

The elusive *zemskii sbor*, or: Taxation without representation in Russian Turkestan?

In 1908, commenting on the Andijan uprising ten years before, the Russian officer and Orientalist Nil S. Lykoshin warned against extending to Turkestan “the general rules [of governance], valid for internal Russia”. He argued that introducing such rules would undermine the authority of the Russian military administration, which he deemed indispensable. From his vantage point as District Commandant of Jizzakh, a small town between Tashkent and Samarkand, Lykoshin was deeply sceptical about the possibility of assimilating of the indigenous Muslim population to Russian mores and institutions.¹

Lykoshin was intervening in a long-running debate about the possibilities and limitations of a *rapprochement* (*sblizhenie*) between Central Asia and the imperial “core” – a process that implied both the extension to Turkestan of Russian administrative and legal frameworks and a degree of cultural assimilation of the colonised population. While Lykoshin in this article did not explicitly mention the extension to Turkestan of Russia’s form of representative local government, the *zemstvo*, it is very likely that he included this possibility in his criticism. Any such implicit reference would in any case not have been lost on his audience.² For instance, senator K.K. Pahlen, *revizor* of governance in Turkestan in 1908-1909, advocated the extension of the *zemstvo* and of municipal representative institutions as part of a strategy to achieve such *rapprochement* without the danger of “nativisation”.³

Historiography on *sblizhenie* efforts is abundant, as is the scholarship on the variable geometries of citizenship and on the debate surrounding the existence of a “civic spirit” (*grazhdanstvennost’*) in reference to Tsarist Turkestan and to other parts of the Russian empire.⁴ More generally, the existence of local self-government organs, or *zemstva*, gradually introduced across parts of the empire from the 1860s onwards, was indeed one of

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¹ Nil S. Lykoshin, “K desiatiletiu Andizhanskoi rezni.” *Turkestanskii Vedomosti* 116 (31 May 1908): 507.

² Citing Lykoshin’s article, Morrison ‘saw’ such reference to the *zemstvo* despite its absence from the actual text: A. Morrison, “Sufism, Pan-Islamism and Information Panic: Nil Sergeevich Lykoshin and the Aftermath of the Andijan Uprising.” *Past & Present* 214/ 1 (2012): 294.

³ D.R. Brower, *Turkestan and the Fate of the Russian Empire* (London: Routledge Curzon, 2003): 105–6.

⁴ Beside Brower, *Turkestan*, see more generally: J. Burbank, “An Imperial Rights Regime: Law and Citizenship in the Russian Empire.” *Kritika: Explorations in Russian and Eurasian History* 7/ 3 (2006): 397–431; E. Lohr, “The Ideal Citizen and Real Subject in Late Imperial Russia.” *Kritika: Explorations in Russian and Eurasian History* 7/ 2 (2006): 173–94; A. Morrison, “Metropole, Colony, and Imperial Citizenship in the Russian Empire.” *Kritika: Explorations in Russian and Eurasian History* 13/ 2 (2012): 327–64.

the proxies for the degree of integration of a certain province or *gubernia* within the imperial fabric.⁵ Crucially, the *zemstva* were responsible for raising and spending a specific local tax, the *zemskii sbor*, which could be used for various tasks often close to the heart of local communities and their elites, from infrastructure to policing, from schooling and public hygiene to local statistics. Whilst it is true that different types of *zemskii sbor* pre-dated the establishment of *zemstva*, after said reform the *zemskii sbor* became a fundamental tool in the hands of the new institutions.⁶ As Danielle Ross has argued, these changes clarified the distinction between local and imperial taxes: the destination of the *zemskii sbor* consequently became a site of local political contestation.⁷

In Turkestan, *zemstva* did not exist when Lykoshin or Pahlen were writing – and were not established even during the revolution. As most other parts of the empire where this institution was absent, however, the *zemskii sbor* was regularly collected. This essay explains how the *zemskii sbor* was calculated and paid in Turkestan – a question that is still murky in the extant historiography.⁸ It does so on the basis of published and archival documents containing quantitative data, including templates of tax ledgers and budgetary compilations, as well as by commenting on several flashpoints in the history of this tax in the region. The relation between the *zemskii sbor* and other levies is also clarified. In particular, the essay shows how the absolute amount of the *zemskii sbor* grew after 1909, parallel to its increase as a share of the land tax around this date. That said, the *zemskii sbor* did not contribute much to narrowing the colony's deficit – unlike, for instance, the additional taxation of rain-fed land, or customs revenues. From the taxpayer's viewpoint, though, local taxes overall (which included both the *zemskii sbor* and other duties) amounted to at least as much as the land tax.

⁵ E.g. K. Matsuzato, "The Issue of Zemstvos in Right Bank Ukraine 1864–1906. Russian Anti-Polonism Under the Challenges of Modernization." *Jahrbücher für Geschichte Osteuropas* 51/ 2 (2003): 218–35.

⁶ There were 'State', 'guberniia' and 'uezd' local taxes, all called *zemskii sbor*, as Marx himself noted: K. Marx, 'Notes on the 1861 reform in Russia' (1880-1), published in: Institut Marksa-Engel'sa-Lenina-Stalina. *Arkhiv Marksa i Engel'sa*, t. XII (Moskva: Gospolitizdat, 1952): 15-7. See also: I.A. Khristoforov, *Sud'ba reformy: Russkoe krest'ianstvo v pravitel'stvennoi politike do i posle otmeny krepostnogo prava (1830-1890-e gg.)* (Moskva: Sobranie, 2011): 271; G.M. Hamburg, "Taxes and Empire: The Russian Tax Debate of 1870–1871." *Russian History* 36/ 1 (2009): 20.

⁷ D.M. Ross, "Muslim Charity under Russian Rule: Waqf, Sadaqa, and Zakat in Imperial Russia." *Islamic Law and Society* 24/ 1–2 (2017): 77–111; M. Tuna, *Imperial Russia's Muslims: Islam, Empire and European Modernity, 1788–1914* (Cambridge: Cambridge University Press, 2015): 220.

⁸ An early attempt, discussed below, is: D.S.M. Williams, "Fiscal Reform in Turkestan." *The Slavonic and East European Review* 52/ 128 (1974): 382–92. Morrison provides conflicting information: A. Morrison, *Russian Rule in Samarkand 1868-1910: A Comparison with British India* (Oxford: Oxford University Press, 2008): 217, 293–4.

The last part of the essay identifies how the revenue from the *zemskii sbor* was spent in Turkestan, and how this changed over time in the last decades of colonial rule. Knowing how the money was spent is relevant for understanding the implications of the absence of local government organs to preside over such expenditure. These observations corroborate arguments advanced in previous historiography on Russia's imperial finances⁹ and, more generally, are compatible with the shift toward developmentalism in Russia's colonial policy expressed by, among others, A.V. Krivoshein in his plans for a "New Turkestan".¹⁰

The zemskii sbor, zemstvo representation, and sblizhenie.

Before delving into how the *zemskii sbor* worked in Turkestan in the absence of *zemstvo* institutions, it is useful to recapitulate the history of the latter and to highlight the broader political and symbolic meanings of the *zemstvo* statutes for the history of late imperial Russia. In his analysis of the Russian "Great Reforms" of the 1860s, W. Bruce Lincoln saw the reason for the approval of the *zemstvo* statutes in a "crisis of undergovernment" which became painfully evident by the middle of the 19th century. In the absence of changes to local government structures, that crisis would have been amplified by the planned emancipation of the serfs: authority over the latter, hitherto in the hands of the landed nobility, would have fallen on an under-developed State. Under-staffing, bureaucracy, and the sheer size of the territories to be administered acted as brakes on the effectiveness of governance at the provincial level in particular.¹¹ While the problem was clear enough by the end of the 1850s, though, factional rivalry between individuals and institutions meant that the reform of local government took several years to coalesce. After much wrangling between supporters of centralisation (such as the minister of interior, Petr A. Valuev) and those who advocated devolving greater power to provincial or district (*uezd*) authorities, tsar Alexander II approved in January 1864 a final, amended version of the statute of the

⁹ E.A. Pravilova, *Finansy imperii : Den'gi i vlast' v politike Rossii na natsional'nykh okrainakh, 1801-1917* (Moskva: Novoe Izdatel'stvo, 2006).

¹⁰ A.V. Krivoshein, *Zapiska glavnoupravliaiushchago zemleustroistvom i zemledeliem o poezdke v Turkestanskii krai*. (SPb: Gosudarstvennaia Tipografiia, 1912).

¹¹ W.B. Lincoln, *The Great Reforms: Autocracy, Bureaucracy, and the Politics of Change in Imperial Russia* (DeKalb: Northern Illinois University Press, 1990): 90–94.

zemstvo, leading to the establishment of *zemstva* in 1865 in nineteen provinces and nine more the following year.¹²

The *zemstvo* statutes of 1864 were inevitably a compromise. If they marked a “victory of the ‘representative’ approach to administration”, as David Saunders wrote, this was true only in a limited sense, that is, in opposition to the “‘personal’ and ‘ministerial’” approaches that had hitherto prevailed, particularly under Nicholas I.¹³ Valuev had managed to “make the *zemstvos* as innocuous as possible and to ensure the preponderance of large landowners”, turning this decision into a “consolation prize” for the disgruntled nobility.¹⁴ Furthermore, the establishment of the *zemstvo* made it clear that engagement in public affairs was, for the majority of the population, limited to the local level, with the national level clearly out of reach.¹⁵ Some of the aspirations of Valuev’s more “democratic” rival, Nikolai A. Miliutin, were not altogether rejected, though: even a *zemstvo* with limited competences, in fact, could help develop a degree of the civic responsibility the latter advocated. According to Miliutin, it would also have a moderating effect on the population by “counteract[ing] anarchistic intellectual ferment” and deflect some criticism away from the central State structures.¹⁶ After the 1905 revolution, it was precisely because *zemstvo* self-government “interfered with the direct relationship of the State with the population” that it became a target of Sergei Yu. Witte’s “counter-reforms”.¹⁷

Naturally, the unfolding of these beneficial effects, or indeed the simple admissibility of *zemstvo* government, required a modicum of civic spirit and loyalty to the State to begin with – or, more accurately, it required that the metropole believe that such qualities existed. This was why not all parts of the empire were deemed suitable for the establishment of *zemstvo*: the presence of a landed nobility - and a landed nobility which the metropole regarded as reliable - was a necessary condition.¹⁸ This landed nobility was

¹² Lincoln, *Great Reforms*: 104–5; S.G. Pushkarev, *The Emergence of Modern Russia, 1801-1917* (New York: Holt, Rinehart and Winston, 1963): 149.

¹³ D. Saunders, *Russia in the Age of Reaction and Reform, 1801-1881*, Longman History of Russia (London: Longman, 1992): 256.

¹⁴ W.E. Mosse, *Alexander II and the Modernization of Russia* (London: English Universities Press, 1958): 91–92.

¹⁵ Pushkarev, *Emergence of Modern Russia*: 147.

¹⁶ Lincoln, *Great Reforms*: 102. Citing: N.A. Miliutin, *Zapiska po voprosu o preobrazovanii zemskikh uchrezhdenii*, 22.5.1862, RGIA, f. 869, op. 1, d. 397, ll. 28-30. On Miliutin’s role, see also: J.A. Malloy, “N.A. Miliutin and the Zemstvo Reform of 1864.” *Études Slaves et Est-Européennes / Slavic and East-European Studies* 14 (1969): 83–102.

