 *faddāns*,

²²⁰ BAGNALL and FRIER (p. 17) speak of “traveling teams of officials” and (p. 27) “house by house registration”.

²²¹ This is PERF 597, a bilingual Greek-Arabic cadastral document. It contains, in ten reports, the results of the surveys of the same number of districts of the marsh lands in the province of al-Fayyūm. The use of land was for cereal fields, vineyards, vegetable gardens, carrots, and onions. Its total area was 1,967 + $\frac{1}{3}$ + $\frac{1}{12}$ *faddāns*. KARABACEK (pp. 151–52) considered it, without indicating on what grounds, a record from the first cadastral survey of Egypt by the Arabs, undertaken by the influential finance director ʿUbayd Allāh b. al-Ḥabḥāb in the year 106/724–25.

²²² See MORIMOTO, 129–30; also p. 118.

²²³ My translation of the word *qānūn*, a loan word from the Greek, is based on the definition of al-Ḥwārizmī in his *Mafātīḥ al-ʿulūm* (Cairo: Idārat al-Ṭibāʿa

not counting the areas not reached by the flood of the Nile (*irtifā' al-ǧurf*) and badlands (*wasah al-arḍ*; i.e. the area not properly weeded). So he measured it all (*fa-rākahā kullahā*)²²⁴ and he re-assessed its taxes to the limit (*wa-ʿaddalahā ǧāyat al-taʿdīl*). They totaled in his calculation (*fa-ʿaqadat māʾahu*) 4,000,000 *dīnārs*.²²⁵

Maqrīzī then proceeds to discuss what happened in the year 107/725–26, thus implicitly indicating that Ibn al-Ḥabḥāb's survey took place before that date. This is confirmed by a study by Nabia Abbott on the earliest surviving papyrus from Ibn al-Ḥabḥāb's administration, which is dated Rab' I 106/July–August 724, and which seems to point to some initial steps in his plan.²²⁶ It is now accepted in scholarly literature that the survey took place in 106/724–25, possibly 106–107/724–26, especially in view of two other matters. The first is that, in 107/725–26, ʿUbayd Allāh b. al-Ḥabḥāb wrote to the caliph Hišām that Egypt could

l-Muniriyya, 1342/1923), 37: *qānūn al-ḥarāǧ aṣluhu lladī yarǧīʿu ilayhi wa-tubnā l-ǧībāyatu ʿalayhi*, “the kanon of revenue is its base; it is the reference and basis for land tax assessment and collection”. For modern scholarship, see B. LEWIS, *EI2*, s. v. “Daftar” (under Fiscal Registers); Cl. CAHEN, *EI2*, s. v. “Ḳānūn” (under ii. Cadaster); LØKKEGAARD, 103–108. For more recent work, see JOHNS, *Arab Administration in Norman Sicily*, 17, where *qānūn* is the cadastral register used to levy *ḥarāǧ*; it is comparable to the *dafātir al-ḥudūd*, i. e. the registers defining land boundaries in Norman Sicily. See also idem, “Boys from Mezzosio: Muslim Jizya-payers in Christian Sicily”, in *Islamic Reflections, Arabic Musings: Studies in Honour of Professor Alan Jones*, ed. Robert G. HOYLAND and Philip F. KENNEDY (Cambridge: E J W Gibb Memorial Trust, 2004), 243–55; Alex METCALFE, “Trusting the Text as Far as We Can Throw the Scribe: Further Notes on Reading a Bilingual *Jarīdat al-Ḥudūd* from the Royal *Dīwān* of Norman Sicily”, in *From Andalusia to Khurasan*, ed. Petra M. SIJPESTEIJN *et al.*, 81–98. Cf. SIMONSEN, 96, where a special use of *kanon* together with *demosion* (kanon *demosion*) in the Greek papyrus P. Lond. 1413 replaces *epizētoumina*, but the term covers not only *epizētoumina*, but also other cash payments.

