THE ISIS FILES

The Islamic State’s Real Estate Department: Documents and Analysis

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Drawing on documents retrieved from northern Iraq as part of The ISIS Files project and other sources, this paper examines in-depth the Islamic State’s Diwan al-Aqarat wa al-Kharaj (Real Estate and Land Tax Department), exploring how the Islamic State came to acquire ‘real estate’ and the functions of the department within the context of the group’s larger governance project.

Introduction

The Islamic State (IS) created a bureaucratic system as part of the governance of its territories at the height of its power in the period between 2014 and 2018. Certain aspects of that system—such as morality enforcement (Hisba)—are better documented in academic literature and media.¹ In contrast, other aspects of the system have not yet been documented and analyzed in detail.

This paper aims to remedy the gap in documentation and understanding of the Diwan al-Aqarat wa al-Kharaj. The paper finds that property confiscation was a key process behind the IS acquisition of real estate following its conquest of territory. Confiscated real estate could then be rented out to other IS departments, IS members and the wider population. Documentation of IS renting homes to its members contradicts the idea that IS simply granted homes for its members to own as personal possessions and dwellings. Though some exemptions were made on paying of rent, renting real estate to IS members and the general population could in aggregate have constituted a substantial source of income. Ultimately, however, this source of income could only last as long as IS held territory.

Existing Literature and Media Coverage

A body of literature already exists on the general governance structures that IS created during the time when it exerted formal control over swathes of territory in Iraq, Syria and Libya in the period between 2014 and 2018. This literature has drawn on various sources such as IS media releases, IS documents and interviews with people from areas that were controlled by IS. For example, in 2015, this author documented the
evolution of those governance structures, focusing in particular on IS’ transformation from its prior incarnation of the Islamic State in Iraq and al-Sham (ISIS: announced in April 2013) into the self-proclaimed Caliphate at the end of June 2014.²

The declaration of the Caliphate was found to mark a key turning point through the establishment of a series of departments (diwans) dealing with various aspects of governance, such as morality enforcement (hisba), agriculture (zira’a) and judiciary (qada wa madhalim). To be sure, the series of Diwans had a parallel with the series of ministries (wizarat) that were announced as part of the Islamic State of Iraq, the predecessor to ISIS. However, the difference was that this time IS exerted real control of extensive contiguous territory on the ground. This study at the time had its limitations, as the number of IS internal documents that had been discovered was much smaller than the dataset available today. As such, the study did not mention the IS Real Estate department.

Another early study on IS governance came from Mara Revkin, who examined the legal foundations underpinning IS’ governance project and noted that, “its reliance on law to legitimize power and violence is hardly unique and is in fact consistent with patterns of state formation seen all over the world.”³ Further, Revkin pointed out that while the legal system IS had set up was often depicted as “medieval,” the IS courts issued punishments for offences that did not exist in the original seventh century caliphate it claims to be emulating, and thus the group had, “instrumentally supplemented the original text of the Qur’an with the modern rules and regulations that are needed to govern a twenty-first century state.”⁴ Revkin drew on interviews she had conducted as well as many primary source documents this author gathered, but the issue of real estate was only touched upon in passing in a footnote, drawing on a document this author had filed in his online archives.⁵ As with this author’s study, the problem was not deficiency in research but rather the lack of evidence available at the time.

Studies that examined the more specific issue of IS finances touched on IS real estate management, but only in a very superficial way. For example, a RAND Corporation report in 2017 considering IS’ financial situation and
future scenarios does not address real estate control and renting as a form of revenue, but instead covers the more familiar sources of income such as oil, sales of antiquities and taxation in the general sense. Another in-depth study on IS financing, issued by the European Parliament’s Directorate General for External Policies, only mentioned real estate and rent in passing as part of a section citing UN data on IS’ supposed intensification of “tax collection and extortion” as its revenues from oil sales had declined. Among the examples listed of “tax collection and extortion” were rent payments “from foreclosed properties.”

Wider media coverage of IS has not investigated real estate in a systematic way, but rather the coverage has been sporadic. Some of the first notes on the phenomenon of IS real estate emerged in the aftermath of the fall of Mosul, as reports emerged in July 2014 that IS was placing the marking “IS Real Estate” (aqarat al-dawla al-islamiya) on the homes of Christians in the al-Arabi neighborhood in the northeast of Mosul city, also marking those homes with the Arabic letter nun (ن) to signify that these properties had belonged to Christians (nasara), whereas homes that had belonged to Shi’a and Shabak were marked with the Arabic letter ra (ר) to signify that they had belonged to rawafidh (derogatory term for Shi’a).

Some months later in December 2014, an investigative report on IS financing was published by the German newspaper Die Zeit, which asserted that IS was making millions per month in rent fees as it had seized, “all formerly city-run facilities, including tens of thousands of apartments and shops.” No mention was made of the department of management responsible for real estate that had been seized by IS, and no IS internal documents were used in the report. Despite these gaps, the report made a valid point that the renting out of confiscated real estate was serving as an important source of income for IS, and highlighted the broader phenomenon of IS confiscation of financial assets of Christians, Shi’a and Sunnis who had fled the lands seized by IS and would not return.