¹⁷ Y. Kotsonis, *States of Obligation: Taxes and Citizenship in the Russian Empire and Early Soviet Republic* (Toronto: University of Toronto Press, 2014): 148.

¹⁸ Loyalty was often predicated along ethnic cleavages, but not always: Polish nobles were long excluded, while Bashkir nobles were not. Compare: Matsuzato, “The Issue of Zemstvos”: 220–21; C. Steinwedel, “Kutlu-Mukhammad Batyr-

clearly unavailable in Turkestan, where in the aftermath of the conquest a conscious decision was taken to exclude pre-existing elites and rely on the recruitment of supposedly more subservient intermediaries in the form of the “native administration”.¹⁹

Where they existed, *zemstvo* assemblies met once a year, but day-by-day decisions were taken by their permanent executive boards. As for representation, members of the assembly were elected on a three-year mandate following a system that classified the population into three constituencies (landowners, the urban propertied class, and *volost'* (canton) delegates) and skewed the assembly's composition in favour of the economic elites. A series of local matters fell under the responsibility of district *zemstvo* organs: the local economy, education, healthcare, prisons, and the maintenance of highways and bridges.²⁰ Crucially, the *zemstva* exerted their authority over “the apportionment, collection, and allocation of the *zemstvo* tax”, although in 1885 the then minister of finance Nikolai Kh. Bunge paired them with new representative institutions (the “repartitional committees”, *raskladochnye prisutstviia*), specifically to distribute the burden of the *zemskii sbor* at the local level.²¹

As reported by Yanni Kotsonis, *zemstvo* taxes were collected together with State taxes and were handled by Treasury offices, even though they were then spent locally. As for the calculation of such *zemstvo* taxes, the sums to be collected were defined on the basis of a budget of local financial needs, established at the provincial level. Where the *zemstvo* existed, the assemblies and particularly the executive boards were responsible for this budget. It is important to note that, by 1913, the *zemskii sbor* made up slightly less than half of the revenue the *zemstva* could use to fulfil their tasks. Another tool available to the local administrations were duties-in-kind (*naturpovinnosti*), which were used in particular for the repairing of transport facilities (roads and waterways), as well as for the prevention of forest fires. Attempts to turn the duties-in-kind into money payments were quashed.²² In the cities, from the beginning of the 20th century the income tax was an important source of income for local governments, although this led to a disproportion between the number of

Gireevich Tevkelev (1850-?).” In *Russia's People of Empire: Life Stories from Eurasia, 1500 to the Present*, ed. S.M. Norris and W. Sunderland (Bloomington: Indiana University Press, 2012): 188-97.

¹⁹ Morrison, *Russian Rule in Samarkand*: 95–112.

²⁰ Saunders, *Russia in the Age of Reaction and Reform*: 256.

²¹ Pushkarev, *Emergence of Modern Russia*: 149. On the “repartitional commissions”: Kotsonis, *States of Obligation*: 130–1.

²² Kotsonis, *States of Obligation*: 286–87.

people who paid the income tax, and those that were effectively represented in local government organs.²³

As explained above, the existence of *zemstvo* was a proxy for the willingness of the Russian metropolitan government to acknowledge the civic-mindedness (*grazhdanstvennost'*) of a province's inhabitants and the degree of integration with the Russian 'core'. Through different waves of expansion, the total number of provinces with *zemstva* reached thirty-four in 1875, none of which were in Poland, the Caucasus, or Siberia.²⁴ In this regard, whilst the case of Turkestan was not completely aberrant, it still retained several peculiarities, due not only to its landscape, but also to the organisation of the "native administration" and to the bifurcation of the main "State tax" between a land tax for the settled population and a household tax (*kibitochnaia podat'*) for the nomads.

Calculating the *zemskii sbor* in Turkestan

Perhaps because *zemstvo* representation did not exist in Russian Turkestan -as it did not exist in many other provinces of the empire-, the *zemskii sbor* has so far largely eluded historians' attention. There are two main reasons for this: on the one hand, the rules on the *zemskii sbor* (and, indeed, on all forms of local taxation) changed over time, parallel to changes in overall taxation or independently from them; on the other, any attempt at reconstructing of the evolution of the *zemskii sbor* suffers from the fact that the latter was entangled with other local duties which the Russian colonial authorities failed to grasp, with the result that archival records on them are scant and imprecise.²⁵ This is particularly true for the Turkestani version of the duty-in-kind (*natural'naia povinnost'*), which existed elsewhere in the empire, but in Central Asia was crucial because of the need to continually repair and clean irrigation canals and related infrastructure.²⁶ The next paragraphs seek to establish how the *zemskii sbor* related to other duties -in money or in kind- and to follow its evolution through time. While the situation is fairly clear for the first decade of the 20th

²³ Kotsonis, *States of Obligation*: 175.

²⁴ Lincoln, *Great Reforms*, 104–5; Pushkarev, *Emergence of Modern Russia*: 149.

²⁵ Cf. Praviolova, *Finansy imperii*, 298.

²⁶ On the *naturpovinnost'* for irrigation, see: J.M. Thurman, *Modes of Organization in Central Asian Irrigation: The Ferghana Valley, 1876 to Present* (PhD diss., Indiana University-Bloomington, 1999); Morrison, *Russian Rule in Samarkand*: 201-43.

century, which is captured in K.K. von Pahlen's report, the picture from the preceding decades is less precise.²⁷

To begin with, it is useful to disentangle the relation between *zemskii sbor*, *obshchestvennye sbory*, and duties-in-kind, building upon the basic distinction D.S.M. Williams provided on the basis of Pahlen's report.²⁸ In broad terms, Pahlen distinguished between local taxes in general (*zemskie povinnosti*) and the *zemskii sbor* as a distinct sub-type thereof, which was paid in money and established at the *oblast'* level. This latter feature distinguished the *zemskii sbor* from the *obshchestvennye sbory*, which were equally paid in money, but were raised locally, by the communities themselves. These *obshchestvennye sbory* are sometimes called in Pahlen's account *obshchestvennye chastnye sbory*.²⁹ In turn, among the *obshchestvennye sbory*, Pahlen made a distinction between "compulsory" duties and "voluntary" ones: the former served to pay for the local administration, including the *aryk-aksakals* (the officials who allocated irrigation water) and the *volost'* administrator; the second paid for local guards, *mirabs* (lower-rank irrigation officials), the scribes who worked toward the preparation of tax returns, and Russo-native schools. The ratio between compulsory and non-compulsory *obshchestvennye sbory* varied from 1:2 in Fergana to 4:1 in the Samarkand province.³⁰ In absolute terms, "voluntary" *obshche*

Obshchestvennye (chastnye) sbory were very significant, with their total being very close to that of the *zemskii sbor* in its proper sense.³¹ The fundamental difference between the *zemskii sbor* in its proper, narrow sense and other forms of local taxation resided in the level at which the former and the latter were handled: while the *zemskii sbor* was determined and apportioned primarily at the *oblast'* level, *obshchestvennye sbory* were a local business, even though the money transited via the coffers of the *uezd* administration.

²⁷ K.K. Palen, *Otchet po revizii Turkestanskago kraia*, vol. 3 (*Zemskoe khoziaistvo*) (SPb: Senatorskaia Tipografiia, 1910). Even Pahlen appears more interested in some aspects of local public spending (particularly the fight against locusts) than in the way local taxes were raised.

²⁸ Williams, "Fiscal Reform in Turkestan", 388–9.

²⁹ Pahlen also used the expression *zemskaia chastnaia povinnost'*, which was also determined and handled locally, *i.e.* below the provincial level, as a synonym of *mirskii sbor*, implying that it was used to pay for the local native administration. Palen, *Zemskoe khoziaistvo*: 152, 156.

³⁰ Pahlen, *Zemskoe khoziaistvo*: 145–146, 149.

³¹ Pahlen, *Zemskoe khoziaistvo*: 147.

Beside the *zemskii sbor* and the *obshchestvennye (chastnye) sbory* (“compulsory” or otherwise), there were various forms of duties-in-kind. In Turkestan, these included in particular the participation in road repair works, and the maintenance of the irrigation system. The weight of the first was relatively limited: Pahlen estimated the value of labour rendered for it at 313,055 roubles in the three ‘core’ provinces of Turkestan.³² The second, on the other hand, was more than three times greater, for an estimate total of 1,124,085 roubles in the years before Pahlen’s inspection:³³ it was thus on a par with the revenue from the *zemskii sbor* proper at the same time, although admittedly it was difficult to calculate it precisely in monetary terms. It is worth emphasising that these obligations were defined, for Turkestan, in the general imperial legislation on local taxation: given the importance of irrigated agriculture in the colony, though, the very word *naturpovinnost’* became synonymous with the annual *corvée* for the cleaning and repairing of canals. Because the Russian *naturpovinnost’* came to designate pre-existing practices, though, the State’s grasp on the practical deployment of this duty remained precarious.³⁴ Last but not least, the inclusion of the duty-in-kind among the “local duties” defined by the law meant that grey areas existed at the boundary between different categories of *povinnosti*: for instance, confusingly enough, *obshchestvennye sbory* could be paid in replacement of the duty-in-kind.³⁵

This complex picture of local taxes becomes even more blurred when one tries to bring into the picture the ways such taxes were designated in the local language and in documents ‘consumed’ by the Muslim population –and, in some cases, produced by the native administration. For instance, a bilingual pre-printed bound volume detailing the tax apportionment for the Kara-Tiube *volost’* (Samarkand province) in 1914 did not make any mention of the *zemskii sbor*, but listed, beside the usual land tax, only the *obshchestvennyi sbor*, translated as *‘amma puli*.³⁶ One would thus be allowed to conclude that the *obshchestvennyi* and the *zemskii sbor* were one and the same. However, the same type of document, for the same year, when referring to the Magian-Farab *volost’* in the same

³² This amounted on average to 6.7 kopeks per household, but with huge variations by district: Pahlen, *Zemskoe khoziaistvo*, 130-1.

³³ Pahlen, *Zemskoe khoziaistvo*, 134.

³⁴ M.K. Peterson, *Pipe Dreams: Water and Empire in Central Asia’s Aral Sea Basin* (Cambridge: Cambridge University Press, 2019), 69–70; Morrison, *Russian Rule in Samarkand*, 210–5.

³⁵ Pahlen, *Zemskoe khoziaistvo*: 151.

