



Original Article

Public and State Approaches to Safavid Exemption Decrees in the Qajar Period (Case Study: Nāṣer al-Dīn Shāh's Era and Exemption Inscriptions)

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Safavid and Qajar rulers, following an enduring tradition, inscribed royal decrees on stone monuments concerning issues such as tax exemptions and reductions. These inscriptions served to preserve the king's direct voice as an authoritative document, aiming to safeguard a just fiscal system, prevent corruption among officials, avert potential uprisings caused by rising taxation, and reinforce the image of a legitimate and benevolent monarchy opposed to innovation and injustice. This study examines the extent to which Safavid decrees retained their authority and effectiveness during the reign of Nāṣer al-Dīn Shāh Qajar, particularly in the context of the interaction between the state and society. The research is based on primary documents and sources, applying a historical-comparative method and content analysis. The findings reveal that Safavid decrees on exemptions and tax reductions, though inscribed as "perpetual," did not remain effective in practice. With the dynastic shift, and despite the people's efforts to preserve documents and demand their enforcement, these decrees rarely yielded favorable outcomes, except in cases where the Qajar state itself benefited from their implementation.

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Introduction

Royal decrees inscribed on stone constitute a significant category of inscriptions that, from the medieval Islamic period onward, except for the earliest centuries of Islam, were commonly placed in major congregational mosques, sacred sites, and sometimes marketplaces. Alongside oral proclamation, these inscriptions functioned as a direct medium for conveying the monarch's orders to the people. Inscribing decrees on stone was typically reserved for permanent and "eternal" rulings, whereas temporary tax exemptions or reductions with time limitations were generally communicated through other means. The audience of these inscriptions could range from the entire population of the realm to a specific locality, and their execution, according to the text, was often intended to last forever. The significance of these decrees lies both in their lasting authority across centuries and in their practical benefit for the subjects. Preserving such decrees, whether in written documents or carved in stone, provided communities with a safeguard against the reimposition of abolished taxes. The central question, however, is to what extent these decrees were truly enforceable over time. In other words, how were these exemption decrees regarded by the people, and to what degree did the Qajar authorities recognize and implement the edicts of their Safavid predecessors? To address these questions, this article examines several examples of Safavid royal inscriptions, given that this dynasty produced more inscriptional decrees than most others.

Did the people of the Qajar era make efforts to preserve decrees recorded on paper or stone, particularly in cases where their enforcement, or the neglect of contemporary rulers, was at stake? This article evaluates the extent of the influence and continuity of Safavid decrees and examines whether these orders remained enforceable after the death of Safavid monarchs, in accordance with their original intent, and to what degree inscriptions contributed to this continuity. Furthermore, it explores whether Safavid decrees were issued for specific regions or had the potential, over time, to evolve into general mandates applicable across the entire realm. The core issue under investigation is the status and legitimacy of exemption decrees, and

the reasons behind their continued significance despite dynastic transitions. The article hypothesizes that the enduring value of these decrees was closely linked to their substance and to the awareness and insistence of the populace on their content.

Significance of the Research

The study of inscriptions, particularly "exemption decrees," holds importance for several reasons. First, these texts allow for diverse interpretations and analyses from different scholarly perspectives. Second, they offer the possibility of reaching novel and original conclusions that have not been previously articulated. Third, the tradition of inscribing decrees on stone has deep historical roots, extending from ancient Iran to the end of the Qajar period, reflecting an enduring cultural practice. Given the relative scarcity of in-depth research on this subject and the persistence of ambiguities surrounding exemption decrees, further investigation in this field is both necessary and valuable.

Literature Review

Inscriptions are among the most valuable cultural and civilizational legacies of Iran, and because they are expressed through form and volume, they also possess a high artistic dimension. This feature has naturally led to greater attention from scholars of art than from historians. A survey of online academic databases shows that approximately sixty-two articles have been published on epigraphy, the majority of which approach the subject from artistic, religious, structural, formal, material, thematic, literary, or decorative perspectives.

The texts of royal decrees inscribed on stone can also be found in numerous books, particularly those dealing with historical monuments. However, authors of such works usually limit themselves to reproducing the king's order and, in some cases, explaining a few of the terms used in the inscription. Only a limited number of articles have specifically addressed "royal decree inscriptions." Among them are:

Hassan Karimian and Mahbubeh Sadat Bidgoli (2008), *Social and Economic Problems of Safavid Cities Based on Royal Decrees Inscribed in Stone: A Case Study of Isfahan, Yazd, and Kashan*; Faramarzi et al. (2020), *An Examination of Safavid Royal Inscriptions in Northeastern Iran with an Emphasis on Social and Economic Issues: A Case Study of Neyshabur, Sabzevar, Torbat-e Jam, and Mashhad*; Khadamlou (2021), *A Comparative Study of Several Decree Inscriptions of Shah Abbas I on Tax Reductions for Shi'ites*; Sadeghnejad (2023), *Structural Analysis and Themes of the Inscriptions of Mir Emad Mosque in Kashan*.

A critical review of these studies reveals several limitations. These include an overreliance on local case studies to generalize broader political, economic, or cultural structures of the Safavid state, analyzing inscriptions in isolation without integrating historical sources, inferring royal intentions from a limited number of regional inscriptions, neglecting the continuity of decrees across a dynasty, and rewriting inscriptional texts despite the availability of earlier, more reliable transcriptions closer to the Safavid period. Nevertheless, the content of inscriptions constitutes an essential part of the ruler–subject relationship, reflecting dimensions of governance not recorded in other sources and preserved only in stone. This article seeks to open a new line of inquiry by examining the status and legitimacy of Safavid exemption decrees as perceived by Qajar society, particularly during the reign of Nāṣer al-Dīn Shāh. From a historical perspective, inscriptional practices were shaped by diverse political and administrative objectives, and this study aims to explore these underlying dynamics.

