

Negotiating the price of the new state and republican modernization: resistance to the agricultural taxes in modern Turkey

Murat Metinsoy

Abstract

After the collapse of the Ottoman Empire, the building of the modern Turkish Republic was financed largely through the taxes extracted from the agricultural economy. Turkey's economy was largely based on agriculture and accordingly the new state relied heavily on rural resources. Despite the abolition of the tithe, many other agricultural taxes increased remarkably. This paper examines the peasants' everyday resistance to heavy taxes under the single-party regime in interwar Turkey. It shows that under an authoritarian single-party system, poor and small-income peasants used daily and mostly informal means to cope with the social injustice that resulted from the increasingly burdensome economic demands of the new state. In contrast to the existing accounts, which mostly regard the peasants as being atomized under the absolute control of the state, this paper portrays them as an active social dynamic that annulled the greater part of the taxes in practice and compelled the government to soften its heavy taxes. Based on new archival sources, such as gendarme records, politicians' reports, citizens' petitions, and newspaper reports, this paper reveals the peasants' different forms of politics and the direct and indirect impact of such politics on the social and political transformation of the new Republic and on the modernization of Turkey overall.

Keywords: Turkish modernization; state-making; agricultural taxes; peasant resistance; rural economy; informal economy; peasant politics

One day a peasant named Çavuş Emmi (Uncle Sergeant) says to İbik Dayı (Uncle İbik), "If my donkey dies, I will skin it and cover my cow with its skin so that I can escape from the livestock tax." Thereupon, İbik Dayı suggests that Çavuş Emmi wears this skin to avoid the road tax.¹ This was one of the

Murat Metinsoy, Istanbul University, Faculty of Economics, Department of Political Science and International Relations; murat.metinsoy@istanbul.edu.tr.

1 Işık Kansu, "Vergiler," *Cumhuriyet*, September 10, 2007.

popular jokes that spread across the Anatolian countryside from mouth to mouth in the 1920s and 1930s. This joke reveals the ways in which the peasants dealt with taxes. To be more specific, it was a reflection of tax evasion in popular culture. Opposition to the agricultural taxes by means of deception was so common that such acts became the subject of humor. Furthermore, both the widespread nature of tax resistance and its short- and long-term consequences were so far-reaching that this article suggests a correlation between the peasant opposition to agricultural taxes and the slow waning of the peasantry. The peasants' tax resistance was among the factors that caused the early republican state's low transformative capacity, which slackened Turkey's modernization.

Anatolian peasants have been so resilient through the twentieth century that their survival led historian Eric Hobsbawm to write about Turkey in his magnum opus *The Age of Extremes* as follows: "Only one peasant stronghold remained in or around the neighborhood of Europe and the Middle East – Turkey, where the peasantry declined but in the mid-1980s, still remained an absolute majority."² Among the well-known causes for this were late industrialization, the comparative predominance of small landholding, slow urbanization, and the weakness of the state's infrastructural capacity to transform society. Another important but lesser-known reason was the peasants' struggle to survive. Although the Anatolian countryside appeared to lack peasant resistance and uprisings, everyday life was rife with peasants' actions to cope with the difficulties. It was this resourcefulness of peasants in resistance and self-defense that allowed them to survive and hence further delay the modernization process and the dissolution of the peasantry. Perhaps one of the primary manifestations of peasants' struggle was the resistance to the state's effort to extract their scarce resources through agricultural taxes.

This article, collating untapped archive documents, newspapers, and other secondary data and concentrating on the daily encounters between state and society, scrutinizes the everyday and mostly informal means by which the Anatolian peasants survived, protected themselves, and expressed their discontent in the face of burdensome taxes during the first two decades of the Republic. It shows how political exclusion drove the low-income and small-holding peasant majority and rural poor to adopt subtle and everyday forms of resistance short of rebellion that manifested itself in rural crimes, specifically what the ruling elite called tax evasion. It also contemplates how and to what extent peasants influenced Turkey's modernization, albeit indirectly and unintentionally. Contrary to existing studies that have portrayed peasants

2 Eric Hobsbawm, *The Age of Extremes: A History of the World, 1914–1991* (New York: Vintage Books, 1994), 291.

as silenced, cynical opponents or pre-modern groups doomed to extinction, this study underlines their key role in the formation of modern Turkey. Its findings throw light on the social dynamics that limited and even partially thwarted Kemalist modernization in the long run. This article aims to contribute to recent historiography of the Republic, which has shifted the focus from the elite and the state, asserting that change might come from below. In this regard, it offers a critique of the modernization theory that credited the elite, the state, and their splendid projects that have always mesmerized historians as sole actors of Turkish history and politics. It also points out the other side of the coin, which is the exorbitant price of the modernization process that the peasants negotiated rather than passively accepted.

After the foundation of the Republic of Turkey in 1923, the authoritarian Republican People's Party (RPP), led by Mustafa Kemal (Atatürk), launched a series of extensive political, cultural, legal, and economic reform programs to create a modern and secular nation-state during the interwar period. Comprehensive modernization schemes, accompanied by the state's growing centralization and control over the population and economy, which had been underway since the nineteenth century, gained impetus with the Republic. The ruling elite, in close association and overlapping with newly emerging Muslim-Turkish business circles, gave impetus to economic modernization through the policy of state capitalism. In particular, the lack of basic industries led the new rulers to pursue state-led industrialization schemes. The new state embraced economic policies that nourished and entrenched a capitalist economic structure. All of this required the transfer of vast economic resources from the peasants as the basic production force to commercial and industrial fields. During the first years of the Republic, peasants formed more than 80 percent of the population. Agriculture was the mainstay of the economy. The new regime had therefore attempted to fund its projects with rural resources. Hence, despite the abolition of the tithe (*aşar*) and tax farming (*iltizam*) in 1925, and the ruling circles' populist rhetoric embodied in Atatürk's famous saying, "the peasant is the master of the nation" (*köylü milletin efendisidir*), the costs of building a modern state and economy weighed heavily on the small plot holders and poor peasants. The new taxes, monopolies, commercialization of the rural economy, and industrialization schemes brought further exploitation. The peasants were sandwiched between state officials, such as tax collectors, monopoly officials, and gendarmes, and local dominants, who were primarily rich farmers. The Great Depression further aggravated the already unfavorable conditions in rural areas.

These are all well known thanks to existing historical studies. What is less known but equally important, however, is the peasants' experience of these extraordinary conditions, particularly their struggle for survival amid this

unprecedented upheaval. Surprisingly, although peasants constituted the majority of the population, their relations with the state and local powerholders have not been explored in depth. Scholarly interest generally revolved around state economic policies and agricultural structures.³ The paucity of organized peasant rebellions resembling the peasant movements that occurred in other rural countries like Russia, Bulgaria, China, and Latin America during the same time span, led scholars to presume that the peasants completely surrendered to the state intervention in their lives and to the social injustice.⁴ Even critical historical sociology or Marxian accounts, adopting the language of modernization theory, have portrayed the Anatolian peasants as submissive and hapless victims miserably succumbing to exploitation and oppression during the interwar period.⁵

Historians of modern Turkey have barely examined the ways by which the peasants dealt with hardships and struggled for survival.⁶ Rather, their focus

- 3 Many village monographs based on field studies conducted between the 1930s and the 1960s presented a vivid picture of social, economic, and political life in Anatolian villages. However, the peasant politics in the sense of the peasants' response to state policies, exploitation, and oppression were largely underrepresented in these studies. See Niyazi Berkes, *Bazı Ankara Köyleri Üzerine Bir Araştırma* (Ankara: Uzluk Basımevi, 1942); Mediha Esenel's village monographs published in *Yurt ve Dünya* and collected in Mediha Esenel, *Geç Kalmış Kitap: 1940'lı Yıllarda Anadolu Köylerinde Araştırmalar ve Yaşadığım Çevreden İzlenimler* (İstanbul: Sistem Yayıncılık, 1999); Paul Stirling, *Culture and Economy: Changes in Turkish Villages* (Huntingdon: Eothen, 1993); İbrahim Yasa, *Hasanoğlan Köyü'nün İktisadi-Yapısı* (Ankara: Doğu Ltd. O. Matbaası for Türkiye ve Orta Doğu Amme İdaresi Enstitüsü, 1955); İbrahim Yasa, *Sindel Köyü'nün Toplumsal ve Ekonomik Yapısı* (Ankara: Türkiye ve Orta Doğu Amme İdaresi Enstitüsü, 1960); Joseph Szyliowicz, *Political Change in Rural Turkey: Erdemli* (The Hague: Mouton, 1966); Mehmet Ali Şevki, *Kurna Köyü (Kocaeli Yarımadası) Monografisinden Üç Makale. Siyasi İlimler Mecmuası*, 77–9 and 90 (1936–9); Pertev Naili Boratav, "Mudurnu'nun Abant-Dibi Köyleri Üzerine 1940 Yılında Yapılmış Bir İncelemeden Notlar," in *Sosyoloji Konferansları, On Yedinci Kitap* (İstanbul: İstanbul Üniversitesi İktisat Fakültesi Yayını, 1979), 94–122. In addition, folkloric studies by prominent folklorists such as Mehmet Enver Beşe, Pertev Naili Boratav, İlhan Başgöz, and Mehmet Halit Bayrı, published in *Halk Bilgisi Haberleri*, contributed to the understanding of popular culture and details of everyday life in Anatolian villages.
- 4 For these peasant movements see John D. Bell, *Peasants in Power: Alexander Stamboliski and the Bulgarian Agrarian National Union, 1899–1923* (Princeton, NJ: Princeton University Press, 1977); Elizabeth J. Perry, *Challenging the Mandate of Heaven: Social Protests and State Power in China* (New York: M.E. Sharpe, 2002); Eric R. Wolf, *Peasant Wars of the Twentieth Century* (New York: Harper & Row, 1969). Social historians of interwar Soviet Russia have also revealed how everyday resistance was also widespread in rural areas in the face of Stalin's collectivization policies. See Sheila Fitzpatrick, *Stalin's Peasants: Resistance and Survival in the Russian Village after Collectivization* (New York: Oxford University Press, 1996); Lynn Viola, *Peasant Rebels under Stalin: Collectivization and Culture of Peasant Resistance* (New York: Oxford University Press, 1996).
- 5 Çağlar Keyder, for instance, despite his pioneering analytical sociohistorical accounts of the relations between the state and classes, labeled the peasantry as a passive and ineffective mass subservient to the economic trends and policies. Çağlar Keyder, "Türk Demokrasininin Ekonomi Politikası," in *Geçiş Sürecinde Türkiye*, edited by Irvin C. Shick and Ertuğrul A. Tonak (İstanbul: Belge Yayınları, 1998), 50.
- 6 See for a few important exceptions, Şevket Pamuk, "War, State Economic Policies and Resistance by Agricultural Producers in Turkey, 1939–1945," in *Peasants and Politics in the Middle East*, edited by Farhad Kazemi and John Waterbury (Miami: Florida International University Press, 1991), 125–42;

on the ruling elite's populist discourse and the abolition of the tithe led them to claim that the Republic had eased the peasants' conditions at the expense of industrialization.⁷ They have also seen the small landholding as a static land tenure system, as if it was free from the greed of large landowners, called *ağa*, and state capitalism. This postulation caused an underestimation of intravillage struggles in which smallholders tried to keep their land from falling under the large farmers' control. This interpretation has also underpinned the peasants' passivity thesis.⁸ Historians, whether critical or nationalists, have mostly labeled rural crimes – such as livestock theft, smuggling, and banditry – as peculiar to tribalism or the Kurdish movement in eastern Anatolia.⁹ Studies on Kurdish rebellions paid attention to rural uprisings in the Kurdish provinces as long as they were tied to the Kurdish nationalist movement; other rural crimes were excluded from the narrative of “the Kurdish awakening.”¹⁰