³⁶ *Podatnaia raskladka po Karatiubinskoi volosti na 1914 g.*, TsGARUz, f. i-20, op. 1, d. 620, *passim*.

province, distinguished between these two types of duties; in those forms, the latter duty is rendered as *zimski ezbur*, while the *obshchestvennyi sbor* is translated as *wazifa puli* or *jamo^cat puli*. ^c*Amma puli* may or may not be, in these documents, the translation for *zemskii sbor*: the expression appears in the position corresponding to *zemskii sbor* in the Russian version of table, although it was translated as *mirskie summy*.³⁷ The latter, however, according to Pahlen were a special type of *obshchestvennye (chastnye) sbory*, aimed at supporting the native administration, and were thus sometimes disaggregated into village- and canton-level provisions, as explained below.³⁸

To complete this survey, one must now turn to the handful of surviving ledgers in which village elders recorded the allocation of the land tax.³⁹ Unlike the documents mentioned above, these ledgers were not meant to be seen by Russian administrators (except in case of complaints) and did not follow a uniform template. In these ledgers, parallel to the main tax (mostly designated as *ulpan*, but also, in one case, as *eski nalog*) another tax ranging between 5 and 23 per cent of the latter is variously reported as [?] *yeni puli* or *khudoi puli*. On one occasion, a *zemski puli* is recorded parallel to a *vazifa puli*, but amounts are specified only for the latter. In sum, whether this lesser duty was the *zemskii sbor* or a form of *obshchestvennyi sbor* is unclear, but it remains meaningful that –in the very small number of documents of this kind uncovered- neither the elders in charge of levying these local taxes, nor arguably the villagers themselves, made such distinction. More generally, the uncertainty around the Turki terminology complicates the task of understanding the relation between the *zemskii sbor* and other local taxes, as well as that of understanding the *zemskii sbor* as such.

In this essay, the focus remains on the *zemskii sbor* in its narrow sense, that is: a local tax, to be paid in money, which was determined and handled primarily at the *oblast'* level. Unlike for the *natureropovinnost'* for canal cleaning or the *mirskie sbory*, for the *zemskii sbor* we have abundant and detailed aggregated data about revenue and utilisation, because of the greater involvement of Russian colonial authorities in its collection and expenditure. It is nonetheless useful to bear in mind the picture of local taxation sketched

³⁷ *Podatnaia raskladka po Magiano-farabskoi volosti na 1914 g.*, TsGARUz, f. i-20, op. 1, d. 669, *passim*.

³⁸ *Tablitsa sbory i denezhnykh povinnosti s zemel' sel'skikh obshchestv v 1902 godu* for the Khodjent district, 1902, RGIA, f. 573, op. 25, d. 999, ll. 42-45; also, the same table for the Djizakh district, 1902, *ibidem*, ll. 61-64.

³⁹ The ledgers are stored as: TsGARUz, f. i-18, op. 1, kn. 4, dd. 11020a, 11051a, 11052zh, and 11052e. I am heavily indebted to Thomas Welsford and Alisher Khaliyarov for the deciphering, which is still partly unclear for d. 11020a.

out in Pahlen's report, particularly as a healthy reminder of the fact that the *naturopovinnost'* and the "voluntary" *obshchestvennye sbory* amounted, at the beginning of the 20th century, to as heavy a fiscal burden as the *zemskii sbor*. In a similar way, the survey of local duties above is indispensable to make sense of evidence about how such taxation worked in practice, as will soon become clear.

In Russia's Central Asian dominions, the *zemskii sbor* was introduced well before general taxation on land had taken definite shape, and even before the completion of the conquest itself. According to Shukurova, the *zemskii sbor* was collected already in 1870, as a result of the reappraisal of governance and taxation in Syr-Darya and Semirechie that Konstantin P. von Kaufman ordered from the committee chaired by his head of chancellery, Gomzin. At the time, the *zemskii sbor* was calculated as 25 to 35 per cent of the land tax, and among the nomads of Syr-Darya it could even exceed the *kibitochnaia podat'*.⁴⁰ As documented by Ekaterina Pravilova, while from 1867 the Turkestan governor-general was allowed ample margins of budgetary autonomy, by 1881 Turkestan could count as its own fiscal revenue only the income from State organisations, rent from State land plots, payment for the usage of woods, the revenues from Fergana, and indeed the *zemskii sbor*. The last two categories were the most substantial ones. Furthermore, the autonomy of the Turkestan governor-general in fiscal matters was curtailed from the early 1880s.⁴¹

At the beginning of the 1880s the *zemskii sbor* was still calculated as 35 per cent of the land tax, now designated as *obrochnaia podat'*. A close look at bilingual taxation forms (*okladnye listy*) for 1880 and again 1882, however, offers a somewhat different picture from the one in Pahlen's report and in later evidence more generally: in particular, one does not find here the neat distinction between *zemskii sbor* and other local taxes (including duties-in-kind). If the land tax (*obrochnaia podat'*) explicitly replaced the pre-existing *tanab* and *kheraj*, the *zemskii sbor* was simply called "tax for other expenses" (*boshqa kharajatlar uchun soliq*).⁴² In other words, all local taxes were lumped together as simply different from

⁴⁰ Shukurova states that the *kibitochnaia podat'* grew from 2.75 to 4 roubles in the course of the 1870s, while the *zemskii sbor* reached 5 roubles per household among nomads: L. Shukurova, *Iz istorii agrarnykh otnoshenii v Turkestane v 60-80-e gody XIX v. (Pozemel'no-nalogovaia politika tsarizma v krae)*, avtoreferat diss. (k.i.n.) (Tashkent: AN UzSSR, Institut Istorii i Arkheologii, 1963): 9-11 (partly on the basis of TsGARUz, f. I-1, op. 14, d. 35, ll. 24-31).

⁴¹ Pravilova, *Finansy imperii*: 127-28, 130.

⁴² E.g. *Okladnyi list* for the village of Arap, Khanabad *obshchestvo*, *Isfara volost'*, Kokand *uezd*, for the year 1882, TsGARUz, f. i-87, op. 1, d. 26304, ll. 4-6.

the land tax. One also learns that this loosely defined *zemskii sbor* at the time was paid “as an alternative to duties in kind [*natural’nye povinnosti*]” – whilst Pahlen’s canonical explanation specified that *one specific* type of local tax (the “voluntary” *obshchestvennye sbory*) could replace the duty-in-kind.⁴³ Of course, there is overwhelming evidence that duties in kind for the maintenance of the irrigation system remained in place in Turkestan in the whole of the colonial period, both before and after the 1886 Turkestan Statute. One can thus assume that the *zemskii sbor* in this case replaced duties in kind for tasks such as highway maintenance, as indeed it happened in the rest of the Russian empire.

There remains the question of how the decision to peg the *zemskii sbor* to the land tax was taken. To understand this, it is useful to recall here that the *zemskii sbor* was a repartitional tax not only in Turkestan, but everywhere in the Russian empire, with the *oblast’* level in charge of budgeting for resources and levying them. In Russia’s Central Asian colony the practical arrangements for this operation evolved over time. Before the implementation of the Turkestan Statute from 1887, apparently the connection between budgeted expenses and *zemskii sbor* levied in each province was not quite consistent. It is thus possible that, as the documents above show, the *zemskii sbor* was pegged to the land tax, but without much attention to the need to cover for all local needs. The situation changed with the Turkestan Statute: according to art. 320 of the latter, enough *zemskii sbor* was to be collected in Turkestan to cover the corresponding categories of outlays. The same art. 320 stipulated that the coverage of all the local expenditures should be achieved by defining the *zemskii sbor* as a proportion of the main tax paid by the population. In other words, there was an expectation that, for each budget cycle (initially, one year), the ratio of the *zemskii sbor* to the land tax would be set at a level appropriate to cover for all the corresponding local expenses.

The legislator, however, appeared to be aware of the need for a transitional solution, given the novelty not only of this more rigorous approach to local finances, but also of the fact that the Turkestan Statute was imposing wide-ranging land assessment works (*pozemel’no-podatnye raboty*). An *addendum* to art. 320 thus stipulated that for six years a *fixed sum* was to be collected as *zemskii sbor*, at least from the settled population. In this

⁴³ E.g. *Doklad po podatnomu ustroistvu Zadianskoi volosti* [Kokand *uezd*], 1880, TsGARUz, f. i-284, op. 1, d. 86, ll. 3-10, here l. 3; *okladnyi list* for the village of Arap, Khanabad *obshchestvo*, Isfara *volost’*, Kokand *uezd*, for the year 1882, TsGARUz, f. i-87, op. 1, d. 26304, ll. 4-6. The Russian *natural’nye povinnosti* are *khizmatlar* in the translation.

transitional period there was no formal need to update the amount yearly on the basis of budgeted expenses. In practice, the *zemskii sbor* was paid either as a share of the land tax (or, in the cities, of the tax on real estate), or as a fixed sum, but without the need to continually revise those parameters. In 1892, in the Syr-Darya and Samarkand *oblasti*, for instance, nomads paid a fixed sum of 1.25 roubles for each household, mimicking the mechanism of the *kibitochnaia podat'*, while the settled population paid the *zemskii sbor* as 25 per cent of the land tax. In the Fergana *oblast'* the *zemskii sbor* must have been more onerous, because it was meant to cover not only the usual local expenses, but also the cost of the native administration in the province.⁴⁴

This provisional solution was meant to remain in place only until such time as land-tax assessment works had not yet been completed. It was expected that within six years the colonial administration would garner a sufficiently precise idea of local fiscal needs and fine-tune the level of the *zemskii sbor* for individual districts and categories of the population to an extent as reliably to cover those needs and allow for revisions once a year. Such land-assessment works, though, had barely started by the time the six-year period was coming to its end. Without a clear idea of how much was to be paid as the main tax by the bulk of the Turkestanian population, it was impossible to set the ratio between *zemskii sbor* and land tax with the certainty required by the law. As the Turkestan Governor-General, Baron A.B. Vrevskii, explained in a letter to the Ministry of Finance, reliably defining the *zemskii sbor* as a clear percentage of the land tax was only possible in the Tashkent district, where land-tax assessment was more advanced than in other districts. Introducing the *zemskii sbor* as a share of the land tax, he argued, would increase the burden on taxpayers; similarly, the conclusion of the land assessment work would presumably have the same effect, by increasing the land tax itself. If these two measures had been introduced at the same time, some cantons and districts would have paid significantly more than others. An unequal tax burden would have emerged even if the first measure - *i.e.* the calculation of the *zemskii sbor* as share of the land-tax to cover for all local expenses- were implemented everywhere, not just when the new land-tax assessment had been completed. At least temporarily, a way to ensure fairness was, according to Vrevskii, to determine what share of the land tax the

⁴⁴ Excerpt from: Council of the Turkestan Governor-General, *zhurnal* 23, 11.6.1892, TsGARUz, f. i-18, op. 1, d. 5796, ll. 11-12.

zemskii sbor would be, depending on the advancement of the land-tax assessment works, thus ensuring that the *total* burden was more or less the same everywhere.⁴⁵ It remained true that, because of variable shares of sedentary vs. nomadic population and of the differing crop mix, even within a single province the total amount the mean household had to pay could vary quite significantly.⁴⁶

Vrevskii's proposal was met with approval at the lower rungs of the colonial administration. The district commandant of Katta-Kurgan, for instance, proposed that the *zemskii sbor* be 25 per cent of the land tax, but with some re-balancing.⁴⁷ In any case, the shift to the full implementation of art. 320 - requiring that the *zemskii sbor* be pegged to the land tax, *and* cover all local expenses – was to happen gradually, parallel to the extension of the land assessment works.