Methodology

This study is historical in nature and descriptive–analytical in approach, relying primarily on content analysis of textual sources. The data have been collected through library-based research, drawing on documents, books, scholarly articles, and other published materials.

Decrees of exemption and tax remissions issued during the Safavid era were engraved on inscriptions at various intervals. Some of these orders were promulgated by a Safavid monarch and, over time, communicated to other regions by the same ruler or by his successors, where they were subsequently engraved on stone. After the passage of

time and the change of ruling dynasties, if such documents were preserved, individuals in the Qajar era would at times petition contemporary governors to renew these decrees, which in turn could give rise to local claims. Nevertheless, these orders were not confined to the limitations perceived by people of the Qajar period, especially in certain local complaints, but were dispersed across the country and in some cases even expanded. In addition, certain themes of exemption and tax remission found in Safavid decrees were reiterated by Qajar authorities in their own surviving inscriptions. These shared features constitute the basis for the selection of inscriptions examined in this study.

1. The Importance of Exemption Decrees for the People

With the fall of successive dynasties in Iran, many governmental documents and decrees, like other material remains of former ruling houses, were destroyed, except for those preserved in stone inscriptions. Occasionally, some archival documents survived through the effort of a few individuals, who kept them in the hope that future rulers might renew and enforce earlier decrees. In Rostam al-Hokama, Mohammad-Hashem Asaf refers to the existence of registers from the “former kings,” ranging from Jamshid to Fath-Ali Shah, which reportedly included accounts of Iran and even other countries. He lamented that unscrupulous governors eventually destroyed them, repurposing the paper for fireworks. Although his account is exaggerated, it is not entirely devoid of truth. He optimistically adds that some authentic registers from Tahmasp-Qoli Khan (Nader Shah) could still be found and, if properly applied, could restore order to Iran’s fiscal administration and military organization (Rostam al-Hokama, 2003, p. 320; Nategh, 2010, pp. 503–504). While his remarks highlight the potential value of scattered documents, the extent of public awareness of such records remains questionable, especially given low literacy rates. A passage from Ibn Hawqal is instructive: he reports that on the main gate of Samarqand, there was an iron plaque inscribed in the Himyarite script, the reading of which was transmitted orally from generation to generation (Ibn Hawqal, 1987, p. 211).

This suggests that, even in the absence of literacy, the meanings of inscriptions could be preserved through collective memory. A closer example is provided by Edward Stack, a British civil servant in India who visited Iran in 1880. He observed that while exact tax figures were often obscure to villagers, their memory of taxation persisted over time. In Kavar (Fars), for instance, no one could provide him with details about the most recent tax revision, but “an intelligent young landowner remembered hearing that fifty years earlier such a matter had been discussed” (Stack, 2020, pp. 303–304). Similarly, Nāṣer al-Dīn Shāh, during his 1882 journey to Khorasan, witnessed the preservation of documents by local communities. In Bastam, scholars from Astarabad presented him with “several decrees from the Safavid monarchs and one from Yāqub ibn al-Layth al-Saffar” (Nāṣer al-Dīn Shāh, 1984, pp. 54–55). He briefly noted in his diary that he “looked at a strange decree.” On his earlier journey to Khorasan, a similar event occurred when villagers from Lankar in Quchan carried a stone inscription from the shrine of Baba Haji Tavakkol¹ to Sabzevar to claim tax reductions. The inscription, dated 1046 AH/1636 CE from the reign of Shah Safi, was still being invoked some 240 years later by those whose names were listed as tax-exempt, suggesting that the direct beneficiaries themselves may have transported the inscription to press their claim (ʿIṭimād al-Salṭānah, 1983, vol. 3, pp. 213–216).

Another illustrative case from Khorasan during the reign of Nāṣer al-Dīn Shāh concerns the city of Ṭun. Although the inhabitants possessed orchards and a variety of fruits, water scarcity caused severe grain shortages, compelling them to import cereals from other regions—a situation that eventually led to population decline (ʿIṭimād al-Salṭānah, 1988a, vol. 1, p. 816). In 1848 (1265 AH), Khānlar Khān ʿIṭiṣām al-Mulk, who was responsible for the administrative chronicle of Khorasan, recorded the removal of a tax-exemption inscription once carved as a poetic couplet in the shrine of Sultan Moḥammad and Ebrāhīm. According to local accounts, the inscription was a “curse text” originally issued by Allahverdi Khān Afghan, a tax officer under Aḥmad Shāh Afghan, based on a Safavid precedent, which declared the district of Ṭun exempt from head taxes. The implementation of this exemption, however, varied with political circumstances. Ḥājī Mīrzā Moḥammad-Bāqer Khān ʿEmād al-Molk, governor of Ṭabas, ignored the exemption and annually levied 300

tomans of head tax from Ṭun. His successor, Ḥājī Abū al-Faṭḥ Khān Pāzaki,² appointed by Neẓām al-Dawla, reinstated the earlier decree and issued a new curse poem inscribed beside the shrine. Yet, when ʿEmād al-Molk returned to office, the tax was once again imposed indiscriminately, as he himself admitted: “He collects from what exists and also from what does not exist” (ʿIṭiṣām al-Mulk, 1972, pp. 255–256). In contrast, under Ḥājī Mīrzā Zamān Khān, tax adjustments were accompanied by official warrants handed to the people, whereas ʿEmād al-Molk dismissed such measures and simply reintroduced the same taxes under new names (ibid.: 260–264). The trajectory of Ṭun’s exemption inscription exemplifies the fragile status of fiscal reliefs in the Qajar era: sometimes enforced, sometimes obliterated before annulment, or maintained while taxes were reimposed under alternative labels. Nevertheless, certain Safavid exemptions endured, particularly in strategically important or desert regions. For instance, the inhabitants of ʿAbbāsābād near Shahrud, tasked with securing the main roads, were not only exempted from taxation but also annually received grain and cash subsidies from the treasury (Afzal al-Mulk, n.d.: 37). Similarly, the villagers of Nāʾiband near Birjand were freed from state levies in return for guarding caravans and retrieving those lost in the desert, sometimes venturing up to twenty farsakhs into the wilderness (ibid.: 165–166).

