

LIQUIDITY AND PUBLICITY IN URBAN SOCIETY
IN THE MIDDLE OF NINETEENTH CENTURY IN EGYPT
— As Reflected in Some Unpublished Documents in Relation to
the Rent Tax on Real Properties —

Hiroshi KATO

The failure of Monopoly (*iḥtikār*) policy by Muḥammad ‘Alī Pasha (ruled 1805-48) and the incorporation of Egyptian economy into the world capitalistic system compelled his followers to exploit new financial resources for the building of Egypt as a modern state. Apart from foreign loans, the taxation was one of the rare promising resources for this purpose in that day. In fact, Sa‘īd Pasha (ruled 1854-63) made an effort to reform the taxation system and collected various kinds of taxes under the new system, one of which was the rent tax on real properties (*‘awā’id ‘alā al-amlāk¹ al-mu‘adda li-l-ījār*) in urban centers.

In the Egyptian National Archives (*Dār al-Wathā’iq al-Qawmīya*) in Cairo, we can see 36 unpublished documents in relation to Sa‘īd’s taxation reform on this tax among the documents classified and entitled “*maḥāfiẓ ma‘īya sanīya turkī*” (Documents of Vice-royal Cabinet, Turkish Branch).² These are composed of 39 leaves written in Arabic and Turkish of various kinds of length and depth, and dated from November 1858 to February 1861, the main parts of which are research reports dispatched as necessary informations for taxation reform by local administrators to the Vice-royal Cabinet (*al-ma‘īya al-sanīya*) in connection with the way of collection of rent tax under their respective administrative units.³

Certainly, the reports which we can see do not deal with all urban centers, and their formula are not uniform as a result of unsystematic researches made by unprofessional officials.⁴ However, they cover not a few urban centers, that is 38 cities and towns, located all over Egypt (see Map), and comprise the

1 In documents, *al-amlāk* is also called *al-amākin*, *al-‘aqārāt*, *al-maḥallāt*, etc.

2 As for *al-ma‘īya al-sanīya*, see Jean Deny, *Sommaire des archives turques du Caire*, Le Caire, 1930, pp. 90-104. H.A.B. Rivlin, *The Agricultural Policy of Muḥammad ‘Alī*, Harvard Univ. Press, 1961, pp. 85-86. A.L. Marsot, *Egypt in the reign of Muhammad Alī*, Cambridge Univ. Press, 1984, pp. 102-103.

3 *maḥfaza raqm 24 [2]*, *wathīqa raqm 213, 267, 269, 314, 349, 351, 366, 372. maḥfaza raqm 25 [1]*, *wathīqa raqm 107, 197. maḥfaza raqm 25 [2]*, *wathīqa raqm 418.*

4 The report drawn up by Governor of Minyā • Banī Mazār, dated 7 Rajab 1276 (30 January 1860) mentions that *mashāykh al-bandar*, namely *mashāykh al-hāra* (headmen of quarters) were the informants for the concerned researches. cf. *maḥfaza raqm 25 [2]*, *wathīqa raqm 107.*

