

**Some features and problems
of collecting governmental (state) taxes from residents of Nalchik district
in the last third of the 19th - early 20 century**

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Abstract. The article is devoted to the study of some features and problems of collecting governmental (state) taxes from residents of the Nalchik district in the last third of the XIX – early XX centuries. Among the state taxes on the basis of an analysis of office documents with elements of statistical generalization are characterized by a state smoke deposit (replaced at the beginning of the XX century by quitrent tax) and tax for exemption from military service. The specifics of regulation of the procedure for collecting state taxes by officials of rural boards in local regulatory legal acts were considered. The actions of the authorities to resolve the issues of exemption from payment or granting a deferral for the payment of state taxes were considered. The issues of interaction between authorities and institutions on the attention of state (state) taxes and taxes from the population of the Nalchik district are touched upon. The problems and causes of the accumulation of arrears as the main difficulties of collecting state taxes from residents of the region are being investigated. It is concluded that the problem of accumulation and repayment of arrears at state taxes was not fully solved until the beginning of the revolutionary events of 1917 in the country.

Keywords: Nalchik district, Terek region, Kabardins, Balkars, taxes, state taxes, arrears, Stavropol State Chamber, Nalchik Treasury

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