These cases highlight that the survival and enforcement of Safavid tax exemptions under the Qajars largely depended on whether they served the security and political interests of the ruling state.

2. The Validity of Safavid Tax Exemption Decrees during the Lifetime of the Dynasty

The decree recorded in the Toon inscription, mentioned earlier, concerns the exemption from the sarshom r (head tax) during the Safavid era, an issue that reappears in stone inscriptions of the Qajar period, such as those found in the Dar al-Ihsan Mosque of Sanandaj (Mardukh Kurdestani, n.d., vol. 2, p. 198), Tabriz (Karang, 1995, pp. 220–222), Golpayegan (Eshraghi, 2004, pp. 136–137), and the Khani Mosque in Meymand (Afshar, 2005, pp. 65–66).

The origins of this tax exemption can be traced back to the reign of Shah Ismaʿīl I. Even earlier, a brief reference is made in an Aq Qoyunlu inscription in Yazd (Afshar, 1995, vol. 2, p. 140)

¹The tomb of Baba Haji Tavakkol, dating back to the 7th century AH, is located in the village of Baba Langar, Mishkan District, Khoshab County. The distance from Langar to Sabzevar is approximately 50 to 60 kilometers, accessible by modern-day paved road

²Haj Hossein Khān (Yuzbashi-Shahab al-Molk-Nizam al-Dawlah) served as the governor of Khorasan from 1291 to the month of Muharram in 1292 AH

Table1.
Inscriptions Related to Exemption from Census and Household Enumeration Fees during the Qajar Period.

Date of Inscription	Location of Inscription	Subject of Exemption
1216 AH	Ṭālebīyeh School, Tabriz	Household Enumeration
1251 AH	Congregational Mosque of Golpāyghān	Census
1249 AH	Khānī Mosque, Meymand	Household Enumeration
—	Dār al-Eḥsān Mosque, Sanandaj	Household Enumeration

The earliest extant Safavid decree, issued in 911 AH/1505 CE, prohibits the issuance of promissory notes (*havāla* or *barāt*) charged to neighborhoods in Isfahan and stipulates capital punishment (*wājib al-qatl*) for violators (Honarfar, 1965, pp. 86–87). A decade later, in Qā'en, another decree denounced the “innovation (*bid'at*) of the head tax,” stating that “henceforth no one shall demand even a dinar or a man of grain under the name of *sarshomār*, nor shall such orders be issued,” with violators condemned to “the curse of God, the angels, the prophets, and the Imams” (Afshar, 2010, vol. 2, pp. 71–72). Bastani Parizi also refers to a tax exemption inscription concerning Toon, noting that “its decree is still preserved on the

wall of the Imamzadeh of Tabas” (Bastani Parizi, 1983, p. 155), which likely corresponds to the previously mentioned case. Further examples of head tax exemption appear during the reign of Shah Tahmasp I in Astarabad and Shah Tahmasp II in Kashan. The Astarabad inscription, dated 957 AH/1550 CE and reported by Asadollah Ma'tufi, records that the *yasaqi* community of Astarabad was burdened with *sarshomār* and *khāneshomār* (household tax), regardless of their livestock or pastures (Ma'toufi, 2008, p. 272; Rabino, 1924, p. 27). In another inscription at Asadabad, reference is made to the abusive “*khāneshomār*,” which had supposedly been abolished in earlier times (Golzāri, 1978, p. 42).

Table2.
Inscriptions Related to Exemption from Census and Household Enumeration Fees during the Safavid Period.

Subject of Exemption	Location of Inscription	Date of Inscription
Household Tax	Congregational Mosque of Isfahan	911 AH
Head Tax	Qā'en Mosque	921 AH
Head Tax	Imamzadeh Hossein ibn Musa of Tabas	—
Head and Household Tax	Congregational Mosque of Astarābād	957 AH
Household Tax	Soltānī Mosque of Asadābād	—
Head Tax	Meydān Mosque of Kāshān	1143 AH

Shah Abbas II also addressed the issue in a decree issued in 1077 AH/1666 CE. From the text, it is clear that prior abuses had led to widespread grievances. The decree stipulated that “once every several years, by the consent of landowners and peasants alike, the *sarshomār* shall be carried out in accordance with ancient custom, at the fixed rate of 100 dinars per person, and no excess demands shall be made” (Sotoudeh, 1998, vol. 6, p. 33). Nevertheless, contemporary reports provide a contradictory

picture. Chardin, traveling in Iran during the reign of Shah Abbas II, asserted: “In Iran, the capitation tax is absolutely unknown; all people are exempt, and in this respect, no distinction is made between commoners and nobles” (Chardin, 1993, vol. 3, p. 1253). Yet other sources attest to the continued imposition of such taxes. For example, Shah Suleiman in 1094 AH/1682 CE exempted an Armenian family from both the head tax and household tax (Jahanpour, 1969, p. 235; Nava'i, 1981, p. 304).