²²⁴) For *rawk*, see Cl. CAHEN, “Ḳānūn” (under ii. Cadaster).

²²⁵) Maqrīzī, I, 99. See also MORIMOTO, 135. SIMONSEN believed that Ibn al-Ḥabḥāb's survey was the first that the Muslims undertook in Egypt; see 86, 95, and *passim*.

²²⁶) Nabia ABBOTT, “A New Papyrus and a Review of the Administration of ʿUbayd Allāh b. al-Ḥabḥāb”, in *Arabic and Islamic Studies in Honor of Hamilton A. R. Gibb*, ed. George MAKDISI (Leiden: E. J. Brill, 1965), 28. The relevant part of the papyrus reads (lines 7–11): “Detain those of them who are with you who have grain land [until] they are through with their harvesting and (with the delivery of) their tax assessment. Transmit it (the tax) to us with your emissary. Write down their (the workmen's) name and their buildings and their number”.

stand an increase in taxes, and he indeed did raise taxes.²²⁷ The second is that rebellions by the local population broke out in 107/725–26 as a result of the rise in taxes.²²⁸ It is interesting to note that a settlement of about 3,000 Arabs from the tribe of Qays which ʿUbayd Allāh b. al-Ḥabḥāb undertook two years later (109/727–28) took place in the same region in which the rebellions broke out.²²⁹

Inasmuch as the Arabic sources are clear in attributing a comprehensive land survey personally to ʿUbayd Allāh b. al-Ḥabḥāb, they are clear in attributing a comprehensive population census personally to al-Walīd b. Rifāʿa. Thus, according to Ibn ʿAbd al-Ḥakam’s Egyptian informant, al-Layṭ b. Saʿd (d. 175/791–92):

When Ibn Rifāʿa became governor over Egypt (i. e. 3 Šafar 109/30 May 727), he went to count the number of its people and look into the re-assessment (*taʿdīl*) of the taxes (*ḥarāğ*) on them. He stayed for six months in Upper Egypt until he reached Aswān – with him was a group of assistants (*al-aʿwān*) and scribes (*al-kuttāb*), taking care of that for him (*yakfūnahu dālīka*) with diligence and briskness – and three months in Lower Egypt. They counted more than 10,000 villages, in the smallest of which were counted no less than 500 skulls of men on whom the poll tax (*ğizya*) fell.²³⁰

Maqrīzī, who copied this text from Ibn Abd al-Ḥakam, added: “The total of that was 5,000,000 men”.²³¹

The date of this census is not mentioned, but it should have taken place after Ibn al-Ḥabḥāb’s survey, since Ibn Rifāʿa did not become governor until 109/727. The statement in Maqrīzī that the total of those counted was five million *men* indicates that, though this census was comprehensive, it did not include a count of women and minors. The total figure of five million has to be compared with the higher figure, six million, given by the Copts, as the taxable population of Egypt, to the conquering Muslim authorities shortly after the conquest.²³² As for the figure five million, which is based now on a systematic, first-hand census, it is actually quite reasonable when compared with the figure of four to five mil-

²²⁷) See Kindī, 73; Maqrīzī, I, 79; II, 492; [pseudo-]Severus, 75, 76.

²²⁸) See Kindī, 73–74; Maqrīzī, I, 79; II, 492; [pseudo-]Severus, 76.

²²⁹) The region of al-Ḥūf al-Šarqī. On that, see Kindī, 76–77; Maqrīzī, I, 80. ABBOTT (p. 29) called the settlement of the Qaysīs “a successful agricultural colony”.

²³⁰) Ibn ʿAbd al-Ḥakam, 156.

²³¹) Maqrīzī, I, 74

²³²) See above, at n. 30. I am not taking the reading “eight million” as a viable alternative.

lion as the population of Egypt in Roman times.²³³ It is noteworthy, though, that, in contrast to Ibn al-Ḥabḥāb's undertaking, no cadastral results are attributed to the undertaking of Ibn Rifā'a, making it thus a census rather than a land survey.