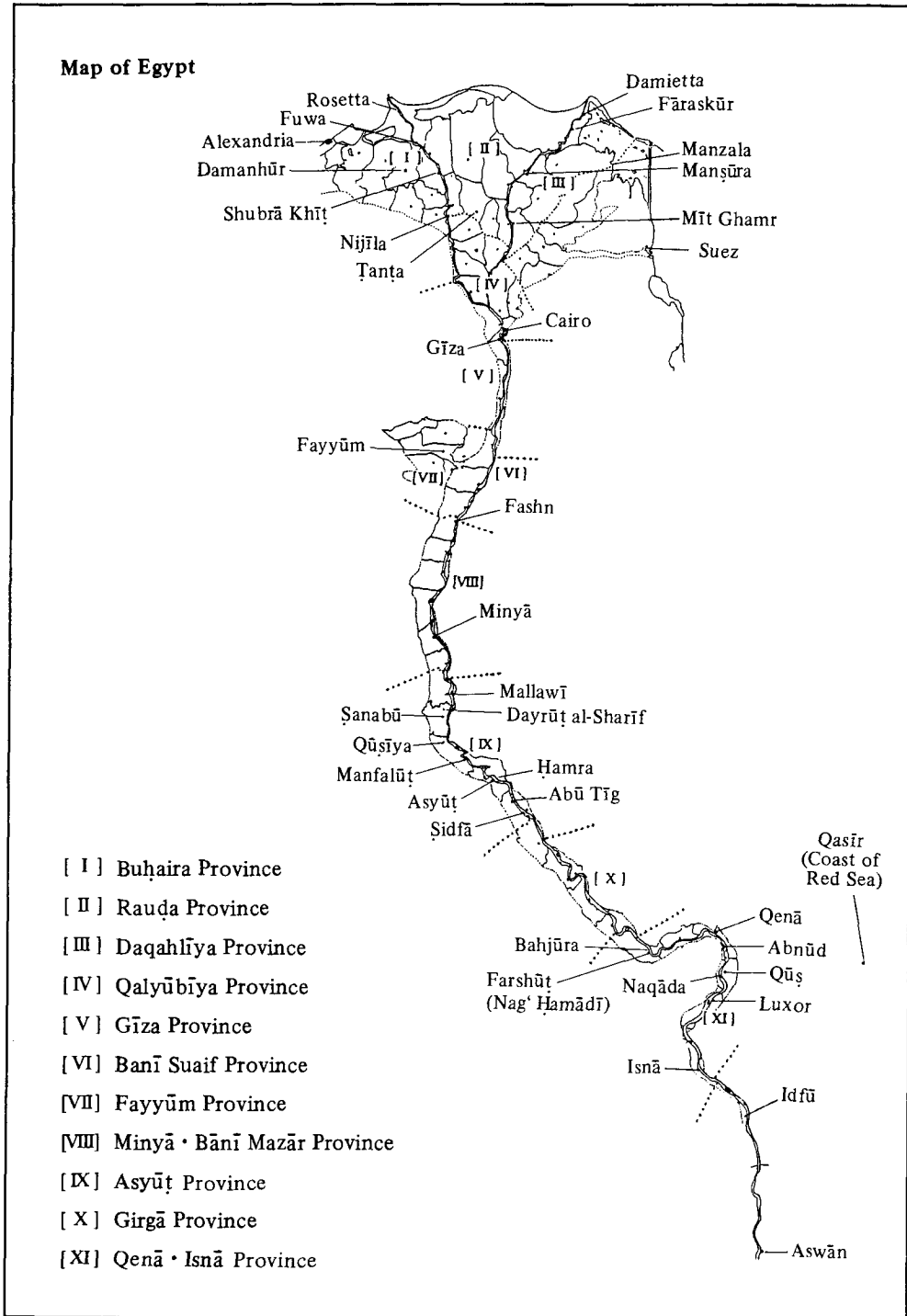


Table. Result of Researches by Provinces and Governorates

	Non-Leased Private Owned Property		Leased Private Owned Property				Waqf Property*	
	(Number)	Rent Tax Collected or Not Collected or, Whether (Rent value per month) <i>qirsh fida</i>	(Number)	Rent Tax Collected (Rent value per month) <i>qirsh fida</i>	(Number)	Rent Tax Collected (Rent value per month) <i>qirsh fida</i>	(Number)	Leased (Rent value per month) <i>qirsh fida</i>
Buḥaira Province	1,420	827 + $\frac{21}{24}$ 12,386 7			21	256 + $\frac{24}{24}$ 4	2,305	15
Daqaḥliya Province	4,160 + $\frac{23.5}{24}$ 23,605 12	1,924 + $\frac{6}{24}$					967 + $\frac{22.5}{24}$ 7,150 22	
Rauḍa Province	18,666	9,398 149,526 29						
Qalyūbiya Province	4,294		949	22,212 1				
Giza Province	1,116		669	7,446 20	3	73	563	26
Banī Suaif Province	1,254	632 8,919 25						
Fayyūm Province	2,492	1,095 4,398 12						
Asyūf Province	9,151 + $\frac{16}{24}$		5,161 + $\frac{8}{24}$ 28,987 5					
Girgā Province	-	1,583 7,630 15					124	296 5
Qenā • Isnā Province	7,799 + $\frac{8}{24}$ 2,463 + $\frac{16}{24}$ 12,793 17							
Minyā • Banī Mazār Province	2,827	784 9,059 30						
Damietta Governorate	2,912				2,522	28,342 30	133	705 7,810 13
Rosetta Governorate	-				1,645 + $\frac{7}{24}$ 16,992 26			
Mahmūdiya Governorate	762				377	8,649 25		
Suez Governorate	140				467	13,954 13	51	
Alexandria Governorate	11,018				14,449	1,105,353 30	450	39,747 24
Cairo Governorate	12,054 + $\frac{20}{24}$				25,846 + $\frac{7}{24}$ 896,792 6		6,062 + $\frac{21}{24}$ 179,641 26	

Source: *mahfaza raqm 24 / 2 / warḥiqa raqm 267*.*Including waqfs of monasteries (*dayr*, pl. *dayūzra*) and churches and lands (*mahallāt*) exempted from tax in obedience to an Order of Alexandria Governorate.

**Fractions show joint (or partial) lease.

***1 *qirsh* = 40 *fida*.

precious informations of which we can not get from other kinds of source materials, such as the number of leased properties and their rent value per month by the mode of ownership or utility, by the sort of property, and by urban centers. As a result, they are interesting source materials in connection with not only the Egyptian taxation system in itself, but also Egyptian urban society in general under the reign of Sa'īd Pasha.

The aim of this article is to point out high liquidity and publicity, two distinguished features in urban society in the middle of nineteenth century in Egypt, based upon the available data (see Table and Appendix) included in the above mentioned research reports. Before discussing the concerned item, we will firstly mention the background of Sa'īd's taxation reform on rent tax.

I

In Cairo and Alexandria Governorate (Muḥāfaẓa), the office (*dīwān*) of *wīrkū* was appointed as the responsible for research on rent tax.⁵ Judging from this fact, the Egyptian Government considered this tax as a kind of *wīrkū*. The *wīrkū* was the professional tax imposed on urban inhabitants who were engaged in artcraft, commerce and other professions, almost of whom were organized in guild-like corporations (*tā'if*, pl. *tawā'if*).⁶ This fact leads us to the following two implications connected to each other; the first is the urban character of rent tax, and the second is the close relationship between the custom of lease and the prosperity of economic activities in Egyptian urban centers.

In any way, the fiscal interest was the purpose for which the government ordered researches on rent tax to local administrators. Concretely speaking, the government wanted to know; firstly whether the concerned property was leased or not, and secondly if this property was leased, whether it was taxable or not. On this ground, the real properties were classified into three categories; (1) untaxable properties because they were privately owned and inhabited or utilized by owners themselves without being leased, (2) taxable properties because they were privately owned and leased to others, (3) untaxable properties because they were endowed for religious or charitable purpose as waqf, whether leased or not.⁷

The table shows the collected data reported by local administrators on the number of properties, non-leased and leased, and the value of their rent per month according to the above three categories. It is immediately concluded from these data that the rent tax was not actually imposed on and

⁵ *mahfaza raqm 24 [2]*, *wathīqa raqm 267*. *mahfaza raqm 25 [2]*, *wathīqa raqm 418*. In the report drawn up by Governor of Rauda, dated 29 Jumādā I 1277 (12 December 1860), the rent tax on properties is called *wīrkū*. cf. *mahfaza raqm 25 [2]*, *wathīqa raqm 418*.