When pleading to put off the reform required by the Turkestan Statute beyond the initial six-year transitional period, the colonial administration was worried less by the consequences for its revenues, than by the unequal tax burden that would result from moving away from the collection of a fixed sum. The other difficulty which agitated Turkestan's military bureaucracy pertained to the need to update the budget at the provincial level every year. Already in 1894 the Department for the State Economy had stated that a three-year operational cycle for the definition of the *zemskii sbor* was more appropriate, given the inevitable delays in collecting and synthesising information from lower levels of the administration. The decision to move to triennial budgets was ultimately implemented from 1901, although Pahlen reported that delays remained a problem, now compounded by rigidity in the way revenue was allocated.⁴⁸ Thus from the beginning of the 20th century the ratio of the *zemskii sbor* relative to the land tax or to the *kibitochnaia podat'* was decided every three years, on the basis of a total budget compiled on the basis of the needs identified in single districts. While at the beginning this decision was taken without precise parameters, from 1906 the Turkestan Governor-General designed a new system, with one main rate and possible upward and downward variations to it. The base

⁴⁵ Turkestan Governor-General to MF (copy), 18.5.1892, TsGARUz, f. i-18, op. 1, d. 5796, ll. 2-3.

⁴⁶ In the Samarkand province, for instance, in 1892 the total tax per household ranged between 80 *kopeks* in Djizakh and 1.50 roubles in the Samarkand *uezd*: Samarkand *oblast'* administration, *zhurnal obshchago prisutstviia* no. 62, 3.9.1892, TsGARUz, f. i-18, op. 1, d. 5796, ll. 26-30, here l. 30.

⁴⁷ Katta-Kurgan *uezd* commandant to Samarkand *oblast'* Administration, 22.6.1892, TsGARUz, f. i-18, op. 1, d. 5796, ll. 6-7.

⁴⁸ Pahlen, *Zemskoe khoziaistvo*: 6, 11-2, 15. For the compilation process, see also: *ibidem*, 127-9.

echelon, however, could vary quite dramatically, as the data presented later in this essay show.⁴⁹

Who paid the *zemskii sbor*?

However it was calculated, the *zemskii sbor* remained a repartitional tax: the ratio to the land tax was established only *after* one knew how much individual districts, cities, or categories of the population had to pay. This repartition of the *zemskii sbor* between different territorial units and then within villages was handled by different rungs of the native administration, in a process that remained broadly the same over time and was closely related to the apportionment (*raskladka*) of the land tax, to the point that the latter and the apportionment of the *zemskii sbor* were recorded in the same ledgers. In a report to the Samarkand provincial administration from February 1892, the Samarkand district commandant described what happened after the forms with the taxes for each *volost'* had been handed over to the respective heads (*upraviteli*). At that point, the latter convened an assembly of elders (*aksakals*), who divided up the land tax (*podatnyi nalog*) "strictly adhering to the established norms of the preceding years". As for the *zemskii sbor*, the author called it "the remaining sum, which fell in that given year on the *volost'* to cover various expenses and the needs of the population itself, for instance the maintenance of communal irrigation canals, levees, the construction and repair of bridges, as determined in advance through negotiations with the community", and went on to explain that the *aksakals* would divide it up, as a "percent addition to the sum of the permanent [land] tax". While below the cantonal level the reference to "strict" adherence to criteria is absent from the description, the author admitted that the guiding principle in the allocation of both the land tax and the "remaining sum" was continuity relative to the previous year, corrected by the awareness of sales and other changes in landownership.⁵⁰

The fact that *zemstva* did not exist in Turkestan had important consequences for the way in which in Turkestan the *zemskii sbor* was apportioned - to the *krai* and then to each province, *uezd*, and *volost'* - and then repartitioned among taxpayers within the relevant communities. As noted above, *zemstvo* assemblies and their executive boards (or, from

⁴⁹ The range of variability on the basis of the main stake was 2 ½ to 2 ¾ per cent in both directions: Pahlen, *Zemskoe khoziaistvo*: 38-9.

⁵⁰ Samarkand district commandant to Samarkand *oblast'* administration, report, 10.2.1892, TsGARUz, f. -18, op. 1, d. 5940, ll. 40-43, here ll. 42-43.

1885, Bunge's "repartitional commissions") had authority over the way in which the *zemskii sbor* was apportioned across each district. In Turkestan this was in the hands of the district commandant, who was not only unelected, but always a Russian colonial official who was not accountable to local Muslim society. The disadvantage for the latter appears even more glaring when one considers that the same organisations were responsible, in *zemstvo* provinces and in Turkestan, for the spending of the resources thus raised.

On the other hand, Turkestan enjoyed an advantage in the way the *zemskii sbor* was linked to the land tax: according to Kotsonis, in Russia the latter was apportioned to each province on the basis of the supposed value of the land.⁵¹ In Turkestan the land tax was from the very beginning calculated in relation to the actual or estimated harvest (in cash or in kind). In other words, in Turkestan the *zemskii sbor* remained *raskladochnyi*; its apportionment, though, was calculated in relation to a land tax that corresponded instead to actual agricultural production. Although the slowness of land assessment works and the quick obsolescence of data on prices and crop mix compromised the ability of the land tax in Turkestan to reflect reality,⁵² it is nonetheless significant that such flexibility was at least in theory built into the mechanism of the *zemskii sbor* in the colony.

One must note, however, that this repartition procedure would have disadvantaged non-resident households, who as a rule did not participate in the assembly, which only included landowners who were "present".⁵³ This was true not only of the *zemskii sbor*, but of the land-tax too, especially after the introduction, in 1900, of the new rules on the taxation of rain-fed and marginal land.⁵⁴ Asking non-residents to pay the *zemskii sbor*, though, amounted in practice to making them pay for local services and infrastructure from which they did not directly benefit. As for landless villagers, according to the Turkestan statute they were included in the assemblies that elected members of the native

⁵¹ Kotsonis, *States of Obligation*: 61.

⁵² See in particular: B. Penati, "The Cotton Boom and the Land Tax in Russian Turkestan (1880s–1915)." *Kritika: Explorations in Russian and Eurasian History* 14/ 4 (2013): 741–4.

⁵³ Samarkand district commandant to Samarkand *oblast'* administration, report, 10.2.1892, TsGARUz, f. i-18, op. 1, d. 5940, ll. 40-43, here l. 43.

⁵⁴ Military governor of the Samarkand *oblast'* to Turkestan governor-general, 4.11.1900, TsGARUz, f. i-1, op. 12, d. 52, ll. 50-52.

administration and were asked to pay all communal duties, although they may not have been equally represented at the moment of apportionment.⁵⁵

The income from the *zemskii sbor* was also destined to grow with the changes in the fiscal treatment of rain-fed (Rus. *bogara*) and uncultivated, but productive, land. Starting in theory from 1900, but in practice from a few years later, rain-fed land started to be taxed on the basis of the estimated value of its harvest, in a manner similar to irrigated land, rather than on the basis of the *actual* harvest of each year. This provoked an increase in the land-tax revenue from rain-fed land.⁵⁶ A parallel growth in the *zemskii sbor*, which was indicated in the new *okladnye listy* for rain-fed land, explains at least in part the expansion of the amount collected in most districts.⁵⁷

Finally, there was the question of the treatment reserved for “private landowners”, recorded as such by the land-tax assessment commissions since the 1890s, and for those who, after 1900, decided to ‘detach’ their plot from the land of a specific community for fiscal purposes, following a mechanism outlined in art. 263¹ of the Turkestan Statute, as modified in 1900. If a plot was separate from the land of the *obshchestvo*, was it not more logical to exempt it from the *obshchestvennye sbory* altogether? Did it make any difference if the owner was not resident in the village, but lived, say, in a big neighbouring city? Was it the same if the land belonged to a European, rather than a Muslim? Queries of this kind reached the colonial authorities, so that it is also reasonable to surmise that at least some of those who demanded such ‘separation’ did so in order to avoid paying the increasingly burdensome land tax. As for “private landowners” of the ‘old’ type, in 1902 they appeared to have paid the *zemskii sbor*, but were exempted from other local taxes, particularly the *mirskie sbory*.⁵⁸ In the case of the new recipients of ‘detachment’ certificates, it was the communities from which the land had been ‘detached’ who reckoned that it was not their

⁵⁵ Ibidem; Namangan land-tax administration, *protokol* no. 61 (copy), 21-26.7.1898, TsGARUz, f. i-19, op. 1, d. 33433, ll. 25-28, here l. 25. All *domovladel'tsy* were admitted to the electoral assembly according to the Turkestan Statute, art. 85, 93: *Polozhenie ob upravlenii Turkestanskim kraem*. (SPb: Gosudarstvennaia Tipografiia, [1886]): 12-3.

⁵⁶ B. Penati, “Swamps, Sorghum and Saxauls: Marginal Lands and the Fate of Russian Turkestan (c. 1880–1915).” *Central Asian Survey* 29/ 1 (2010): 61–78.

⁵⁷ MF, Turkestan Treasury Office (*Kazennaia Palata*), to Samarkand *oblast'* administration, 16.9.1916, TsGARUz, f. i-18, op. 1, d. 7558, ll. 1-1ob.

⁵⁸ Supplementary table to: *Tablitsa sbory i denenzhnykh povinnosti s zemel' sel'skikh obshchestv v 1902 godu* for the Khodjent district, 1902, RGIA, f. 573, op. 25, d. 999, ll. 48-49; same, for the Andijan district, 1902, ibidem, l. 158; same, for the Margelan district, ibidem, l. 121. “Private land” here included both rural and urban plots. The *mirskie sbory*, as explained above, were identified by Pahlen as a synonym for “voluntary” *obshchestvennye sbory*.

duty to pay the *obshchestvennyi sbor* for such plots and insisted on having the amount they owed reduced correspondingly.⁵⁹

It appears that for the first years in which the certificates of ‘detachment’ were issued, the land involved was indeed exempted from local taxation. However, already at the end of 1904 the provincial administrations of Fergana and Samarkand regarded this exemption as erroneous, and asked that the *zemskii sbor* be paid proportionally to the land tax calculated for those plots and specified on the certificates. The Fergana administration went on to suggest that not only the holders of the new certificates, but also the older “private landowners” should pay proportionate communal taxes.⁶⁰ In Syr-Darya the solution was more complex, reflecting the greater diversity of landowners in the area: “private landowners” who had been recorded by the land-tax commissions had been exempted from the payment of the *zemskii sbor* already. By extension, the same treatment appears to have applied to the small number of landowners who had ‘detached’ their land from the community by late 1904. The Syr-Darya provincial administration, though, did not consider that such an exemption from the communal taxes should be extended to those who were fiscally in the same situation, but were “natives” (*tuzemtsy*) and continued to be part of the community. The Syr-Darya administration, in other terms, was discriminating in favour of Europeans and “Sart” city-dwellers.⁶¹

The council of the Turkestan governor-general decided in 1905 to follow, by and large, this latter practice: “private” and ‘detached’ plots should carry the payment of communal duties in proportion to the land tax. Yet they opted for a regime of exception that was more clearly based on the ethnic cleavage: it was only “individuals of non-native ancestry” (which could include Tatars, and even foreigners, but not Bukharan subjects) who were exempted, under the assumption that they did not live in the village and that the *obshchie povinnosti* served to pay for the local Muslims’ needs and their administration.⁶² For the vast majority of land, it became instead clear that the *zemskii sbor* was estimated on

⁵⁹ Turkestan *kazennaia palata*, direction, to chancellery of the Turkestan governor-general, 24.7.1904, TsGARUz, f. i-1, op. 12, d. 457, l. 34.

⁶⁰ Turkestan *kazennaia palata*, direction, to chancellery of the Turkestan governor-general, 24.7.1904, TsGARUz, f. i-1, op. 12, d. 457, l. 34; Samarkand military governor to Turkestan general-governor, 11.12.1904, *ibidem*, l. 37; Fergana provincial administration, *obshchee prisutstvie*, November 1904, *ibidem*, ll. 39-42.