The problem with these texts arises from [pseudo-]Severus' report on them, for he attributes both the census and land survey to 'Ubayd Allāh b. al-Ḥabḥāb; and this mixing of the two activities spread into modern scholarship on the subject.²³⁴ According to him:²³⁵

When 'Ubayd Allāh arrived in Egypt, he ordered that the people and beasts be counted and that the lands and vineyards be measured with measuring ropes (*bi-ḥibāl al-qiyās*). This was done accordingly. Also [he ordered] that a leaden badge (*tābi' raṣāṣ*) be placed on the neck of every man, from the youth of twenty to those who were a hundred years old; and he had them numbered, and wrote down the names of all of them, and the number of their beasts, young and old, and the amount of the badlands, difficult of cultivation, which produce rushes and thorns. And he set up milestones in the midst of the enclosed lands, at the boundaries and on the roads, throughout the land of Egypt; and he doubled the taxes. After he had accomplished all that we have related and had committed much injustice which we have not related, 'Ubayd Allāh went to the city of Memphis (Manf) and stayed there for four months. And he commanded that the chief men of the towns should assemble at Memphis. And he had the mark of a lion put on the hands of the Christians. ...

The high degree of detail in this report is striking. As far as the land survey is concerned, this report agrees with the Arabic sources about it being comprehensive for all of Egypt, inclusive of badlands and cultivated lands, and conducted personally by Ibn al-Ḥabḥāb. But it adds to them three points: that the animals were counted, that the lands were measured with measuring ropes, and that milestones were put in the middle of enclosed lands, at the boundaries of lands and on roads. As far as the population census is concerned, [pseudo-]Severus' report agrees with the Arabic sources on the censor's residence in Upper Egypt for several months (although the number of the months is different in the two reports), but it adds to them that men between the ages of twenty and one hundred were made to wear numbered badges, and that the Christians

²³³ See above, at n. 32.

²³⁴ See BECKER, *Beiträge zur Geschichte Ägyptens unter dem Islam* (Strassburg: K. J. Trübner, 1902–1903), II, 111; BELL, IV, 10; DENNETT, 5, 104 (but cf. 94); ABBOTT, 28; MORIMOTO, 55, 62, 135–36 (but cf. 138).

²³⁵ See [pseudo-]Severus, 75–76.

were branded by the mark of the lion. His statement that ʿUbayd Allāh b. al-Ḥabḥāb raised the taxes is reported in the Islamic sources²³⁶ but outside the context of the census, despite its relation to it.

What do we do with such an inconsistency in our reports? Before answering this question it is important to remember two basic facts. First, the administrations of ʿUbayd Allāh b. al-Ḥabḥāb and al-Walīd b. Rifāʿa overlapped by almost eight years; and second, although al-Walīd b. Rifāʿa was governor of Egypt and ʿUbayd Allāh b. al-Ḥabḥāb only its fiscal director, the strong man in Egypt throughout the latter's long directorship was ʿUbayd Allāh b. al-Ḥabḥāb, not any governor he worked with.²³⁷ Based on these two facts, I think we can now solve the inconsistency in our reports. ʿUbayd Allāh b. al-Ḥabḥāb, as the man in charge of Egypt's finances, conducted an on-site extensive land survey in 106/724–25 which necessarily made him reside for long spans of time throughout Egypt. Since such a step had never been taken before by any Muslim official of a gubernatorial rank from Fustāt, his long residence among the indigenous population stuck to the memory of the people. Three years later, when al-Walīd b. Rifāʿa became the new governor of Egypt, he realized the importance of Ibn al-Ḥabḥāb's step for the fiscal welfare of Egypt and decided to conduct a population census which would complement Ibn al-Ḥabḥāb's cadastral work. Before embarking on this major project, he must have consulted Ibn al-Ḥabḥāb and received his approval, not only because Ibn al-Ḥabḥāb was the strong man in the Egyptian administration, but also because the project would have had serious repercussions for Ibn al-Ḥabḥāb's job as fiscal director of Egypt. Following in the footsteps of his nemesis, al-Walīd b. Rifāʿa went himself, accompanied by a large company of assistants and scribes, to Upper Egypt then Lower Egypt, and spent there many months conducting his comprehensive, on-site census of the population. But since this was not the first long residence of a Muslim gubernatorial official among the locals, and since Ibn al-Ḥabḥāb and his strong policies had been known to them, the actions of Ibn Rifāʿa were attributed to Ibn al-Ḥabḥāb, and from there went into their historical memory, then into their reports; it is

