TWO NEW MAMLUK DECrees FROM KHALID B. AL-WALID MOSque IN HOMS (865/909 AH.) (1460/1499 AD.): A STUDY IN THE TENOR

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Abstract: This paper sheds light on two unpublished Mamluk decrees inscribed in Khalid b. al-Walid Mosque in Homs before rebuilding the Mosque in the late Turkish period. Despite the disappearance of these inscriptions, the German orientalist "Ernst Herzfeld" photographed and preserved them in glass plate negatives in his archive, which were recently published on the internet by the Freer/Sackler Gallery of the Smithsonian Institution in Washington. The first decree dated in (865 AH./1460 AD.) It abolished fees on tanneries, dye houses, slaughterhouses, threshing floors, trading emporiums (khan, al-wakala), and the crossing of merchants on the roads of Homs. The second decree dated in (909 A.H/1499 A.D). It abolished fees, levies, taxes, and confiscations from the people of Homs, such as the financial obligation of the envoy of glad tidings of the Nile, the levy of barley, and the price of a camel paid by farmers to Bedouins but enforced fees on the textile industry, introducing fees on the Turkmen, confiscation the arrears of the endowment of el-Nuri Mosque every year, and the gifts dedicated to the ruler by dhimmiss and porters. The decree forbade taking money from the vegetable farmers to repair the Canal of Mujahidyya الساقية المجاهدية, and the displacement of the people from Homs as well.

1. Introduction

Research and studies in the Islamic epigraphy began scattered in orientalists researches since the middle of the nineteenth century AD, but it gained a strong impetus, and a sober character in the studies of the Swiss orientalist "Max Van Berchem" (1862-1921 AD), who devoted his life for this field; Until he truly considered the founder of this science, and the setter of its rules. His fear of rapid extinction, and the destruction of Arab antiquities, intentionally or unintentionally was behind his many researches and publications of Arabic inscriptions in the "Corpus Inscriptionum Arabicarum" under the auspices of l'Institut de France, and he encouraged his colleagues to write in it [1]. Van Berchem searched for volunteer participants with a scientific expertise, and two highly experienced experts in the Near Eastern heritage responded to him, they are the orientalists Moritz Sobernheim (1872-1933 AD) and Ernst Herzfeld (1879-1948 AD). As encouragement for them, "Van Berchem" gave them what he had about Syrian inscriptions; "texts, pictures, replicas, and correspondences between him and others" [2,3]. Herzfeld left huge number of archives, about 3800 glass plate negatives\(^\text{a)}\), in addition to his notebooks, Sketchbooks, maps, drawings, correspondence papers, diaries, and inventory lists of archaeological finds.
This archive was preserved, and was digitally scanned and indexed from 2009 to summer 2011 by "Freer/Sackler Gallery" Freer/ Sackler Gallery", which affiliates to Smithsonian Institution in Washington which is available to users on the website of this institution (https://asia.si.edu/research/archives/herzfeld/). These archives added new dimensions to Herzfeld’s scientific efforts, and highlighted the complex documentation process that he carried out, as well as the disappearance of many of the buildings he documented by photography, which are really valuable. This study relied on the photographs of those glass negatives in publishing two vanished and unprecedented Mamluk decrees, the pictures of which were taken from Khalid Ibn al-Walid mosque in Homs before and during the demolition of the Mamluk building. There are no other pictures of these inscriptions have been found, as the result of the disappearance of their stone origins, should be rely on the pictures on Smithsonian Institution site. The inscriptions of decrees constitute a special kind of inscriptions, they are rich in information, as they give details about administrative procedures, that are rarely mentioned in historical sources. They are documents of very serious value in the field of financial, and economic history, dealing with taxes, confiscations, and royalties, that were imposed on craftsmen, and merchants by governments [4], they are a very important to in know the financial, fiscal system, the tax structure, commercial systems, and customs fees, which were followed at that time. They also shed light on the conditions related to internal and external trade, and the arbitrary economic measures, which are a kind of expropriation of the public, and capital which markets and trade are related. The Mamluk sultans abolished taxes, fees, and royalties from time to time, as a kindness to the people, to gain their approval, and to pray for them, as a kind of improving, and stimulating trade, or reducing the flight of craftsmen from cities and farmers fleeing from villages. It should be noted that, these inscriptions are not the whole definitely truth, they were issued by the government, and inscribed on the walls, then they were renewed quickly, and repeated many times. The Ottoman administration inherited all this legacy of taxes, and filling the financial deficit from the pockets of the people [5]. Undoubtedly, that the study of inscriptions by the Paleographical method, the style of their implementation, and the factors that affected the artistic production are important, because the value of the inscriptions is not only due to their important content but also because of their artistic appearance and their role in monitoring the development of Arabic calligraphy, but the inscriptions of the decrees are distinguished by the richness of the content, and the many issues they raise. Thus, the focus of her study is on its historical, social, and economic value, and what it can offer to serve history more than anything else. Therefore, the study will not shed light on the style of script, and writing words, because this is need to many pages. As for the study of titles will not add anything new. Because it is easy to refer to books of Islamic titles better than useless repetition. Like: (Subh al-a'shâ fî šinâ'at al-inshâ) by Al-Qalqashandi, and (al 'alqab al'islamiah fî altaarikh wa alwathayiq wa al-áthâr) by Hasan al-Bâshâ. Also the definition of Sultan Inâl and Sultan Qansuh al-Ghuri will not add anything new, They are well known, The rule of Sultan Inâl lasted for about eight years from the year (906 AH./1500 AD.) to (922 AH./1516 AD.). The rule of Sultan al-Ghuri for sixteen years from the year (857 AH./1453 AD.) to (865 AH./1461 AD.). The important thing is that we obtained two disappeared decrees, read their texts, which seems difficult, and explained the matters contained in them, which enriches the economic and tax history of the city of Homs, These two inscriptions reflect the weakness of the
economy of the Circassian Mamluk state and the lack of financial resources, which led to the imposition of these many taxes. Finally, it should be noted that it is difficult to read the inscriptions of the decrees, as they were written in a very overlapping, stacked, complex, and little prominent script. That because of the limited space, the calligrapher resorted to compressing words and overlapping them, writing parts on top of each other, and reducing what can be reduced. They also contain some words taken from the local dialect that is not found in dictionaries, words that are no longer used, and taxes related to activities that have ended, all these difficulties make reading and understanding These inscriptions are very difficult [4,5].