⁶¹ All those who owned fiscally separate land still owed the duty-in-kind (*naturopovinnost'*) for irrigation, even though it was considered more practical to ask Muslim city-dwellers (“Sarts”) and Europeans to pay for it in money. Syr-Darya provincial administration, *obshchee prisutstvie, zhurnal*, 19.7.1905, TsGARUz, f. i-1, op. 12, d. 457, ll. 44-47.

⁶² Council of the Turkestan governor-general, *zhurnal* no. 24 (excerpt), 25.8.1905, TsGARUz, f. i-1, op. 12, d. 457, ll. 29-30.

the basis of the land tax paid for “private” plots, and that the amount to be paid was to be written on certificates issued when a landowner ‘detached’ his plot.⁶³ It appears however that at least in some cases the discrimination in favour of Russian “private landowners” was not enacted, and the latter paid their share of the *zemskii sbor*. It thus happened that one Iosif A. Grzhedzinskii, presumably a Pole and “private landowner” in a village in the Angar *volost’* (in the hinterland of Samarkand), paid his *zemskii sbor* regularly from 1904 (very probably, when he acquired the plot) until at least 1915, when records ceased.⁶⁴

The repartitional nature of the *zemskii sbor* meant that a degree of arbitrariness also existed *above* the canton level. If the canton commandants (*volostnye upraviteli*) in principle apportioned the sum they were asked to collect “strictly” in proportion to the land tax, as reported above, they nonetheless received an injunction about the total amount they had to collect from the district authorities. This meant that the ratio between *zemskii sbor* and the “State taxes” (either the land tax or the *kibitochnaia podat’*) could vary quite substantially from one district to the other, as well as between different categories of population within the same district. It is thus unsurprising that the quantification of this tax has been elusive. At the same time, though, this very variability deserves attention.

The following paragraphs and the next section are based on the data contained in several published accounts of Turkestan’s public finances, published under the title of “Budget and apportionment of the *zemskie* duties for the Turkestan *krai*” by the metropolitan Department for direct taxes or, later, the Turkestan Governor-General. Their scope does not include the Semirechie *oblast’*, but only the ‘core’ provinces of Fergana, Syrdarya, and Samarkand.⁶⁵ These documents mostly contain information about how the

⁶³ E.g. form addressed to the Samarkand *oblast’* land-tax administration by a Khudoyar Shirov, resident in the village of Kuchuk-Kazan, 3.3.1914, TsGARUz, f. i-18, op. 1, d. 7410, ll. 8-9 *so ob.*

⁶⁴ *Okladnaia kniga Turkestanskoi Kazennoi Palaty*, for “private landowners” in the Samarkand district, opened in 1910, TsGARUz, f. i-87, op. 1, d. 26864, ll. 189-190. He did not appear to contribute to the *zemskii kapital*, although this was a very small sum for the village as a whole.

⁶⁵ Turkestanskii general-gubernator, *Otnoshenie o smete i raskladke zemskikh povinnostei Turkestanskogo kraia na 1897* (Tashkent: n.p., 1896), with data on the previous years, too; *O smete i raskladke zemskikh povinnostei Turkestanskogo kraia na 1896 god* (SPb: Departament okladnykh sborov, 1896); with the same title and publisher (but obviously different years) for 1897 and 1898. *O smete i raskladke zemskikh povinnostei trekh korenykh oblastei Turkestanskogo kraia na 1901-1903 gg.* (Tashkent: Turkestanskii general-gubernator, 1900); *Proekt raskladki i smety denezhnykh zemskikh povinnostei trekh korenykh oblastei Turkestanskogo kraia na 1904-1906 gg., s prilozheniami po osoboi opisi* (Tashkent: Kantseliariia Turkestanskii general-gubernator, 1903); *Proekty raskladki i smety zemskikh povinnostei trekh korenykh oblastei Turkestanskogo kraia na 1907-1909 gg.* (Tashkent: Kantseliariia. Turkestanskii general-gubernator, 1907); *Raskladka zemskikh sborov po Turkestanskomu kraiu na 1910-1912 gg. (Po Syr-Dar’inskoi, Ferganskoi i Samarkandskoi oblastiam.)* (n.p.: n.p., 1911); *Smeta denezhnykh zemskikh povinnostei Turkestanskogo kraia. (Po Syr-Dar’inskoi, Ferganskoi i Samarkandskoi oblastiam.)* (Tashkent: Tip. pri Kantseliarii Turkestanskogo gen.-gubernatora, 1914). All the data used for

zemskii sbor was meant to be collected and spent over one or three years, but they also report, in most cases, data about the actual expenditures for the last year of the previous triennium. This distinction between actual and budgeted amounts is particularly interesting for the expenditure side, as discussed in the next section. Whilst this database does not cover the whole of the colonial period, it shows in great detail how the *zemskii sbor* was raised and utilised in the twenty years that followed the consolidation of the land-tax system through the aforementioned land-assessment works.

In a manner compatible with the mechanism outlined above, it appears that the sum to be levied was calculated on the basis on the distribution of other taxes ("State tax", including the land tax and the *kibitochnaia podat'*) from a few years before, for which fairly precise summative accounts were available. For instance, the *zemskii sbor* for 1897 was apportioned on the basis of the "State taxes" for 1895. Overall, data aggregated at the *uezd* level and distinguishing between nomads, sedentary villages, cities, and European settlers, show that the ratio between *zemskii sbor* and "State taxes" ran at around three-to-ten. No linear relation between "State taxes" and *zemskii sbor* is to be seen, though, and the range of possible ratios was very wide. For instance, the *zemskii sbor* in 1897 amounted to as little as 6 per cent of the "State tax" (in this case, the *kibitochnaia podat'*) for the nomadic population of the Kazalinsk *uezd* and of the Amu Darya *otdel*, while for nomads in most of Fergana this proportion was five times higher. *Waqf* real estates in Fergana were subjected to *zemskii sbor* at 35 per cent of the land tax.⁶⁶ Nomads in the Khojent *uezd*, as well as both nomads and settled people in Aulie-Ata, Chimkent, and Jizzakh paid a *zemskii sbor* for an amount slightly greater than one-half of their "State taxes". Yet the most dramatic picture comes from the *city* of Tashkent, where revenue from the *zemskii sbor* in 1897 was set at 113 per cent of the "State tax" two years before.⁶⁷

the charts and the discussion in this section and in the following one come from these sources, when not otherwise specified.

⁶⁶ It seems that the payment of *zemskii sbor* on endowed land was limited to *waqf* in support of educational institutions (so-called 'cultural' *waqf*), which were subject to the land tax. In any case, despite inclusion in the budget, it appears that no *zemskii sbor* was levied from them until at least 1897, and possibly later. See: petition of Kokand '*ulama'* to the minister of war, [18.10.1894], RGVIA, f. 400, op. 1, d. 1079, ll. 1-7ob; memorandum of the General Staff, [after 18.10.1894, before 24.12.1897], *ibidem*, ll. 10-10ob; order "to the Turkestan governor-general", [uncertain identification and date, probably February 1898], *ibidem*, ll. 40-41; all published in translation in: Y. Malikov, ed., *Modern Central Asia: A Primary Source Reader*. (Lanham: Lexington Books, 2020): 84-7 (note that Malikov refers to "land taxes" or "land fee" in the translation.) I am very grateful to Dr Malikov for having shared his notes on these documents.

⁶⁷ *O smete i raskladke zemskikh povinnostei Turkestanskogo kraia na 1897 god* (SPb: Departament okladnykh sborov, 1897): *passim*.

Data referring to 1902 from a sample of 127 *volosti* in six districts, mostly characterised by irrigated agriculture, allow a more granular overview of the situation, although the sample does not include evidence from the Syr-Daria *oblast'*. The main results are summarised in **Table 1**. The data confirm at a lower level of aggregation that the ratio between *zemskii sbor* and the main tax was, on average, close to 1:5 for the sedentary population and 1:4 for nomads, but 1:3 in the cities. There was also higher variability between sedentary cantons, and such variability was not only down to a few outliers, as reflected by the large interquartile range. That said, the fact that arrears were very heavily concentrated in a few localities suggests that most communities managed to keep up with their obligations as far as *zemskii sbor* payments were due; in other words, arrears appear to have been due to exceptional, localised adverse circumstances.

Table 1 with caption around here.

The same sources also allow a rare glimpse into the *mirskie sbory*, identified by Pahlen as the *obshchestvennye (chastnye) sbory* which supported specifically the work of petty indigenous officers at the *volost'* level and below. These were noticeably higher, on average, for the nomads than for the settled population. More generally, the ratios of *mirskie sbory* to the main tax suggest that these were a major outlay for the population. The modest interquartile range suggests that those ratios converged around a clear central value for each category, but with very extreme outliers in both directions. Finally, we learn from the 19 *volosti* of the Margelan district that the village-level *mirskii sbor* was comparable in size to the one paying for the district-level native administration. Whilst this essay seeks to improve the understanding of the *zemskii sbor* and its utilisation, thus, a complete picture of taxation in Turkestan should include a better grasp of other local taxes, which had approximately the same weight, but varied more widely through space.

The average ratio between "State" tax and *zemskii sbor* tended to diminish at the turn of the century, only to perk up again during the 1910s. For instance, on average the *zemskii sbor* paid by villagers in the Andijan district was 26 per cent of the land tax in 1897; this declined to 19 per cent and even 10 per cent in 1904-1906, but climbed to 44 per cent six years later, and was meant to be 55 per cent of the land tax in 1913-1915. Elsewhere the increase started in the 1904-1906 triennium. The only district where this proportion

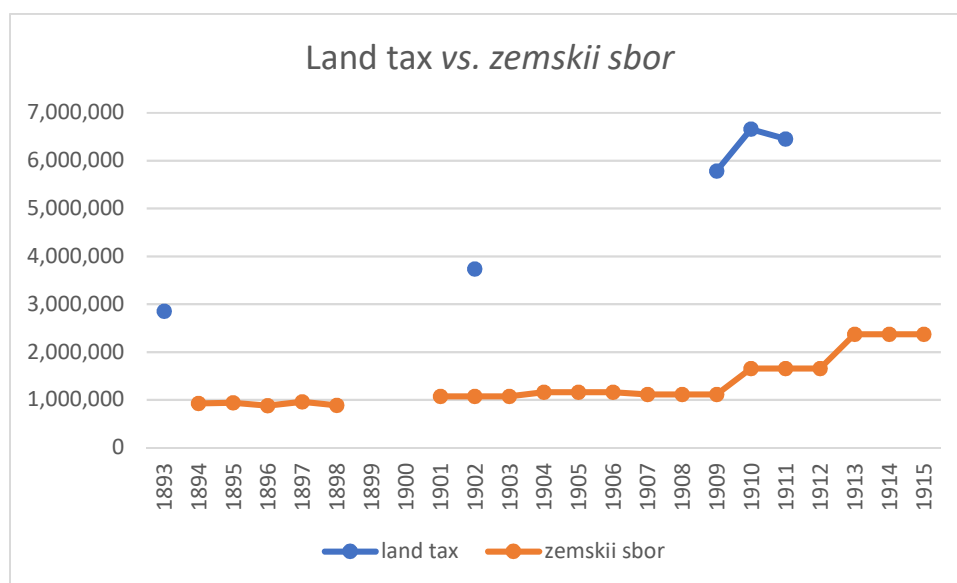
diminished was Jizzakh, where the *zemskii sbor* was 56 per cent of the land tax in 1897, but as little as 15 per cent on the eve of the war. Although districts in Syr-Darya (other than Tashkent) appear to have paid a higher proportion of the land tax as *zemskii sbor*, within them there was no difference in such proportion between the indigenous settled population and the Russian settlers: for both, the *zemskii sbor* was as high as 43, 56, or even 60 per cent of the land tax. It is also interesting to note how the payments due for *zemskii sbor* from agricultural land in the Tashkent and Samarkand districts were below what was required elsewhere. As to the war period, the last published budget for the *zemskii sbor* dates to the triennium 1913-1915, but it is likely that the beginning of the conflict meant a revision of planned expenditures. Whilst published overall budgets are not available, a land-tax register from the Samarkand district in the same period shows how the *zemskii sbor* as a share of the land tax grew from 24 percent in 1910, to 27.2 percent in 1912-1913, to jump to 33.5 percent in 1914. It was only in 1917 that it diminished again to 30.5 percent – but in 1915 the land tax itself had doubled.⁶⁸