This article is a humble contribution to recently growing efforts to embrace more informal, daily, and invisible but indirectly consequential forms of popular struggles and resistance mostly undetected by the established elite- and state-centered narratives. The theoretical origin of this effort can be found

Elif Akçetin, “Anatolian Peasants in Great Depression, 1929–1933,” *New Perspectives on Turkey*, 23 (2000), 79–102; Metinsoy, *İkinci Dünya Savaşı'nda Türkiye: Gündelik Yaşamda Devlet ve Toplum* (İstanbul: İş Bankası Kültür Yayınları, 2016), 147–224. The first two pioneering articles presented brief snapshots of the peasants' economic tactics to survive during the first years of World War II and the Great Depression, respectively. A special chapter in my book deals with the peasant resistance to wartime taxes, labor obligations, impoverishment, and food scarcity. On the other hand, historians of the nineteenth-century Ottoman Empire examined the people's resistance to the taxes thoroughly. See Halil İnalcık, *Osmanlı İmparatorluğu-Toplum ve Ekonomi* (İstanbul: Eren Yayıncılık, 1996), 115–32, 375–8. For a more specific and recent study on the taxation practices during the nineteenth-century Ottoman Empire, see Nadir Özbek, *İmparatorluğun Bedeli: Osmanlı'da Vergi, Siyaset ve Toplumsal Adalet, 1839–1908* (İstanbul: Boğaziçi Üniversitesi Yayınevi, 2015).

- 7 Faruk Birtek and Çağlar Keyder have implied the existence of an alliance between the state and middle-scale farmers in the 1930s. Faruk Birtek and Çağlar Keyder, “Agriculture and the State: An Inquiry into Agricultural Differentiation and Political Alliances: The Case of Turkey,” *The Journal of Peasant Studies*, 2(4) (1975), 447–63.
- 8 Again, it has been generally argued that income differentiation within village communities is not important for understanding peasant politics. Çağlar Keyder, “Türk Tarımında Küçük Meta Üretiminin Yerleşmesi (1946–1960),” *Türkiye'de Tarımsal Yapılar*, edited by Şevket Pamuk and Zafer Toprak (Ankara: Yurt Yayınevi, 1998), 163–74; see also İzzettin Önder, “Cumhuriyet Döneminde Tarım Kesimine Uygulanan Vergi Politikası,” in *Türkiye'de Tarımsal Yapılar*, edited by Şevket Pamuk and Zafer Toprak (Ankara: Yurt Yayınları, 1988), 113–33.
- 9 Cemşid Bender, *Genelkurmay Belgelerinde Kürt İsyanları* (İstanbul: Kaynak Yayınları, 1992); Bilâl N. Şimşir, *Kürtçülük II, 1924–1999* (Ankara: Bilgi Yayınevi, 2009), 322–3.
- 10 David McDowall, *A Modern History of the Kurds* (London: I. B. Tauris, 2004), 202–11; Martin van Bruinessen, *Kürdistan Üzerine Yazılar* (İstanbul: İletişim Yayınları, 2002), 340; Wadie Jwaideh, *Kürt Milliyetçiliğinin Tarihi: Kökenleri ve Gelişimi*, 5th ed. (İstanbul: İletişim Yayınları, 2008), 403–33. Perhaps one exception to this is a contemporary Marxian account by Hikmet Kıvılcımlı, *İhtiyat Kuvvet Milliyet (Şark)* 6 (İstanbul: Yol Yayınları, 1979).

in the “history from below” approach of E. P. Thompson, subaltern studies, and broader conceptions of resistance by political anthropologists and sociologists like James C. Scott and Michel de Certeau. Their contributions provide insight into the political aspects of the seemingly non-political and daily behavior of the subaltern population, whose role and voice were silenced by established narratives that confined themselves to dealing with organized and ideological action. Likewise, the broader definition of politics, defined by Harold D. Lasswell as a struggle for the allocation of resources, also allows for the peasants’ actions, which were labeled as crime by the authorities, to be seen instead as an extension of popular politics.¹¹

What James C. Scott called “everyday forms of resistance” and “weapons of the weak” best exemplify how ordinary people, under risk of suppression, can display more informal and daily forms of resistance, ranging from foot dragging, poaching, cheating, tax evasion, smuggling, pilfering, and theft, to individual violence. As Guha and Chatterjee point out, rural societies, marked by illiteracy, sparsity of political organizations, and ethnic or religious fragmentation, and the high risk of state oppression, tended to adopt more covert and daily forms of resistance.¹² Along with other reasons, the accumulation of all of these daily resistances sometimes compelled governments to soften the obligations imposed on the peasantry or to ease the conditions that drove them to illegal actions. Therefore, the peasants’ struggles in daily life deserve close attention as the infrapolitics that influenced formal and high politics indirectly.

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- 11 For the hidden tactics and strategies available to ordinary people to defend themselves see Michel de Certeau, *The Practice of Everyday Life* (Berkeley: University of California Press, 1984); E. P. Thompson shifted the realm of the class struggle to daily life. See E. P. Thompson, *The Making of the English Working Class* (New York: Vintage Books, 1966); E. P. Thompson, *Customs in Common* (New York: New Press, 1991). For a broader definition of politics as a struggle for allocation of economic sources, see Harold D. Lasswell, *Politics: Who Gets What, When, How?* (Cleveland: World Pub. Co., 1958). James C. Scott, who also conceives of politics more broadly, views politics as a two-dimensional phenomenon. High politics, one of these dimensions, is underpinned and deeply shaped by another dimension he calls “infra-politics,” which takes place in everyday life as a struggle over scarce economic resources and rights. See James C. Scott, *Weapons of the Weak: Everyday Forms of Peasant Resistance* (New Haven, CT: Yale University Press, 1985); James C. Scott, *Domination and the Arts of Resistance: Hidden Transcripts* (New Haven, CT: Yale University Press, 1990). Joel S. Migdal also underscores the state and society interactions in everyday life and how people reshape or thwart the state’s plans and projects through a constant and covert negotiation process. See Joel S. Migdal, *State in Society: Studying How States and Societies Transform and Constitute One Another* (Cambridge: Cambridge University Press, 2001); Joel S. Migdal, *Strong Societies and Weak States: State–Society Relations and State Capabilities in the Third World* (Princeton, NJ: Princeton University Press, 1988).
- 12 Ranajit Guha, *Elementary Aspects of Peasant Insurgency in Colonial India* (Durham, NC: Duke University Press, 1999); Partha Chatterjee, *Nation and Its Fragments, Colonial and Post-Colonial Histories* (Princeton, NJ: Princeton University Press, 1993).

Indeed, these “weapons of the weak” became a widespread form of resistance and survival in rural areas in order to cope with the increasing weight of the new state with new impositions, particularly agricultural taxes. Rather than uprisings, minimizing losses by avoiding heavy tax obligations was perhaps the main means of survival. Contending with taxes in this way was prevalent across the Anatolian countryside. Undoubtedly these practices were not able to change the state policy directly. Nonetheless, they disabled the state’s resource-extraction capacity. This led the treasury to find itself weak, for in the face of such widespread practices it was unable to extract the revenues it sought. In this regard, weapons of the weak blunted the force of the burdens imposed by the state and allowed the peasantry to survive during the period.

Source extraction in the Anatolian countryside: burdensome agricultural taxes

During the first decades of the Republic, the government relied heavily on agriculture as the backbone of the economy to fund its extensive modernization schemes. Direct or indirect taxes on crops and livestock were the most common way of capturing agricultural surplus. These agricultural taxes were heavy, and collection methods made them more burdensome.

Despite the abolition of the tithe as well as tax farming in 1925, other agricultural taxes and tax burdens on the peasants gradually increased until the early 1930s. Therefore, contrary to the republican elite’s presentation of the tithe’s abolition as a grant to the peasantry, the government attempted to compensate for the losses of tithe revenues.

The most onerous taxes for the peasants were direct taxes, which entailed face-to-face encounters with the tax collectors. The proportion of direct taxes in the overall tax revenue increased from 22.6 percent between 1925 and 1930 to 34.3 percent between 1931 and 1940. The taxes on agriculture made up the greatest part of the direct taxes.¹³ In this period the peasantry faced three major direct taxes: the land tax, the livestock tax, and the road tax. The land tax was imposed on all privately owned lands regardless of whether they were marshy, fallow, infertile, or cultivated. The rates of the land tax increased in 1925. Its share among the budget revenues rose to 6.5 percent in 1929, although its rate was lowered in the 1930s.¹⁴ Such a tax policy forced the

13 *T.C. Maliye Bakanlığı Bütçe Gider ve Gelir Gerçekleşmeleri (1924–1995), Sayı: 1995/5* (Ankara: T.C. Maliye Bakanlığı Bütçe ve Mali Kontrol Genel Müdürlüğü, 1995), 74.