²³⁶) See Kindī, 73; Maqrīzī, II, 492. Robert SCHICK, in his *The Christian Communities of Palestine from Byzantine to Islamic Rule* (Princeton: Darwin Press, 1995), 170, mentions that the *Apocalypse of ps.-Athanasius* from early eighth-century Egypt raised concrete grievances against the Muslims, including, among other things, “a census that led to an increased financial burden on the population”.

²³⁷) This is clear from the sources, and was highlighted by Nabia ABBOTT in her aforementioned article.

even not inconceivable that the locals thought Ibn Rifāʿa was working for Ibn al-Ḥabḥāb. And once the census was attributed to Ibn al-Ḥabḥāb, other things connected with this census were attributed to him, too (numbered badges; branding with the mark of the lion). This is not to reject entirely the suggestion that Ibn al-Ḥabḥāb could have participated in the census of Ibn Rifāʿa. However, it would be difficult to imagine how the Arabic sources would have missed such a visible action by the very visible Ibn al-Ḥabḥāb.²³⁸

Be that as it may, the evidence of the papyri is clear: a change in the tax quota (*epizētoumina*) had occurred by 114/732–33 for the first time after the quota that had remained stable from 79/699 until 102/721. This means that a major overhaul of the tax system took place between 102/721 and 114/732–33.²³⁹ This overhaul certainly was the result of the survey and census of ʿUbayd Allāh b. al-Ḥabḥāb and al-Walīd b. Rifāʿa.

The rest of the information we have on the late Marwānid period is uncertain. In the area of literary sources, there is a report in Maqrīzī that Egypt's governor Ḥanzala b. Ṣafwān, in his second term as governor (119–24/737–41),²⁴⁰ "... counted the people and the animals (*aḥṣā l-nās wa-l-baḥī'im*) and he branded each Christian with a mark in the image of a lion (*wasman ʿalā ṣūrat asad*), and he followed them: the one who was found without a mark, he had his hand cut off".²⁴¹ This report is problematic because no other source mentions it, especially [pseudo-]Severus, and because of the clear similarity between its text and the text that attributes to ʿUbayd Allāh b. al-Ḥabḥāb branding the hands of the Christians with the image of a lion.²⁴²

²³⁸) ABBOTT (p. 29) suggested that both al-Walīd b. Rifāʿa and ʿUbayd Allāh b. al-Ḥabḥāb participated in the land survey and the census, albeit the first "had already been initiated by ʿUbayd Allāh". A. LAUNOIS, in "Estempilles et poids faibles en verre omeyyades et abbasides au Musée arabe du Caire", *Mélanges Islamologiques* 3 (1957), 16, correctly distinguishes between the two and says that the cadastral survey that began in 106 or 107 took place under al-Ḥurr b. Yūsuf, then in 109 there came the census of al-Walīd b. Rifāʿa. MORIMOTO (p. 138) concentrated on whether this census was carried out in ʿUbayd Allāh's time or the time of his son al-Qāsim, and attributed to ʿUbayd Allāh a second census, which is not attested in the sources. He finally opted for dating al-Walīd b. Rifāʿa's fiscal reorganization to the beginning of al-Qāsim's term in office, in 116/734.