If one looks at urban areas, the extraordinary weight of the *zemskii sbor* in Tashkent tapered off in the last decades of Tsarist rule, parallel to the extension of the *zemskii sbor* to other cities in Syr-Darya. For cities in the Fergana and Samarkand provinces the ratio between "State" taxes and the *zemskii sbor* varied significantly from one triennium to the next, signalling perhaps a desire to use the latter form of taxation as a political tool. In 1907-1909 for many cities of different dimensions this ratio was fixed at 14.5 per cent, but for 1910-1913 it fell to 1.5 per cent across the board.

Like with cities, so too in the case of nomads the ratio between *zemskii sbor* and *kibitochnaia podat'* became more uniform with time. On the eve of the war, in most districts the proportion was 1:3, and already in 1907-1909 it hovered between 27 and 35 per cent. Clear outliers were the Shurakhan district in the Amu-Darya division, which paid systematically less than any other area, and Aulie-Ata, where the ratio was always set at 1:2 or more.

⁶⁸ Data for the *dacha* of Turkmen-Daukat and Nai, Zakhlyk rural community, Angar volost', in: *okladnaia kniga Turkestanskoi Kazennoi Palaty*, opened in 1910, TsGARUz, f. i-87, op. 1, d. 26860, ll. 16ob-17. In addition, the *dacha* paid a small annual sum (between one and two roubles) for the accumulation of local capital for future investments. This mechanism is mentioned, in reference to the "voluntary" *obshchestvennye sbory*, in: Pahlen, *Zemskoe Khoziaistvo*, 156.

Chart 1: Land tax vs. *zemskii sbor*, in roubles (1890s-1910s).⁶⁹



Overall, despite the presence of exceptions, *uezd*-level data show growing uniformity in the way the *zemskii sbor* was calculated and levied the last two decades of Tsarist rule on Turkestan. This growing uniformity went hand-in hand with the increase in fiscal pressure in nominal terms, both for the land tax and for the *zemskii sbor*, as shown by **Chart 1**. While it has been argued that, for a long time, the settled rural population of Turkestan enjoyed a relatively mild fiscal regime (particularly in cotton-growing areas, and even taking into account the *zemskii sbor*), one needs to remember that these latter considerations refer to a *deflated* tax burden, considered in relation to the value of yields.⁷⁰ Furthermore, a complete picture should include other local taxes, the weight of which has been noted above, although the task of reconstructing the workings of the latter falls beyond the purview of the current article. The reconstruction presented above, though, suggests that, if one lumps together the *zemskii sbor* and the two types of *mirskii sbor* (assuming that the village-level one was always paid, even though it was rarely recorded in Russian colonial archives), one finds that local taxes amounted to approximately the same as the State tax – or triple the *zemskii sbor* itself. (And this, without counting the *naturpovinnost'* for irrigation!)

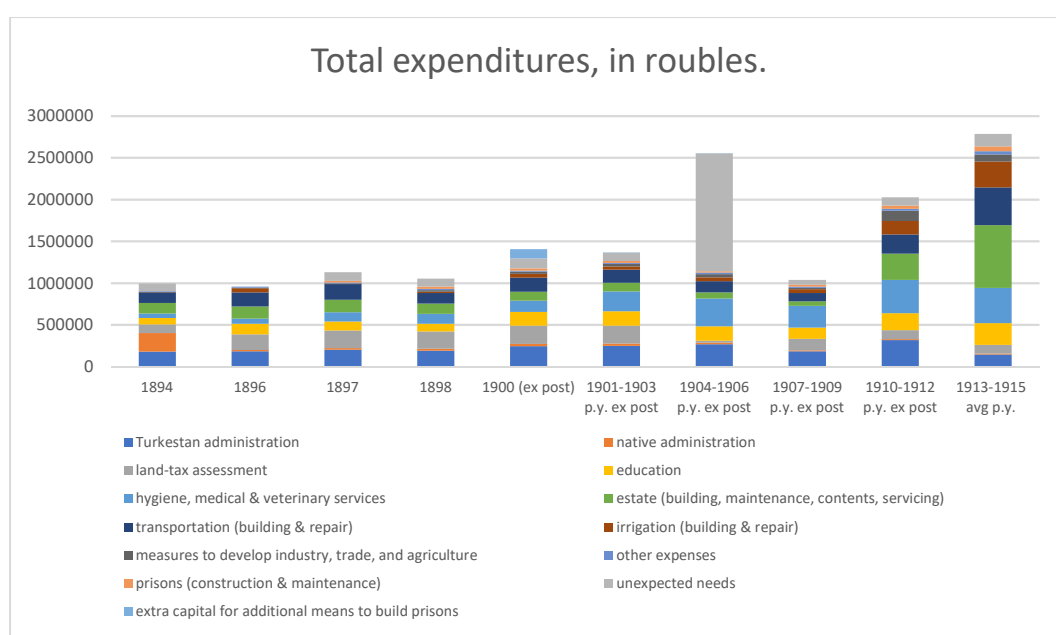
⁶⁹ For data on the *zemskii sbor*, see above fn 64. The land tax (excluding the *kibitochnaia podat'*) is from: Penati, "Swamps, Sorghum and Saxauls": 174. (Table 1).

⁷⁰ Penati, "Cotton Boom": 763. The administration, for instance, found that in 1903 taxation in cotton-growing areas remained as low as an estimate 1.9 per cent of the gross agricultural revenue *even including the zemskii sbor*: *Iz vlechenie iz vsepoddaneishego otcheta za 1903 g. o sostoianii Ferganskoi oblasti* [to the Council of Ministers], RGIA f. 1284, op. 194, 1904, d. 55, ll. 4–5, here l. 4 ob.

Spending the *zemskii sbor*

The above explanation of how the *zemskii sbor* was collected from different categories of population and administrative units also offers a glimpse into how the revenue from this tax was meant to be spent – and, for some years, how much its actual allocation diverged from the said budget.

Chart 2: Total expenditures of *zemskii sbor* revenues, in roubles.



In sheer quantitative terms, the trend in how much was spent reflected the trend in *zemskii sbor* revenues illustrated in the previous section. Until the end of the 19th century, expenditures hovered around one million roubles per year. They subsequently grew steadily. With the exception of the triennium 1907-1909, which requires specific attention, actual expenditures in the 20th century systematically exceeded 1.5 million, reaching more than 2.7 million in 1904-1906 and 1913-1915. Looking at *budgeted* expenses reveals a generally similar picture, although in this case, as we shall see, the amount budgeted for 1907-1909 was high.

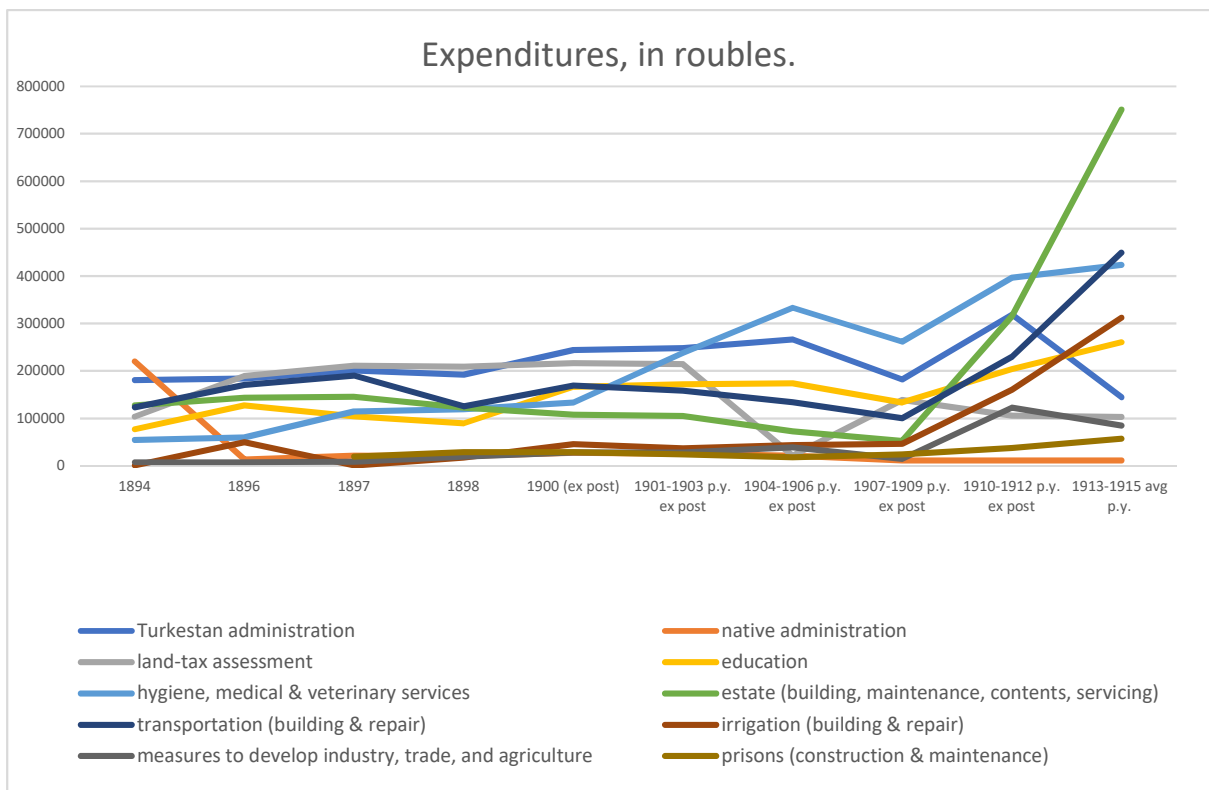
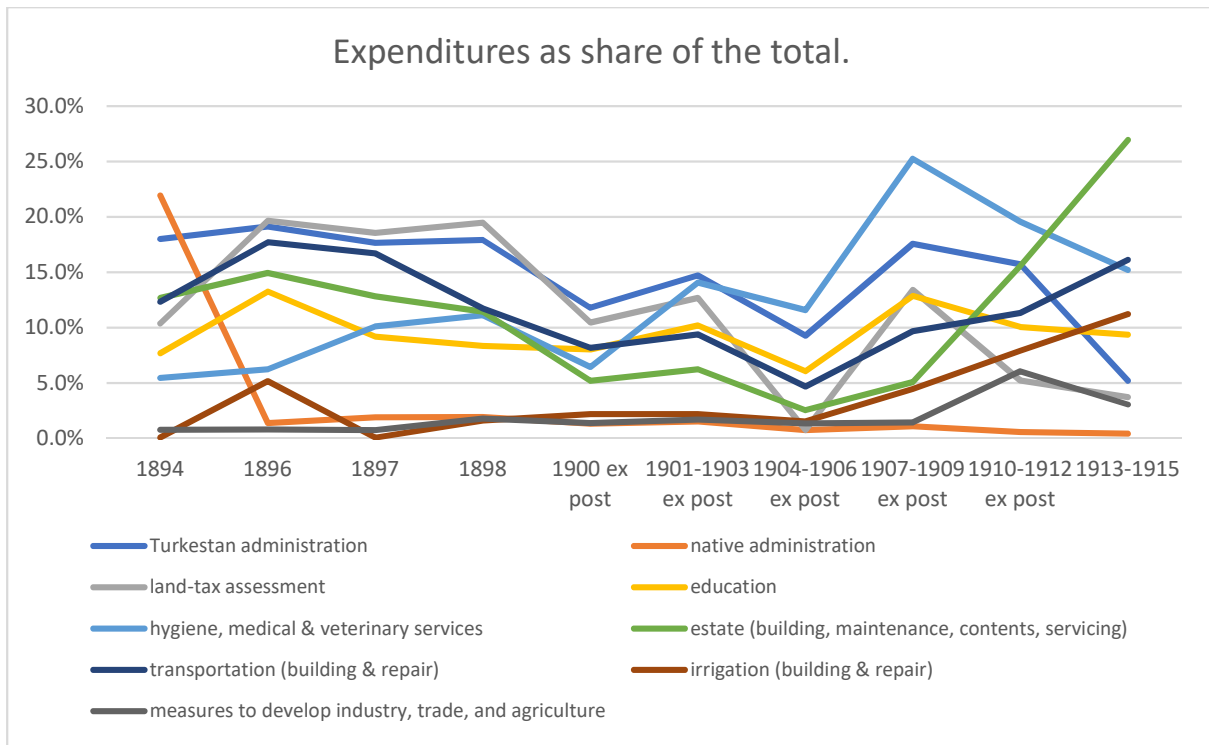
A comparison between plans and reality is more interesting when one looks at individual categories of expenditure, to see where the mismatch between budget and execution was the greater. The data permit such comparison for the first decade of the 20th century. In