In 1110 AH/1698 CE, during the reign of Shah Sultan Husayn, a census was carried out in Ganja under the supervision of the governor of Azerbaijan (Pigulevskaya et al., 1974, p. 572).

The last known Safavid decree prohibiting the head tax dates to 1143 AH/1730 CE, under Shah Tahmasp II. Addressing the villages of Kashan, the decree records: "Mirza Abu'l-Qasim Rizavi reported to the august court that promissory notes are being levied in the form of sarshomār and other charges upon certain villages of Dār al-Mo'menin Kashan due to the increase in wealth, whereas such an abhorrent practice is not maintained in any other Shīte lands" (Naraqi, 2003, pp. 161–162). Taken together, these inscriptions demonstrate that the sarshomār, despite frequent prohibitions, continued to be collected throughout much of the Safavid period. The decrees were not universal in scope but rather localized, appearing in scattered regions such as Isfahan, Qā'en, Toon, Astarabad, and Kashan. Under Shah Abbas II, the practice was regulated to once every several years, but by the later Safavid rulers (Shah Suleiman and Shah Sultan Husayn), the collection of the tax was reinstated, before being finally abolished under Shah Tahmasp II.

Thus, the textual evidence, when compared with Chardin's account of the absence of a capitation tax, underscores the ambiguities and inconsistencies surrounding the enforcement of these decrees. The terminology employed in the inscriptions—labeling the head tax as a "biḍāt" (innovation) and a "shameful practice," with violators deemed "wājib al-qatl" (deserving death)—reveals the deep social and religious opposition it aroused within the Safavid polity.

3. Modes of Petitioning by Qajar Peasants in Cases of Governmental Neglect of Previous Tax Exemptions

A) Petition writing

An examination of popular protests during the reign of Nāṣer al-Dīn Shāh reveals that memories of earlier tax remissions continued to resonate among rural communities. For

instance, in petitions submitted by villagers from Gilan, the inhabitants invoked prior exemptions granted to their "forefathers and ancestors," emphasizing that, "according to old registers and decrees," their villages had long been exempt from taxation. Nevertheless, the government demanded payments. The royal response was explicit: "Every landowner must pay his due taxes. The meaning of exemption is not understood."

A similar case concerned the Sayyids of Fuman, who claimed that "since the Safavid period ... until now all wet and dry lands belonging to us have been exempt from state taxation." Despite the decline in agriculture, the then-governor, Mushir al-Saltaneh, imposed heavy levies. Although the petitioners presented earlier decrees and orders confirming their exemption, their pleas were disregarded. The king insisted on the payment of taxes, merely advising Mushir al-Saltaneh to "consider the landowners' condition" (Ādamiyat & Nāteq, 1987, p. 382). Archival evidence demonstrates that the issue of Safavid-era exemptions and remissions persisted into the Qajar period. In popular memory, the Safavid dynasty retained its prestige as the foremost patron of Shīsm and as descendants of the Prophet. The Qajar monarchy, having subdued the Afsharid and Zand dynasties (cf. Mir Mohammad Sadegh, 2008, p. 44), sought to associate itself with the Safavids³. However, this claim did not translate into an obligation to uphold Safavid decrees for the populace. When confronted with demands for the restoration of old exemptions, Qajar officials typically requested documentation and justifications, while simultaneously showing little hesitation in reimposing remitted taxes—an approach clearly visible in the Shah's responses to the petitions. Another revealing case is documented in a telegram dated 1296 AH/1878 CE, sent from Tehran to Rasht:

"Reply to His Excellency Ḍiyā' al-Mulk: the peasants of Sedeḥ and Garrus have submitted a telegraphic petition to His Majesty, claiming that from the time of the Safavid sovereigns until now they have been exempt from taxation by virtue of decrees, yet Ḥājj Muḥammad Riḍā, the representative of the peasants, now demands two hundred tumans from them. It is decreed that the matter be investigated:

³In his book "Tarikh-i rawzat al-safa-yi Nasiri", Reza Qoli Khan Hedayat attempts to establish a kinship link between the Safavid and Qajar dynasties (Salarishadi, 2021, pp. 27–52). He identifies Uzun Hasan Aq Qoyunlu as the intermediary for this connection, thus claiming that during their time, the Safavids "acted with the Qajars in unity and elite solidarity" (Hedayat, 2001, pp. 70–76). Additionally, I'tizad al-Saltanah writes: "A group of historians believe that the Aq Qoyunlu dynasty is of this noble tribe and lineage" (I'tizad al-Saltanah, 1991, p. 8). Ultimately, it is Rostam al-Hokama who takes this claim further, referring to the Qajar kings as Sultan Muhammad Shah al-Mosawi al-Safavi Bahadur Khan and Fath Ali Shah al-Mosawi al-Safavi (Rostam al-Hokama, 2003, pp. 46–59).

His Excellency must demand their decrees, and carefully examine whether they hold a decree from this eternal government, and if so, what its contents are. If not, which sovereign's decree do they possess, and whether they have in fact been exempt until now or not? A truthful report should be submitted for judgment. If their documents require review by the authorities, the originals must be forwarded. Deputy Regent Amīr Kabīr" (NLAI, 8104/296, p. 1). This order was issued by Deputy Regent Amīr Kabīr Kāmran-Mīrzā, the third son of Nāṣer al-Dīn Shāh, to Mīrzā Zaki Khān Ḍiyā' al-Mulk, who had been appointed governor of Gilan in 1294 AH/1877 CE and was dismissed in the same year this directive was issued. Throughout his career, Ḍiyā' al-Mulk held various offices, including Minister of Religious Endowments, mustawfi-yi banā'ī (I¹timād al-Saltānah, 2000, p. 117), steward in Isfahan, governor of Gilan, financial officer and deputy governor of Zanjan, governor of Tehran, and at times minister and governor of Arabistan and Khuzestan. In 1294 AH/1877 CE, when Muḥammad Raḥīm Khān 'Alā' al-Dawla assumed responsibility for Arabistan, Luristan, the Ministry of Finance, and the Grand Court, he delegated the deputy governorship of Rasht to Ḍiyā' al-Mulk (I¹timād al-Saltānah, 1995, vol. 2, p. 523). According to the text of the telegram, the peasants of Sedeh and Garrus asserted long-standing exemptions from taxation. However, the toponym "Sedeh"⁴ appears in multiple regions of Iran, including Isfahan, Rasht, Birjand, Torbat-e Heydariyeh, Abadeh, Lar (Mufakkkham Pāyān et al., 1960, p. 348), and Eqlid (Afshar Sistani, 2014, p. 773).