2. Methodology

2.1. Mamluk decrees at Khalid b. al-Walid mosque in Ḥoms
Khalid Ibn Al-Walid mosque in Homs, which was known as the Khalid mausoleum or (Mashhad), fig. (1-a) was a simple mausoleum located in the village of Al-Khalidiya, about a mile north of Homs. Sultan al-Zahir Baybars renewed it in the early Mamluk era to become a large mosque while going to conquer the country of Sis or the Armenian kingdom of Cilicia [6]. At the beginning of the twentieth century, the mosque was completely renovated, in the Ottoman mosque’s domed style, fig. (1-b), therefore it lost its Mamluk character [7]. Van Berchem published some inscriptions of this mosque [8]. Professor Muhammad Abu Al-Faraj Al-Esh studied the precious wooden cenotaph, and some other wooden inscriptions [6]. It should be noted that "Van Berchem" promised in 1915 that "Moritz Sobernheim" would provide a comprehensive study of all the inscriptions of this mosque, including the inscriptions of the decrees. It appears from the confidence of "Van Berchem" that "Sobernheim" has already initiated that study [9], and the reasons that prevented its completion or publication were not known.

2.2. Decree of sultan Inal to abolish official excises on merchants and some other professions (12 Muharram 865 AH./October 29, 1460 AD.)

2.2.1. Description
In the picture, the two marble plates were placed on top of each other. Since the location of the inscription hadn’t been known before, it was removed from its place. The glass plate negative shows the inscription put on the floor, fig. (2). The text was simple to read regardless of its glassware negative’s limited image resolution. This is attributed to the inscription appearing to have been painted, whether green or black. It is consists of ten lines in a poor relief thuluth script, separated between its lines by relief lines, written in a sequential manner that does not overlap. The severe weakness of the writing was noticed in the first, and it is not only Ḥoms inscriptions but in the calligraphy evident in the inscriptions of all other
Syrian cities at the end of the Mamluk era, except for Damascus, Aleppo and Hama, and its text is as follows:

1. Praise be to God, when it was on the twelfth of Muharram in 865 AH.

2. High honorable decree had been came of our master.

3. The owner, al-malik, al-Ashraf Inal, May God prolong his reign to the excellency.

4. August Saif ad-Din, the governor of protected province of Homs.

5. To abolition what was introduced of excises, which are: the tannery excises, the slaughterhouse excises, the dye-houses excises, the threshing floors, the trading emporium (khan, al-wakala) excises, all excises of.

6. What the merchants brings and their crossing with their trade, sell their grains.

7. Without brokers, allowing them to sell in the markets, the decree commanded to inscribed these commands.

8. In the Great Mosque and in mosque of sayidi Khalid bin Al-Walid and to a lot of.

9. Supplication for our master the Sultan, may God prolong his reign.

10. In the inscription, five craft and commercial places were mentioned in the singular form, with the intent of their rulings.

The text of the decree is clear. It is backed by the reign of Sultan Ināl and the governor of Homs Amir Saif ad-Din Khoshkaldi al-Kujuki. It was mentioned that it had been inscribed in el-Nuri mosque (the great mosque) as well, it is an order to abolish the official fees which is called monthly (shohra or mos-hahara). They were collected by Al-mohotasib (observer who employed by the sultan) and his assistants every month, to the exchequer (bait alm-mall), for trading activities. It is useful before displaying places excises, Homs was mentioned as a famous industrial center, as three quarters of its population worked in the textile and its related industries, and the last quarter worked in other industries and trade [10]. If the writing of Al-Idrisi was read which belongs the sixth century it would be understood the reason for imposing fees. Al-Idrisi says: Homs is a good city, full of people, travelers come to it with goods of all kinds, its markets were working continuously, and the delights of its people are permanent, their farming is flourishing, and their life is very easy [11]. Homs was retained the quality of its textiles during the middle ages until the middle of the twentieth century [10]. In the inscription, five craft and commercial places were mentioned in the singular form, with the intent of their rulings.