²³⁹) See above, at nn. 147–50.

²⁴⁰) See Kindī, 80.

²⁴¹) Maqrīzī, II, 493.

²⁴²) [Pseudo-]Severus, 75–76; Maqrīzī, II, 492; see also above, at n. 235.

In the area of the documentary sources, Karabacek has suggested that the papyrus PERF 599, in Greek, could be our documentary evidence for the census of al-Walid b. Rifāʿa/ʿUbayd Allāh b. al-Ḥabḥāb.²⁴³ Werner DIEM, however, published this papyrus and favored its interpretation as a register of fugitives.²⁴⁴ Both propositions are tenuous, although DIEM's fits better into our corpus of Egyptian Umayyad papyri.²⁴⁵ Similarly, GROHMANN called the papyrus APOL 201, in Arabic, a possible poll tax assessment list from 116/734. But the undated papyrus, according to GROHMANN, consists of a leaf which is "badly worm-eaten, the intercolumnium much mutilated and the left column especially damaged ... so that complete decipherment is impossible".²⁴⁶ Thus we have to suspend judgment on this papyrus. We certainly cannot call it a "census register", as MORIMOTO did.²⁴⁷

* * *

The unevenness of the sources does not permit us to pursue this topic further. Nevertheless, the above survey is quite informative. On the most basic level, we do know that during 90 years of Umayyad rule a number of censuses/land surveys of the indigenous population and conquered lands were undertaken: one each in Syria and Iraq, in addition to one census of fugitives in Syria; at least three in Mesopotamia, again in addition to one

²⁴³) See KARABACEK, 152.

²⁴⁴) Werner DIEM, "Einige frühe amtliche Urkunden aus der Sammlung Papyrus Erzherzog Rainer", *Le Muséon* 97 (1984), 151–54.

²⁴⁵) The last years of the Marwānid period witnessed an entirely different kind of census of a particular sector of the indigenous population of Egypt. It was a census of those Christians who were lured by the prospect of not paying the poll tax and converted to Islam during the governorship of Ḥafṣ b. al-Walid (127/745–46). These, according to [pseudo-]Severus, 116–17, amounted to 24,000 converts. It is not clear from his text who conducted this sort of census; the author just says: we counted (*aḥṣaynā*). One papyrus, APG 5, is a list of converts, whose (old) Christian and (new) Muslim names are clearly given (see Table XVIII in MORIMOTO, 131). Although this papyrus might come from late Umayyad times (see MORIMOTO, 130), it could also date to a later time in the second/eighth or early third/ninth century (see Adolf GROHMANN, *Die arabischen papyri aus der Giessener Universitätsbibliothek*, 28) On the registration of the converts in the *dīwān* after the reforms of ʿUmar II, see Ibn ʿAbd al-Ḥakam, 155; copied in Maqrīzī, I, 77.

²⁴⁶) Adolf GROHMANN, *Arabic Papyri in the Egyptian Library* (Cairo: Egyptian Library Press, 1934–62), III, 190. See also above, n. 173.

²⁴⁷) MORIMOTO, 281 at n. 167.