From this time onwards, there have been few media reports on IS management of real estate. For instance, there were reports in January
2016 that IS publicly auctioned real estate in Mosul that it seized from Christians, including more than 400 residential homes, around 19 commercial buildings and also 167 shops, storage spaces and garages for business.\textsuperscript{11} This auction was supposedly being carried out on account of the financial difficulties from which the organization was suffering.\textsuperscript{12}

A more specific though brief report on IS real estate came in December 2016 with a visit by BBC Arabic to the town of Hamam al-Alil in southern Ninawa province, noting that the group had established the \textit{Diwan al-Aqarat wa al-Kharaj} to deal with real estate.\textsuperscript{13} For example, the report highlighted property that was allegedly turned into an IS prison and judicial abode. The property was marked with the label “IS Real Estate” and a series number with the Arabic letter mim (م). The reporter said that the IS real estate department perhaps used this label because the original owner of the house was affiliated with the Iraqi police. The implication was that IS therefore classed this owner as an “apostate” (\textit{murtadd}). Further, the report’s accompanying text stated that the organization, through the establishment of its Diwan, became “owner of all of the houses and lands that could not be sold and bought except by the permission of the organization.”\textsuperscript{14} Through an interview with a resident, the report also appeared to suggest that residents were paying rent on their own homes.

Finally, it is worth noting a brief study on the structure of IS by the Egyptian center Hafriyat,\textsuperscript{15} which described the real estate department as among the “new departments” and said it was responsible for organizing transactions of buying, selling and renting in the towns, with all such transactions required to pay sums to IS as transaction fees. The study also said the department was responsible for gathering taxes from the shops, homes and stall stands in the streets. In addition, they worked to confiscate the homes of those who left the lands of IS, those wanted by the organization, and members of minorities like Christians, Yazidis and Kurds. After confiscating the properties, the department subsequently handed over the homes to members of the organization. However, this study provided no supporting documentation for its claims on the real estate department.
Even IS’ own media has had little to say about how the group’s real estate department functioned. Whereas one could find videos dedicated to other departments like the one of da’wa and mosques, it is striking that in the group’s own video documenting the structure of the Caliphate in July 2016, the group made no mention of the Diwan al-Aqarat wa al-Kharaj in its list of the diwans and their various functions—a point this author noted at the time when commenting on the video. Why no mention was made of the real estate department will inevitably generate speculation. It is possible, for instance, that the group’s media department was simply careless and omitted it by mistake. It is also possible that the group’s media department deliberately neglected to mention it, perhaps considering its existence and functions to be a sensitive issue that should not be addressed in propaganda to the outside world.

This study aims to fill in the gaps on understanding of the IS Diwan al-Aqarat wa al-Kharaj, examining both the means and justifications by which real estate could be acquired, the procedures for managing and making use of real estate following acquisition, and the department’s wider oversight of real estate transactions in areas under IS control. This study primarily relies on a selection of IS real estate documents archived by The Program on Extremism at George Washington University as part of The ISIS Files, as well as other IS documents this author obtained primarily from Syria. This study cannot purport to offer the definitive account of IS real estate control and management. The documents under examination likely represent only a small fraction of the total amount of paperwork issued by IS on matters of real estate, and the documents do not cover all areas that were ever controlled by IS.

It should also be noted that during a later stage of the drafting, editing and review of this paper, an additional lengthy document was made available to the author, providing an outline of the regulations, functions and structure of the real estate department. This document proved useful in supplementing and confirming the picture that was constructed in this paper regarding the workings of this aspect of IS administration.
**Conquest and Confiscation**

In contrast with contemporary matters such as traffic violations that were dealt with by IS’ legal system, the question of what to do with real estate following the conquest of lands has been the subject of ample discussion over the course of Islamic history, falling under the rubric of land tax (*kharaj*). The issue of *kharaj* and ownership of land are particularly relevant for IS in light of the fact that it portrays its territorial acquisitions in Iraq and Syria as legitimate conquest (*fath*).

A very short introduction to the concept of *kharaj* can be found in a fatwa on Islamway.net, which defines the general meaning of *kharaj* in the terminology of jurists as: “The wealth that the state assumes responsibility for taxing and disbursing in its disbursements, like *jizya* and other things besides it.”[20] The more particular legal meaning of *kharaj*, according to the fatwa, is the tax levied by the “imam of the Muslims” (i.e. the caliph) on land liable to the tax. Such land falls under two broad classifications: (i) land conquered through treaty and conciliation (*sulh*), and (ii) land conquered through force (*‘anwa*) and not divided up among those who take war spoils (*al-ghanimeen*: i.e. the conquering Muslim army).[21] In the first scenario, the original non-Muslim owners must pay the *kharaj* as it comes under the ruling of *jizya*, but if they convert to Islam this *kharaj* no longer applies to them. In the second scenario the original owners— Muslims or *dhimmis* (non-Muslims who live under an Islamic state and pay the *jizya* poll tax)—are to pay the *kharaj*, which is not dropped on account of conversion to Islam or transfer of the property to a Muslim. Thus, even if the land is taken by force, the original owners can retain their land so long as they agree to pay the tax. However, Islamic jurisprudence has produced differing views on questions such as whether the lands become property held by the state for the interest of the Muslims as a whole and whether the retained original owners have property rights over their lands.[22]