14 See Önder, “Cumhuriyet Döneminde Tarım Kesimine Uygulanan Vergi Politikası” and Yorğaki Effimianidis, *Cihan İktisad Buhranı Önünde Türkiye* (İstanbul: Kaadçılık ve Matbaacılık Anonim Şirketi, 1935–6), 278. By 1929, the land tax constituted 13.7 percent of the annual revenue of the government. Zvi Yehuda Hershlag, *Turkey: The Challenge of Growth* (Leiden: E. J. Brill, 1968), 51.

peasants to produce as much as possible. By increasing this tax, the government told the peasants, so to speak, “produce” or “perish.” However, the greater part of the Anatolian peasants was able to produce only for their own needs or a small amount for the market. Only the large landowners and middle-scale farmers had sufficient input and equipment to produce on large enough scales to afford to pay the land tax. Many small and even middle-scale landowners were not able to cultivate all of their lands due to the lack of necessary input and labor as well as insufficient irrigation facilities. Therefore, this tax weighed on poor peasants and some mid-sized plot holders. The peasants in an Ankara village with whom Niyazi Berkes talked, for instance, compared and contrasted the tithe and the land tax, complaining that the tithe was more favorable than the current land tax.¹⁵

Furthermore, despite the radical decline in agricultural prices and even in the land prices with the Great Depression in 1929, the rate of the land tax was not reduced proportionally. In addition, during the economic crisis the tax continued to be assessed according to the previous astronomical values of the land. As noted by a contemporary expert, Şevket Raşit Hatipoğlu, although land valued at 20–5 liras in the Adana region before the economic crisis declined dramatically to 5 liras, the tax on such kinds of land was assessed according to their previous high prices. As a result, they were often compelled to sell their land or run into debt.¹⁶ Given the prevalence of smallholdings throughout Anatolia, it is reasonable to think that this heavy tax must have created a financial burden for the great part of the self-sufficient small farmers rather than the large landowners who took advantage of the scale economy.

Another financial burden for the peasants was the livestock tax. This tax constituted one of the most important sources of revenue for the government from the beginning of the Independence War, with the rate increasing fourfold during the war. Therefore, the first law article discussed and enacted in the new National Assembly was the new Livestock Tax Law. Between 1923 and 1929, and especially right after the abolition of the tithe, the government further increased its rate several times and extended the scope of the tax from sheep and goats to cows, oxen, donkeys, pigs, horses, and camels.¹⁷ The livestock tax remained at these high rates until the mid-1930s. The

15 Berkes, *Bazı Ankara Köyleri Üzerine Bir Araştırma*, 43.

16 Şevket Raşit Hatipoğlu, *Türkiye’de Ziraî Buhran* (Ankara: Yüksek Ziraat Enstitüsü, 1936), 77. The peasants in a village near Ankara with whom Berkes talked, for instance, had argued that the tithe was more favorable. Berkes, *Bazı Ankara Köyleri Üzerine Bir Araştırma*, 43. See the report of Bursa Deputy Şefik Lütüfi, BCA CHP [490.1/729.478.1], 16 March 1931.

17 Cezmi Emiroğlu, *Türkiye’de Vergi Sistemi: Vasıtasız Vergiler* (Ankara: Damga Matbaası, 1932), 110–1; Hatipoğlu, *Türkiye’de Ziraî Buhran*, 77–9; İsmail Hüsrev [Tökin], *Türkiye Köy İktisadiyatı* (İstanbul: Matbaacılık ve Neşriyat Türk Anonim Şirketi, 1934), 142.

average share of the livestock tax in the budget revenues was around 5.9 percent between 1925 and 1930 and 5.2 percent between 1930 and 1939.¹⁸

Another tax that inflicted the rural poor as well as the urban poor was the road tax. It was the most heartbreaking tax, leaving deep marks on the lives and memories of the peasants. The National Assembly first imposed it in the Road Obligation Law of 1921 to finance the Independence War. This tax required each male between the ages of 18 and 60 (except for the disabled) to annually pay the equivalent of four days' income or provide three days' labor on road construction. Just before the abolition of the tithe, the government passed a new Road Obligation Law to offset the absence of the tithe that was planned to be discarded. The tax amount was changed again in 1929 with the Law of Highroad and Bridges. The labor equivalent of a cash payment was also increased to twelve days working on road construction (at a maximum of twelve hours' distance from the taxpayer's domicile), unless they paid the tax, which was between 8 and 10 liras. This allowed the government to benefit from an unpaid labor force made up of low-income people, most of whom were poor peasants.¹⁹ For instance, in 1932 the İstanbul governorship decided that about 8,000 peasants who had not paid the taxes of 1926, 1927, and 1928 in the Çatalca district of İstanbul were to work at least thirty-six days on road construction.²⁰ The contractors, highway officials, engineers, and local administrators often abused this tax by forcing the peasants to work in more distant places and for longer amounts of time than the law prescribed. For instance, some peasants from the İsabeyli Village of the Çal district in Denizli complained that officials had forced them to work for eighteen days instead of twelve.²¹ As reported from Kırklareli and Konya, peasants whose daily income did not exceed 20 piasters were still forced to pay 12 liras. Most of the peasants who were not able to pay this amount were put to work in road construction under onerous working conditions.²² Especially in the eastern part of the country, the road tax reached 15 liras, and compulsory work on the roads lasted longer than the law ordained.²³ What is worse, even peasants who paid the tax were sometimes forced into doing road work on the grounds that they had not paid the tax.²⁴

18 Önder, "Cumhuriyet Döneminde," 125–6.

19 Afet İnan, *Yurt Bilgisi Notlarından: Vergi Bilgisi* (İstanbul: Devlet Matbaası, 1930), 95–8; Kemal Turan, *Yeni Vergi Kanunları'nın Tatbiki Mahiyeti ve Tediye Kabiliyeti Hakkında Tahliller* (İzmir: Hafız Ali Matbaası, 1931), 97.

20 *Milliyet*, April 2, 1932, quoted in Hikmet Kıvılcımlı, *Yol*, vol. 2 (İstanbul: Bibliotek Yayınları, 1992), 239.

21 "Halk Sütunu," *Köroğlu*, July 10, 1929.

22 BCA MGM [30.10/79.520.3], January 6, 1931.

23 Kıvılcımlı, *İhtiyat Kuvvet Milliyet (Şark)*, 126–7.

24 "Haksızlık Olur mu Ya!" *Köroğlu*, March 28, 1936.

On the top of it all, the government, in search of additional funds for its wheat purchases, imposed a new tax on the flour mills in 1934 titled the Wheat Protection Tax.²⁵ The rate of this tax was the cash value of 12 percent of the wheat brought to the flour mills to grind. The tax covered only the mills in towns and city centers.²⁶ On the other hand, most of the towns in the countryside in those years were not more than big villages, most of the populations of which were peasants engaged in agriculture and animal husbandry. Moreover, most of the people who brought their wheat to flour mills in towns were peasants from neighboring villages. Therefore, this tax also afflicted peasants living in villages in the vicinity of small towns.²⁷

The peasants living in the Kurdish provinces also bore the brunt of the taxation. Actually, the state's ability to access the resources in these faraway uplands was quite limited. Together with the tribal mobilization, this enabled many peasants to evade the taxes. However, as compared to the Ottoman state, the republican state was more determined to hold sway over the region financially. This partly accounts for the gendarme violence in the region, which aggrieved the peasants. Moreover, even after the abolition of the tithe, tribe chiefs and large landowners, called *ağas*, did not give up collecting the tithe as well as other traditional taxes and dues.²⁸ The tax collectors' dependence on the *ağas* and tribal chiefs as an intermediary group for taxation also allowed them to manipulate the tax collectors and to squeeze the peasants.²⁹ Hence, the agricultural taxes fell most heavily on the poor peasants.

Dimensions of tax resistance

During the interwar years, the increase in tax rates and the extension of some taxes to hitherto exempt areas provoked a reaction from the peasants. Exacerbated by decreasing prices of crops with the global crisis and by the tax collectors' abuses and mistakes, the practices of these taxes caused widespread discontent that culminated in tax avoidance and even protests in rural areas.

25 The government purchased wheat through the *Ziraat Bankası* (Agriculture Bank) at stable prices between 1932 and 1938. For an analytical discussion about the fact that the wheat purchases did not benefit the small and middle-scale peasants, see Nadir Özbek, "Kemalist Rejim ve Popülizmin Sınırları: Büyük Buhran ve Buğday Alım Politikaları," *Toplum ve Bilim*, 96 (2003): 219–40.

26 *Buğday Koruma Karşılığı Vergisi* (İstanbul: T.C. Maliye Vekaleti Varidat Umum Müdürlüğü), 1938.

27 Eşref, "Haymana Halkı Neler Yapılmasını İstiyor?" *Vakit*, November 10, 1934; "Fakir Kasaba Halkı Yemeklik Undan Vergi Alınmaması İçin Hükümetten Rica Ediyorlar," *Köroğlu*, August 4, 1934; "Un Vergisi," *Köroğlu*, December 8, 1934.

28 Kıvılcımlı, *İhtiyat Kuvvet Milliyet (Şark)*, 29, 126–7.

29 Kıvılcımlı, *Yol*, vol. 2, 384.

Table 1. Total tax revenues in the state budget, 1925–39

Years	Tax revenues in general budget (million liras)
1925	138.3
1926	149.4
1927	163.4
1928	180.1
1929	182.5
1930	164.6
1931	141.4
1932	214.3
1933	156.5
1934	143.6
1935	155.0
1936	135.4
1937	163.1
1938	203.2
1939	196.2

Source: T.C. Maliye Bakanlığı Gelirler Genel Müdürlüğü, *Bütçe Gelirleri Yıllığı 1977–1978: 1923–1978 Bütçe Gelirleri İstatistikleri* (Ankara: Devlet İstatistik Enstitüsü, 1979), 6.

Most of the taxes imposed on the peasants were direct taxes, the kind most likely to provoke resistance since they required out-of-pocket payment and face-to-face encounters with state officials, which could degenerate into quarrels and even fights. Peasants avoided direct confrontation and protest as much as possible. The peasants' repertoire of resistance largely comprised subtle ways of tax avoidance and cheating. As elsewhere all over the world, avoidance was a significant act of resistance to taxation.³⁰ They constantly deployed all of their ingenuity to get around the regulations by cheating, lying, faking compliance, and so forth. Yet, when avoidance was impossible, peasants occasionally raised open and violent objections.

One important indicator of tax resistance was the considerable decrease in the state's tax revenues during the 1930s, which dropped from 75 percent of total state revenues in 1930 to 58 percent in 1935 and 50 percent in 1939 (see Tables 1, 2, and 3). Undoubtedly, this downward trend was owed in part to tax relief programs, the gradual decrease in tax rates in the mid-1930s, agricultural price declines, and inefficiencies in tax collection. But another reason was tax avoidance among the peasants. Indeed, a discussion in a parliamentary session in 1934 laid bare the massive evasion of direct taxes, reaching up to

30 David F. Burg, *A World History of Tax Rebellions: An Encyclopedia of Tax Rebels, Revolts, and Riots from Antiquity to the Present* (New York: Routledge, 2004), ix.