⁶ As for *wīrkū* and *tā'ifa*, see G. Baer, *Egyptian Guilds in Modern Times*, The Israel Oriental Society, Jerusalem, 1964, pp. 86-89, 92, 145.

⁷ The waqf was legally classified into two categories, although these were actually combined; the first was the charitable waqf (*al-waqf al-khayrī*), waqf endowed for religious or public purpose such as the

collected from all taxable properties at the time of researches⁸, but only perperties in big urban centers of Governorates, independent special administrative units called “Muḥāfaẓa, pl. Muḥāfaẓāt”. This fact implies that until that time the central power of the Egyptian government was not so strong as it could regulate and execute the uniform standard to impose and collect the rent tax all over Egypt. This was why Sa‘īd Pasha considered this tax as one of promising financial resources and decided to complete its taxation reform.

II

For the time, we are making discussion, based upon the data on real properties, leased and non-leased, except those endowed as waqf. The reason of this exception is as follows; whereas there are few research reports including the statistics on waqf properties, this exception has not strong influence on the results of our analysis. The most remarkable in connection with the rate of leased properties to total ones is the two contrasted trends; big urban centers of Governorates (Muḥāfaẓāt) except Rosetta, namely Cairo, Alexandria, Damietta and Suez, have the rates above 40% on one hand, other urban centers of Provinces (Mudīriya, pl. Mudīriyāt) have the rates under 40% on the other. Especially, the tremendous high rates are observed in three Governorates; Suez (71%), Cairo (59.8%) and Alexandria (55.8%). Probably, these trends could be explained by the simple correlation between the liquidity of people and the demand of real properties. The more prosperous urban centers are in economic activities, the higher lease rates they have on real properties.

In fact, the same trends can be also observed at the level of Provinces (Mudīriyāt), that is seats of provincial government (*bandar*, pl. *banādir*) vs. other small cities and towns (*nāḥiya*, pl. *nawāḥī*). The lease rates by urban centers in three Provinces to which we can refer, namely Daqahlīya, Asyūṭ and Minyā • Banī Mazār, are as follows.

Daqahlīya Province:	Maṣṣūra (42.6%),	Fāraskūr (10.1%),
	Manzala (11.9%),	Mīt Ghamr (29%)
Asyūṭ Province:	Asyūṭ (44.2%),	Abū Tīg (26.2%),
	Manfalūṭ (27.9%),	Mallawī (22.2%)
Minyā • Banī Mazār Province:	Minyā (27.7%),	Fashn (2.9%)

maintenance of *jāmi'*, *madrassa*, hospital, etc., and the second was the family waqf (*al-waqf al-ahli*), waqf endowed by contributor (*wāqif*) for the joint livelihood of his family, avoiding the division of property through inheritance. The so-called waqf property (*al-mawqūf*) is the capital endowed, and then leased for gaining revenue, that is rent, to realize the above specialized purposes. The waqf properties mentioned in our research reports are those of first category. Besides waqf properties, the properties possessed by the aristocracy of turkish origin (*dhawāt*) and the privileged European people protected under the Consulates of the Great Powers are referred to as the properties exempted from rent tax. cf. *mahfaza raqm 25 [2]*, *wathīqa raqm 418*.

⁸ In Fayyūm Province, “One *maydī* is collected per one *qirsh* as rent tax”. One *qirsh* = 40 *maydī*. cf. *mahfaza raqm 25 [2]*, *wathīqa raqm 418*.

It is obvious from these data that the lease rates in seats of provincial government (Maṣūra, Asyūt, Minyā) are extremely higher than those in other urban centers. Especially, those in Maṣūra and Asyūt, each of which are one of the biggest commercial centers in Lower and Upper Egypt, are so tremendously high as approaching to those in big urban centers of Governorates, and still higher than that in Damietta, famous port classified as special Governorate (Muḥāfaẓa), but deprogressing in commerce in those days along with the expansion of Alexandria.

Judging from these data as well as the lease rates in Damanhūr (34.9%), seat of provincial government of Buḥaira Province (Mudīriya), and Fayyūm (30.5%), that of Fayyūm Province, we can easily conclude that the factor determining the lease rate is the degree of prosperity in economic activities. In other words, the lease rate has few to do with whether the urban centers are located in Lower or Upper Egypt, and whether they are political centers or not. For example, the low rates in Fāraskūr and Manzala should be explained by the fact that the two cities are peripheral from the economic point of view, although they are politically local centers as seats of district government (*markaz*, pl. *marākiz*).

As for the lease rate by the sort of property, we can deduce two conclusions from the data concerning three Provinces; Daqahlīya, Fayyūm and Minyā • Banī Mazār.

The first is the rough correspondence of the trends in the rates of houses (*manzir*, pl. *manāzir*) and shops (*dukkān*, pl. *dakākīn*) with the general trends in the rates of the concerned urban centers. Obviously this is contributed to the fact that these two sorts of property are the indicant of the liquidity of goods and people.

The second is the higher rates on huge real properties of public nature such as public baths (*hammām*, pl. *hammāmāt*) and carvanserais (*wakāla*, pl. *wakāyl*) than on other small properties of private nature. This trend is more obvious in local urban centers than in major urban centers, probably because huge properties of public nature are so expensive in construction that many of them can not but be built as waqf properties, especially in local urban centers where capital accumulation is thin.