Currently, we do not yet have access to a detailed internal IS treatise—if there is one—on the concept of *kharaj*, but it is relevant to note here that from IS’ perspective, the lands it conquered in Iraq, Syria and Libya were generally considered lands inhabited by Muslims, because the group rejected the idea of general *takfir* of the (Sunni) Muslim populations of
those areas. The evidence does not support the idea that IS considered the properties inhabited by those Muslims to be war spoils/booty for division among IS fighters or designated their properties as “IS real estate” for which they had to pay *kharaj* in the form of rental payments.\textsuperscript{23} A relative who lived in eastern Mosul during the whole time of IS’ rule there denied having to pay rent/*kharaj* tax on his property to IS, but said the organization did take rent from those living in homes that had been owned by Christians and people who had left Mosul.

There were many lands and properties in those conquered areas that were inhabited either by those who are considered by IS to be “original disbelievers” (e.g. Christians and Yazidis) or “apostates” (e.g. Shi’a Muslims as a whole and Sunni Muslims who were personnel in the security forces of the Iraqi, Syrian and Libyan governments).\textsuperscript{24} There were also properties that did not belong to individuals but rather to the governments that were themselves considered “apostate” and tyrant (*taghut*) governments by IS. IS could divide properties from these classes of people as war spoils/booty among its fighters or appropriate them as IS real estate.

In general, according to the IS Office of Research and Studies treatise *Sultaniya Wealth: Types and Rulings*, things initially captured as war spoils (*ghanima*) and booty (*fay’*) should each be divided into fifths. One fifth of the war spoils and one fifth of the booty should in turn be divided into fifths, four of which are to be distributed each by the imam (i.e. the caliph) to the family of the Prophet, orphans, the poor and the wayfarers, while the last fifth is to be disbursed by the imam for the “general interest” as he sees fit. As for the four fifths of the war spoils allocated to the fighters, they are to be divided as the imam considers appropriate. But crucially, “lands and real estate and other things besides them of public property should probably not be divided [as war spoils among fighters] and should be used in the general interest of the Muslims.”\textsuperscript{25} As for the four fifths of booty, “the Imam must disburse them in the general interest of the Muslims.”\textsuperscript{26} These lines of reasoning likely explain the general trend of appropriating the real estate and land of “original disbelievers” and “apostates” as IS real estate, in that the designation of these assets as IS real estate would be considered to be making use of them in the general interest of the Muslims.
In the specific case of the “original disbelievers,” the Yazidis, unlike the Christians, were not entitled to live under IS rule and retain their religious identity. Men were expected either to convert to Islam or be killed, while women could be taken as captives if they did not convert. Thus, they would certainly have had no right to property ownership under IS unless they converted. Their property was presumably classed as war spoils/booty and converted into IS real estate.

As for the Christians, their case was somewhat more complicated. If the July 2014 reports are to be believed, IS apparently considered their property to be “IS real estate” when the inhabitants were still living in said property. If they had remained, they might have had to pay kharaj to IS. However, an IS document issued by the group’s judiciary department in Ninawa on July 17, 2014 shows that the group had wished to summon the leaders of the Christian community to a meeting to clarify their status under IS rule. Unsurprisingly, they were offered three choices: to live as dhimmis (second-class citizens paying the jizya poll tax), convert to Islam or be killed. However, IS leader Abu Bakr al-Baghdadi made a decision to allow the Christians to leave the borders of IS, giving them a deadline of 48 hours to do so. Following their departure, their property would then have been confiscated as IS real estate if it had not already been designated as such.

Documents obtained as part of The ISIS Files collection suggest that the organization’s real estate department was rigorous in enforcing the confiscations of the properties of the Christians who had fled IS-held territories in Ninawa area. The same documents also suggest that some locals may have worked to conceal the fact that the properties belonged to Christians and thus prevent their confiscation by the IS real estate department. In particular, two documents feature the referral of two individuals by the real estate department to the Islamic police on the grounds of trespassing (squatting) on what was supposedly IS real estate for an extended period of time. The individuals are accused of “concealing” the homes of Christians.

The fate of the “apostates” varied according to their origin. Those who were of Sunni Muslim origin and were members of rival Sunni factions
and personnel of government security forces in theory had the opportunity to “repent,” though testimonies and documents suggest that the policy was not applied consistently in all areas under IS control. In contrast, the Shi’a populations and other kinds of “apostates” were apparently not offered any chance to repent at all. Similarly, property of “apostate” governments would obviously not be returned to those governments as those governments could not “repent” as entities. Rather, as the lengthy document outlining the functions and structure of the real estate department shows, IS deemed *taghut* government properties to be confiscated commercial properties of two types: (i) properties of very large nature that should be rented out via public auction with a maximum value set by an evaluation committee, and (ii) smaller government properties that would be rented out at the previous rates.