Table 2. Levied and collected direct taxes, 1925–30 (million liras)

Years	Levied amount	Collected amount	Collection rate (%)
1925	32.3	22.2	68.7
1926	35.5	23.2	65.3
1927	37.0	21.6	58.3
1928	37.6	20.1	53.4
1929	42.7	22.5	52.6
1930	41.2	22.5	54.6

Source: This table was prepared according to the data in *T.C. Maliye Bakanlığı Bütçe Gider ve Gelir Gerçekleşmeleri (1924–1995)*, Sayı: 1995/5 (Ankara: T.C. Maliye Bakanlığı Bütçe ve Mali Kontrol Genel Müdürlüğü, 1995), 132.

Table 3. The share of the tax revenues in general state revenues, 1930–9

Years	Share of tax revenues (%)
1930	75
1931	75
1932	76
1933	78
1934	60
1935	58
1936	60
1937	63
1938	63
1939	50

Source: *T.C. Maliye Bakanlığı Gelirler Genel Müdürlüğü, Bütçe Gelirleri Yıllığı 1977–1978: 1923–1978 Bütçe Gelirleri İstatistikleri* (Ankara: Devlet İstatistik Enstitüsü, 1979), 3.

120,500,000 liras.³¹ Given that the bulk of direct taxes were levied on agriculture as the main sector of the economy, peasant tax resistance was clearly significant.

A contemporary expert in the Finance Ministry noted that the state failed to collect the greater portion of the taxes. Tax evasion, he wrote, was out of control and direct tax revenues never reached target levels. Paucity of educated finance officials, as well as the low wages of tax collectors, also hampered the

31 "Vergi Bakayasının Tasfiyesi ve Mükelleflere Bazı Kolaylıklar Gösterilmesi Hakkında Kanun Lâyihası Görüşmeleri," Bilsay Kuruç, *Belgelerle Türkiye İktisat Politikası*, vol. 2 (Ankara: Ankara Üniversitesi Siyasal Bilgiler Fakültesi Yayınları, 1993), 218.

tax estimation and collection process.³² Tax collection was more challenging in the distant Kurdish provinces. The figures regarding the land tax suggest that the state encountered great obstacles in collecting it in the eastern regions. According to a report from 1932 by General Inspector İbrahim Tali Öngören on the Kurdish provinces, including Diyarbakır, Van, Siirt, Hakkari, Muş, Mardin, Bitlis, and *Urfa*, the outstanding land taxes had been gradually increasing. By 1931, 87 percent of the estimated land tax in *Urfa* was in arrears. The next year, the government collected barely half of the estimated land tax.³³ Resentment of the land tax was so common that İnönü, on his tour to the eastern provinces, admitted, “We are waiting for the payment of the taxes in vain. They would not pay this high tax. We should not fool ourselves.”³⁴ According to the General Situation Report of the Erzurum governor, whereas the assessed land tax was 192,522 liras in 1932, the collected amount barely reached 47,303 liras. The following year, the estimated tax was 195,900 liras, but the collected amount only 60,838 liras. In 1934, these figures were 159,165 liras and 55,448 liras, respectively.³⁵ Not only in the eastern provinces, but also in the developed western province of İzmir, peasants refused to pay a considerable portion of the land tax. Thus, the provincial party congress in İzmir demanded an amnesty for land tax debt in 1936.³⁶

As for the livestock tax, tax revenues in Erzurum, an important center of livestock breeding, remained below anticipated levels. Although the tax amounts levied were 263,036 liras for 1932, 202,495 liras for 1933, and 178,501 liras for 1934, the peasants paid only 163,042, 147,185, and 138,962 liras respectively.³⁷ That is to say, taxpayers managed to curtail their tax burden by about a third. The livestock tax revenues in other eastern provinces remained far behind targeted levels.³⁸ Peasants usually concealed their livestock from the state. The actual number of animals exceeded those registered and taxed. In 1931–2, the number of taxed animals in Dersim, for instance, was 24,000 heads of sheep, goat, and cattle, and 7,500 camels. Their tax value was about 59,000 liras. However, 41,428 liras of this amount were not paid in 1932.³⁹ That is, livestock owners evaded almost 70 percent of the tax.

32 Muzaffer Egesoy, *Cumhuriyet Devrinde Vasıtasız Vergiler* (Ankara: Siyasal Bilgiler Fakültesi Maliye Enstitüsü, 1962), xii–xiv.

33 BCA MGM [30.10/69.457.11], November 20, 1932.

34 Saygı Öztürk, *İsmet Paşa'nın Kürt Raporu*, 5th ed. (İstanbul: Doğan Kitap, 2008), 55, 61.

35 BCA MGM [30.10/65.433.1], July 15, 1935.

36 *CHP 28/12/936 Tarihinde Toplanan Vilâyet Kongresi Zabıtnamesi* (İzmir: Anadolu Matbaası, 1937), 25, 40.

37 BCA MGM [30.10/65.433.1], July 15, 1935.

38 BCA MGM [30.10/69.455.11]; [30.10/69.457.11.], November 20, 1932.

39 Faik Bulut, *Dersim Raporları* (İstanbul: Evrensel Basım Yayın, 1992), 253; see also *Dersim: Jandarma Umum Komutanlığı Raporu (1932)* (İstanbul: Kaynak Yayınları, 2010), 100.

Peasants also avoided the road tax as much as possible. A newspaper reported that the thousands of peasants in the villages of the Çatalca district in İstanbul did not pay the road tax between 1927 and 1932.⁴⁰ Likewise, in 1934 it was reported many peasants in Kandıra had not paid the road tax for years.⁴¹ The demands heard at provincial party congresses for cancelling road tax debts also indicate the extent of tax avoidance.⁴² Republican bureaucrats often complained about peasants' avoidance of the road tax. Refet Aksoy, for instance, in his 1936 book *Köylülerimizle Başbaşa* (Head to Head with Our Peasants), wrote that the majority of peasants neither paid the road tax nor fulfilled their labor obligations. The peasants ran into tax debt and subsequently sought ways to circumvent their official obligations.⁴³ Local statistics give insight into peasant resistance to the road tax. In Erzincan, for example, the amount of the tax actually collected remained below the assessed levels. Peasants avoided working on road construction at the same time. The proportion of the collected taxes to the levied amount fell from 64 to 46 percent between 1927 and 1930.⁴⁴

Repertoire of tax resistance

Expressing criticisms: letters and petitions

Describing Atatürk's 1930 tour of the country, Ahmet Hamdi (Başar), who accompanied the president, noted that "everyplace we go, the people are complaining concertedly about the weight of taxes." In the villages of Kırklareli, peasants who stopped the president's car bemoaned the calamitous agricultural prices and extortionate taxes as well as bad administration and corruption. In one village, the "sequestering" had become a pillage. "One touch, a thousand ouches! What wails are rising," Başar wrote. They also heard numerous complaints about the livestock tax. In Thrace people were spiriting away their livestock to Bulgaria to evade the tax. In İzmir, Aydın, and Denizli, they heard the same complaints about the agricultural taxes. In Trabzon, as elsewhere, the peasants were complaining about the livestock tax and the land tax. Başar had seen many peasants who were jailed after their possessions were

40 "Bugünden İtibaren Yedi Bin Köylü Yollarda Çalışacak," *Son Posta*, April 1, 1932.

41 "Yol Parasını Vermiyen Borçlulara Dair," *Köroğlu*, February 28, 1934.

42 *CHP 28/12/936 Tarihinde Toplanan Vilâyet Kongresi Zabıtnamesi*, 25; *CHP 1936 İl Kongreleri* (Ankara: n.p., 1937), 63–4.

43 Refet Aksoy, *Köylülerimizle Başbaşa* (Yozgat: Yozgat İlbaylık Basımevi, 1936), 54.

44 Ali Kemalî [Aksüt], *Erzincan: Tarihi, Coğrafi, İçtimai, Etnografî, İdari, İhsai Tetkikat Tecrübesi* ([İstanbul: Resimli Ay Matbaası, 1932), 423.

sequestered. In Sivas, the peasants had protested that the tax collectors had seized their livestock.⁴⁵

Indeed, the peasants did not remain silent and voiced their grievances and criticisms in the face of the tax burden. In their view, the severe tax burden amounted to exploitation by the government and city-dwellers.⁴⁶ Hilmi Uran, a prominent politician who investigated the provinces as party inspector, wrote that the major factor setting the peasants against the government was the unbearable taxes.⁴⁷ The complaint voiced most among the rural population was abusive or unqualified tax collectors.⁴⁸

Sending petitions and letters by frustrated peasants to government offices and newspapers was a ubiquitous strategy for coping with the taxes. Hundreds of thousands of peasants sought tax reduction, tax amnesty, or redress for wrongdoing or abuse by tax collectors in this way. Letters from peasants complaining about agricultural taxes inundated the national press and the government authorities, especially during the Great Depression. The majority of petitions were by individuals, yet a considerable number of them were penned collectively. Rather than using anti-government or seditious language, the peasants generally grafted their opinion on to the official discourse by praising the new regime in order to present their demands and complaints as legitimate and to invite the leaders to live up to their commitments and the RPP's principle of populism.⁴⁹

The land tax, though seemingly targeted at the landowning class, primarily threatened subsistence farmers. Given the prevalence of small landownership in Anatolia, the rise of the land tax resulted in massive public criticism,

45 Murat Koraltürk, ed., *Ahmet Hamdi Başar'ın Hatıraları: "Gazi Bana Çok Kızmış!"* (İstanbul: İstanbul Bilgi Üniversitesi Yayınları, 2007), 326, 349–51, 421.