Likewise, "Garrus"⁵ occurs in areas such as Marand, Marāgha, and Kermanshah (Mufakkkham Pāyān et al., 1960, p. 348). Given that the telegram was addressed to the governor of Gilan⁶, it seems reasonable to situate the Sedeh in question within that province. Yet Garrus lay outside Gilan and the jurisdiction of Ḍiyā' al-Mulk, leaving uncertain the procedure by which the peasants' complaint from Garrus was to be pursued through the governor of Gilan.

Until the final years of the Qajar era, extant documents indicate that local populations continued to contest the government over the implementation of certain decrees issued during the Safavid period, including those related to religious endowments (waqf). For instance, records dated 1303 SH/1924 CE reveal disputes between the General Directorate of Internal Revenues and the Ministry of Education and Endowments, as well as the regional financial and endowment offices of Khorasan, concerning the collection of nim-'ashr (half-tithe) from a waqf dating back to the reign of Shah Abbas in the Tun region. According to these documents, it had been decided that the annual revenues would be divided into twelve months, and ten portions would be collected. This dispute persisted in the parliamentary chamber and was raised by Zaḥīr al-Islām. The financial office instructed the endowment authorities to remit payments only until the month of Jadī (Bahman)⁷, rather than over the entire year. In contrast, the endowment office objected, arguing that the specified waqf was exempt from any taxation.

⁴Sedeh is a village in the rural district of the outskirts of the Kuchefahan section of Rasht County and one of the five administrative subdivisions of Isfahan County. It is also located in the Bala Rural District of Khaf District, Torbat Heydariyeh County, as well as in the Central Rural District of Qaen District, Birjand County (Dehkhoda, under the entry "Sadusi").

⁵Gorus is a village in the Chamchal Rural District of Sahneh District, Kermanshah County, and also a region bounded to the east by Qazvin, to the north by Khumsah and Afsar, and to the south by Hamadan, situated in the eastern part of Kurdistan Ardalan. Additionally, Gorus can be found in the Rudqāt Rural District of the Central District of Marand County and in the Quri Chay Rural District of Qarah Aghaj District, Maragheh County. Finally, Gorusi, also known as Ahmadabad, is part of the Kaghazkanan Rural District of Herowabad County (Dehkhoda, under the entry "Gururan").

⁶In 1295 AH, I¹timād al-Saltānah provided a detailed account of the regions under the authority of the deputy governor, Kamran Mirza. He noted that governance and administration of areas such as Tehran, Mazandaran, Gilan, Damavand, Firuzkuh, Qom, Kashan, Saveh, Zarand, Malayer, Tuyserkan, and Nahavand remained under the deputy governor's control (I¹timād al-Saltānah, 1988a, vol. 3, p. 1823). He further referred to oversight of Fars, Kerman, Baluchistan, Isfahan, Yazd, Kermanshah, Kurdistan, Arabia, Lorestan, Iraq, Borujerd, Golpayegan, Khansar, Kamareh, Natanz, Jushqan, Mahallat, Hamedan, Asadabad, and Kangavar, as well as the organization of the Office of Revenue Assessment and the Supreme Justice Bureau (ibid., p. 1824). Regarding the governance of Gorus, Bamdad notes that during Nāṣer al-Dīn Shāh's reign, the region was largely administered by Hassan Ali Khan Amir Nezam Gerusi and his associates, while occasionally Alireza Khan Sartip Gerusi or his son Abdolhossein Khan Salar-al-Molk were appointed to govern Gorus and command the local military unit (Bamdad, 1992, vol. 1, p. 361).

According to the 1295 AH divisions, Gorus was under the supervision of Hossein Khan Sepahsalar, encompassing Azerbaijan, Khorasan, Sistan, Astrabad, Gorgan, Turkmen territories, Qazvin, Khamsa, Semnan, Damghan, Shahrud, Bastam, Gorus, Khanaqin, border affairs, and matters concerning Jewish, Christian, and Zoroastrian communities (I¹timād al-Saltānah, 1988a, vol. 3, p. 1824). Regarding the governance of Gorus, Bamdad notes that during Nāṣer al-Dīn Shāh's reign, the region was largely administered by Hassan Ali Khan Amir Nezam Gerusi and his associates, while occasionally Alireza Khan Sartip Gerusi or his son Abdolhossein Khan Salar-al-Molk were appointed to govern Gorus and command the local military unit (Bamdad, 1992, vol. 1, p. 361).

Additionally, responsibilities such as managing the royal granaries, overseeing provincial revenues, bookkeeping for the police administration, and supervising road construction in Gorus were delegated to Mirza Abdullah Khan Mostofi Nuri (I¹timād al-Saltānah, 1988b, vol. 3, p. 1994; vol. 4, p. 2390). Considering Gorus's location within Marand and Maragheh, these areas were assigned respectively to Mehdi Qoli Khan Sartip Donbali and Ali Khan, son of the late provincial governor, as attendants to the Imperial Presence. Mirza Ghahraman Amin Lashkar was appointed to the ministry and administrative office of Azerbaijan (ibid.).