The following implication which we can derive from the data concerning the rates of waqf properties is indicative in relation to this hypothesis; whereas the rates of waqf properties to total ones are almost same in big urban centers of Governorates and in other urban centers of Provinces — Damietta (13.4%), Suez (7.8%) and Cairo (13.8%) vs. Buḥaira (11.3%) and Daqahlīya (15.9%)⁹ —, the rates of waqf properties to leased ones are considerably lower in big urban centers of Governorates than in other urban centers of many Provinces

⁹ 1.7% and 4.1%, the low figures incomprehensible to us are mentioned as for Alexandria Governorate and Gīza Province.

—Damietta (21.8%) and Cairo (19%) vs. Buḥaira (25.2%) and Daqaḥlīya (33.4%)¹⁰—. It is a noteworthy to observe the same implication at the level of Daqaḥlīya Province, that is Maṣṣūra, seat of provincial government vs. other small cities and towns—for the first trend, Maṣṣūra (10.3%) vs. Fāraskūr (29.4%), Manzala (15.7%) and Mīt Ghamr (12.7%), and for the latter trend, Maṣṣūra (21.2%) vs. Fāraskūr (80.1%), Manzala (77%) and Mīt Ghamr (33.5%)—.

In conclusion, two remarkable features can be pointed out from our analysis as characteristics of urban society in mid-nineteenth century Egypt; high liquidity and publicity.

To confirm high liquidity, it seems sufficient to add the data on the rates of leased properties to total ones including waqf properties in some Governorates and Provinces as follows.

Governorates: Damietta (51.5%), Suez (78.7%), Alexandria (57.5%),
Cairo (72.6%)

Provinces: Buḥaira (49.9%)—Damanhūr, seat of provincial government (41.4%)—, Daqaḥlīya (47.5%)—Maṣṣūra, seat of provincial government (48.5%), Fāraskūr (36.6%), Manzala (37.1%), Mīt Ghamr (38%)—, Gīza (39.9%)

With regard to publicity, the emphasis should be laid on two customs or institutions; the first is waqf endowment, and the second is joint or partial lease. Waqf endowment played a unique role in urban society as supplier of infra-structure such as caravanserais for economic activities, especially in local urban centers where huge capital accumulation was impossible because of thin stratum of riches. Joint (or partial) lease is a custom by which one real property was jointly utilized by owner and lessee or plural lessees.

By the way, the property to which this custom was widely applied was huge building. The typical building of this kind is caravanserai (*wakāla*, pl. *wakāyl*),¹¹ the building of public nature almost of which was, as mentioned above, endowed as waqf in those days. In the form of combination of waqf institution and joint lease, the ownership of caravanserai itself was deposited as waqf for religions or public purpose, and the rights of lease for equipments of caravanserai, for example, stores (*ḥāṣil*, pl. *ḥawāṣil*) and hall (*qā'a*, pl. *qā'āt*), shared by joint lessees, were individually traded just like quai-ownerships in

¹⁰ However, this trend is not applicable to all Governorates and Provinces. Not a few exceptions are observed as follows; Alexandria Governorate (3%), Suez Governorate (9.8%), Gīza Province (9.8%) and Girgā Province (7.3%).

¹¹ In Girgā Province, 15 caravanserais were leased through joint (or partial) lease, and of their 223 stores and rooms (*ḥawāṣil*, *ūd*), 113 were leased and 100 were utilized by their owners themselves. cf. *maḥfaẓa raqm 24 [2]*, *wathīqa raqm 372*.

Appendix: Data of researches on rent tax in Governorates (Muhāfazāt) and Provinces (Mudīriyāt)

Table 1. Result of Research in Buḥaira Province

Name of City	Private Owned Property			Waqf Property					
	Vacant (Number)	Non-Leased (Number)	Leased (Number)	(Rent value per month) <i>qirsh</i>	(Rent value per month) <i>fiḍḍa</i>	Vacant (Number)	Leased (Number)	(Rent value per month) <i>qirsh</i>	(Rent value per month) <i>fiḍḍa</i>
Damanhūr	46	1,374	761 + $\frac{21}{24}$	12,054	—	21	256 + $\frac{4}{24}$	2,305	15
Nijīla*	—	—	16	65	—	—	—	—	—
Shubrā Khīt	—	—	50	267	7	—	—	—	—
Total	46	1,374	827 + $\frac{21}{24}$	12,386	7	21	256 + $\frac{4}{24}$	2,305	15

Source: *mahfaza raqm 24 / 21*, *wahīqa raqm 31/4*, Report by Muḍīr of Buḥaira Province, dated 10 Jumādā I 1276 (5 December 1859).

*As for Nijīla and Shubrā Khīt, data only on shops (*lakākīn*) and houses (*buyūr*), because these two cities are not major urban centers (*bandar*, pl. *banādīr*), but small urban centers (*nahīya*, pl. *naḥāyī*).