46 Esenel, *1940'lı Yıllarda Anadolu Köylerinde*, 109.

47 Hilmi Uran, *Hatıralarım* (Ankara: Ayyıldız Matbaası, 1959), 216–24.

48 BCA CHP [490.1/724.477.1], February 7, 1931; [490.1/729.478.1], March 16, 1931.

49 Peasants poured out their complaints about taxes to newspapers through letters. "Halk Sütunu," *Köroğlu*, July 10, 1929; "960 Kuruş İçin," *Köroğlu*, December 16, 1929; "Köylünün Şikâyet Ettiği Vergiler-Tahsildar Meselesi-Yol Vergisi," *Cumhuriyet*, November 22, 1930; "Vergiler Hakkında Anket: Arazi Vergisi Aşar Vergisine Rahmet Okutacak Kadar Ağırır," *Cumhuriyet*, December 27, 1930; Eşref, "Haymana Halkı Neler Yapılmasını İstiyor?" *Vakit*, October 10, 1934; "Fakir Kasaba Halkı Yemeklik Undan Vergi Alınmaması İçin Hükümetten Rica Ediyorlar," *Köroğlu*, August 4, 1934; "Un Vergisi," *Köroğlu*, December 8, 1934; "Yol Parasını Vermiyen Borçlulara Dair," *Köroğlu*, February 28, 1934; "Çok Haklı Bir Sorgu: Safranbolu Köylülerinden Bir Çok Mühür ve İmzalı Bir Mektup Aldık," *Köroğlu*, August 29, 1934; "Haksızlık Olur mu Ya!" *Köroğlu*, March 28, 1936. In addition to the letters sent to the newspapers, the petition lists in the *TBMM Yıllıkları* (Grand National Assembly of Turkey Annals) were full of petitions complaining of the tax rates and tax collectors. The peasants also demanded tax amnesty and reduction in tax rates. See *TBMM Yıllık 1929* (Ankara: TBMM Matbaası, 1929); *TBMM Yıllık 1931* (Ankara: TBMM Matbaası, 1931); *TBMM Yıllık 1934* (Ankara: TBMM Matbaası, 1934); *TBMM Yıllık 1935* (Ankara: TBMM Matbaası, 1935); *TBMM Yıllık 1936* (Ankara: TBMM Matbaası, 1936); *TBMM Yıllık 1939* (Ankara: TBMM Matbaası, 1939).

especially during the Great Depression, when agricultural prices plummeted. According to a report by an erstwhile RPP deputy who investigated central, western, and northern Anatolian towns in 1930, peasants grumbled about the high estimation of the value of their lands as the tax base. In Havza (Samsun), for instance, peasants complained that officials had overestimated the value of their lands by 60 liras.⁵⁰ The peasant letters that flooded into newspaper, party, and government offices reveal the common grievance about the land tax. Such letters inundated the editors of *Cumhuriyet*, which conducted a survey about the tax. According to these letters, peasants complained most about the uneducated officials who erroneously assessed land values much higher than their actual worth and called on the authorities to correct such mistakes.⁵¹

Peasants frequently compared the abolished tithe to the land tax, arguing that the latter was more extortionate and arbitrary than the former. As one noted, “the tithe pales in comparison with the land tax.”⁵² A peasant named Mehmet Emin from Adapazarı found the land tax to be “more harmful than the tithe.” The tax was so high that low-income peasants who needed a portion of the harvest for their own subsistence were required to sell off the entire yield in order to pay it.⁵³ Another peasant complained that although he had been paying 150 piasters as land tax for years, the amount had recently increased to 1,000 piasters. He wrote that he had no intention of paying this “unjust tax.”⁵⁴ Some peasants wrote to newspapers to demand a reduction. *Köroğlu*, for instance, noted that “the peasants had been sending many letters to the newspaper insisting on a reduction in the land tax rate.”⁵⁵

The National Assembly also received many petitions sent by peasants from all corners of Anatolia collectively and individually. The petitioners sought a decrease in the land tax rates and inflated land values. Peasants in İzmit, Hopa, and Vezirköprü, for instance, penned petitions collectively protesting the astronomical amounts of the land tax and demanding a discount.⁵⁶

50 BCA CHP [490.1/1454.34.3].

51 “Vergiler Hakkında Anket: Arazi Vergisi Aşar Vergisine Rahmet Okutacak Kadar Ağırır,” *Cumhuriyet*, December 27, 1930. See also the lists of the petitions in the National Assembly yearbooks. From a village of Ünye, Rıza Kuru and his peasant friends complained of the unfair and wrong assessment of the land taxes of their lands. *TBMM Yıllık 1939*, 373. Similarly, a vast number of peasants from İnebolu complained of the wrong assessment of the values of their lands and the land taxes. *TBMM Yıllık 1939*, 439, 440, 441, 444, 445.

52 “Hangi Vergilerden, Niçin Şikâyet Ediliyor?” *Cumhuriyet*, January 11, 1931; “Vergiler Hakkında Anket,” *Cumhuriyet*, December 27, 1930.

53 “Anketten Neticeler: Arazi Vergisi Çiftçiye Aşarı Arttırmaktadır,” *Cumhuriyet*, November 27, 1930.

54 “Vergiler Hakkında Anket ” *Cumhuriyet*, December 27, 1930.

55 “Arazi Vergisi de İndirilse Köylü Sevinir,” *Köroğlu*, October 30, 1935.

56 *TBMM Yıllık 1929*, 367; *TBMM Yıllık 1931*, 260, 370.

Petitioning the government, peasants demanded settlement of their land tax debts.⁵⁷

Tax relief demands were also expressed in local party congresses. According to the proceedings of the 1936 İzmir party congress, peasants of the province had requested the government to waive half of their land tax debt.⁵⁸ Likewise, peasants in Denizli, Kırşehir, and Tekirdağ requested the government to forgive the agricultural taxes, including the land tax.⁵⁹

Peasants' concerns about the livestock tax were also expressed at the RPP's provincial congresses, deputy reports, petitions, and letters to newspapers. The wish lists submitted by thirty-nine provincial party congresses to the Third General Congress of the RPP held in 1931 included the grievances of the peasantry that stemmed from this tax. Their primary demand was the reduction of its rates.⁶⁰

Petitioning both local and central authorities, peasants also raised their objections to the livestock tax. Many demanded a tax relief program including either an installment plan or cancellation of the accrued tax debts.⁶¹ Deputies' reports also depicted the peasants' negative mood because of this tax. From Thrace, the Edirne deputy reported that complaints about the livestock tax had grown into widespread discontent in the region. From southern Anatolia, the Mersin and Cebeliberet (Osmaniye) deputies also noted that the high rates, unintelligible assessment, and collection methods of the livestock tax were major sources of grievance.⁶²

Peasants also used the newspapers to criticize the livestock tax. *Son Posta*, for instance, noted that the peasants in Safranbolu had sent a letter describing how animal husbandry had come to a halt in their region due to the high taxes. The peasants, on the edge of bankruptcy, wished for a reduction in the tax rates.⁶³ Although the government reduced the rates of the livestock tax in 1931 and again in 1932, requests for a further decrease or tax amnesty continued to inundate the authorities through petitions or politicians' reports.⁶⁴ Disgruntlement with the livestock tax was also debated at the provincial congresses of the RPP. Almost all provincial congresses added requests for reduction in the rates and scope of the tax to their wish lists. As far as can be deduced from these lists, the peasants had three concerns: a substantial

57 TBMM Yıllık 1934, 289; TBMM Yıllık 1935, 271, 290.

58 CHP 28/12/936 Tarihinde Toplanan Vilâyet Kongresi Zabıtnamesi, 25, 40.

59 CHP 1936 İl Kongreleri, 63–4, 151–3, 281, 383–4.

60 Turan, *Yeni Vergi Kanunlarının Tatbiki*, 84. See also 1931 provincial party congresses' wish lists, BCA CHP [490.1/500.2008.1].

61 TBMM Yıllık 1931, 225, 266, 269, 275, 277, 280, 306.

62 BCA CHP [490.1/729.478.1], March 16, 1931; [490.1/651.165.1], November 20, 1934.

63 "Sayım Vergisi ve Köylünün Temennisi," *Son Posta*, 9 October 1932.

64 TBMM Yıllık 1935, 288, 324, 326; BCA CHP [490.1/726.485.1], February 10, 1936.

reduction in the tax rates to offset declining livestock prices; exemption of young animals from taxation; and exemption of draught animals because these animals did not yield any profit.⁶⁵ Unsurprisingly, in eastern villages like Dersim, where the main livelihood was animal breeding, peasant discontent was highest. In one instance, Dersim peasants poured out their grief to an army commander who visited the villages, openly criticizing the livestock tax and the wrongdoings of tax collectors.⁶⁶

Perhaps nothing dashed the rural and urban poor so much as being forced to dig and break rocks for the roads because they were unable to pay the road tax. The poor implementation of the tax along with the work obligation under wretched conditions in distant places proved traumatic for peasants. There were even children as young as 12 sent to do road construction. Fakir Baykurt, as one of these boys, depicted in his memoirs how the road tax victims were recruited from among poor peasants by headmen, tax collectors, and gendarmes. Once, they were worked for more than twelve days. The taxpayers generally complained by saying, "This is government. It knows taking, but not giving."⁶⁷

Peasants' discontent with this tax frequently appeared in official documents as well as the letters sent to the authorities and the press. An eager politician wrote in his 1930 report that he had listened to peasants' criticism of the road tax everywhere he went in central Anatolia and the Black Sea and Marmara regions.⁶⁸ The deputy reports on Konya and Aksaray from 1931 confirmed this by stating that the decline in agricultural prices had increased the burden of the road tax, while the mistakes and abuses of the tax collectors and detention of peasants who could not pay the tax in cash doubled the grievance. Moreover, peasants were being sent to more distant road construction sites than the laws prescribed. In a village in Konya, peasants who had been sent to a distant site by mistake were sent back without having worked. Just after they returned home, the governorship once again sent them to another distant site for days. These long trips on foot exhausted them before they had even started working and provoked harsh criticism of the government.⁶⁹

According to election district and party inspection reports from the 1930s, grievances related to the road tax were rampant throughout the Anatolian provinces.⁷⁰ Peasants deemed it an injustice. Collecting the same amount from

65 *CHP 28/12/936 Tarihinde Toplanan Vilâyet Kongresi Zabıtnamesi*. See also *CHP 1936 İl Kongreleri*, 16, 17, 42, 43, 70, 77–78, 85, 117, 165, 175, 202, 251–6, 264, 271, 281, 292, 293, 316–17, 340, 349, 354, 383–7.