2.2.2. Tanneries excises

Tanneries is the first one of these places. It was charged a monthly fee called the "leather confirmed" (moqarar al-jolwd). It was mentioned in many inscriptions in Damascus, and tanning is based on cleaning the leather, removing hair from it, smoothing it, cutting the excess parts, and dyeing it with different colors [12]. Tanneries are typically constructed on riverbanks and canals on the outskirts of cities. In Homs Mr. Abdel Latif Al-Najjar, a member of the Historical Society of Homs said: the tannery was located in the bab hood.
quarter, on Al-dabbagha Street (currently Omar Al-Atassi Street) [13]. Then tannery was moved with the expansion of Homs outside the walls to the north of Saraya Street in the Jouret al-shiyah quarter.

2.2.3. Slaughterhouse excises
Slaughterhouses are where sheep and cows are slaughtered, and a tax on cow slaughter *(maks az-zabiha مكس النقحية)* was collected, this tax was abolished by Saladin (the famous Ayyūbid sultan) [14]. Then it was renewed several times, and it was abolished by Amir "Yalbugha al-Salmi" during the time of Sultan "Faraj bin Barquq". This tax value existed to take the wool and leather of the slaughtered animal [15]. Or exchange them in cash. But in Damascus, it was only cash, which are two dirhams for each slaughtered animal, and it was abolished at the end of the Mamluk era, by the governor of Damascus, Kartbay ibn al-Ahmar [16]. Then governor of Damascus Jān-Birdi al-Ghazālī when he was Al-Hājah (chamberlain) it in the year (912 AH /1506 AD.) [17]. Mr. Abdel Latif Al-Najjar, a member of the Historical Society of Homs said: the old Homs slaughterhouses were located outside Al-Baghatasia in the Al-Qarabees area, northwest of the city.

2.2.4. Dye-houses excises
The dye-house, where clothes and threads are dyed. Dyes have been closely associated with the textile industry since its inception, dyes were also integrated with textiles and flourished greatly in Islamic civilization [18]. It is noteworthy that Homs city had several dye-houses inside and outside, one of them was in the al-Qarabib quarter, and another one was outside the walls to the north of Al Saraya Street, and n inside the city there were several dye-houses, including that of et-Takiya, which was located to the south of et-Takiya near the mausoleum of Amr bin Abbsah [13].

2.2.5. The excises of threshing floors
The threshing floor (Al-Bayader الديادر) and its tax called in Arabic *(baidarya حيّة البيادر)*, in the tax that is taken from yard after threshing. In which the grains are separated from the hay by winnowing, it was paid three dirhams for each acre. It was abolished by Al-Nasir Muhammad bin Qalawun of Tripoli in the year (717 AH /1317 AD.) [19]. The threshing floors of Homs were placed inside the city walls, in the land surrounding the citadel trench. This land belongs to the endowments of the Citadel mosque. It was called the land of the threshing floor *(elbaydar)* to be safe from the encroachments of the Bedouins. The farmers rented it at the time of harvest, in return for a fee they paid to the overseer of the endowment of that mosque [20].

2.2.6. Excises of Dar al-wikala or Khan
It was a comprehensive word for the trading emporium (khans, *al-wikalat*), where merchants were forced to go with their goods if they wanted to sell inside the city. Thus, Al-muhtasib and his assistants could collect the prescribed taxes. The goods were sold there by wholesale merchants from the markets. Among *al-wikala*, there were the weigher *(algaban تّمَّن)*, who weighed the goods sold by weight, and the measurer *(elkyal)*, who weighed the grain for a certain wage. The decree provided for the abolition of the taxes updated in *al-wikala* for the entry of goods, their weight, and brokerage [21]. It also removed the restrictions imposed on the goods’ trade. Possibly, the Khan in Homs was Khan al-oushr, located outside Bab Hood at the beginning of the street, east of the city [13]. There was another khan located outside the market gate. It was so large that it included several sub-khans with some canals and a fountain *(sabil)*, and it was called the khan of travelers *(Al mosafren)* [22].