On the individual level, large numbers of the “apostates”—fearing their fate at the hands of IS—fled the territories seized by IS, and as “apostates” who were overcome by IS and fled the abode of Islam, their property was liable for confiscation as IS real estate. This confiscation is also based on the idea in Islamic jurisprudence that the “apostate”, on account of his apostasy, loses the right to sacrosanctity that protected his blood and wealth and thus the apostate loses the right to ownership of his property: a right that is definitively lost in the complete sense when the “apostate” dies or is killed for his apostasy. The Hanafis specified also that the apostate’s fleeing to the “Abode of War” (which, for IS, would mean fleeing to territories outside of its control) entails the complete loss of right to ownership of property. There was, however, some debate in jurisprudence about what should become of the wealth to which the “apostate” lost the right of ownership. While the majority view has been that the wealth of the “apostate” becomes booty for the Muslim treasury (i.e. the Islamic state’s coffers), some scholars—including Ibn Taymiyya and Ibn al-Qayyim (who are frequently cited in IS theological work)—held that the apostate’s wealth should go to the “apostate’s” Muslim heirs (e.g. a son who did not fall into apostasy).

A December 2014 fatwa from the IS Research and Fatwa-Issuing Commission noted the following in response to a question about whether *zakat* taxation applies to the agricultural projects that belonged to
“apostates”: “As for when this “apostate” flees to the abode of *kufr* [abode of disbelief, i.e. the abode of war] and the Muslims gain mastery over his wealth that is in the abode of Islam, it becomes booty for the Muslims.”

Given the lines of reasoning mentioned earlier, the general policy would be to confiscate agricultural holdings and homes of these fleeing “apostates” as IS real estate. This was especially so as the general tendency was for those deemed “apostates” to flee with their immediate families. One document obtained by this author however shows an instance of discussion about a property occupied by a son whose father is deemed an “apostate.” However, it is not clear what the final decision was on this property. More documentation needs to come to light to illuminate the specific scenario of an "apostate" father who fled IS territory leaving behind a son who was not deemed an "apostate." For now though, the evidence and circumstances point to the general policy of confiscation of properties of “apostates” who fled IS territory.

Besides the early reports of IS designating the homes owned by Shi’a as IS real estate with the marking (١١), we are fortunate to have documentation of the confiscation of Shi’a homes and land as IS real estate in The ISIS Files. For instance, one document features an agricultural land contract between the *Diwan al-Aqarat wa al-Kharaj* and a tenant, lasting from September 2015 to July 2016 at a sum of 300,000 Iraqi dinars. The land in question belonged to a Shi’a person, referred to as a *Rafidhi* in the documentation. Three other documents in the collections—consisting of lists of homes rented out in the villages of al-Shamseeyat, Shanaf and al-Salameeya (all in the Ninawa area)—show large numbers of homes taken from Shi’a Muslims and leased to a variety of people, including to IS personnel, IS administrative offices and bases, and displaced people. As with the document featuring the agricultural land contract, these documents also mark the properties of former Shi’a inhabitants by the label of *Rafidhi*. In the al-Salameeya project, some of the properties leased out are also listed as having belonged to the village’s irrigation project while others were previously “party division” buildings: that is, lands and properties that previously belonged to “apostate” entities and thus liable for confiscation as IS real estate.

In determining the status and distribution of properties in IS territories,
the *Diwan al-Aqarat wa al-Kharaj* did not work alone but rather in conjunction with the other IS bureaucratic departments, in particular the judiciary. This point is made most clear in the retrieved detailed document on the functions and structure of the real estate department, which states that the “distribution of homes confiscated from the Rafidites, “apostates”, Nusayris (Alawites), Christians, Yazidis and all against whom is issued the order to confiscate his home is to be in accordance with a Sharia command issued from the *Diwan al-Qada* (judiciary) directly or in accordance with a mechanism agreed upon between the *Diwan al-Qada*, the *Diwan al-Aqarat* and the *Diwan al-Ghana’im wa al-Fay’* (war spoils and booty department).”

This picture is corroborated by other documents that were found. For instance, a document in the collection features a letter from the real estate department to the judiciary on a case that the judiciary referred to the real estate department on the status of some properties linked to the relatives of an apostate. The role of the judiciary in confiscation of property is corroborated in other documents this author found. For example, a document issued in December 2015 by the judiciary department in the al-Mayadeen area in eastern Syria features an announcement of “temporary confiscation” of real estate held by someone living in Kuwait and working as a teacher there. The order requires the person to present himself at the Sharia court in Mayadeen within 15 days. Otherwise, the judiciary would review a definite ruling for the confiscation of the real estate for the interest of the real estate department in the al-Khayr *wilaya*, although the person could appeal to try to review the decision and annul it. In another document, we find another IS bureaucratic department pleading on someone’s behalf to the real estate department. In this case, the education department asked the real estate official inside Ramadi city to lift the confiscation order against a certain individual in June 2015, on the grounds that he helped facilitate deliverance of salaries to education department personnel in the Anbar *wilaya*.

