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4. TAKING OVER FROM A BROKE TAX FORMER IN AL-MAHALLA  
(July - August, 1147)

TS 13 J 3, f. 6v.

The document does not specify the tax forming its subject but there is little doubt that it was the tax on the manufacture and dyeing of silk fabrics and their sale. In his list of Fatimid impositions, (temporarily) abrogated by Saladin, Maqrizi, I, p. 105, l. 5, notes that rusūm al-sabgh wal-harir "the dues for dyeing and silk" in Fustat amounted to 334 dinars - almost exactly the sum we find here noted for al-Mahalla (335 dinars). From a query submitted to Moses Maimonides, it is evident that the Jewish silk workers of al-Mahalla were at least as strong as those of Fustat, see Med. Soc., I, pp. 88, 116.

← This deposition was made before us, we, the undersigned witnesses. Thus it was:

There appeared before us the elder Abi<sup>1</sup> 'l-Ridā,  
h.g.h., M.R. Jacob, the honored elder, the <sup>g</sup>v<sup>2</sup> noble and generous<sup>2</sup>,  
son of h.g.h., M.R. Joseph, the elder, <sup>(may he rest in)</sup> <sup>E(den)</sup> and said to us:

"I had intended to take over the tax <sup>a</sup>forming of great al-Mahalla, which is in the hand of the elder Abi 'l-<sup>F</sup>faraj,  
M. Yeshūā, son of R. Abraham, <sup>(may he rest in)</sup> <sup>E(den)</sup> and of his son Abi 'l-Khayr.

(his) honor, greatness, and holiness, our master and teacher

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Then I pondered over the straitened circumstances of these people, their liabilities and indebtedness to the dīwān<sup>3</sup> and thought that if I took that thing from them<sup>m</sup> through machinations, force, and getting the better of them, they would suffer damage, both from the side of their relation with the dīwān and their loss of income. Thus, considering their welfare prior to my own and confident that with God's favorable decree and help the welfare of all of us would be served, I make this proposal.

Of the debts of these people, I pledge to pay to the dīwān 80 dinars //in the course of four years//, 20 dinars each year, not more than that. Whatever might be above that sum I am not obliged to pay. This on condition that the superintendent and director of that office grant me the tax <sup>a</sup>forming at the same estimate and price imposed on them at present without any rise and that they relinquish the lease and transfer it to the aforementioned elder Abi 'l-Ridā<sup>4</sup> without rise.

The aforementioned declared that the estimate of the lease imposed on them amounted to 335 dinars. If the superintendent and director of the dīwān would be prepared to

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transfer the lease solely with a rise, then this rise would be included in the sum of 80 dinars, mentioned before, and the elder Abi 'l-Ridā would not be obliged to anything more than 80 dinars for both payment of their debt and a possible rise.

On these conditions the symbolic purchase was made by us from the aforementioned elder Abi 'l-Ridā, and also from the aforementioned elder Abi 'l-Faraj and his son, especially on their obligation to transfer the lease; we made it completely and strictly, valid as from now, in the prescribed manner, voiding all secret depositions and stipulations.

This happened during the first ten days of the month of Elul, 1458. <sup>Correct,</sup> ~~Fixed, firm, and~~ valid, and confirmed.

Zakkay <sup>b</sup> Q. Moses, ~~M. E.~~<sup>5</sup>

Amram <sup>b</sup> Q. R. Jacob, ~~M. E.~~  
(may be) rest i(n)  
E(den).

## NOTES

<sup>1</sup>Throughout this document the writer uses the form Abi ʾl, which is neither classical nor colloquial, probably because he believed it was correct Arabic. In TS 12.594, translated p. , below, he writes Abū, the form normally used in spoken Arabic.

<sup>2</sup>A Hebrew title, based on Isaiah 32:5 and conveyed on its bearer by a Jewish authority or the grateful local community.

<sup>3</sup>The government office concerned with tax <sup>a</sup>forming.

<sup>4</sup>Thus, instead of "me", for the sake of clarity.

<sup>5</sup>This was the Jewish judge of al-Mahalla at that time, who also wrote this document. He was also a copyist of books, and fragments of his productions have been preserved, see pp. (BIII), below. See about him and his library N. Allony, Kiryath Sepher, 43(1968), 125, and S. D. Goitein, ibid., 44 (1969), 127-128 Med. Soc. II, p. 574, n. 50. The six letters written in zigzag above and beneath the signature can be

identified with the help of other signatures of Zakkay *z. b*  
Moses. They are <sup>c</sup>, m, y, <sup>c</sup>, sh, w, an acrostic of Psalm 121:2:  
"My help comes from the Lord, who makes heaven and earth."  
Zakkay's son, Solomon, adopted the same motto while signing  
TS 18 f 1, f. 28 in Cairo, in the year 1177.

When our document had fulfilled its purpose,  
presumably after the lapse of the four years stipulated in  
it, Zakkay re-used the paper for copying on it a long passage  
from an ethical work in Arabic language. He filled the top and  
margin of the document and the whole reverse side (which the  
librarian took as the *recto*).