66 Munzur Çem, *Qurzeli Usiv'in 70 Yılı* (İstanbul: İletişim Yayınları, 2014), 64.

67 Fakir Baykurt, *Özüm Çocuktur: Özyaşam 1* (İstanbul: Literatür, 1998), 206.

68 BCA CHP [490.1/1454.34.3].

69 BCA MGM [30.10/79.520.3], January 5, 1931.

70 For the widespread discontent in central Anatolian provinces such as Çorum, Kırşehir, Yozgat, Edirne, Eskişehir, and Manisa see inspection reports, BCA CHP [490.1/729.478.1], January 20, 1931; [490.01/

all people, regardless of their income, did not comport with the state's avowed populist principles. One peasant, in a letter to a newspaper, argued that because building roads was the task of the government, a special tax for this was preposterous.⁷¹ Displeased with the single rate of the tax, low-income peasants demanded that taxes graduated according to income to make taxation more equitable.⁷² They also pointed out that because roads primarily benefited the well-to-do, who could afford cars, trucks, and buses, requiring poor citizens to build and repair the roads was a grave injustice.⁷³

Almost everywhere, wrongdoings in the implementation of the road tax generated complaints. The RPP politicians in Yozgat and Kastamonu reported that the abuses of tax collectors upset the people.⁷⁴ Denizli deputy Mustafa Kazım stated in his report, "Compulsory works that were arbitrarily placed on the shoulder of the peasants under the pretext of the Village Law, and the forced labor obligation of the road tax that lasted about one and a half months under gendarmerie oppression and torture resulted in general discontent."⁷⁵

Indeed, there were local administrators who exploited the unpaid labor of the peasants under the guise of the road tax. Peasants' objections to forced labor lasting longer than the laws stipulated were pouring in to the central authorities and the press. The peasants of the İsbeyli village in Denizli, writing collectively to *Köroğlu*, complained that although they had already fulfilled their work obligation they were not permitted to return to their villages for eighteen days.⁷⁶ More tragically, in some places the taxpayers had worked about twenty days and sometimes in the construction of bureaucrats' own houses or barns.⁷⁷ In the following years, similar complaints continued to be heard. Karaburun peasants in İzmir, who faced such a situation, collectively wrote to *Köroğlu* in March 1933 to ask for the help of the government.⁷⁸ In a similar vein, in August 1934 the same newspaper, in an article titled "We Received a Letter Signed and Stamped by Several Peasants in Safranbolu," gave space to a poignant criticism that came from Safranbolu. The peasants, unable to pay the road tax in cash, had been put at the disposal of a road

724.477.1], February 7, 1931; [490.1/651.165.1], November 20, 1934; [490.1/684.317.1], August 2, 1937.

71 "Köylünün Şikâyet Ettiği Vergiler-Tahsildar Meselesi-Yol Vergisi," *Cumhuriyet*, November 22, 1930.

72 *CHP 1936 İli Kongreleri*, 251–6, 413–14.

73 "Milletin Belini Büken Vergilerin Fazlalığı Değil, Yanlış Tahakkuklardır," *Cumhuriyet*, November 24, 1930.

74 BCA CHP [490.1/724.477.1], February 7, 1931.

75 BCA CHP [490.1/729.478.1], March 16, 1931.

76 "Halk Sütünü," *Köroğlu*, July 10, 1929.

77 BCA CHP [490.01/724.477.1], February 7, 1931.

78 "Haksızlık Olur mu Ya!" *Köroğlu*, March 28, 1936.

construction company. In their words, “we were held captive for twenty-three days, working fourteen hours a day.” The peasants queried whether this was a violation of the laws, which had limited the duration of the work obligation to eight days, working nine hours per day. They demanded the correction of this malpractice immediately.⁷⁹ Such letters indicate that peasants were aware of their rights, at least when they came into conflict with the state.

The peasants submitted complaints about the road tax directly to local party organizations, too. During the 1930s, the wish lists of provincial party congresses included several demands for a reduction in the road tax rate or tax relief for debt. For instance, thirty provinces sent their demands for road tax reduction to the Third Congress of the RPP.⁸⁰ At the Fourth Congress, the reduction of road tax rates or an amnesty for road tax debts appeared once again as major demands.⁸¹

The wheat protection tax also caused public outcry in rural areas just after the tax entered into force on May 30, 1934, as evidenced by letters to local newspapers. In one, a peasant from Haymana (Ankara) described the deleterious effects of the tax on all peasants living in the town.⁸² In another, a group of low-income peasants in Ilgaz (Çankırı) complained that although Ilgaz was a small town inhabited mostly by peasants and small farmers, its inhabitants were not exempt from the tax. They implored the Agriculture Ministry and the Prime Ministry to exempt Ilgaz peasants from this tax.⁸³ Indeed, as *Köroğlu* reported, peasants living in small and poor towns indistinguishable from villages were not exempted from the tax, and the newspaper had received several similar letters.⁸⁴

Tax collectors attempted to tax small village flour mills. In September 1934, the peasants of the Ortahisar village of Ürgüp complained that tax officials had levied a 12 percent wheat protection tax on them, contrary to the laws. They implored the government to respond to this unlawful act.⁸⁵ Subdistrict governors in Ankara also taxed village mills on the grounds that they were within the borders of the towns. The flour mill owners of these villages gathered in front of the Finance Ministry to protest this decision in July 1934.⁸⁶

79 “Safranbolu Köylülerinden Bir Çok Mühür ve İmzalı Bir Mektup Aldık,” *Köroğlu*, August 29, 1934.

80 Turan, *Yeni Vergi Kanunları'nın Tatbiki*, 98.

81 Decrease in the road tax, remission of the outstanding taxes, and assessment of the tax according to the tax payers' wealth were common requests echoed in party's provincial congresses. See *CHP 1936 İl Kongreleri*, 25, 63–4, 151–3, 251–6, 271, 281, 413–14.

82 Eşref, “Haymana Halkı Neler Yapılmasını İstiyor?” *Vakit*, October 10, 1934.

83 “Fakir Kasaba Halkı Yemeklik Undan Vergi Alınmaması İçin Hükümetten Rica Ediyorlar,” *Köroğlu*, August 4, 1934.

84 “Un Vergisi,” *Köroğlu*, December 8, 1934.

85 “Halkın Köşesi,” *Köroğlu*, September 8, 1934.

86 “Köy Değirmenlerinden Alınacak Muamele Vergisi,” *Vakit*, July 31, 1934.

The local party congresses in Afyon, İzmir, Erzurum, Çanakkale, Yozgat, Çorum, and many other provinces also recorded that peasants, whether wheat producers or not, requested that the government lower the rate of this tax and exempt the small flour mills in small towns that were tantamount to villages.⁸⁷ A more striking gauge of the tax's impact on poor rural dwellers who lived on wheat and flour was a series of protests by women in front of government offices that occurred in central Anatolian towns in June 1934.

Concealment of property

When their demands were not met, peasants resorted to tax evasion. As David Burg writes in his comprehensive study on tax revolts in history, "avoidance, although perhaps not overtly insurrectionist has been a significant act of resistance to taxation."⁸⁸ The peasants in Turkey also undertook several subtle avoidance strategies such as either not declaring their property or undervaluing it, and hiding their income and taxable assets.

The first way to escape taxes was to hide taxable properties. Contemporary observers related the common incommunicative and skeptical attitude of peasants in the presence of a stranger to tax evasion. In her village surveys from the early 1940s, sociologist Mediha Berkes (Esenel) noted how difficult it was to gather information about the peasants' properties due to their concern on a possible tax on them.⁸⁹ Another contemporary sociologist, Yıldız Sertel, also wrote that because their most frightening nightmare was the tax collector, they hid the actual amount of their land, crops, and livestock.⁹⁰

In the case of the land tax, tax resistance took mainly two forms. The first was to avoid registering their land and the second was to underreport its size. As the prominent agricultural economy expert Ömer Lütfi Barkan documented and Finance Ministry reports confirmed, the peasants either did not report or underreported their landholdings. There were also many who did not register their lands under their own names in order to escape the land tax.⁹¹

The mechanisms of livestock tax avoidance were roughly comparable. Peasants evaded the livestock tax by underreporting or not declaring their animals. The heavy taxes made the peasants, in one peasant's words, thieves of their own property through cheating the state.⁹² A contemporary wrote that

87 *CHP 1936 İl Kongreleri*, 16, 17, 114, 121, 165, 251–6, 395.

88 Burg, *A World History of Tax Rebellions*, ix.

89 Esnel, *1940'lı Yıllarda Anadolu Köylerinde*, 107–10.

90 Yıldız Sertel, *Ardımdaki Yıllar* (İstanbul: İletişim Yayınları, 2001), 118.

91 Ömer Lütfi Barkan, "'Çiftçiye Topraklandırma Kanunu' ve Türkiye'de Zirai Bir Reformun Ana Meseleleri," *Türkiye'de Toprak Meselesi: Toplu Eserler 1* (İstanbul: Gözlem Yayınları, 1980), 509.

92 Ali Nar, *Anadolu Günlüğü* (İstanbul: Beyan Yayınları, 1998), 45.

nobody in his village in Burdur declared all of their livestock. His family, owning two oxen, one cow, one donkey, and five sheep, declared only a few of them, thereby saving 305 piasters.⁹³ Indeed, the number of animals recorded and taxed by the state decreased sharply throughout the country after the tax increase.⁹⁴

Peasant resistance to the livestock tax also can be read from the accusatory statements of the bureaucrats. In an advisory pamphlet addressing the peasantry, republican bureaucrats accused peasants who hid their animals from the state of being thieves and traitors.⁹⁵

Peasants devised several shrewd ways to conceal their animals. Many hid their animals in bedrooms, forests, hills, or caves when tax officials came to their village. Press accounts reveal such behavior. In the Titrik village of Giresun, for instance, a peasant hid his cow in the forest by tethering it to a tree. In the same village, the preacher concealed his sheep inside a cave in order to evade the livestock tax.⁹⁶ It was reported that there were peasant women who hid their goats in their houses, in the bed.⁹⁷ Many peasants managed to mislead tax officials by declaring that their sheep and goats were missing, or else below the taxable age.⁹⁸ Tax evasion by means of deception was so common that such acts became the subject of humor as stated at the beginning of this paper.

Livestock tax evasion was rampant, especially in the distant eastern uplands where animal husbandry was the main source of livelihood. Therefore, there were always great gaps between the real number of livestock and the number taxed. For instance, whereas according to the official records there were 5,000 sheep in the center of Bitlis, the real number was up to 40,000. Likewise, in Siirt the peasants declared only 12,000 sheep, but the true number was 25,000.⁹⁹ In Dersim, the number of declared and officially recorded farm animals was 68,875, but the peasants actually had around 170,000 farm animals. That is to say, the Dersim peasants managed to shelter about 100,000 animals from the livestock tax during the 1930s.¹⁰⁰

93 Baykurt, *Özüm Çocuktur*, 234–6.

94 According to the livestock statistics collected in 1946, the number of taxed sheep decreased from 13,632,000 in 1927 to 10,180,000 in 1929 and remained at about ten million until the sharp reduction in the livestock tax rates in 1935. From then on, the numbers began to climb. *T.C. Başbakanlık İstatistik Genel Müdürlüğü. Hayvanlar İstatistiği 1944* ([Istanbul]: Hüsniyat Basımevi, 1946), 2.