2.2.7. Excises of the policing routes
As for “traders crossing *(oubur et-tjarr عبور التجار)*”, its interpretation comes within the framework of attempts to activate internal and external trade and provide appropriate conditions for it, especially security ones. The state in the medieval ages was obligated to guard the convoys by accompanying them with the gendarmerie. Commercial competition between countries
prompted governments to improve the means of land transportation, escort convoys on distant roads, reduce customs and fees, and fight thieves and bandits. The Mamluks did the necessary purpose to prosper in the markets, strengthen security and stability, and prevent the Bedouins and bandits from looting [23]. When the resources of the treasury were scarce, some countries, including the Mamluk Sultanate, enforced taxes on the roads called (el-Khafara or Mojeb El-khafar) and the governor of Homs, [3]. It was paid to the passage of convoys and to protect them from dangers. The books of historical sources was read since the fourth Hijri century, and according to al-Nuwayri, quoting from documents of the Mamluk era: (What is taken from the roads from the custodian taxes was drawn manually on single sheets and in a notebook containing his notes on the monuments and inscriptions of Homs[4], fig. (3-c), text:

1. Bismillah, in the name of Allah, the most gracious and most merciful, on the fourth of Ramadan in the year nine hundred and nine, a high honorable decree from al-malik, Al-Ashraf Qansuh Al-Ghuri, may his victory be glorious, was passed

2. To our master, his excellency Saif ed-Din Qansuh Al-Muhammadi general-governor in the province of Damascus and Saif ed-Din Tuman Bay, the governor of the citadel and the agent of the Sultan in Damascus

3. to abolish all the following: The levy of the fief order (manshur), levy of the envoy of glad tidings of the Nile, the levy the barley, the price of a camel which farmers pay to Bedouins.

4. silk, levy of weavers of black and white clothes, levy of dyers, levy of Turkmen, and what was confiscated by the government from the arrears of the endowment of the Great Mosque every year, what was renewed in taxes on the cloaks market.

2.3. Decree of abolishing excises, levies, royalties, and confiscations from homes, preventing the exodus of people and reforming the Mujahidiyya Canal (4 Ramadan 909 AH./16 April 1499 AD.)

It was a decree from Sultan Qansuh al-Ghuri to the governor of Damascus, Emir Qansuh al-Muhammadi[4], Emir Tuman bay Al-Asmar[6], the governor of the Citadel of Damascus and the agent of the Sultan in Damascus who managed and invested the Sultan’s money and properties and everything related to his treasuries, including buying and selling, and the governor of Homs, Emir Aslan bin Dalghadir (907 AH./ 1501 AD.) [25]. It is worth noting that the governor of Damascus citadel was one of the governors entrusted with the implementation of this decree because, at the end of the Mamluk era, his position was extended, and his influence grew at the expense of others that were no longer limited to govern, protect and preserve the citadel for the sultan[6].

2.3.1. Description

It appears from the picture[5] that it is a rectangular marble panel, fig. (3-a & b), with five lines in the interlacing thuluth script executed in high relief, separated by prominent lines. Was suggested that it measures 115x75 cm. the location in the mosque wasn’t known before it was demolished and renovated. Clearly, Herzfeld tried to read the decree, but the middle of the third line was an obstacle, so this part was drawn manually on single sheets and in a notebook containing his notes on the monuments and inscriptions of Homs[4], fig. (3-c), text:
5. is renewed for compulsory gifts of dhimmis, taking money from the vegetative farmers to repair the Mujahidiyya Canal, and renewing compulsory gifts for porters. No one shall immigrate from his house, and others will live there after him praise be to God.

Figure (3) Shows a. Mamluk decree at Khalid b. al-Walid Mosque in Homṣ (909 AH/1499 AD) no. FSA A.6 04.GN. 3800 (After: https://collections.si.edu/search/), b. tracing of previous inscription, c. a sketch of the middle of the third line of the following inscription represents Herzfeld’s attempts to read the inscription from D-1364 FSA A.06 05. 1364 (After: https://collections.si.edu/search/).

2.3.2. The financial obligation of the fief letter (Haqq el-Manshūr)

Manshūr or fief diplomat was a written order of feudal grants to the Emir, soldiers, Arabs, Turkmen, or others. It was a right of the Sultan alone that no one else could share. It was written on papers of various sizes, according to the rank and position of the person benefiting from feudalism [26], in formulas and expressions that distinguished it from other communications letters. According to the culture of the Mamluk and the comprehensiveness and complexity of the tax system, it was assumed that when the orders for the fiefdoms reached Homs, the government mostly imposed dirhams on the people for the person who delivered the royal fief letter. There were similar levies for bringers of glad tidings and for almusafer (a person who travels on missions and orders).