1901-1903 the actual expenses were broadly in line with the budget, with minor discrepancies in some fields being offset elsewhere. In the triennium 1904-1906, by contrast, actual outlays vastly exceeded the plan, which was only around one-half of the final sum. In 1907-1909, on the contrary, actual expenses barely covered one-third of what had been budgeted, but this was to a large extent an effect of the decision to double the said budget. This was no doubt a 'hypercorrection' for the explosion of unforeseen outlays in the previous three years. The latter remained high in the subsequent two triennia, running at more than 2 and even 2.7 million per year.

The bulk of the excess expenses in 1904-1906 had been concentrated in the "unexpected needs" and the "other expenses" categories; the budget for the latter remained high in the subsequent three years, but very little expenditure was recorded under it. Beside the general increase in the budget, thus, in 1907-1909 one sees a more accurate recording of outlays under specific categories, rather than lumped under generic headings. Finally, it is worth noting that the two areas where the administration clearly struggled more to align budgeted and actual outlays were transportation and irrigation. This happened both before and after the virtual doubling of the budget in view of the 1907-1909 period.

Charts 3 & 4: Expenditures as share of the total and in roubles.

One can also consider which sectors received greater attention than others, and how this changed over time.



A first observation is that not only was Turkestan paying the *zemskii sbor* without enjoying the *zemstvo* system: local taxes in the colony were also paying for services and functions which elsewhere were covered through the central budget, such objects of expenditure including notably the local administration up to the *oblast'* level, *oblast'* statistical

committees, justices of the peace (*mirovye sud'ia*), land-tax assessment commissions, and so on.⁷¹

It is thus worth focusing on the sectors for which *zemstva* (where they existed) were more famously responsible - education, public health (including veterinary services), and transportation infrastructure: how did these compare with other objects of expenditure? In relative terms, while the share allocated for education hovered around 10 per cent for two decades, the share of health and veterinary services grew significantly from single-digit percentages to up to one-fourth of the actual expenses. Even though it declined again in the six years before the war, it still made up one-sixth of the total in 1913-1915. As for transport infrastructure, its relative importance declined, but just before the war this area was still absorbing a significant share of the *zemskii sbor* budget, just behind the climbing costs of real estate.

In absolute terms, some categories received approximately the same amount across the last two decades of colonial rule. This is particularly the case for the construction of prisons and the promotion of industry, agriculture, and trade. The native administration was the single largest chapter of expenditure in 1894, exceeding the costs of the general administration of the Turkestan *krai*, but very soon its relative and absolute weight declined. The areas that most clearly benefitted from the expansion of the *zemskii sbor* budget from 1907 were estate, transportation, and irrigation. Expenses for education and particularly public hygiene and veterinary care also grew in absolute terms along the whole period, but they did so more gradually and not without some deceleration at the turn of the century.

If one considers *sblizhenie* primarily as cultural *rapprochement*, then the aspect of policy most directly linked to it is education. Accordingly, in provinces where *zemstvo* existed it was expenditure for education that catalysed political attention.⁷² It is interesting, in this respect, that in Turkestan education did not stand out in the allocation of revenue from the *zemskii sbor*. In particular, the fact that its share did not change much over time suggests

⁷¹ Williams, "Fiscal Reform in Turkestan": 387 fn 26. It is true that the *zemskii sbor* funded, in provinces where *zemstva* existed, the flourishing of "zemstvo statistics", as described in particular in A. Stanziani, *L'économie en révolution: Le cas russe 1870-1930* (Paris: A. Michel, 1998); D.W. Darrow, *Tsardom of Sufficiency, Empire of Norms: Statistics, Land Allotments, and Agrarian Reform in Russia, 1700-1921* (Montreal: McGill-Queen's Press, 2018).

⁷² Tuna, *Imperial Russia's Muslims*, 220. This is not the same as saying that *zemstva* were the only force behind the growth of schooling: B. Eklof, "The Myth of the Zemstvo School: The Sources of the Expansion of Rural Education in Imperial Russia: 1864-1914." *History of Education Quarterly* 24/ 4 (1984): 561-84.

that education was not increasingly prioritised relative to other categories. According to Pahlen, too, attention to education was insufficient in local expenditures.⁷³ By contrast, the growth in investments in public hygiene, healthcare, and veterinary services exceeded the general growth in the local budget – a circumstance that is not adequately reflected in the relatively scant scholarly attention that this aspect of Russian colonial policies has received so far. It is also useful to observe how investments in irrigation *at the expense of the local budget* climbed after 1907, in coincidence with the extension to Turkestan of developmentalist views that advocated the fullest possible mobilisation of natural resources.⁷⁴ Last but not least, the relative and absolute weight of estate maintenance shows how much the latter acted as a ‘ballast’ on local budgets once buildings and other facilities set up shortly after the conquest reached the end of their useful life. Mismanagement - a particular bugbear of Pahlen - was probably another reason for how much estate maintenance was draining from the local budget.⁷⁵

A conversation between the Ministry of Finance and that of War, captured in the archives, reflects the existence of competing views about how to spend the revenue from the *zemskii sbor*. The 1888 “general report” of the Turkestan governor-general N. O. Rozenbakh had exposed a problem that would periodically surface throughout the colonial period: the lack of access to reasonably priced credit for cotton-growing peasant households and, consequently, their need to rely on more expensive loans, often from native intermediaries between them and the Russian cotton companies. The State bank found the conditions too onerous and risky, because of the length of terms and the absence of suitable documents. To solve this problem, as early as 1891 the Ministry of Finance proposed to use funds from the *zemskii sbor* collected in Turkestan for loans to cotton-growing peasants.⁷⁶ (In today’s language, one would say that the Ministry of Finance wanted to use those funds for micro-credit in favour of small farmers.) Because Turkestan was subject to a military administration, the Ministry of Finance addressed itself to the Ministry of War. The Ministry of War - specifically the “Asiatic Division” of the Main Staff - turned down the proposal, arguing that those funds were already insufficient for other, more essential tasks: the needs

⁷³ Pahlen, *Zemskoe khoziaistvo*: 65-67.

⁷⁴ For these, see: J. Obertreis, *Imperial Desert Dreams: Cotton Growing and Irrigation in Central Asia, 1860-1991* (Göttingen: V&R Unipress, 2017): 121–30; Peterson, *Pipe Dreams*: 72-117.

⁷⁵ Pahlen, *Zemskoe khoziaistvo*: 67-71.

⁷⁶ Ministry of Finance to War Ministry, 30.9.1891, RGVIA, f. 400, op. 1, d. 1482, ll. 1-2.

of Syr-Darya alone apparently absorbed one million roubles.⁷⁷ This episode is revealing of the different outlook of the Ministry of Finance, which would have welcomed using the *zemskii sbor* for economic development, and the military authorities, who instead stressed the heaviness of ordinary expenses and, by so doing, betrayed an exclusive view of their control over the colony – including its local finance, and its economic future. In this sense, the Ministry of War was very far not only from the idea that the *zemskii sbor* should reflect civic engagement, but also from the idea that there should be civilian oversight over Turkestan's affairs.

Perhaps the most revealing instance of how *sblizhenie* panned out with regard to local taxes and spending, though, was an episode dating to 1901. Unlike ten years before, in this case the Ministry of War *did* pay lip service to the cause of *rapprochement* between Muslim Turkestanis and the Russian empire and presented the *zemskii sbor* explicitly as a tool to achieve it, but ultimately revealed a concept of *sblizhenie* that privileged, by and large, the interests of a small minority of European settlers, or even revealed openly punitive intentions. This discussion arose as a consequence of the rebellion led by Madali (Dukchi) Ishan in Andijan and its brutal repression. As a punishment, Ming-Tepe, the village where the rebellion had started, was razed to the ground and its inhabitants resettled in a nearby locality newly named "Markhamat", whilst Russian settlers were called in to occupy the land of the original village, called "Russkoe selo".⁷⁸ Less well known is the fact that the Turkestan governor-general, S.M. Dukhovskoi, imposed a levy of one million roubles, as a fine for the damage inflicted by the rebels. This sum - graciously reduced by the Tsar himself to 300,000 roubles - was technically a supplement to the *zemskii sbor*. Already when this decision was taken in 1898, the possibility of levying a further 150,000 roubles in the course of the first decade of the 20th century was contemplated. In 1901 the war minister and future Turkestan governor-general, A.N. Kuropatkin, proposed to implement a levy of 100,000 roubles per year for five years, again as a supplement to the *zemskii sbor* to be paid by the Fergana province as a whole. As Kuropatkin envisaged it, this additional money would fund,

⁷⁷ *Dokladnaia zapiska po Glavnomu Shtabu*, 4.10.1891, RGVA, f. 400, op. 1, d. 1482, l. 3; Aziatskaia Chast' to Ministry of Finance, 20.3.1892, ibidem, l. 5.