95 Aksoy, *Köylülerimizle Başbaşa*, 81.

96 "Devlet Vergisinden Kaçanlar," *Yeşilgiresun*, May 22, 1937.

97 Tuba Akekmekçi, and Muazzez Pervan, eds., *Doğu Sorunu: Necmeddin Sahir Silan Raporları, 1939–1953* (Istanbul: Tarih Vakfı Yurt Yayınları, 2010), 74.

98 Aksoy, *Köylülerimizle Başbaşa*, 81.

99 Akekmekçi and Pervan, eds., *Necmeddin Sahir Silan Raporları*, 74; M. Reşat Mimaroğlu, *Gördüklerimiz ve Geçirdiklerimiz'den: Memurluk Hayatımın Hatıraları* (Ankara: T.C. Ziraat Bankası Matbaası, 1946), 105–14.

100 Bulut, *Dersim Raporları*, 254.

Though not as extensive as in the east, livestock tax evasion was widespread even in western and central Anatolia. In Konya the number of sheep declined from 2.5 million to 500,000 within four years when the livestock tax doubled between 1926 and 1930.¹⁰¹ As a more micro-level example, while there had been more than 100,000 sheep in the villages of Çorlu three years earlier, this number had halved by 1930.¹⁰² In Aydın, whereas the number of sheep and goats was 404,874 in 1929, this number decreased sharply to 272,318 in 1933. In the same time span, the number of sheep and goat in İçel decreased from 480,927 to 321,484; in Manisa from 824,043 to 621,214; and in Kars from 498,169 to 228,411.¹⁰³ These drastic decreases stemmed partly from peasants' shift away from animal husbandry due to runaway taxes. However, they also reflect tax evasion. The heavier the taxes became, the more the animals were shifted to the informal economy. This was reversed in the following years with the gradual decrease in taxes, which rendered concealment unnecessary. Thus, the number of officially registered animals would climb rapidly in the mid-1930s.¹⁰⁴

The road tax was another front on which the peasants waged a war to escape its monetary and labor obligations. One way was to run from tax collectors and gendarmes. There was also a legal way to avoid the tax: to have additional children. Indeed, having five or more exempted a family from the road tax. Some peasants tried to have a few more babies solely for this purpose.¹⁰⁵

Peasants also exploited popular beliefs in evil spirits to scare the tax collectors. On tax collection day, they would often hide their livestock in the mountains, a practice that tax collectors called *sirkat* (stealing). Folk tales concerning *sirkat* were common, including one that told of a demon in the guise of a naked old woman who had attacked a tax collector on his way to a village. Indeed, such stories and old peasant women pretending to be witches could intimidate tax collectors patrolling in forests to hunt after animals hidden in out of sight locations.¹⁰⁶

101 Akçetin, "Anatolian Peasants in Great Depression," 84.

102 "Ağnam Resminin Ağırılığı Koyunculüğümüzü Baltılıyor," *Cumhuriyet*, December 6, 1930.

103 *Hayvanlar İstatistiği 1929–35*, 6, 16, 20.

104 "Sayım Vergisi," *Son Posta*, May 27, 1936.

105 See *Nüfus Sayımı Propagandası İçin Muhtelif Gazetelerde İntişar Eden Yazılar ve Radyoda Verilen Konferanslar* (Ankara: DİE Yayınları, 1941); Sabri Özer, *Toprağın Sancısı* (İstanbul: Logos Yayınları, 2008), 11.

106 Pakize Türkoğlu, *Kızlar da Yanmaz. Genç Cumhuriyet'te Köy Çocuğu Olmak* (İstanbul: İş Bankası Kültür Yayınları, 2011), 111–14.

Hiding out and bribing

The most widespread tax avoidance method was to disappear whenever the tax officials came to the village. A peasant in Ardahan told Lilo Linke, a foreign journalist who toured Anatolia extensively in 1935: "The peasants have nothing for themselves. They are so poor that they disappear into the mountains when the tax-collector comes near them."¹⁰⁷ Indeed, coffeehouses and village rooms were the first destinations the tax collectors dropped by. Therefore, whenever they appeared near the village, these places were suddenly abandoned. In some villages the peasants set up alarm systems to detect approaching tax collectors. In Diyarbakır, for instance, when the Kurdish shepherds caught sight of a tax collector they spread the encoded news among the peasants by saying, "the wolf is coming!" (*vêr gamê vêr* in Zazaki Kurdish).¹⁰⁸ Those who heard this warning would conceal their animals, beds, blankets, quilts, and kitchen utensils and then vanish.¹⁰⁹

In the villages of Balıkesir, the peasants began to stand watch on the roads to escape probable raids by the gendarme after they heard that the security forces had started to detain those who did not fulfill their road tax obligations.¹¹⁰ Fakir Baykurt's memoirs also include such scenes. Underdeclaring their livestock by half, peasants were always on the alert for tax collectors during the tax season. If an alarm was raised, they hid their livestock in caves or closets for bedding called *yüklük* inside homes.¹¹¹

Although the corruption of the tax collectors was a significant problem, it did sometimes create an opportunity for the peasants to evade taxes. Tax collector salaries were low, and many were willing to accept bribes. For peasants, bribing tax collectors was seen as the lesser of two evils. By offering tax officials a certain sum of money or a quarter of the tax in kind or cash, peasants managed to avoid paying higher sums.¹¹²

Protest and violence

When avoidance was not possible, the peasants did not hesitate to confront the tax collectors and the accompanying gendarmes. Individual protests were

107 Lilo Linke, *Allah Dethroned* (London: Constable & Co. Ltd., 1937), 130.

108 Orhan Miroğlu, *Hevsel Bahçesinde Bir Dut Ağacı: Canip Yıldırım'la Söyleşi* (İstanbul: İletişim Yayınları, 2005), 53.

109 Tarık Ziya Ekinci, *Lice'den Paris'e Anılarım* (İstanbul: İletişim Yayınları, 2013), 69.

110 "Gözcüler," *Orak Çekiç*, July 20, 1936.

111 Baykurt, *Özüm Çocuktur*, 235.

112 For more information about the tendency of Turkish officials towards bribery under the guise of a gift (*bahşış*), see the memoirs of the first US ambassador to Turkey, Joseph C. Grew, *Atatürk ve Yeni Türkiye (1927-1932)*, trans. Gülşen Ulutekin and Kamil Yüceoral (İstanbul: Gündoğan Yayınları, 2002), 127, 175; Kuvılcımlı, *İhtiyat Kuvvet Milliyet (Şark)*, 128; See also politicians' reports, BCA MGM [30.10/69.457.11], October 20, 1932; BCA CHP [490.1/696.365.1], February 19, 1935.

widespread, but collective tax protests also happened, albeit occasionally. In the eyes of peasants, tax collectors posed a threat to their economic well-being; they were agents of the urban elite who transferred the peasants' daily bread to well-off city dwellers. Whenever a tax collector dropped in, the villagers would say, "The masters in the cities cannot eat stone!"¹¹³ As is obvious from their ciphered message, "The wolf is coming," the Kurdish peasants perceived the tax officials to be as dangerous as wolves. As foreign journalist Bernard Newman noted, in a large part of Anatolia the peasants regarded the tax collector as "an agent of the devil."¹¹⁴ Yıldız Sertel, a contemporary sociologist who conducted a field study in villages, wrote in her memoir that the peasants had deemed the state and its tax collectors "the angel of death."¹¹⁵

Such negative perceptions often turned into aggressive action toward tax officials. When there was no other way out, the peasants did not hesitate to raise their objections directly. Individual protests were widespread, but collective tax protests in front of the offices of the local authorities also happened occasionally. The wave of peasant women's protests that spread throughout central Anatolia in 1934 stands out as a striking example of collective action. On June 10, 1934, fifteen women chanted slogans against the wheat protection tax in front of the government office in Kayseri. The security forces prosecuted some of them.¹¹⁶ One month later, in July 1934, two other protests occurred: poor elderly peasant women in the İskilip district of Çorum and the Mudurnu district of Bolu rallied in front of government offices. According to the official who reported the events, "the women made a great fuss in the streets and created uproar." The protesters, complaining of poverty, demanded that the local government decrease the wheat protection tax.¹¹⁷ In July 1934, a group of small flour mill owners from several villages around Ankara gathered in front of the finance ministry and expressed their objections to the tax burden imposed on them by the district governors.¹¹⁸

As a last resort, tax resistance took the form of attacks on tax collectors. Attacks when the tax collectors were on the road or even in a village, especially during or just after tax collection, were the most frequent pattern of violence against them. Newspapers of the time are replete with stories about unfortunate tax collectors who were beaten, stabbed, shot, or robbed by the peasants.¹¹⁹ Sometimes the peasants confronted the tax collectors and

113 Esenel, *1940'lı Yıllarda Anadolu Köylerinde*, 109.

114 Bernard Newman, *Turkish Crossroads* (London: Robert Hale Ltd., 1951), 187.

115 Sertel, *Ardımdaki Yıllar*, 118.

116 BCA MGM (Prime Ministry Republican Archive, Catalogue of the General Directorate of the Transaction of the Prime Ministry) [30.10/104.676.24], June 14, 1934.

117 BCA MGM [30.10/104.676.24], July 8, 1934.

118 "Köy Değirmenlerinden Alınacak Muamele Vergisi," *Vakit*, July 31, 1934.