2.3.3. Levies for the envoy of glad tidings of Nile

It had been the custom since ancient times to celebrate the bringer of glad tidings and honour him with gifts and grants; thus, Arabs used to do it before and after Islam. For example, the prophet Mohamed was granted a slave to the person who gave him the tidings of the birth of his son Ibrahim [27]. In the Middle ages, the official postman was responsible for delivering the royal letters of good omens, such as conquests, victories over enemies, re-conquers of citadels and castles, the ruler’s health (recovery from illness), the safety of the pilgrimage convoy, the flooding of the Nile, the ascension of a sultan to the throne, or the birth of a son for the sultan [26]. When the bearer of glad tidings arrived in the city to which he was going, drums and cheerful music used to play, flags and decorations were hanged, and that person was granted a cloak (khelah خلّة) and other gifts. Sultan az-Zahir Baybars bestowed a thousand dinars to the bearer of glad tidings of the conquest of the Armenian kingdom of Cilicia (Sis) and the rank of Emir tablahkana (the Emir who had the right to have drums played at the gate of his palace) [28]. Still, the matter went beyond gifts to exploiting the issue to impose levies. Al-Maqrizi said, "a lot of money was required and collected from the people of Egypt- according to their classes- if a bearer of glad tidings came about invading a castle or similar news". Sultan Qalawun abolished this levy [14]. Generically, it was read in historical sources that "the bearer of glad tidings roamed the people and took a lot of money for good news or
the governor was granted a cloak to the bearer of glad tidings”, etc. Celebrating the flooding of the Nile is an ancient Egyptian annual custom because it results in fertility which leads to urbanization and the substratum of the kingdom. The evidence for the arrival of goodness is the abundance of crops, low prices, and livestock fat. Therefore, it was an annual custom which was only done by the rulers of Egypt- that if the Nile overflowed, they sent an official postman with good news to the governors of the Levant to reassure the people and show happiness [26]. It is natural to celebrate the bearer of glad tidings of the Nile to return with gifts and grants but collecting this money from people was reprehensible. Qalqashandi says that “official postmen might collect money from all cities and villages because of that.” This levy was known during the Fatimid period. He also said: “if the state is just, the royal letter stipulates not to take money from people by the postman” [26]. Thus, Ibn Tulun ad-dimashqi- a historian of Damascus and a contemporary of the decree understudy- repeatedly referred to the arrival of the envoy of glad tidings from Egypt every year, as he was received by the governor of Damascus and his men at the dome of Yalbugha who granted him gifts [29]. This issue demonstrates the continuance of this levy and that what was stated in the decree corresponded to the facts of its contemporary history. 

2.3.4. levy of Barley

It is a financial obligation imposed by the people on the state to compensate for a shortage of barley stock in grain stores (aluhrãa) in anticipation of emergency conditions such as turmoil and war. Barley was the mainstay of fodder for horses, which were the backbone of the Mamluks’ army. Al-ustãdár (responsible for managing expenditure on the sultan’s supplies) was entrusted with carrying out this action because one of the duties of his job was to pay as a special financial bureau charged with providing monthly salaries (jãmakiyya), clothing allowances (kiswa), fodder (‘âliq) for horses, and other provisions to the Sultanic Mamluk (al-mamãlik al-sulṭâniyya) [30]. This levy was distinct from the tithe (zakat al-ushr) levied on agricultural lands (Tarkhan, 1968). The farmers of the ghouta of Damascus, Hauran, Homs, and other barley production areas in Syria usually suffered during the reign of sultan Faraj bin Barquq in his war against Tamerlane or the Amir Sheikh and Amir Nowruz [31]. Therefore, it is unsurprising that this approach continued in the late Mamluk Sultanate, a period characterized by political and administrative turmoil. 

2.3.5. Paying a price of a camel to bedouins

Most of this royalty was imposed by the Bedouin on the people of the villages located on the edge of the Badia over centuries, which was called khuwã (brotherhood). During the Mamluk era, the Bedouins of the Fadl tribe lived in the vast desert east of Homs, on the outskirts of Iraq, and south of Najd their relationship with the Mamluk sultanate in the Bahri division was characterized by friendliness, obedience, and alliance against external enemies. But it soon became hatred and hostility when the state's power weakened during the Circassian era. Then, the relationship became clear hostility in the second half of the tenth century. If the people did not pay the khuwã, Bedouin had become accustomed to raiding and assaulting the people of the villages, kidnapping, looting their money and their fields, stealing their animals and the tools of the farmers, and raiding commercial caravans. This relationship of looting, tyranny, and passenger theft continued until the end of Ottoman rule in Syria [32]. The domination of the Bedouins was reduced with the establishment of police stations inside the Badia and the establishment of regular courts during the French Mandate period, thus eliminating the villages bordering the Badia from the country [33,34]. Indeed, some villages continued to pay Bedouin khuwã until the middle of the twentieth century, when the state weakened from time to time. The khuwã were paid annually in various forms, either in cash or
from the production of the land, such as crops and olive oil; field animals, such as camels, sheep, and cows; products of the villages, such as cloth and wool, from which tents, ropes, etc. were made [35]. After this digression, the relationship between paying a price (the price) of a camel to Bedouins and khuwa, wasn’t need a great deal to clarify it which were taken as cash allowances for the price of the camel. Similarities in historical cases of taking cash allowance was learned for example, what Al-Maqrizi mentioned about the levy that was charged by the governor of Tripoli from among the judges and governors for each one was the amount of five hundred dirhams. Al-Maqrizi explained the meaning of this amount, saying: “The price of a mule” [28]. We would like to point out another subject that comes in the context of the Bedouin khuwa and proves what was the desire to demonstrate It is a levy called “Jahawat جٙاٚاخ”, which was imposed by the sheiks of the Fadl tribe on the Monastery of Saint Elian located 1 km to the west of the city of Al-Qaryatayn, of the Syriac Christian sect located in the Syrian city of Al-Qaryatayn, as stated in an Arabic inscription that was installed on the entrance of the church of this monastery. The inscription was an order by Emir “Saif bin Ali bin Nua’ir” dated (878 AH./1473 AD.) that abolished this royalty on the monastery, its monks, and its tools [36]. This levy was mostly imposed not to harm the people of the monastery because of the great financial resources taken from the vows of pilgrims and people who came to treat diseases. Unfortunately, this inscription was destroyed along with the entire monastery by the militants of the Islamic State “ISIS” in the year 2015 A.D. fig. (4). Its dimensions are 75 x 45 cm, and its text reads

1. In the month of Safar of the year 878 A.H, Emir Saif, may Allah give him strength and honor, ordered to
2. Abolish Jahawat of the blessed monastery, from whom imposes fines and to monks and its tools
3. and be cursed and the son of the cursed who seeks to harm it. This good deed is written in his records and for the shaikhs of the Fadl tribe, who come after him.