Table 2-1. Result of Research in Daqahliya Province (by Name of City)

Name of City	Private Owned Property			Waqf Property												
	Non-Leased (Number)	Leased (Number)	(Rent value per month) <i>qirsh</i>	(Rent value per month) <i>fiḍḍa</i>	Waqf for Mosque and Holy Mausoleum (Number)	(Rent value per month) <i>qirsh</i>	(Rent value per month) <i>fiḍḍa</i>	Waqf for Coptic Church (Number)	(Rent value per month) <i>qirsh</i>	(Rent value per month) <i>fiḍḍa</i>	Waqf for Mecca and Medina (Number)	(Rent value per month) <i>qirsh</i>	(Rent value per month) <i>fiḍḍa</i>	Waqf for Jerusalem (Number)	(Rent value per month) <i>qirsh</i>	(Rent value per month) <i>fiḍḍa</i>
Manṣūra	1,946	1,442	19,871	32	361	4,099	26	13	106	14	1	50	—	13	457	25
Fāraskūr	505 + $\frac{23}{24}$	57 + $\frac{12}{24}$	312	14	234 + $\frac{45}{48}$	532	—	—	—	—	—	—	—	—	—	—
Manzala	779	46	159	4	154	693	8	—	—	—	—	—	—	—	—	—
Mīt Ghamr	930	379	3,262	2	151	825	39	40	385	30	—	—	—	—	—	—
Total	4,160 + $\frac{23}{24}$	1,924 + $\frac{12}{24}$	23,605	12	900 + $\frac{45}{48}$	6,150	33	53	492	4	1	50	—	13	457	25

Source: *mahfaza raqm 24 / 21*, *wahīqa raqm 35/1*, Report by Muḍīr of Daqahliya Province, dated 19 Rabi' II 1276 (15 November 1859).

Table 2-2. Result of Research in Daqahliya Province (by Name of Property)

Name of Property	Name of City	Private Owned Property			Leased Waqf Property*		
		Non-Leased (Number)	Leased (Number)	Leased (Rent value per month) <i>qirsh</i>	(Number)	(Rent value per month) <i>fidqa</i>	(Rent value per month) <i>qirsh</i>
House (<i>manāzil</i>)	Maṣūra	1,853	807	8,919	86	30	1,049
	Fāraskūr	496	36 + $\frac{12}{24}$	76	7	27	16
Shop (<i>dakākin</i>)	Manzala	700	31	51	15	27	23
	Mīt Ghamr	852	221	1,252	38	25	285
	Maṣūra	31	449	3,613	231	10	1,353
	Fāraskūr	—	—	—	29	—	27
Caravanserai (<i>wakāyīl</i>)	Manzala	15	6	4	86	33	92
	Mīt Ghamr	41	109	365	96	17	468
	Maṣūra	6	28	2,137	14	5	836
	Fāraskūr	—	—	—	5	—	117
Coffee Shop (<i>qahāwī</i>)	Manzala	1	1	10	12	30	238
	Mīt Ghamr	1	12	1,063	1	9	7
	Maṣūra	3	34	537	15	5	242
	Fāraskūr	—	2	8	4	—	20
Dyework (<i>maṣābiḡh</i>)	Manzala	1	—	—	6	—	23
	Mīt Ghamr	1	4	28	3	—	26
	Maṣūra	23	35	434	9	5	74
	Fāraskūr	—	—	—	—	—	—
Mill (<i>ṭawāḡīn</i>)	Manzala	12	4	7	7	14	19
	Mīt Ghamr	6	10	82	3	—	28
	Maṣūra	15	39	997	5	5	104
	Fāraskūr	1	10	206	1 + $\frac{12}{24}$	27	24
Baking Oven (<i>aḡḡān, farn khābiz</i>)	Manzala	11	3	80	7	13	218
	Mīt Ghamr	6	3	86	4	27	136
	Maṣūra	—	8	283	2	15	80
	Fāraskūr	—	—	—	21	—	1
		$\frac{13}{24}$		$\frac{21}{48}$			7

	Manzala	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Mīt Ghamr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Maṣūra	9	14	530	30	7	316	27	-	-	-	-	-	-	-	-	-	-	-
	Fāraskūr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Manzala	-	-	-	9	-	38	38	-	-	-	-	-	-	-	-	-	-	-
	Mīt Ghamr	1	5	98	9	1	-	-	-	-	-	-	-	-	-	-	-	-	-
	Maṣūra	1	3	249	13	-	78	-	-	-	-	-	-	-	-	-	-	-	-
	Fāraskūr	1	-	-	13	1	-	-	-	-	-	-	-	-	-	-	-	-	-
	Manzala	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Mīt Ghamr	1	2	14	27	-	142	-	-	-	-	-	-	-	-	-	-	-	-
	Maṣūra	3	2	138	30	3	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fāraskūr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Manzala	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Mīt Ghamr	3	1	54	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Maṣūra	1	3	603	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fāraskūr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Manzala	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Mīt Ghamr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Maṣūra	1	16	167	-	3	8	14	-	-	-	-	-	-	-	-	-	-	-
	Fāraskūr	2	$\frac{10}{24}$	12	-	147	201	34	-	-	-	-	-	-	-	-	-	-	-
	Manzala	-	-	-	-	16	64	26	-	-	-	-	-	-	-	-	-	-	-
	Mīt Ghamr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Maṣūra	-	3	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fāraskūr	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Manzala	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Mīt Ghamr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Maṣūra	-	1	110	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fāraskūr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Manzala	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Mīt Ghamr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(contd. on the following page)