4. Taking over from

~~Settlement with~~ a Broke Tax Farmer in Al-Mahalla  
(July-August, 1147)

Ts 1373, f. 6v

[Insert here the Introduction (p. 4)]

This deposition was made before us, we, the undersigned witnesses. Thus it was:

There appeared before us the elder Abi 'l-Ridā,

L.C. H. G. H. M. R. Jacob, the honored elder, the Noble and

L.C. Generous<sup>2</sup>, son of H. G. H. M. R. Joseph, the elder, m. E.

and said to us: "I <sup>had</sup> intended to take over the tax

farming of <sup>Great</sup> al-Mahalla al-Kubra, which is in the

hand of the elder Abi 'l-Faraj, M. Yeshū'ā, son of

R. Abraham, m. E., and of his son Abi 'l-Khayr.

Then I pondered over the straitened circumstances

of these people, their liabilities and ~~their~~ indebtedness,

to the diwān<sup>3</sup> and <sup>thought</sup> (that if ~~I~~ took that thing

from them through machinations, force, and getting the

better of them, they would suffer damage, both from

the side of their relation with the diwān and their



loss of income. Thus, <sup>ing</sup> I considered their welfare prior  
to my own and confident that with God's <sup>favorable decree</sup> ~~help~~ and  
~~will~~ <sup>would</sup> help the welfare of all of us ~~will~~ be served, I make  
this proposal:

I pledge to pay to the diwān, of the debts of  
these people, 80 dinars // in the course of four years //  
20 dinars <sup>each</sup> ~~every~~ year, not more than that. Whatever  
might be above that sum I am not obliged to pay.

This on condition that the superintendent and ~~the~~  
director of that office grant me the tax farming  
at the same estimate and price imposed on them  
at present without any rise and that they relin-  
quish the ~~tax~~ lease and transfer it to the <sup>elder</sup>  
~~Abi 'l-Ridā~~ <sup>14</sup> aforementioned without rise.

The aforementioned declared that the esti-  
mate of the lease imposed on them amounted  
to 335 dinars. If the superintendent and  
director of the diwān <sup>be prepared to</sup> would transfer the

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lease solely with a rise, <sup>then</sup> this rise would be included in the sum of 80 dinars, mentioned before, and the elder Abi 'l-Ridā would not be obliged to anything more than 80 dinars for both payment of their debt and a possible rise.

On these conditions ~~we made~~ the symbolic purchase was made by us, ~~elder~~ from the aforementioned Abi 'l-Ridā, and also from the aforementioned elder Abi 'l-Faraj and his son, especially <sup>on</sup> ~~on~~ their obligation to transfer the lease; we made it completely and strictly, valid as from now, in the prescribed manner, <sup>voiding</sup> ~~nullifying~~ all secret depositions and ~~on~~ stipulations.

This happened during the first ten days of the month of Elul, 1458. <sup>Fixed, firm</sup> ~~Confirmed, established~~ and valid.

Zakkay B. Moses, m. E. <sup>5</sup>✓ Amram B. R. Jacob, m. i. E.

over  
for introduction



## <Introduction>

The document does not <sup>specify the</sup> ~~state~~ <sup>form</sup> tax in <sup>its subject</sup> ~~its subject~~ <sup>form</sup> But there is little doubt that it was ~~the tax on the manufacture and dyeing of silk fabric,~~ <sup>the tax on the manufacture and dyeing of silk fabric,</sup> and their sale. In his list of Fatimid impositions, (temporarily) abrogated by Saladin, Magriri, I, p. <sup>rusum al-sabgh wal-harir</sup> 105, l. 5, notes that "the dues for dyeing and silk" in Fustat amounted to 334 dinars - almost exactly the ~~sum~~ sum we find here noted for al-Mahalla (335 dinars). From a query submitted to Moses Marmouida it is evident that the Jewish silk workers of al-Mahalla were at least as strong as those of Fustat, see Med. Soc. I, pp. 88, 116.

## Notes

✓ Throughout this document the writer uses the form <sup>28</sup>Abi<sup>+</sup>, which is neither classical nor colloquial, probably because he believed it was correct Arabic. In TS 12.594, translated p. , below, he writes Abi, the form normally used in spoken Arabic.

✓<sup>2</sup> A Hebrew title, based on Isaiah 32:5 and conveyed on its banner by a Jewish authority of the grateful local community.

✓<sup>3</sup> The government office concerned with tax farming

✓<sup>4</sup> Thus, instead of "me", for the sake of clarity.

## ~~Bibliography about~~

✓<sup>5</sup> This was the Jewish judge of al-Mahalla at that time who also wrote this document. He was also a copyist of books, and ~~some~~ <sup>fragments</sup> of his productions <sup>see pp. (B II), below</sup> have been preserved. See about him and his library N. Allony, Kiryath Sepher, 43 (1968), 125, and S. D. Goitein, ibid., 44 (1969), 127-128, f. The six letters written in zigzag above and beneath the signature can be identified with the help of other signatures of Zakkay b. Moses. They are <sup>c</sup>, <sup>m</sup>, <sup>y</sup>, <sup>c</sup>, <sup>sh</sup>, <sup>w</sup>, an acrostic of Psalm 121:2: "My help comes from the Lord who makes heaven and earth." Zakkay's son, Solomon, adopted the same motto while signing TS 18 J 1, f. 28 in Cairo, 1177.

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