119 Here are a few examples among many cases. "Maliye Tahsildarı Öldürdü," *Köroğlu*, January 24, 1931; BCA BKK (Prime Ministry Republican Archive, Catalogue of the Cabinet Decrees) [30.18.1.2/21.43.5.],

security forces openly. For instance, in May 1929 peasants in a village near Urfa opposed a livestock census. Their quarrel with the tax collectors, escorted by gendarmes, degenerated into a serious fight, at the end of which some livestock owners managed to escape with their animals.¹²⁰ In April 1930, in the Gırlavik village near Birecik, a peasant with a tax debt attempted to flee his home as soon as he realized that a tax official accompanied by gendarmes had arrived in the village. When the gendarmes surrounded him, the peasant shot one of them and the tax collector dead, and then managed to escape. Thenceforward, he lived in the mountains as the famous bandit Gırlavikli Hino.¹²¹

Such armed clashes were not peculiar to eastern Anatolia. In June 1934, some peasants from the Botsa village in Konya attacked the tax collectors and gendarmes who had expropriated their untaxed livestock and retook their animals. Another gendarme battalion then raided the village and beat the peasants, who in turn sued the tax officials and gendarmes.¹²² Another incident of armed resistance occurred in the Manavgat district of Antalya at midnight on June 3, 1937, when the peasants attacked a gendarme battalion and killed one officer. Livestock tax evasion was the main cause of the incident.¹²³

In eastern Anatolia, tax-related armed attacks on tax collectors and gendarmes sometimes grew into local uprisings. Since the peasants made use of tribal community ties to mobilize other peasants' support, these uprisings have mostly been explained with reference to Kurdish nationalism or tribalism. Undoubtedly, Kurdish nationalists engineered several rebellions during this period. However, a closer look reveals that the peasants' subjective economic experiences and motivations played a more important role than nationalist motivations or the efforts of Kurdish organizations.

The Buban Rebellion is an example of how economic struggle underpinned the conflicts between state and society in the Kurdish provinces. In 1934, some villages in the Mutki district of Siirt (in Bitlis today) rebelled against the government. This incident, referred to as the Buban Tribe Rebellion, is usually considered to have been engineered by Kurdish nationalist groups. However, as in many other instances of peasant resistance in the region, this insurrection was not motivated by any ideological hostility to the Turkish state but rather by state control over the local order.¹²⁴ The peasants first objected and then

June 17, 1931; BCA BKK [30.18.1.2/62.17.17], March 2, 1936; "Tahsildarı Vuran Asıldı," *Köroğlu*, May 23, 1936; "Tahsildar Uyumaz!" *Köroğlu*, May 20, 1936.

120 BCA MGM [30.10/127.914.14], May 26, 1929.

121 BCA MGM [30.10/105.684.13], April 8, 1930.

122 BCA MGM [30.10/128.923.7], March 21, 1935.

123 BCA MGM [30.10/105.686.2], June 14, 1937.

124 The peasants in the Kurdish mountainous villages resembled societies that avoid being organized in the form of a state, as Scott examines in the case of South Asian upland communities free from any

rose up against the government when the tax collectors and the gendarmes attempted to collect the road tax and to force those who could not pay to work on road construction sites. In addition, the state's policy of disarming the peasants left them defenseless against attacks by outsiders in the dangerous uplands. This also helped stoke the insurgence, which lasted about a year before the gendarme put it down. Less than one year later, in April 1935, Kurdish peasants in the Sason district of Siirt rose up against the government officials and security forces. Again, neither Kurdish nationalism nor foreign powers were behind this insurgence. The conflicts broke out due to the growing tension between tax collectors and poor peasants who subsisted on animal husbandry and illegal tobacco farming. The annual census of taxable animals in the spring always caused quarrels between the peasants and the tax collectors. The peasants frequently hid their animals, refused to report them, or prevented the officials from counting them by sometimes driving the tax officials out of their villages. The intervention of the monopoly officials in the peasants' tobacco cultivation also fueled local anxiety.¹²⁵ As a result of pervasive non-cooperation, tax evasion, and smuggling in the mountain villages in Sason, the local governor, accompanied by the *müftü* (official Muslim scholar and community leader), visited the peasants to persuade them to cooperate with the government. During a dinner given in his honor, a furious fight between the officials and the peasants broke out over tax matters. The fight escalated into an armed clash in which the district governor was killed and the *müftü* severely injured. The peasants were accused of the murder and hid in the mountains to defend themselves against the security forces. News of the events, labeled by the government as a rebellion, spread to other villages in Sason, which then also turned to armed resistance against tax collectors and monopoly officials. Hence peasant resistance was transformed into a local uprising, which attracted many other peasants in the region facing similar problems.¹²⁶

Regardless of individual or collective resistance, in confrontations with the tax officials one important strategy was to mobilize collaboration among peasants. When tensions between peasants and tax collectors arose, gossip (mostly unfounded) accusing tax officials of immorality circulated through the grapevine. The peasants made use of this informal medium to produce and spread manipulative information in order to encourage disobedience by others, legitimize their own actions, or provoke a government reaction against the tax

state intervention. James C. Scott, *The Art of Not Being Governed: An Anarchist History of Upland Southeast Asia* (New Haven: Yale University Press), 2010.

125 A. Cenani Gürbüz, *Mondros'tan Milenyuma Türkiye'de İsyanlar, Olaylar ve Bölücü Faaliyetler* (İstanbul: Bilge Karınca Yayınları, 2006), 92–3.

126 "Sason Kaymakamı Nasıl Vuruldu?" *Köroğlu*, June 12, 1935. In addition, see Reşat Hallı, *Türkiye Cumhuriyeti'nde Ayaklanmalar (1924–1938)* (Ankara: Genelkurmay Harb Tarihi Başkanlığı, 1972), 156.

collectors. When taxes increased and the tension between peasants and tax collectors rose, rumors about tax officials or the government sprang up. In January of 1939, a few months after Atatürk's death, a rumor alleging that a tax official had fired his gun into the air to celebrate the president's death and chanted anti-regime slogans swept through the villages in Kars. However, an investigation revealed that this rumor had been put into circulation to set the local government against the tax collector because he had pressured peasants who had avoided paying tax.¹²⁷ Also in January 1939, a peasant from a village in the Trabzon province refused to pay his taxes; to mobilize other peasants to join his disobedience, he spread a rumor of a military plot in Ankara.¹²⁸ Another rumor alleged that the new president, İnönü, had killed three tax collectors during his tour of Kastamonu in December 1938. Rumor had it that based on a widespread denunciation of a tax collector, İnönü wanted to investigate the situation; when the accused tax collector and two of his colleagues attacked the president, he shot them in self-defense.¹²⁹ It is not possible to ascertain the source of the rumor; however, it is reasonable to think that peasants had sought to justify their hatred of and resistance to tax collectors by fabricating it.

Concluding remarks: limits of the republican modernization

Peasant resistance, along with other factors, forced the government to reduce the rates and scope of taxation during the 1930s. Facing widespread land tax evasion without an accurate land registry or cadastral information, the government left land tax revenues to local governments and cut the rate by about 35 percent.¹³⁰ In addition, widespread discontent and tax avoidance as well as a fall in livestock prices due to the Great Depression resulted in successive reductions in the livestock tax rates in 1931, 1932, 1936, and 1938, nearly halving them and removing horses and donkeys from the list of taxable livestock.¹³¹ Similarly, in 1931 resistance to the road tax in both rural and urban areas forced the government to lower the rates by around 50–65 percent and to adjust the labor equivalent accordingly.¹³² Finally, in view of the widespread

127 İBA (Interior Ministry Archive) [12212-4], January 24, 1939.

128 İBA [12212-4], January 11, 1939.

129 İBA [12212-4], February 16, 1939.

130 *CHP 1936 İl Kongreleri*, 12.

131 See *Resmi Gazete*, no. 1849, July 15, 1931; *Resmi Gazete*, no. 3218, January 29, 1936; *Resmi Gazete*, no. 3869, March 30, 1938. See also Turan, *Yeni Vergi Kanunları'nın Tatbiki*, 79–84. Asım Us, *Asım Us'un Hatıra Notları: 1930'dan 1950 Yılına Kadar Atatürk ve İsmet İnönü Devirlerine Ait Seçme Fıkralar* (İstanbul: Vakıf Matbaası, 1966), 247; "İnen Hayvan Vergileri," *Köroğlu*, November 13, 1935; "Hayvan Vergisi Kanunu Kabul Edildi," *Son Posta*, January 14, 1936.

132 Turan, *Yeni Vergi Kanunları'nın Tatbiki*, 82.

complaints and protests against the wheat protection tax, all village wheat mills, including those near urban centers, were exempted from it in May 1935. Furthermore, the government forgave some outstanding agricultural tax debts in 1934 and 1938.¹³³

The main conclusion to be drawn from this is that the peasants negotiated the cost of modernization. The founders of the Republic laid the burden of the extensive modernization schemes and state building on the peasants. In an economy based on agriculture, the peasants were the main source of surplus. Despite the abolition of the tithe, the sharp increases in other agricultural taxes along with monopolies, commercialization of agriculture, and the Great Depression put the peasants' livelihoods at stake. After the short-lived economic recovery in the early 1920s, tremendous political changes and economic crisis brought impoverishment and anxiety to poor and low-income peasants. The situation was exacerbated by the high price of the Republic that was billed to the peasants in the form of taxes.

This article, adopting a sociohistorical perspective to examine the intersection between the state's fundraising via taxes as a corollary of modernization, state-building projects, and the peasants' response to the situation, reveals one of the social dynamics that played a role in the making of republican Turkey. That dynamic was the peasantry, which managed to survive until the 2000s, albeit in numbers that have gradually declined. Rather than submit to the new state's demands, the peasant population struggled to protect themselves. In addition to the infrastructural weakness of the early republican state, this social dynamic also deeply affected its transformative performance.

Peasants' actions mostly fit into what is called "weapons of the weak" and "everyday forms of resistance." Petitioning the provincial administrators or central government, they sought their rights and asked for redress. Appropriating the official discourse, they demanded the government live up to its commitments. Conveying complaints to the press was also a way to put pressure on the bureaucrats. Communicative strategies like rumors functioned as an informal media through which peasants expressed their aspirations and grief or sought to mobilize others for disobedience. When these ways fell short, peasants resorted to a series of actions that power-holders stigmatized as crimes. Some of these escalated to the point of violence.

Peasants' prolific repertoire of everyday and mostly informal stratagems, which were not intended to change the social or political system, were not inconclusive. The widespread reluctance in paying taxes in conjunction with impoverishment in rural areas prompted the government to reduce agricultural

133 Kuruç, *Belgelerle Türkiye İktisat Politikası*, vol. 2, 327; Güneş Çetin, "Vergi Aflarının Vergi Mükelleflerinin Tutum ve Davranışları Üzerindeki Etkisi," *Yönetim ve Ekonomi*, 14(2) (2007), 177.

taxes several times and to forgive a certain portion of tax debt. Undoubtedly, none of these measures signaled a wholesale retreat by the government. Nonetheless, these were serious concessions for a state in need for vast resources, which decelerated the modernization process by depriving it of funds vital to state projects. The last but equally important consequence arising from peasants' everyday politics was the longevity of the peasantry not only as a social group but as a culture. This left deep marks on Turkish politics and culture in later decades by creating a social base, which gave rise, surely with other factors at work, to the conservative right and Islamist movements.

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