**Leaving the Caliphate and the Threat of Confiscation**

Besides the IS confiscation of properties of Shi’a, Christians and “apostates” fleeing IS conquests, the group applied the policy of
threatening to confiscate the properties of those who subsequently left IS territory indefinitely— a policy that existed from the earliest days of IS rule and was applied consistently. The theological reasoning behind this policy was that IS regarded its territories as constituting the “Abode of Islam.” The group thus argued that it was obligatory for Muslims to migrate to the Abode of Islam if they were able, asserting that God threatened the punishment of Hellfire for the believer who did not migrate despite being able to, and that the Prophet Muhammad disavowed such a person as well. 41

However, there were also practical reasons for IS to try to prevent migration away from its territories, such as preventing “brain drain” in aspects of its administration where it required qualified professionals, especially medical care. Thus, in May 2015, the group’s judicial department, health department and the General Governing Committee (a general governing body of IS that later became the Delegated Committee) issued a joint statement as a final warning to doctors, pharmacists and other medical professionals who had abandoned IS territories.42 Citing the theological reasons mentioned above, the statement rebuked those who had migrated to Iraqi government-held areas, the Kurdistan region, other Arab states and among the “Crusaders” in Europe. Noting previous failed attempts to convince them to return, the group declared an ultimatum for the duration of one month, after which all mobile and immobile property would be confiscated and become IS real estate in accordance with regulations put in place by the judiciary department. The statement also issued a reminder that it would accept repentance from anyone who had fallen into apostasy.

Some of the controversy surrounding migration to areas outside IS territories also concerned the group’s image that insisted there was no discrimination inside the Caliphate on ethnic or racial grounds. In some of the areas IS controlled, there were Kurdish Muslim communities, but problems arose on account of the fact that the YPG, which the U.S. backed as the primary ground force inside Syria to fight IS, was Kurdish-led. Thus, in mid-2015, the group issued a notification for Kurds residing in the Raqqa wilaya to depart within 72 hours towards the Palmyra area in the Homs wilaya, as it was supposedly established that there were among
the Kurds those who had cooperated with the “Crusader alliance.” At the same time, the group urged those departing to register their property with the real estate office to show that they were Muslims, thus preventing the confiscation of their property. Subsequently, though, it would appear that an exodus of Kurds from IS territories occurred, resulting in a general directive issued later in the year that the properties of the Kurds who had left IS territories should be confiscated in coordination with the judiciary and the real estate departments.

To be sure, there was not an absolute prohibition on leaving the lands controlled by IS, but permissible departures could only be temporary and required a valid reason. These requirements become apparent in a set of regulations on travel issued in the Ninawa wilaya in 2015, which stipulated that travel could be permitted for the following circumstances: (i) travel for medical treatment, provided that the traveler had a stamped certificate from the health department that the illness could not be treated inside the Ninawa wilaya, (ii) pension matters that could only be transacted in Baghdad, and (iii) agricultural transactions by agreement of the agriculture department. Still, it seems the organization had an inherent suspicion of anyone leaving IS territory temporarily, and thus required a guarantor to put up a car or real estate as a deposit, which would be confiscated by the organization in the event that the traveler exceeded the set period of absence. Other IS documentation shows that there were other allowances made for temporary departure. For example, allowances were made for people to go on Hajj pilgrimage to Mecca, though a number of conditions were set such as being vouched for by two “brothers” in IS, as well as bringing documents to assure return (e.g. house ownership) and certified by the real estate department.

**Real Estate and IS Personnel**

The previous sections have examined the means by which IS acquired real estate. It has been shown that confiscation of property and lands once inhabited by Shi’a, Christians, Sunnis dubbed “apostates,” and those who subsequently fled IS-controlled territories was a key mechanism for the acquisition of real estate. These sections will consider what IS did with the real estate it confiscated.
One possible misconception is to assume that IS had a policy of freely granting houses to its fighters and personnel to live in and own as their personal possessions, but as was shown earlier, it was the general policy that captured lands and real estate should not be divided as war spoils and booty among IS fighters, but rather should be put to use for the public interest of the Muslims. Some grants of property for ownership may have occurred as suggested by the lengthy document on the function and structure of the real estate department, which mentions that there should be an “ownership” department to handle grants of ownership of property designated for certain individuals within “Sharia regulations.” However, the bulk of the evidence illustrates that when IS members were given houses by the organization for purposes of residency, these homes—and the items already in them—were generally still considered the property of IS and “rented out” to IS members. This is illustrated in a specimen template for a rent contract issued in the lengthy document on the functions and structure of the real estate department. Specifically, the rent contract contains a note saying that “the user must preserve the real estate as it is a property of the Bayt Mal al-Muslimeen” (i.e. property held in the general interest of the Muslims, which in practice means property of the organization). As for the specific furniture and items contained in a home that was confiscated, the war spoils and booty department was to confiscate them and either hand them over as an inventory to the person using the home or they were to be taken to one of the department’s storehouses.

A document issued by the Diwan al-Aqarat wa al-Kharaj and found in Sirte, Libya corroborates the point about property, furniture and items as being generally considered to be rented out to IS personnel and not granted to them as personal possessions. It is a document from April 2016 and features a real estate residency request form that includes the following note at the end: “This real estate is a bestowal of custody and not granting of ownership for the brother, and the things present in it are property (waqf) of the Islamic State, and the brother has no right to alter the real estate’s framework or change its features. He also has no right to deal in the furniture present in it. Whoever does not comply with these clauses will expose himself to Sharia accountability and will be referred to
the Sharia court.” Similarly, a document from the Islamic State’s “General Administration” in the Aleppo wilaya (likely dating from late 2014) mentions that IS members living in the “houses of the Islamic State should head to the real estate office affiliated with the area in which the brother lives in order to sign a use contract between the brother and the real estate office.”