census of fugitives; and two or three in Egypt, in addition to several censuses of the fugitives, monks, minors, and the dead. None of the censuses, as it seems, were all-encompassing, in the sense that they did not include women and children (except in the minors' special census) as these were not among the taxpaying sector of the population. In most cases, censuses were carried out in combination with some form of cadastral survey, although a land survey could be undertaken separately, particularly in Iraq, and censuses, especially of fringe groups in society, were not connected with cadastral activities. The frequency of land surveys was never regular, unlike in Roman times, and seems to have been lower than the frequency of censuses: with one exception (Maslama's survey in Mesopotamia), surveys were separated by at least eighteen years but mostly more, while censuses, especially partial ones, beginning with the late first/early eighth century, came in quick succession, each separated from the other by only a few years. In some cadastral surveys, a measure based on a fixed length of an arm was used (as in Iraq), while in others, measuring ropes were (Egypt, possibly Mesopotamia). The initiative to conduct land surveys and censuses came mostly from provincial governors, but also from provincial finance directors, and in at least two cases from caliphs (ʿAbd al-Malik and Yazīd II). The census results, and those of land surveys, were recorded in registers, although some census-related information could be recorded on passports. The optimal census register would include the name of the person, his patronymic, his dependents, his place of residence, the administrative district in which this place is located, the name of his landholding if he has one, its location, and its acreage. Registers were constantly updated for tax purposes, and in some cases they were completely overhauled. Although we are not told where these registers were kept, we can fairly safely assume that they were kept in the provincial financial offices, the *dīwān al-ḥarāḡ*, since practically all instances of census and land survey were related to taxation; copies of them were kept in the local archives, at least in the case of Egypt. We have no evidence that copies of such registers were sent to the central imperial financial office in the capital; but this cannot be ruled out due simply to the absence of evidence. After all, the Romans kept copies of provincial censuses/surveys in the capital.

Could we, though, think along Roman/Byzantine – as well as Sasanian – lines when we are discussing Umayyad practices in censuses/land surveys? Absolutely; for, despite the changes that the Muslims made, these practices remained by and large those of the pre-Islamic empires until late Umayyad times, as the documentary evidence of the papyri shows. The clearest area in which this shows is the bureaucratic: book-

keeping, about which the papyri from Egypt, but also Palestine, provide a great deal of information. This seems to have undergone little or no fundamental change: the government continued to learn about its taxpayers through *merismoι* and *katagraphons*, and its registers continued to be updated, as was the case in the previous empire. This, of course, is not unexpected. The area which the Muslims conquered, the Near East and North Africa, was very rich in administrative experience and had had a long history – centuries, even millennia – of successful experimentation with administrative structures. By the time of the conquest, these structures had become quite refined and were clearly beneficial to the empires that put them in place, the Roman and the Sasanian. Having no alternative to them, the Muslims left those structures, and even their non-Muslim bureaucrats, in place. When, in the next generation, Muslims began to join the government's civil service, they were trained in accordance with the same pre-Islamic structures.

On the level of leadership, as well, and as the Islamic state was, like these two empires, transformed gradually into an empire during Umayyad times, its leaders maintained these structures since they could serve them as usefully as they had served their predecessors. They, in fact, exploited them quite imaginatively, as in the issue of passports, for example.

This does not mean, of course, that the Umayyads introduced no changes in the area of censuses/land surveys. As has already been noted by BELL and DENNETT, the Umayyads brought greater centralization, not only to the administration of Egypt, but also to Palestine and Mesopotamia, certainly by the time of 'Abd al-Malik. This means that the information about the non-Muslim population and their lands became more readily accessible to Umayyad provincial and central authorities – say, from the central bureaus in Fustāṭ for Egypt, rather than from the metropolitan bureaus and the bureaus of the numerous eparchies, which were gradually eliminated under the Umayyads. Greater access to information must have been also the result of another major change which the Umayyads introduced, namely the Arabization of the *diwāns*, when the language used for the records of the bureaus of taxation was gradually changed from the local languages into Arabic, again under 'Abd al-Malik and his successors. Another change that we have seen, too, is the gradual increase in pace and intensity of work in the bureaus that dealt with censuses and land surveys. This observable fact is related not only to greater centralization, but also to the diversification in the ways in which Umayyad provincial governments wanted to control the elusive sectors of its populations, as we have seen in the cases of the fugitives, the youth,