⁷Capricorn

Tun was not unique in this regard. According to the records, a nationwide decree had established the collection of taxes from all endowments at the prescribed rate, which was ultimately determined through parliamentary deliberation to be *nim-‘ashr*. Among these records is a letter from the Minister of Finance, Zokā’ al-Molk, to the Ministry of Education and Endowments regarding the Tun waqf, in which he clarifies:

“Since the collection of *nim-‘ashr*]5%[has remained unresolved by the National Consultative Assembly, the financial offices have been instructed to refrain from collecting it and only to obtain the remaining portions until the end of the month of Jādī. Accordingly, no *ḥaqq al-nazāra*]Supervision fee[shall currently be demanded from the said endowments, although the remaining *nim-‘ashr* must indeed be paid. The Minister and the Chief of Finance have dispatched this explanation to the provincial financial office of Khorasan for the collection of the remaining *nim-‘ashr* from the endowments of Shah Abbas Safavid located in Tun” (NLAI: 11396/240, pp. 1–13).

These documents demonstrate that disputes over taxes

and Safavid-era exemptions, even concerning religious endowments, persisted until the end of the Qajar period, providing a well-documented account of the processes of collection and temporary suspension.

B) Reference to Inscriptions

In the preceding section, we highlighted an example of the steadfastness of the residents of Tun in preserving privileges that their ancestors had obtained from Safavid rulers centuries earlier. Additionally, a brief reference was made to the inhabitants of Lankar, who removed a tablet from the shrine of “Baba Haji Tavakkol” and transported it to Sabzevar—a distance of approximately 50 to 60 kilometers along what is now a paved route—in hopes of securing a renewed decree from a Qajar king based on Safavid legislation.

What, then, was the content of these inscriptions, and which social groups benefited from them to the extent that Nāṣer al-Dīn Shāh’s subjects endured such efforts? The decree recorded the exemption of “Mal and Jahat” taxes and was inscribed with minor variations in cities such as Yazd, Qā’en, Jam, and Asadabad.

Table3.
Inscriptions on the Exemption of Taxes during the Reign of Shah Safi, Safavid.

Date	Location	Exempted occupations and communities
1046 AH	Mausoleum of Bābā Hāji Tavakkol, Lankar	Asneh-daran, Colorists, Herders, Shepherds, Barbers, Midwives, Bathhouse attendants, Surgeons, Secondhand-goods sellers and junk collectors, Mourners, Well diggers, Millers, Textile starchers, Pasture guards, Dairy vendors, Shakiman, Turkic physicians
1046 AH	Qā’en Mosque	Pasture guards
1046 AH	Shrine of Shāh Qāsem-e Anvār, Jām	Shepherds, cattle butchers, Barbers, Midwives, Secondhand-goods sellers and junk collectors, Well diggers, Textile starchers, Pasture guards, Shepherds, Attendants, Shakiman, Turkic physicians
1046 AH	Yazd	Mirror dealers, Colorists, Shepherds, Barbers, Midwives, Bathhouse attendants, Hunters/Fishers, Surgeons, Transporters of the dead, Secondhand-goods sellers and junk collectors, Elegy reciters, Well diggers, Millers, Textile starchers, Pasture guards, Turkic physicians
1046 AH	Asadābād	Soap sellers, Mirror dealers, Shepherds, Barbers, Bathhouse attendants, Hunters/Fishers, Surgeons, Transporters of the dead, Makarian, Servants, Bowstring makers, Diviners, Butchers, Camel drivers

“Mal and Jahat” represented a type of taxation with both monetary and in-kind components, and its

exemption is documented in several Safavid-era inscriptions.

Table4.

Inscriptions on the Exemption of Taxes during the Reign of Shah Tahmasp I, Safavid.

Date of Inscription	Location of Inscription
964 AH	Congregational Mosque of Baku
972 AH	Soltānī Mosque of Asadābād
—	Shāh Mosque of Isfahan

Examples include inscriptions from Shah Tahmasp's period at the Congregational Mosque of Baku (964 AH/1556 CE, Rezvanfar, 2017), Soltani Mosque in Asadabad (972 AH/1564 CE, Golzāri, 1978), Congregational Mosque of Isfahan (Honarfar, 1965, pp. 88–90), regions of Baku and Ardubad under Shah Abbas (Rezvanfar, 2017), Shah Mosque of Isfahan (Honarfar 1965, pp. 445–446), and Congregational Mosques in Kashan (1022 AH/1613 CE, Naraqī,

2003, pp. 165–167), Natanz, Ardestan, Kerman, Damavand, and Astrabad (Islam Panah, 2013, p. 79; Kitāb-i Maṭla' al-shams: 12–13; Nosrati, 2002, p. 176; Ma'toufi, 2008, p. 276).

Shah Tahmasp explicitly condemned: “Whoever among the proprietors and village heads of Asadabad manipulates the tax by reducing or increasing a single dinar beyond proper distribution, shall be cursed” (Golzāri 1978, p. 42).



Figure1.

Inscription of a Command by Shah Tahmasp I of the Safavid Dynasty at the Jameh Mosque of Baku, concerning the reduction of taxes on movable property, dated 1556 CE / 964 AH (Photograph by Morteza Rezvanfar).

Beyond inscriptions, other instances of tax exemptions are recorded. For example, following the capture of Tabriz by Osman Pasha and the reluctance of several commanders to participate in the war with Sultan

Muhammad Khodabandeh, the Shah decreed that “the residents of Tabriz who valiantly protected the city shall receive the three-year tax of Tabriz as a reward” (Ghazi al-Qumi 2004, vol. 2, p. 783).