It would appear that one of the key conditions for being granted a home to dwell in was that the IS member could not already own a home. This oversight regulation is unsurprising, as real estate that could be provided to IS members was in limited supply. A document from the Homs wilaya—a circular issued in 2015 with the stamp of the wali of Homs—notes that on account of the need for more real estate and houses in the wilayaat, the married IS member was not to be granted more than one home regardless of the number of wives he had or size of his family.

The documents in The ISIS Files collection illustrate the condition of not owning a home to be granted real estate to dwell in. For example, one of the documents features a written pledge by an IS member that he is living in a rented home and does not own any other home. Another document is a form with the details of an IS member who gave allegiance to the organization in 2014 and requests a house on the grounds that he is displaced. The document crucially includes a pledge that the applicant does not own a home and has not encroached on any property belonging to IS. In handwriting, the document instructs the applicant to “bring the rent contract,” indicating that a rent contract is to be drawn up between the applicant and the IS real estate department. Another document in the collection is similar, featuring a request for a home by a member who pledged allegiance in 2014, though the reason given is that the applicant lives with family and needs a house of his own. A third document illustrates the more detailed procedure of application by a member for real estate to the Diwan al-Aqarat. Note that one of the questions in the form is whether the member already owns a home. He also has to outline his reasons for wanting a home. Finally, the form requires the stamps of his direct superiors, highlighting the oversight of the process.

Another potential misconception is to assume that all IS members were
allowed to dwell in real estate granted by the *Diwan al-Aqarat* for free. To be sure, many members were exempt from rent. This becomes apparent in one of The ISIS Files documents, featuring a set of instructions dated July 2015 and issued by the property (*amlak*) division of the real estate center in the Ninawa *wilaya*. The document concerns confiscated property that falls under the category of *amlak* of the organization. In particular, the document specifies that homes used by IS members who work within the Ninawa *wilaya* and are residing in the “peripheries sector” (presumably, those who live on the outskirts of towns and cities) are exempt from paying rent. Similarly, homes used by IS members who work in the Diyala and Salah al-Din *wilayaat* and reside in the same sector are also exempt from paying rent. The fact that there are specific stipulations in the document on which “brothers” (i.e. IS members) are exempt from paying rent suggests that the exemption was not universally applied to IS members. Indeed, another handwritten document in the collection of uncertain dating is a request by a person to cancel his rent contract with the IS real estate department because he is going to join the ranks of IS in the Kirkuk *wilaya* and thus he cannot pay the rent fees on the appointed dates. However, we do not have further information on how much the rent fees were in comparison with locals who rented out from IS.

It should also be noted that certain IS members rented homes from the general population (dubbed the “citizens” of IS) rather than from the IS real estate department. Those who rented from the general population were apparently provided subsidies by the organization to cover the rent costs, but a document shows that in some areas of Iraq these subsidies were gradually cut, likely on account of financial difficulties faced by the group.

Besides renting out of properties from the *Diwan al-Aqarat wa al-Kharaj*, IS members could also request household furniture and items for the purpose of furnishing homes. However, it is not yet wholly clear based on available evidence from which department one would request household furniture and items. One document in this author’s own collection suggests one could make a request to the real estate department. In the document, someone working as an imam and preacher
requests a variety of items from the “amir of the center of economy and real estate” for the purpose of opening a new home.\textsuperscript{59}

Conversely, this author obtained a document from the Aleppo \textit{wilaya} in northern Syria consisting of a series of orders from the “General Administration” in late 2014 includes the following clause: “Every brother who lacks something of the necessities of the house should request it through his direct \textit{amir} who will refer a list to the \textit{amir} of the area or \textit{amir} of the sector in the \textit{wilaya} or administrative official of the battalion, who in turn is to be referred to the general official of the affairs of the \textit{mujahideen} in the \textit{wilaya} so he can immediately take all the required things.”\textsuperscript{60} For context, note that the “affairs of the \textit{mujahideen}” sector referenced here later became the “Office of the Affairs of the \textit{Mujahideen}” (\textit{maktab shu’un al-mujahideen}). Another document from the same area and dated 2015 is addressed to the office and stamped by the administrative official of an IS military brigade, allowing for the possible request of the following items: sponges, gas canisters, gas placers, blankets, carpets, kitchen equipment and pillows.\textsuperscript{61}

It is possible that a distinction existed between requesting smaller, more perishable items via the Office of the Affairs of the \textit{Mujahideen}, versus requesting larger, more durable household furniture and appliances from the real estate department, perhaps working in conjunction with the war spoils and booty department. Similar to the renting out of homes, if there were any grants of household furniture and items by the real estate department, they would have also been conditional: that is, the applicant should not have received similar items from the spoils of war as possessions of personal ownership and had to pledge he would not take similar items from the spoils of war. Two documents in The ISIS Files collection are furniture and appliance request forms by IS members, one of which is a blank form and the other was completed by a member who pledged allegiance in 2015 asking for a plasma TV, stove, counter and refrigerator.\textsuperscript{62} It is not explicitly written on the form to which department(s) the authors addressed their requests, although it is possible that they may have been directed to the real estate department.