Figure (4) Shows a, Arabic inscription on the church of the monastery of Saint Mar Elian Al-Homsi, (878 AH/1473 AD.), b, tracing of the previous inscription

2.3.6. Taxes for the textile Industry in Homs

The decree mentioned the renewed taxes on weavers’ cotton textiles, white textiles (albayadh اٌث١اضح), weavers’ silk textiles (as-sawadh الياضخة), and on dyers and taxes on two of the city’s markets closely related to this industry, the brokers of the silk market, and the cloaks market. It is useful to talk briefly about the textile industry in this city and the professions and markets associated with it. It is clear that Homs was an industrial and commercial city, as three-quarters of its population worked in professions and textile industries of various kinds, such as silk, cotton, linen, and wool, and the rest worked in occupations that served this industry and the living requirements [10]. Homs was famous for the quality of its textiles and luxurious cloth in the Mamluk period, as it was
next to Alexandria in quality and abundance of production [39]. Homs retained its industrial position until the twentieth century, and the census of their looms at the end of the nineteenth century reached 7000 looms and then increased to 10,000 [10]. Duties were imposed on weavers and dressmakers because a great economic power was constituted and were mentioned in several decrees from Homs, such as the decree of Al-Nuri Mosque (817 AH./1414 AD.) [40], one of Sultan Al-Zahir Jaqmaq from Khalid b. Al-Walid Mosque (844 AH./1440 AD.) [8] and another one at Al-Nuri mosque (896 AH./1491 AD.) [40]. Also. The decree also mentioned taxes on brokers in the silk market in Homs, known as "khidmat addilalih" in Arabic خدمة الدلاله. When the broker mediated to sell something, two dirhams was taken for what was worth a hundred dirhams, and the state took one of his dirhams [28]. The clothes market, where all kinds of ready-made clothes were sold, was currently called the fur market "alfarw wa eleabi" الفرو والعبي [41].

2.3.7. Introducing fees on Turkmen

The word “Turkmen” means Turkish Bedouins. Their regions of origin are the wilds of central Asia, from the western borders of China to the Caspian Sea العز. They converted to Islam in the fourth Hijri century and were known as Oghuz or Ghz before Islam. The Seljuks, Khwarazmids, Danishmends, Karamanids, Aqqoyyunlu, Qaraqoyyunlu, Ottomans, and Afsharids are Turkmen. In the Arab countries they were settled and fled to the Levant due to political conditions and natural migration because the Levant was considered a natural extension of Asia Minor. They are known in the history books as Turkmen who were loyalists to the state (Turkmen ett'a'a) تركة state's to distinguish them from the enemies of the state at its northern borders [35,38,46,48]. They worked in herding livestock in the Levant, raising sheep, dietary, wool, and leather. Among them were the importers (Jallaba الجلابة) or the cross-border sheep traders who brought them from the countries of the north and east. Some Turkmen were practicing the task of leading caravans on the roads and paths [21]. For this economic activities, the state would collect from sheep owners an annual tax called the zakat of sheep in return for what their sheep and livestock grazed on from the vegetation of the land by employees called enumerators, recorders, and witnesses, headed by the head of sheep branch (shādd alaghnam شداد الأغنام) [19]. Due to the lack of historical texts, we believe that what is meant by introducing fees on Turkmen is an updated tax on the Turkmen, perhaps on their field sheep or imported sheep.

2.3.8. Confiscation of the arrears of the endowment of el-Nuri mosque

It was noticed that the endowments (awqaf), increased exaggeratedly in the Mamluk era, which harmed the state's resources, especially in those circumstances where the state needed to finance war campaigns. Therefore, some sultans tried to take advantage of the crises to seize the surplus of endowment revenues and try to abolish them [42]. Mamluk historical sources have many texts that mention the rulers resorted to seizing the surplus endowments, as Yalbugha as-Salmi did in (803 AH./1400 AD.). Al-Maqrizī said, “he took what was found in the treasuries of the endowments [28]. Returning to the phrase: “confiscation of the arrears of the endowment of the Great Mosque or Al-Nuri Mosque”, and what was delayed from the endowment’s money, it may be what extra and remains of money, after paying employees’ salaries, student stipends, and gifts to the poor. It may mean delayed sums for endowment tenants every year.