Name of Property	Name of City	Private Owned Property			Leased Waqf Property*		
		Non-Leased (Number)	Leased (Number)	Leased (Rent value per month) <i>qirsh</i>	(Number)	(Rent value per month) <i>qirsh</i>	(Rent value per month) <i>fidqa</i>
Hall (<i>qā'āt</i> , <i>qā'āt sakan</i>)	Manşūra	—	—	—	—	—	—
	Fāraskūr	2	3	9	—	—	—
Rest (<i>maşā'itib jarsh</i>)	Manzala	33	1	4	5	12	21
	Mīt Ghamr	8	—	—	1	—	13
	Manşūra	—	—	—	—	44	7
	Fāraskūr	—	—	—	40	—	—
Well (<i>ji'ār</i>)	Manzala	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—
	Manşūra	—	—	—	—	—	—
	Fāraskūr	—	—	—	—	—	—
Exchange (<i>bunūk</i>)	Manzala	—	—	—	—	—	—
	Mīt Ghamr	—	1	5	—	—	—
	Manşūra	—	—	—	—	13	—
	Fāraskūr	—	—	—	—	—	—
Lumberyard (<i>sha wādūr</i> <i>akhsāb</i>)	Manzala	—	—	—	—	—	—
	Mīt Ghamr	—	2	88	—	36	—
	Manşūra	—	—	—	—	—	—
	Fāraskūr	—	—	—	—	—	—
Sesame Oil Mill (<i>siyārīj</i>)	Manzala	—	—	—	—	—	—
	Mīt Ghamr	3	3	38	3	40	—
	Manşūra	—	—	—	—	—	—
	Fāraskūr	—	—	—	—	—	—
Store (<i>makhāzin</i>)	Manzala	—	—	—	—	—	—
	Mīt Ghamr	1	1	2	—	27	—
	Manşūra	—	—	—	—	—	—
	Fāraskūr	—	—	—	—	—	—
	Manzala	—	—	—	—	—	—
	Mīt Ghamr	—	2	73	3	52	12
		—	—	—	—	—	—

Assembly Hall (<i>qā'at fiḏā'a</i>)	Manṣūra	—	—	—	—	—	—	—	—	—	—	—
	Fāraskūr	—	—	—	—	—	—	—	—	—	—	—
	Manzala	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—
Storehouse (<i>ashwān</i>)	Manṣūra	—	—	—	—	—	7	13	1	3	13	—
	Fāraskūr	—	—	—	—	—	—	—	—	—	—	—
	Manzala	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—
Shop of Coffee	Manṣūra	—	—	—	—	—	—	—	4	86	32	—
Beans	Fāraskūr	—	—	—	—	—	—	—	—	—	—	—
(<i>madaqq bunn</i> , <i>maddaqq bunn</i> <i>qahwa</i>)	Manzala	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—
Long Time Leased Real Property	Manṣūra	—	—	—	—	—	—	—	—	—	—	—
(<i>ḥikr arḍiya</i> <i>wa sakan</i>)	Fāraskūr	—	—	—	—	—	—	—	—	—	—	—
	Manzala	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—
Restaurant (<i>khamāmīr</i>)	Manṣūra	—	—	—	—	—	—	—	30	21	29	—
	Fāraskūr	—	—	—	—	—	—	—	—	—	—	—
	Manzala	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—
Oven (<i>tābūna</i>)	Manṣūra	—	—	—	—	—	—	—	—	—	—	—
	Fāraskūr	—	—	—	—	—	—	—	—	—	—	—
	Manzala	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—
Corral (<i>zarīha</i>)	Manṣūra	—	—	—	—	—	—	—	—	—	—	—
	Fāraskūr	—	—	—	—	—	—	—	—	—	—	—
	Manzala	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—
Straw Store (<i>natban ithn</i>)	Manṣūra	—	—	—	—	—	—	—	—	—	—	—
	Fāraskūr	—	—	—	—	—	—	—	—	—	—	—
	Manzala	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—
	Mīt Ghamr	—	—	—	—	—	—	—	—	—	—	—

Source: *ibid.*

*Except 13 waqf properties for Jerusalem, existing in Manṣūra, for their sort of property can not be identified.

Table 3. Result of Research in Fayyüm Province*

Name of Property	Private Owned Property		(Rent value per month) <i>qirsh</i>	<i>fiḍḍa</i>
	Non-Leased (Number)	Leased (Number)		
Mill (<i>ṭawāḥīn</i>)	31	65	898	20
Coffee Shop (<i>qahwā'i</i>)	3	26	139	—
Tannery (<i>madbagh julūd</i>)	1	—	—	—
Shop (<i>dakākin</i>)	81	353	1,001	10
Salt Factory (<i>shahādīj</i>)	4	—	—	—
Caravanerai (<i>wakpīf</i>)	2	19	425	20
Oil Mill (<i>ma āṣr</i>)	5	7	100	—
Sesame Oil Mill (<i>siyārīf</i>)	1	—	—	—
Aplary (<i>maṭbakh</i>)	1	1	3	—
Poultry Farm (<i>ma'maḍāṣīf</i>)	2	1	3	20
House (<i>buyūr wa qī'ān wa ghayr-hu</i>)	2,361	613	1,601	35
Pottery (<i>ākhūra</i>)	—	3	5	—
Restaurant (<i>khamāmīr</i>)	—	2	23	20
Shop of Coffee Beans (<i>madaaq bunn qahwa</i>)	—	2	9	20
Granary (<i>ruq'a ghilāl</i>)	—	1	11	—
Bakery (<i>makhbaz</i>)	—	1	10	—
Public Bath (<i>ḥarrinām</i>)	—	1	166	27
Total	2,492	1,095	4,398	12

Source: *mahjaza raqm 24 [2]*, *wahīqa raqm 269*, Report by Mudīr of Fayyüm Province, dated 27 Safar 1276 (25 September 1859).

*Essentially Result of Research in Fayyüm City.

Table 4. Result of Research in Asyūṭ Province

Name of City	Vacant (Number)	Private Owned Property		(Rent value per month) <i>qirsh</i>	<i>fiḍḍa</i>
		Non-Leased (Number)	Leased (Number)		
Asyūṭ	1,011	3,314	3,420	19,123	5
Abū Tīg	38	1,393	507	1,202	—
Manfalūṭ	—	1,713 + ¹⁶ / ₂₄	664 + ⁸ / ₂₄	5,623	—
Mallawī	—	1,666	475	1,415	30
Ḥamra*	16	—	45	863	20
Qaṣīya**	—	—	10	509	—
Ṣanabū	—	—	5	34	20
Dayrūt al-Sharīf	—	—	2	80	—
Ṣidfa	—	—	33	136	10
Total	1,065	8,086 + ¹⁶ / ₂₄	5,161 + ⁸ / ₂₄	28,987	5

Source: *mahjaza raqm 24 [2]*, *wahīqa raqm 213*, Report by Vice-Mudīr of Asyūṭ Province, dated 29 Safar 1276 (27 September 1859).