It would appear that not all IS personnel had the same entitlements in
terms of requesting residency and household items. One document in the collection features a form for someone who was a member of IS prior to the “conquest” (i.e. before the extensive territorial gains in summer 2014 and the official announcement of the Caliphate) and pledges that he has not received 20 hundred-dollar bills, one million Iraqi dinars or “18 items.” Though this might appear confusing at first sight, comparison with a document this author obtained suggests that these things are entitlements for longer-standing members of the organization, as opposed to those who gave allegiance to IS after the Caliphate was announced. In particular, the document is a letter from the weapons manufacturing sector of the military department to the wali of Ninawa, mentioning the case of an IS member in the manufacturing sector who pledged allegiance in 2007 and is thus among those of the “old allegiances” and therefore entitled to residency and the “18 items” for those who have long-standing allegiances. In handwriting it is written that the member is to be granted residency and is to be granted 18 items from the “war spoils.” However, to clarify this issue further, more documentary evidence must be uncovered.

IS members were not the only ones considered to be “renting” real estate from the real estate department: other departments and sectors of IS would also have to deal with the real estate department regarding the use of real estate as a base or transferring of location of base. Thus, one document in The ISIS Files collection features a specimen form for a request by a department to the real estate department for transfer of base, which could be for security or other reasons. The information had to be authenticated along with supporting documentation; for example, the security department’s approval was required if the transfer was requested for a security reason.

Real Estate and the Wider Population

Leasing real estate to the general population was a notable source of revenue for the organization. These rental fees came under the rubric of kharaj. The ISIS Files collection features dozens of rent receipts apparently paid by locals to the IS real estate department. The receipts, dated to 2015 and 2016, show monthly rental fees for residential homes varying between 10,000 and 30,000 Iraqi dinars (approximately 8-25
U.S. dollars).\textsuperscript{66}

However, some people from the wider population who rented properties belonging to the real estate department were exempt from paying rent, as indicated in the instructions on the documentation of confiscated homes. In particular, some displaced people to whom homes were rented following the “conquest” were exempt from paying rent if they were entitled to zakat distributions from the organization. Thus, the displaced people exempt from paying rent were asked to provide a zakat receipt.\textsuperscript{67}

The provision of housing to displaced people fit with IS’ wider call for Muslims to migrate to and remain within the lands of the Caliphate, on the grounds that the Caliphate was the true abode of Islam. But the testimony of a former member of IS calling himself Abu Muslim al-Iraqi provides a more critical perspective on the matter. Abu Muslim al-Iraqi wrote for the \textit{al-Wafa’ Media Foundation}, one of the media foundations that originally reflected a more “moderate” dissident trend in the organization.\textsuperscript{68} Many figures involved with or supported by these foundations were either killed or defected from the organization.\textsuperscript{69} Today, these foundations publish pieces in direct opposition to IS and its current leadership, though they are still jihadist in orientation.

In his testimony, Abu Muslim devotes a section to the issue of real estate, noting that the real estate department was responsible for every piece of real estate seized by IS and designated IS property.\textsuperscript{70} Seized real estate came in two types: confiscated properties of “disbelievers” and “apostates” who left their homes and fled at the time of the “conquest,” and real estate of Muslims who subsequently fled IS lands, which were confiscated as the “temporary \textit{waqf}” of IS.\textsuperscript{71} Abu Muslim claims that the real estate department in the Ninawa \textit{wilaya} made the decision (though it is not clear when exactly) that only the IS personnel working in the \textit{wilaya} should be granted real estate, whereas personnel who worked in another \textit{wilaya}— even if they were inhabitants of Ninawa—should not be granted real estate, even if they desperately needed it or were displaced. As for civilians displaced from other \textit{wilayaat} like Salah al-Din and Diyala, the real estate department in Ninawa supposedly refused to grant them homes and forcibly evicted them under the authority of the real
estate department. Though he concedes that the real estate department granted homes to displaced people in the Tel Keppe and Tel Afar areas (the former corroborated in The ISIS Files collection), he says that this occurred because the homes were empty and near the frontlines with the enemy. In contrast, the more secure homes inside of Mosul were reserved for the loyalists of IS leader Baghdadi.

In this author’s own collections of documents, one document provides some corroboration for the problem of eviction of displaced people from homes. An order issued by the Delegated Committee to the al-Khayr wilaya requests that displaced people should not be removed from the homes they reside in, so long as it is not proven that they have places of residence in addition to the homes in which they are dwelling.\textsuperscript{72}

Beyond locals renting out real estate from the IS real estate department, the department also oversaw the renting out of real estate between members of the population, in keeping with the general tendency of IS to oversee interactions and transactions occurring within its areas of control. One of the documents in The ISIS Files collection features a rent contract between two individuals, issued under the Diwan al-Aqarat wa al-Kharaj and including the stamp of a private real estate agent company.\textsuperscript{73} While the private real estate agent takes a commission fee not exceeding an amount worth more than one month of rental fees, there is no suggestion in the document that IS’ real estate department took a fee from the carrying out of the transaction. This contrasts with the generalizations of the Hafriyat study mentioned earlier. That said, more documentary evidence will need to be examined in the future to reach definite conclusions on the matter.