and the dead, during the governorships/directorships of ʿAbd Allāh b. ʿAbd al-Malik, Qurra b. Šarīk, and Usāma b. Zayd. In fact, some degree of this intensity was the direct result of new and imaginative ways in which the provincial authorities controlled their populations, like passports and branding hands by a distinguishing mark, as in the case of the monks in Egypt. And it is also related to the gradual increase in involvement by the highest provincial authorities, and occasionally caliphs, in the administration of the lands under their control. We have seen that in Mesopotamia with Maslama b. ʿAbd al-Malik, during the caliphate of ʿAbd al-Malik, and with Qurra during the caliphate of Walid I. This involvement reached its zenith in Egypt with ʿUbayd Allāh b. al-Ḥabḥāb and al-Walid b. Rifāʿa. But the involvement of these two administrators signaled another change which the Umayyads introduced, namely the start of a new cadastral base, *qānūn*, Kanon, for assessing the land tax of the entire province of Egypt, and a new count of its population, both undertaken by the highest provincial authorities themselves, independently, with no non-Islamic base information, and in person, not through the agency of non-Muslim local authorities, as was done from the dawn of the conquest and several decades into it, or through Muslim authorities, as was done later, as in the case of Egypt under Qurra. Eventually, a dual “Islamic” (*ḥarāǧ/ǧizya*, land/poll) tax system was articulated, and the Islamic state was declaring its emergence from under the shadow of the pre-Islamic past.

Examining the changes carefully, we note two things. The first is the gradual character of the changes introduced by the Muslims. This explains the noticeable continuity between the Byzantine/Sasanian empires and the Islamic one, the Umayyad, and why the pre-Islamic administrative structures underwent little fundamental change until late Umayyad times. The second thing is the inextricable connection between censuses/surveys and taxation. This brings us to the issue of the purpose for undertaking censuses and land surveys.

Our survey clearly shows that the main purpose of censuses/surveys for the Umayyads was to maximize revenue. This is not strange at all; all empires think in this manner, whether they acknowledge it or not.²⁴⁸ The maintenance of revenue cannot be accomplished without its being founded on knowledge of the resources on the ground, i. e. with the limits

²⁴⁸) For Roman times, see BAGNALL and FRIER, 27–28; but the authors are not sure that this is how the Romans saw the purpose of census-taking (pp. 26, 27). The same phenomenon is vividly illustrated in Norman Sicily, as Jeremy JOHNS’ work has amply shown. There, inaccurate or out-of-date information occasionally served this purpose as well, or even better, than accurate information might have done.

of the capacity of the taxpayers.²⁴⁹ This knowledge is provided by censuses and land surveys; and since the resources on the ground change, governments conduct censuses/surveys periodically. It is in the light of this purpose that we have to understand the quick succession of censuses in Mesopotamia, and the repetitive efforts at counting and recounting the elusive groups of society, especially the fugitives, including disappearing sailors, in Egypt.

Providing the government with knowledge, or information in general, brings us to the second purpose of censuses/surveys, namely to control its population. This purpose has been mentioned as one of the main purposes of Roman censuses/surveys. There, however, this purpose is connected with the division of the population under the Romans into citizens and non-citizens, among other distinctions²⁵⁰ – which is not quite what we have in Islamic society under the Umayyads (or any other dynasty, for that matter). What we do have in the population of Islamic society is the division between Muslims and non-Muslims, and, until the introduction of the Islamic dual tax system in late Umayyad times, most Muslims, in particular the fighters, lived by and large off the revenue provided by the non-Muslims. Thus, in its own way, each Umayyad provincial authority had to keep the information about its taxpaying population current in order to be able to ascertain the size of the contingent of fighters it could support on its lands. This is in part why, I think, we get a series of another kind of census in Egypt, namely the *tadwīn*, the census of Arab fighters. Four of these were conducted under the Umayyads in Egypt: first under ʿAmr b. al-ʿĀṣ (although this one could have been made before the accession of the Umayyads), then under ʿAbd al-ʿAzīz b. Marwān, then under Qurra b. Šarīk, then finally under Bišr b. Šafwān (101–102/719–20).²⁵¹

²⁴⁹) Sticking to the limit of people's capacity to pay also affords the government to claim adherence to the ancient Near Eastern ideal of justice in its policies (whence the Arabic term *taʿdīl*, which is related to ʿ*adl*, justice) for the overhaul of the tax system following a census/survey under the Umayyads. See above, n. 90.