*A new town of Asyūṭ

**As for Qaṣīya, Ṣanabū, Dayrūt al-Sharīf and Ṣidfa, data only on leased properties, because these are rural district (*qura bilād arḍā*).

Table 5. Result of Research in Girgā Province

Name of Property	Leased Waqf Property		Leased Private Owned Property	
	(Number)	(Rent value per month)	Totally Leased (Number)	Partially Leased (Number)
		(<i>qirsh</i>)	(Number)	(Number)
House (<i>mandāzīl</i>)	84	107	35	754
Caravanserais (<i>wekāyīl</i>)	3	28	20	38
Shop (<i>dakākin</i>)	11	14	30	460
Inn (<i>khānā</i>)	1	27	20	2
Restaurant (<i>mahallā khānāmīr</i>)	1	1	—	6
Stall (<i>'ishādī</i>)	—	—	1	1
Enclosure (<i>hīshān</i>)	13	12	20	24
Mill (<i>īnawāhīn</i>)	3	7	20	108
Coffee Shop (<i>qahwāhī wa 'ishādī qahwāhī</i>)	3	15	20	53
Rev. (<i>masāhīr</i>)	1	8	—	13
Pub (<i>mahallā hāzī</i>)	—	—	2	2
Store and Hall (<i>īnawāhī wa qī'ān</i>)	—	—	8	—
Public Bath (<i>hāmāmīr</i>)	—	—	2	1
Dyework (<i>masāhīgh</i>)	4	10	—	20
Shop of Coffee Beans (<i>madāq būm</i>)	—	—	5	—
Tannery (<i>madāhīgh</i>)	—	—	5	1
Oil Mill (<i>ma'āsīr zujūrī</i>)	—	—	3	1
Poultry Farm (<i>ma'ad dābī</i>)	—	—	2	—
Store and Shop (<i>hāwāhī wa dakākin</i>)	—	—	32	—
Bakery (<i>mahīz</i>)	—	—	2	—
Total	124	296	5	1,540
			43	7,630
			15	

Source: *mahfāza raqm 24 [2]*, *waḥīqa raqm 372*, Report by Muḍīr of Girgā Province, dated 13 Jumādī 1127/6 (18 December 1859).

Table 6. Result of Research in Qenā · Isnā Province

Name of City	Leased Private Owned Property	
	(Number)	(Rent value per month) (<i>qirsh</i>)
Qenā	1,130 + $\frac{16}{24}$	5,380
Isnā	426	2,691
Qaṣīr	237	2,427
Aswān	107	680
Luxor	30	111
Bahjūra	50	229
Qūs	236	588
Naqāda	10	283
Idfū	1	12
Abnūd	1	20
Farshūī*	235	369
Total	2,463 + $\frac{16}{24}$	12,793

Source: *mahfāza raqm 24 [2]*, *waḥīqa raqm 319*, Report by Muḍīr of Qenā · Isnā Province, dated 26 Rabi' II 1276 (22 November 1859).

*Farshūī = Nag' Hamādī

Table 7. Result of Research in Minyā · Banī Mazār Province

Name of Property	Name of City	Private Owned Property			
		Non-Leased (Number)	Leased (Number)	(Rent value per month)	
				<i>qirsh</i>	<i>fiḍḍa</i>
Caravanserai (<i>wakāyl</i>)	Minyā	1	10	701	—
	Fashn	2	—	—	—
Dyework (<i>maṣābigh</i>)	Minyā	5	12	75	20
	Fashn	—	—	—	—
Coffee Shop (<i>qahāwī</i>)	Minyā	2	23	486	—
	Fashn	11	—	—	—
Shop of Coffee Beans (<i>madaqq bunn</i>)	Minyā	2	1	1	—
	Fashn	—	—	—	—
Oil Mill (<i>ma'āsir zuyūr</i>)	Minyā	2	—	—	—
	Fashn	—	—	—	—
Shop (<i>dakākīn</i>)	Minyā	98	193	1,879	20
	Fashn	59	4	80	—
Mill (<i>ṭawāḥī</i>)	Minyā	48	25	855	—
	Fashn	—	—	—	—
House (<i>manāzil</i>)	Minyā	1,819	473	3,916	30
	Fashn	778	21	242	—
Lumberyard (<i>makhzan akhshāb</i>)	Minyā	—	1	4	—
	Fashn	—	—	—	—
Public Bath (<i>ḥammāmālt</i>)	Minyā	—	1	250	—
	Fashn	—	—	—	—
Granary (<i>ashwān ghalāl</i>)	Minyā	—	1	50	—
	Fashn	—	—	—	—
Restaurant (<i>khamāmīr</i>)	Minyā	—	19	519	—
	Fashn	—	—	—	—
Total	Minyā	1,977	759	8,737	30
	Fashn	850	25	322	—

Source: *maḥfaza raqm 25 [1]*, *wathīqa raqm 107*, Report by Mudīr of Minyā · Banī Mazār Province, dated 7 Rajab 1276 (30 January 1860).

Table 8. Result of Research in Cairo Governorate (in 1275 A.H.)