2.3.9. Forced gifts (qūdūm) of dhimmis and porters

Qūdūm means arrival but idiomatically means gifts and arrival hospitality. With time, it became a mandatory levy or gratuity, getting from people for employees at the time for the first time were taken up jobs when dressing them the job cloak (khila’t alqūdūm خلعة القدووم) as a form of congratulation. It was also taken
from people if employees were allowed to continue in their jobs when dressing (khilaʾt al-ʾalistār). It was a sum of money presented to the rulers [43]. Al-Maqṭūrī explains the justification behind taking this royalty: the employees used to take over their jobs through bribery, and this bribery would be paid either in advance or days after they took office. Thus, the employee began his mandate by collecting the levy qudūm to pay what he owed to the Sultan endowments [28].

Including what Ibn Ḥajar al-ʾAsqalānī narrated on the authority of Emir Sheikh al-Mahmoudi when he was the governor of Damascus—then he became the sultan in (811 AH./1408 AD.), he said Emir sheik was appointed “Ibn Al-Mawsīl” as muḥtasib of Damascus, and he took a pledge from him not taken from the vendors qudūm. The heralder announced this while muḥtasib was wearing the cloak [15]. A year later, Emir Tinkz Bugha Al-Hatati became muḥtasib, so the people objected and stoned him [31]. The decree referred to abolishing renewed qudūm on dhimma, as mentioned in the abolition of qudūm for porters whose profession spread in the Middle ages, such as carrying things, luggage, goods, and crops from one place to another on their heads, backs, or animals [44].

2.3.10. The levy of the vegetative farmers to repair the Mujahidiyya canal

The vegetative farmers or vegetable growers in the city (al-Basatīna) produced eggplants, tomatoes, okras, cowpeas, beans, zucchini, cucumbers, and others, as well as winter vegetables, such as turnips, cauliflower, cabbage, and beet. It was sold to the vegetable sellers in the cities, to the vegetable seller in the cities. They might be small owners or tenants or those who farmed equally with the owners of the land [12]. This profession was different from gardeners. The phrase (ʿamal assaqia al-Mujahidiyya عمل الساقية المجاهدة al Mujahidiyya was the principal irrigation canal of Homs [12,39] by repairing and cleaning the stream of the canal to make water running. It was in constant need of dredging, isolating, lining, and raising mud, stones, and weeds that obstructed the water and prevented its flow. Water was often reduced and cut off from the canal due to these emergency or permanent obstacles, so it was cleaned every year before the arrival of the summer, the season in which water was most needed. The cost of this process - as stipulated by the decree and as mentioned by historical sources - was taken from the vegetative farmers (albasatina) because they were the largest consumers of Mujahidiyya water. This tax constituted an additional burden for these peasants.

The historian of Ottoman Homs, Muḥammad Al-Makkī bin Abdul-Baqī Al-Khanqāh in the first half of the twelfth century, monitored the times of failure of al-Mujahidiyya, its interruption, then its flow, and the departure of architects and workers to repair and clean in the years he dated. The matter seemed to be an annual work that could not be cancelled [45].

2.3.11. Prohibition of the emigration of Homs's people

The phenomenon of emigration in the Mamluk era resulted from a large number of taxes, confiscations, and feudal depletions of farmers’ resources. Undoubtedly, the emigration of peasants from their villages was one of the reasons for the deterioration of the land and not cultivating it, which represented the loss of a great part of the state’s taxes and kharāḏj and the loss of the feudal lords’ financial resources. For these reasons, those who ran away were forcibly returned to their villages if they did not emigrate for three years [19]. Al-Nuwayrī considered one of the duties of the governors of the territories to be the repatriation of displaced people to their villages [46]. Likewise, the emigration from cities decreased the collection of fees imposed on the owners of professions and trades, and it was feared that the fugitives would become an example to others. Therefore, the decree stipulated not to migrate from the city after the series of cancellations mentioned in the decree,
which might be one of the reasons for the migration with this phrase in the last line: *no one goes out of his house and live others in it after him*. It could also include the people of the villages. There is a contemporary inscription in the Great mosque of Hama dated (902 AH./1497 AD.) allowing the emigration from the village of Bārin to reside in Hama without being asked by the governor of Bārin [47].

3. Results
The study showed that people in Syria at the end of the Mamluk period were burdened with fees, levies, and taxes; some were legitimate taxes, and others were royalties. The two inscriptions published by the study are a clear and unquestionable reflection of the times and conditions in which people were living, suggesting the importance and function of the inscriptions. These are the most important results of the study, as the researcher could add to the confirmed historical texts of the city of Homs two new useful texts of importance in the history of Homs. The first source abolished fees on tanneries, dye houses, slaughterhouses, threshing floors, trading emporiums (khan, al-wakala), and the crossing of merchants on the roads, and the second abolished fees, levies, taxes, and confiscations from the people of Homs, such as the financial obligation of the envoy of glad tidings of Nile, levy of barley, paying a price of a camel to Bedouins, taxes for the textile industry, fees on Turkmen, confiscation of the arrears of the endowment of el-Nuri Mosque, forced gifts, the levy of the vegetative farmers to repair the Mujahidiyya canal, and prohibition of the emigration of Homs.