⁷⁸ On the forced resettlement: V.V. Bartol'd, "Istoriia kul'turnoi zhizni Turkestana." In *Sochineniia*, vol. 2, part 1 (Moskva: Izd-vo Nauka, 1964): 331. On the uprising: B. Babadžanov, "Dükčī tšān und der Aufstand von Andžan 1898." In *Muslim Culture in Russia and Central Asia from 18th to the Early 20th Centuries*, vol. 2, ed. A. von Kügelgen, M. Kemper, and A.J. Frank (Berlin: Klaus Schwarz Verlag, 1998): 167-91; H. Komatsu, "From Holy War to Autonomy: *Dār al-Islām* Imagined by Turkestani Muslim Intellectuals." *Cahiers d'Asie centrale* 17/18 (2009): 449-75.

in Fergana, measures to “reinforce its ties with the empire and at the same time benefit the province itself”, including “the construction of Russian villages, Russian-native schools, paramedic practices [*fel’dsherskie punkty*], and surgeries with women-doctors”. According to Kuropatkin, in this way the local population would not perceive the extra tax as an exceptional, punitive measure. The new governor-general, N.A. Ivanov, supported the idea, but interestingly the Ministry of Finance opposed it. To make it pass, Kuropatkin appealed to the minister of agriculture and State properties, A.S. Ermolov, enticing him with the argument that the money could fund, on top of the investments above, the restoration and expansion of the irrigation network for a total of 4,200 additional *desiatiny*, one-third of which was clearly earmarked for Russian settlers.⁷⁹

Kuropatkin was right in surmising that Ermolov would be sensitive to such arguments, and approve the idea.⁸⁰ It appears however that the Ministry of Finance managed to impose its views, because no significant increase in the *zemskii sbor* levied from Fergana is observable between 1897 and the 1901-1903 triennium.⁸¹ What matters here, though, is how the very idea of *sblizhenie* was invoked, and how it was linked to the *zemskii sbor*: irrigation and even resettlement were intended to “strengthen the ties with the empire” – even though those “ties” were not those of the native Muslim population. For the latter, *rapprochement* meant education in Russian and access to modern medicine, including for women. These priorities are actually reflected in the trends in how *zemskii sbor* revenue was spent, as shown by the data in the published budgets and summary accounts. By increasingly using the *zemskii sbor* to pay for irrigation (both ordinarily and, at least in plans, as a punishment for the 1898 Andijan uprising), these decision-makers were articulating *sblizhenie* in a way that increasingly prioritised Russification through resettlement and the strengthening of economic ties.

Epilogue

⁷⁹ Kuropatkin to Ermolov 17.11.1901, RGIA, f. 396, op. 2, d. 921 (1901), ll. 4-5.

⁸⁰ Ermolov to Kuropatkin, 4.12.1901, RGIA, f. 396, op. 2, d. 921 (1901), ll. 4-5.

⁸¹ The revenue planned from the settled population (including all cities) for 1897 was around 430 thousand roubles, while in 1901 it was in the order of 444 to 445 thousand roubles. Compare: *O smete i raskladke zemskikh povinnostei Turkestanakogo kraia na 1897 god*; *O smete i raskladke zemskikh povinnostei trekh korenykh oblastei Turkestanakogo kraia na 1901-1903 gg.*

On the eve of World War I, only 43 provinces out of 70 in the Russian empire enjoyed the benefits of *zemstvo* local government.⁸² The 1916 revolt, which erupted when Central Asian Muslims were mobilised for work in the rear lines, exposed dramatically the consequences of the “variable geometries” of citizenship in the colonial periphery of the Russian empire. As suggested by Tatiana Kotiukova, the absence of *zemstva* was in some way a cause of the revolt itself: it was because Turkestan and the Steppe lacked the local authorities that could have presided efficiently over the military mobilisation, that the latter was chaotic and unfair. As for the first, crucial stage in the apportionment of the *zemskii sbor* (and for its spending), district commandants found themselves responsible such local apportionment, without either the knowledge or the accountability ensure fairness.⁸³

In Central Asia in particular, the actual democratisation of the organs presiding over the apportionment of the burden and the spending of the revenue of the *zemskii sbor*, which would have required admitting indigenous Muslim citizens to their membership, did not come easily on the heels of the February revolution. It is true that in March 1917 a commission of the Ministry of Interior started working on the establishment of *zemstva* where they did not exist, including Turkestan, and that on 1 July 1917 the Russian provisional government did indeed decree such an extension.⁸⁴ Yet other circumstances dampened the enthusiasm of many observers; such circumstances included Petrograd’s decision to confirm Kuropatkin as commissar-general of the provisional government, waiting for a delegate of the ‘centre’ to be appointed.⁸⁵ This happened despite Kuropatkin’s intention to allow some form of representation to both Muslim and European subjects, parallel to the strengthening of military rule on the colony.⁸⁶ Doubts existed in particular about the extension of *zemstvo* representation to nomads. Even though the new institutions in the Steppe followed the provisional government’s decision to extend the *zemstvo* system, their existence in “nomadic” areas remained an open question, as reflected in the demands

⁸² Lincoln, *Great Reforms*: 105.

⁸³ T. Kotiukova. “The exemption of peoples of Turkestan from universal military service as an antecedent to the 1916 revolt.” In: *The Central Asian Revolt of 1916*, ed. A. Chokobaeva, C. Drieu, and A.S. Morrison (Manchester: Manchester University Press, 2019): 58.

⁸⁴ R.P. Browder and A.F. Kerensky, eds, *The Russian Provisional Government 1917: Documents*, vol. 1 (Stanford: Stanford University Press, 1961): 305.

⁸⁵ D.B. Yaroshevski, “Russian Regionalism in Turkestan.” *The Slavonic and East European Review* 65/ 1 (1987): 85.

⁸⁶ Brower, *Turkestan and the Fate of the Russian Empire*: 165.

of the first all-Kazakh congress in Orenburg later in the same months of July, where delegates from several provinces of Turkestan participated.⁸⁷

Another distinct challenge to such democratisation came from technical organs, particularly those linked to the Ministry of Agriculture and, before it, to the Head Administration for Agriculture and Land Organisation. These organs had already clashed with the colonial administration, specifically on the issue of resettlement.⁸⁸ They gained new prominence with the collapse of the old imperial system – and, arguably, already during the war.⁸⁹ In June 1917, the Tashkent district land-tax administration (*pozemel'no-podatnoe prisutstvie*) examined the scope of its future work in the light of the recent revolutionary changes. After calling for a reorganisation of all its business “on more democratic bases”, the administration envisaged one of its tasks as proposing how to use “local duties in kind [*natural'nye zemskie povinnosti*]”, and invigilating over the fair distribution of their burden. It is probable that the administration in this context referred to local duties other than those for irrigation, which were likely “undeferrable”. And yet, for all of its democratic principles, the land-tax administration was not planning to include local representatives: outlining a somewhat new alliance between land-tax authorities and “land development” organs, it even proposed to transfer its function to the local offices of the Ministry of Agriculture and its “land organisation commissions” (*zemleustroitel'nye komissii*).⁹⁰

These developments after the February revolution reinforce the idea that the collection of the *zemskii sbor* in Tsarist Turkestan was a typical case of “taxation without representation”: duties as high as one-third (on average) of the main “State tax” were levied without any oversight by representatives of the taxpayers. Similarly, no representative organ supervised the allocation of the revenue that resulted from the *zemskii sbor*. Two circumstances made this “taxation without representation” stand out even more strikingly: first, the fact that the levels of governance involved in the definition of budgets - the *oblast'* and the *uezd* - were in the hands solely of Russian officers, while lower rungs of governance - where the “native

⁸⁷ Resolution of the first all-Kazakh congress in Orenburg, published in: N. Martynenko. *Alash-Orda: Sbornik Dokumentov*. (Alma-Ata: "Aikap", 1992): 47-48 (originally in *Qazaq*, 31 July 1917).

⁸⁸ A. Morrison, “Sowing the Seed of National Strife in This Alien Region’: The Pahlen Report and *Pereselenie* in Turkestan, 1908-1910.” *Acta Slavica Iaponica* 31 (2012): 1–29; B. Penati, “Managing Rural Landscapes in Colonial Turkestan: A View from the Margins.” In *Explorations in the Social History of Modern Central Asia*, ed. P. Sartori (Boston-Leiden: Brill, 2013): 65–109.

⁸⁹ P. Holquist, “In Accord with State Interests and the People’s Wishes’: The Technocratic Ideology of Imperial Russia’s Resettlement Administration.” *Slavic Review* 69/ 1 (2010): 151–79.

⁹⁰ Tashkent district, *pozemel'no-podatnoe prisutstvie*, *zhurnal* no. 200, 2.6.1917, TsGARUz, f. i-18, op. 1, d. 7617, ll. 4-6.

administration” was active - only participated in the apportionment (*raskladka*) of a sum handed down from above. Second, evidence presented in the previous section of this essay shows how the *rapprochement* which the *zemskii sbor* was supposed to achieve (even in the absence of the *zemstvo*) took the shape of initiatives that ultimately favoured the interests of the Russian minority, either directly - as in the punishment of the 1898 Andijan uprising - or indirectly, for instance through irrigation. Among the initiatives the *zemskii sbor* increasingly paid for, perhaps the one that most directly satisfied the needs of the Muslim population of Turkestan was the expansion of services in public health, medicine, and veterinary control. The destination of *zemskii sbor* revenue does not indicate a growing concern for education.

And yet the survey of *zemskii sbor* and other local taxes in the preceding pages also suggests a more complicated picture. Local taxes other than the *zemskii sbor*, but producing a comparable stream of revenues, were indeed levied and put to use at the *volost'* and even village levels. The sums raised by these local taxes were by no means a negligible amount. Conversely, the *zemskii sbor* was a repartitional tax everywhere in the Russian empire, not only where *zemstva* did not exist: in other words, even outside Turkestan some aspects of the mechanism underpinning this tax were beyond the control of representative organs. In Turkestan, the “native administration” was indeed meant to be accountable to the Muslim population, whilst each community bore responsibility for the choice of its “native administration” officers, including judges.⁹¹ Even without the *zemstva*, it is quite clear that much of the day-by-day governance of Turkestan’s indigenous society was not in the hands of non-representative authorities – in this case, military officers of a colonial power. Although one should acknowledge the disparity between the rights of Turkestani Muslims and those of Russian “imperial citizens” at the same time,⁹² the limited capacity of the Tsarist colonial State meant a degree of autonomy for the former. The size - if not the nature - of local taxes other than the *zemskii sbor*, tentatively highlighted in this essay, buttressed such autonomy and the forms of representation that undergirded it. To fully understand this, therefore, this article’s exploration of the *zemskii sbor* will need to be complemented by a thorough study of the *obshchestvennye sbory* and of the duty-in-kind,

⁹¹ P. Sartori, “Judicial Elections as a Colonial Reform. The *Qadis* and *Biys* in Tashkent, 1868-1883.” *Cahiers du Monde russe* 49/1 (2008): 84.

⁹² See on this e.g. A. Khalid, “Culture and Power in Colonial Turkestan.” *Cahiers d’Asie centrale* 17/18 (2009): 413–47.

as well as of the politics that surrounded them – both within Russian imperial agencies, and on the ground.

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