

**The public taxes of the rural population
of Nalchik district in the last third of the XIX - early XX century:
appointment mechanism, accounting and collection procedure**

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Annotation. The article is devoted to the study of the mechanism of appointment, procedure for accounting and collection of public taxes of the rural population of the Nalchik district in the last third of the XIX – early XX centuries. It is noted that that decisions on the amount of taxes and articles of financing for the activities of some officials and socially significant projects were made at meetings of the Congress of Trusted Persons, and after the approval of its decree in the Terek Regional Board, they became mandatory. The funding items for which taxes were charged were considered. It was established that over time, in the activities of Congresses of Trusted Persons, there was a tendency to increase the number of expenditure items at the expense of public funds in this part. It was concluded that the amount of monetary load in the sections of the Nalchik district was not the same and depended on the circle of financed officials and facilities.

Key words: Nalchik district, Terek region, Congress of Trusted of rural societies, Kabardins, Balkars, taxes, worldly duties, zemstvo taxes

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