²⁵⁰) BAGNALL and FRIER, 28–29. “This also had to do with the Romans’ interest in keeping social control over the population, since the Roman administration sought to maintain a rigidly fixed social structure in which Romans, citizens of Greek cities, metropolitans, and other Egyptians (not to mention freedmen and slaves) were kept clearly distinct and barred by a complex set of rules from many forms of social interaction” (p. 29).

²⁵¹) See Kindī, 71.

Another occurrence we have seen in Nessana brings us to the third purpose of censuses/land surveys under the Umayyads, namely to make room for the settlement of Arab tribes in the midst of the non-Muslim indigenous populations. That the *geōmetria tōn Sarākēnōn* did lead to redistribution of property in Nessana is certain; that it led to the settlement of the Banū Wār, clearly a bedouin tribal group, is very possible, as MAYERSON has suggested.²⁵² We have seen a relationship between the Muslim fighters and the taxpaying population of Nessana. We have also seen that ʿUbayd Allād b. al-Ḥabḥāb settled 3,000 Arabs from the tribe of Qays in the same area, al-Ḥūf al-Šarqī, that had witnessed a rebellion of the Copts as a result of the increase in taxes. This took place only three years after he had conducted an entirely new survey of all of Egypt and thereby increased the revenue of the government.²⁵³

All of these purposes for censuses/land surveys are material purposes. But there are also symbolic purposes. The first one is that they portrayed the state as the ultimate owner of the land and of its subjects, the state owning their livelihoods, goods, as well as their movements.²⁵⁴ The second is that they allowed the state to identify the status of each of the people living within its domains. In Roman Egypt, they were mechanisms to distinguish between Roman citizens and non-Roman citizens, among other distinctions.²⁵⁵ In Umayyad society, they allowed the intrusion into the lives of the non-Muslims only²⁵⁶ (their names, patronymics, dependents, land-ownership, service, etc.), not to the lives of the Muslims, hence certainly creating an implicit differentiation in social status in the eyes of the government.²⁵⁷ Lastly, the government's undertaking of censuses/land surveys enhanced its international standing vis-à-vis the other empire in the region, the Byzantine, an endeavor in which the Umayyads were involved ever since ʿAbd al-Malik announced his monetary and other empire-wide reforms and began to build the Dome of the Rock. His son, Walīd I, continued on this road, declaring himself the

²⁵²) See above, n. 120.

²⁵³) See above, n. 229.

²⁵⁴) See BAGNALL and FRIER, 30, where they talk about "the symbolic value of the poll tax, representing subjection to Roman power". See also ANDO, 353.

²⁵⁵) See BAGNALL and FRIER, 29; and see the citation above in n. 250. See also ANDO, 354.

²⁵⁶) Cf. ANDO, 354.

²⁵⁷) In addition, by giving the non-Muslims the name *ahl al-dimma*, the state would be signaling to them that the state to which they owe their protection in return for their taxes was a new, unmistakably Islamic state.

equal of the Byzantine emperor when he built the Umayyad mosque in Damascus.²⁵⁸

The above has been an attempt at analyzing and interpreting the materials we have from literary and documentary sources, and has been limited by the limitations of these sources. This situation will continue to be imperfect until we discover actual census returns, like those of Roman Egypt, or cadastral surveys, like those of Norman Sicily. If this were to occur, the prospects for research would be very exciting indeed.

²⁵⁸) This thesis runs through Finbarr Barry FLOOD, *The Great Mosque of Damascus: Studies on the Makings of an Umayyad Visual Culture* (Leiden: Brill, 2001).