Table5.
Inscriptions on the Exemption of Taxes during the Reign of Shah Safi, Safavid.

Date of Inscription	Location of Inscription
1016 AH	Ordubād
1022 AH	Congregational Mosque of Natanz
1022 AH	Meydān Mosque of Kāshān
1024 AH	Congregational Mosque of Ardestān
1024 AH	Imām Mosque of Kermān
1024 AH	Congregational Mosque of Damāvand
1024 AH	Congregational Mosque of Astarābād
—	Shāh Mosque of Isfahan
1024 AH	Bādkūbeh

During Shah Abbas’s reign, circa 1020–1021 AH/1611–1612 CE, upon the return of Murad Pasha, the Shah exempted residents who had suffered losses from the passage of Ottoman forces from both tax and other fiscal levies (Torkaman 2003, vol. 2, p. 825).

Gradually, the scope of tax exemptions expanded, and in subsequent years, numerous inscriptions in Shia-majority regions recorded reductions in taxes and Ramadan dues (Naraqi 2003, pp. 165–167).



Figure2.
Inscription of a Command by Shah Abbas I of the Safavid Dynasty at the Jameh Mosque of Baku, concerning the reduction of taxes on movable property, dated 1615 CE / 1024 AH (Photograph by Morteza Rezvanfar).

In the final years of the Safavid dynasty, Khalil Mirza Mar'ashi notes in *Majma' al-Tawarikh* the accession of Shah Sulayman II al-Husayni al-Safavi in 1163 AH/1749–50 CE and records: "Regarding the exemption of three-year tax throughout Iran, from the beginning of his reign, all taxes were exempted as a reward to the inhabitants of Iran for a period of three years" (Mar'ashi Safavi, 1983, p. 122).

Although Sulayman II did not succeed in consolidating power, he, like his predecessors, was able to grant tax exemptions that were duly recorded in historical documents.

The inscription that the residents of Lankar sought to have reinstated during the Nāṣer al-Dīn Shāh period pertains to a decree issued by Shah Safi in Muharram 1046 AH/1636 CE, concerning the "relief of the subjects in the transaction of Sichqan-il taxes and dues." This decree granted exemptions from taxes but was not a general directive and contained several exceptions. For instance, it stipulated that "except for the Kavlians, Lulians, Hindus known as Khatiran, Hasan Abdalou, Baghdadlu and their dependents,"⁹ the remaining individuals were exempt from tax and other fiscal duties (*I'timād al-Salṭānah*, 1983, vol. 3, pp. 213–216).

In the Qa'en, Jam, and Lankar inscriptions, nomadic groups engaged in pastoralism were exempted from taxation, while others were instructed to pay "what was not prescribed for exemption due to their occupations" in accordance with proper assessment (*I'timād al-Salṭānah*, 1983, vol. 3, pp. 213–216; Afshar, 2010, vol. 2, pp. 72–74; Molavi, 2003, pp. 23–25).

The decree also references specific geographic locations. In the Lankar inscription, several areas around Quchan are mentioned, such as "Tiyul Dar al-Kai Jahan Arghiyān and Kalidar." Shah addressed the officials of each locality: "Minister, Kalantar, agents, tenants, and annual collectors of Qa'en," "governors, Darughans, Kalantars, and officers of Nahavand, Asadabad, Harsin, Dinavar, Bilavar, Sonqor, Jurab, Malayer and their subordinate settlements," "Minister, Darughah, Kalantar, and fiscal officers of Yazd," and "Kalantar, agents, and annual collectors

of Jam," instructing them to refrain from collecting "one dinar for fiscal or administrative dues" (Golzari, 1978, pp. 46–49). Furthermore, the decree designated the "Ministry and Raf'atpanah Izzat and Ma'ali of the Royal Court, Khwaja Biga, Minister of Khorasan" in the Qa'en, Jam, and Lankar inscriptions to clarify the amounts to be collected or exempted for proper recording and application by the officials. Similarly, in Yazd, responsibility lay with the "Minister, Darughah, Kalantar, and fiscal officers." The decree also addressed prior injustices; taxes previously collected that should have been exempted under the Shah's decree were to be reimbursed.

All inscriptions, except for Yazd (with Safar as the month) and Jam (with illegibility in the month section), bear the date of Muharram. The Qa'en inscription concludes at this point, whereas the other inscriptions contain lists of exempted occupations. Examining these occupations is particularly valuable as primary sources. A notable comparison is with Olearius' travel account, who entered Iran one year after the decree and recorded: "All those with occupations who do not receive salaries from the Shah must pay heavy taxes, including midwives and many others" (Olearius, 1984, p. 321).

Based on the rulings inscribed on these decrees, certain exceptions existed, such as the Mamachegan (midwives), who were exempt from taxation in the aforementioned cities. Another notable aspect concerns the occupations of those seeking similar tax exemptions, particularly in Lankar during the Qajar period. The closing lines of the decrees from Yazd, Asadabad, Jam, and Lankar enumerate the following occupations eligible for tax relief:

- "Soap sellers" in the Asadabad inscription.
- "Mirror dealers and color binders" in the Yazd inscription, rendered as "mirror craftsmen" in the Asadabad inscription, and likely referring to the same group in Lankar, which *I'timād al-Salṭānah* refers to as "Asneh-daran"¹⁰ and color binders."
- The unclear term "[M] and Bolandan" in the Asadabad inscription.