Name of Property	Leased Private Owned Property in the Suburbs of Cairo (Number)	Leased Charitable Waqf Property		Leased Private Owned Property			Total			
		(Number)	(Rent value per month) qirsh fidda	(Number)	(Rent value per month) qirsh fidda	(Number)	(Rent value per month) qirsh fidda			
House and Villa (<i>manāzil wa quṣūr</i>)	55	1,797 + $\frac{11.5}{24}$	76,855	35	11,644 + $\frac{16.5}{24}$	448,886	14	13,497 + $\frac{4}{24}$	525,742	9
Shop and Exchange (<i>dukkān wa bunāk</i>)	16	3,150 + $\frac{4}{24}$	46,966	11	9,354 + $\frac{6.67}{24}$	182,689	19	12,521	229,655	30
Coffee Shop (<i>qahwān</i>)	29	140 + $\frac{12.67}{24}$	4,188	21	598 + $\frac{9}{24}$	18,625	38	768	22,814	19
Restaurant (<i>khamāmīr</i>)	3	7 + $\frac{8}{24}$	235	—	103 + $\frac{16}{24}$	8,684	6	114	8,919	6
Baking Oven (<i>afṭān</i>)	—	442	1,491	20	173 + $\frac{18}{24}$	6,873	14	218	8,364	34
Inn and Caravan ^{raī} (<i>khānāt wa wakāyīf</i>)	—	79 + $\frac{14}{24}$	11,889	10	378 + $\frac{10}{24}$	55,424	37	458	67,314	7
Inn (<i>ruḥū'a</i>)	—	147 + $\frac{2}{24}$	13,029	8	403 + $\frac{14}{24}$	42,488	3	551	55,517	11
Enclosure (<i>ḥiṣān</i>)	—	139 + $\frac{13.5}{24}$	6,806	38	647 + $\frac{10.5}{24}$	37,001	37	787	43,808	35
Mill (<i>ṭawāḥīn</i>)	2	87 + $\frac{0.67}{24}$	5,111	3	452 + $\frac{18.67}{24}$	23,152	39	542	28,264	2
Lime Furnace (<i>jayyārāt wa jabbāsāt</i>)	—	13	615	—	39	2,207	—	52	2,822	—
Garage (<i>arabkhānāt</i>)	—	4	60	—	29	2,866	20	33	2,926	20
Oil Mill (<i>ma'āṣīr</i>)	—	2 + $\frac{4}{24}$	105	—	66 + $\frac{20}{24}$	3,835	10	69	3,940	10
Assembly Hall (<i>qā'at fūḍā'a</i>)	—	56 + $\frac{4}{24}$	812	20	251 + $\frac{20}{24}$	2,343	—	308	3,155	20
Garden (<i>janābyn</i>)	—	8	328	20	63	7,428	9	71	7,756	29
Dyework (<i>maṣābiḥ nīla</i>)	—	108 + $\frac{5}{24}$	1,769	5	308 + $\frac{16.67}{24}$	5,706	5	417	7,475	10
Shop of Chick-peas (<i>ma'ūmil wa maqā'il ḥurmuṣ</i>)	—	6	230	—	56	869	—	60	1,099	—
Shop of Coffee Beans and Perfume (<i>maḍāqā'at bunn wa ḥīrī</i>)	—	8 + $\frac{6.67}{24}$	237	—	47 + $\frac{4.67}{24}$	1,604	10	56	1,841	10
Rest House (<i>dīkāk sa'īb</i>)	—	23 + $\frac{4.67}{24}$	1,568	—	118 + $\frac{6.67}{24}$	7,509	30	152	9,077	30
Store and Storehouse (<i>ḥawāṣīl wa makhāzīn</i>)	4	132 + $\frac{12}{24}$	1,571	10	761 + $\frac{12}{24}$	6,969	8	898	8,540	18
Straw Store and Stable (<i>ashwān ḥīn wa iṣṭabāt baḥā'im</i>)	—	4	510	—	21	3,734	30	25	4,244	30
Salt Factory (<i>abyār māliḥ wa shahādī</i>)	—	26	198	—	49	712	30	75	910	30
Public Bath (<i>ḥammāmāt</i>)	—	9 + $\frac{14.67}{24}$	2,633	10	56 + $\frac{4.67}{24}$	22,111	17	69	25,744	27
Pub (<i>būz</i>)	3	6	317	20	14	989	—	22	1,306	20
Corral (<i>ṣarāyib</i>)	—	28 + $\frac{6}{24}$	478	35	61 + $\frac{18}{24}$	1,938	35	90	2,417	30
Tannery (<i>maḍābiḥ julūd</i>)	—	8	257	—	11	938	—	19	1,195	—
Apiary (<i>ma'ābikh 'asāl</i>)	—	1 + $\frac{12}{24}$	75	—	12 + $\frac{12}{24}$	261	—	14	336	—
Shop of Lentils (<i>maḍāshshāt 'adās</i>)	—	1 + $\frac{4}{24}$	167	—	3 + $\frac{20}{24}$	250	—	5	417	—
Rest (<i>'iṣṣāḥ wa maṣā'if</i>)	1,026	21	87	—	101	496	35	1,148	583	35
Guardhouse (<i>qaraqā'āt</i>)	—	2	48	—	4	144	—	6	192	—
(illegible ?)	—	—	—	—	1	50	—	1	50	—
Total	1,128	6,062 + $\frac{18.67}{24}$	179,641	26	25,846 + $\frac{4.67}{24}$	896,792	6	33,047 + $\frac{4}{24}$	1,076,433	32

Source: *maḥfaza raqm 24 [2], wāḥiqā raqm 349*, Report by Deputy of *Wirkā* Office in Cairo Governorate, dated Rabi' 1 1276 (September-October 1859).