4. Discussion
The Mosque-Mausoleum of Khalid b. al-Walid in Homs was one of the places that were carefully chosen to engrave public decrees, along with al-Nuri mosque and city gates because it was an open place to visit, and people from villages and distant places made a pilgrimage to it. Many of the inscriptions in this mosque disappeared during its renovation at the end of the Ottoman period. Fortunately, the German orientalist Ernst Herzfeld photographed these inscriptions in glass negatives. In publishing two unprecedented Mamluk decrees, the current study relied on photographs of those glass negatives. The first inscription discussed the abolition of taxes on tanneries, slaughterhouses, dye houses, threshing floors, dar al-wakala, and policing routes. The second inscription discussed the abolition of levies, taxes, and confiscations like levies for the envoy of glad tidings of Nile, levy of barley, paying a price of a camel to Bedouins, taxes for the textile industry, fees on Turkmen, confiscation of the arrears of the endowment of el-Nuri Mosque, forced gifts, the levy of the vegetative farmers to repair the Mujahidiyya canal, and prohibition of the emigration of Homs.

5. Conclusion
The study illustrated that new inscriptions from the late Mamluk period varied, and that harsh were imposed on the people, which confirmed what was mentioned in the historical sources and the importance of the inscriptions as being authentic and important. That source did not accept any doubt from the sources of Islamic history. If city of Homs was taken as a sample from Mamluk Syria, The deterioration of the financial system and the resort of the state and those in power to people's money to bridge the deficit and increase wealth at their expense would be found.

Endnote
(a) Glass plate negatives were used before the invention of photographic film. It was thin glass sheets that have been used since 1880 A.D. First, and the photographer coated the glass plate with photosensitive Collodion emulsion. Since 1880, it has been mechanically made by coating it with silver gelatin paint, distinguished by its high-quality recording of fine details. The measurements were 4×5 cm
or 5×8 cm. It's no secret that they are difficult to preserve and store, because of their weaknesses. They could be exposed to breakage, distortion, and damage. Its use has been discontinued since the twenties of the twentieth century, after the invention of cellulose nitrate film. For more information on this topic, see Herskovitz, R. (1999). Storage of glass plate negatives, Minnesota history interpreter, pp. 3-6. (b) https://asia.si.edu/on-ernst-herzfelds-glass-plate-negatives/ & https://asia.si.edu/res-search/archives/herzfeld/forms-genres/ Last update on March 2022.

(c) https://collections.si.edu/search/ [FSA A.604.GN.3305, FSA A.604.GN.3306].

(d) Amir Khoshkildi al-Kuji, the governor of Homs, was one of the great Amirs in Tripoli. Then, he became the governor of Homs and died when he was its governor at the end of Ramadan in 856 AH./1460 AD. He was a good and kind man. See: Sakhwavi, (1992) Muhammed bin Abdul Rahman (d. 902 AH./1496 AD.), Al-daw' al-lami’ li ahl al-qarni al-Tasi,(The great light on the people of the ninth century) Vol. 2 Beirut, Dar al Geel.

(e) The threshing floors (Al-Bayader البادار) means the place in which the harvest of beans, wheat, barley, lentils, and the like is collected and trampled with Nourag (machine for threshing crops), and the grain is separated from the hay. See: Dozy, R. (1927) Supplément aux dictionnaires arabes. Vol. 1, Paris: Maisonneneuve Frères.


(g) Amir Tuman bay, known as Al-Asmar, was the sultan’s Grand "Dawādār" in Damascus, then took over as the governor of the Citadel. He was removed from his position in the month of Jumada al-Awwal in (912 AH./1505 A.D). Ibn Tulun, (1962) Shams Al-Din Muḥammad Ibn Ali,(d. 953 A.H /1546 A.D), Mufākahat al-Khillān fī Hawādith al-Zāmān: tārīkh Mīr wa-al-Shām (Intimate friendship on the events of Years: history of Egypt and the Levant), edited by Muhammad Mustafa Ziada, Vol. 1, The Egyptian General Organization, Cairo.

(h) The inscriptions of decrees reflect the expansion of the powers of the governor of the Citadel of Damascus. On Bab al-Salama in Damascus, there is a decree to determine the brokerage (Ramadan 840 AH./March 1437 A.D) addressed to the governor of Citadel, with the text: “…to the great Amir, the governor of Citadel in Damascus, that brokerage every ten dirhams for one dirham, see: Sauvaget, J. (1948). Décrets Mamelouks de Syrie, Troisième article, Bulletin d’études Orientales, Tome XII. Another decree in the Umayyad Mosque in Damascus is an attempt to determine the powers of the governor of the citadel, expanded at the expense of others, dated (20 Rajab 844 AH./December 16, 1440 AD.) stated: “the governor of Citadel does not govern for any of the people of Damascus, and does not take control to anyone other than the people of the citadel with its interests, see: Sobernheim,

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to knowing the rule of kings), Ashur, S. (ed.), Vol. 1-4, Dar Al-Kuttb Al-Masryyya, Cairo.