⁹In the Asadabad inscription, the Hasan Aranlu community is mentioned (Golzari, 1978, pp. 46–49), and in the Jam inscription, the Bideqiyān are recorded (Molavi, 2003, pp. 23–25).

¹⁰Asna in Arabic means tooth and stick.

•“Shepherds” in the Asadabad and Yazd inscriptions, “cattle herders and shepherds” in the same inscriptions, “cattle drivers and shepherds” in the Jam inscription, and “Kaulkeh Payan [likely cattle herders] and shepherds” in the Lankar inscription.

•“Barbers” in the inscriptions of Asadabad, Jam, Lankar, and Yazd.

•“Midwives” in the inscriptions of Yazd, Jam, and Lankar.

•“Bathhouse Attendants” in the inscriptions of Asadabad, Yazd, and Lankar.

•“Hunters” in the inscriptions of Asadabad and Yazd.

•“Surgeons” in the inscriptions of Asadabad, Yazd, and Lankar.

•“Transporters of the dead” in the inscriptions of Asadabad and Yazd.

•“Secondhand-goods sellers and junk collectors” in the inscriptions of Yazd, Lankar, and Jam.

•“Elegy reciters” in the inscriptions of Yazd and Lankar.

•“Manqiyān / Nut Vendors¹¹” in the Yazd inscription.

•“Well diggers” in the inscriptions of Jam and Lankar.

•“Millers” in the inscriptions of Yazd and Lankar.

•“Shudmalan (Sudmalan) / (Textile Starchers)” in the

inscriptions of Yazd, Lankar, and Jam.

•“Pasture guards” in the inscriptions of Yazd and Lankar, also mentioned in Qaen and Jam in the upper lines of the inscriptions.

•“Shepherds” in the inscriptions of Jam and Lankar.

•“Janitors” in the Jam inscription.

•“Dairy vendors” in the Lankar inscription.

•“Groups of Makarian, servants, Zhetaban, fortune-tellers, butchers, and camel drivers” in the Asadabad inscription.

•“Turkic Physicians” in the inscriptions of Yazd, Jam, and Lankar.

•“Gypsy group” in the inscriptions of Jam and Lankar.

•“Shakiman” in the inscriptions of Lankar and Jam.

Following the customary practice of these decrees, the inscriptions emphasize engraving and public display on stone “at the doors of mosques and holy shrines.” Unlike other stone inscriptions, instead of including a formal curse, the decrees conclude with a warning that “those who alter [the decree] shall incur the royal wrath” (ʿI timād al-Saltānah, 1983, vol. 3, pp. 213–216; Golzāri, 1978, pp. 46–49; Molavi, 2003, pp. 23–25; Afshar, 2010, vol. 2, pp. 72–74).

Conclusion

The preservation of royal decrees through stone inscriptions and their safeguarding in sacred and secure locations—such as mosques, shrines, bazaars, and tombs—was an enduring tradition that continued until the late Qajar period. Had decrees been recorded solely on paper, they risked being forgotten. Stone inscriptions, publicly displayed, increased the likelihood that these decrees would be implemented, at least during the reign of the issuing ruler, and allowed the populace to act as permanent witnesses, advocating for the protection and enforcement of their rights. During the Safavid period, stone-

inscribed decrees were sometimes issued for specific localities and gradually extended over time by the issuing monarch or his successors to other regions, eventually becoming general edicts, such as the reduction or exemption of taxes. Some decrees were initially general, whereas others remained localized.

Historical texts provide a framework for interpreting the significance of these inscriptions. Some cases, stone inscriptions provide details on topics not recorded in archival documents, as certain provisions appear solely in the inscriptions and are absent from primary textual sources.

¹¹In ʿI timād al-Saltānah, it is stated: “Hunters and the group of Turkish physicians, aside from the groups of Gypsies and Lolis, Hindus, Hasan Abdal, Baghdadloo, and their affiliates” (ʿI timād al-Saltānah, 1983, Vol. 3, pp. 213–216).

¹²In the Lankar inscription, it is stated: “Hunters and the group of Turkish physicians, aside from the groups of Gypsies and Lolis, Hindus, Hasan Abdal, Baghdadloo, and their affiliates” (ʿI timād al-Saltānah, 1983, Vol. 3, pp. 213–216).

¹³Shakiman was a type of local tax or a specified share of products, income, or property, which was sometimes determined by agreement or by a governmental decree (royal decree or petition).

Accounts of the populace's efforts to preserve documents, as noted in Nāṣer al-Dīn Shāh's travelogues, despite his general indifference to social matters, and corroborated by other memoirs and official Qajar records, testify to the enduring importance of these earlier decrees among the people. Even when they could not claim their ancestral rights, they remained committed to preserving knowledge of exemptions and tax reductions, whether recorded on paper or inscribed on stone. In the event of destruction, they retained knowledge of the content and location of these inscriptions.

Data Availability

The data underlying the results presented in this paper are not publicly available at this time but may be obtained from the corresponding author upon reasonable request.

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During the Qajar period, subjects asserted their claims through petitions, telegrams, and even by removing inscriptions to present them directly to the monarch, ensuring the implementation and continuity of previous exemptions. Up until the final years of the Qajar dynasty, they pursued the restoration of earlier tax reliefs. Although the material effect of these stone inscriptions, perpetual tax exemption, was never fully realized under the Qajars, their spiritual legacy endured. Beyond merely commemorating the grants of Safavid monarchs, these inscriptions successfully preserved official records in stone and ensured their memory among the populace.

Conflict of Interest

The results obtained in this research do not conflict with any individual or organization.

Authors' Participation

This research is derived from the first author's doctoral dissertation. The primary data collection, encompassing all observational and analytical components, was conducted by the first author under the direct supervision and mentorship of the second and third authors.

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