\textbf{Conclusions}

This paper has principally examined the means by which IS acquired real estate and what it did with real estate following acquisition. IS did not build its state-like project entirely from scratch, but built on the existing assets and technocratic capacities of the prior governments. Indeed, the lengthy document on the function and structure of the real estate department makes clear that the organized framework should have been
in accordance with principles of knowledge and after consultation and discussion with the cadres from the offices of prior regimes.”

The documents show that confiscation of the real estate of “apostates,” “original disbelievers,” and even Muslims who fled after the IS conquests of territory was key to the organization’s real estate acquisitions. In general, property confiscations were a notable source of income for the organization during the height of its territorial control. The issue of real estate confiscations was also closely tied to the group’s policy of trying to prevent people from leaving IS-held territories and migrating to the “Abode of War.”

The paper also clarified how IS made use of confiscated real estate. Rather than simply granting real estate to IS fighters as private possessions, the real estate department instead retained legal possession of confiscated property. Technically, by granting residency to IS fighters, the IS real estate department was acting as rentier, even if some tenants were exempt from paying any rent fees. The local population could also rent real estate from the real estate department. Proceeds from renting property to the local population was a source of income that constituted ‘taxation’ revenues for the group and embodied the meaning of kharaj in the full name of the real estate department: Diwan al-Aqarat wa al-Kharaj. IS also wished to provide homes under the auspices of its real estate department for displaced persons in keeping with its image as an abode for Muslims, but there are serious questions as to how fairly the policy was applied. Finally, the real estate department acted as an overseer of private real estate transactions, reflecting the general trend of IS oversight of transactions and business conducted inside its territory.

Without access to more comprehensive internal IS financial data, it is hard to tell how much the confiscation and renting out of real estate contributed to IS financing, but it is clear that this source of income—like IS’ oil revenues and other forms of taxation—was contingent on territorial control. With IS’ loss of territory came the loss of its real estate holdings, and so this aspect of administration should be seen as a historical relic of the time when the group was at the peak of its power.
Finally, as a general theme in the real estate documents of The ISIS Files collection, it is worthwhile to note the continuity with the state of affairs preceding the IS conquest. For example, for all the propaganda that the organization put out about introducing its own currency, the real estate documents show that the Iraqi dinar was the primary currency used in the areas of Iraq it controlled. Other documents in The ISIS Files collection also attest to this point. The other aspect of continuity is the requirement in real estate documents to use Iraqi ID documents to verify some identities of Iraqi civilians living under IS rule. This use of Iraqi ID documents is also featured in other sets of The ISIS Files. Clearly then, IS had not yet fully developed its own ID card system.
Appendix: Exclusive Documents Referenced in This Paper With Translations

Specimen A

السلام عليكم ورحمة الله وبركاته .. أما بعد:
نرجو منكم اخوتنا الأفاضل الزائم الأخوة المقيمين في بيروت الدولة الإسلامية
بالتوجه إلى مكتب العقارات الذي يقع للمنطقة التي يسكن فيها الآخ وذلك
من أجل توقيع على عقد استقدام بين الآخ ومكتب العقارات. وذلك خلال
مدة أقصاها شهر واحد من تاريخ هذا الكتاب.

وإن ولي التوقيع

| 1-العقاري | 2-إمارة المناطق | 3-إمارة الفاصل | 4-إمارة الكتائب | 5-الإداري العسكري |
And judge between them by what God has revealed
Islamic State

In the name of God, the Compassionate, the Merciful
Aleppo wilaya
General Administration

Dear brothers

As-salam alaykum wa rahmat Allah wa barakatuhu. As for what follows:

We ask you, dear brothers, to oblige the brothers living in houses of the Islamic State to head to the real estate office that is affiliated with the area in which the brother lives. This is in order to sign a use contract between the brother and the real estate office. This should be done within one month of the date of this letter.

And God is the guarantor of success.

cc.

1. The wali
2. The amirs of the areas
3. The amirs of the sectors
4. The amirs of the battalions
5. The general administrative official

General Administrative Official

Islamic State
Aleppo wilaya
General Administrative Official
أوامر صادرة من ولاية حلب

إلى الإخوة الأقوياء جنود وأمراء الدولة الإسلامية في ولاية حلب:

نرجوا منكم الالتزام بالأوامر التالية:

1- على كل الأخوة العاملين في ولاية حلب الذين يشتركون في عنايتيهم خارج الولاية إحضار عنايتهم العامة حتى يتم تنفيذهم لهم داخل ولاية حلب.

2- يمنع منعاً باتياً تهريب السلاح وبيعه إلى تركيا مما كان السبب.

3- يمنع منعاً باتياً إرسال التجار الذين يشتركون في الفرح وثغور إخواننا أن هذا ليس من نهدي النبي صلى الله عليه وسلم إلى إخوتنا، حتى لا ي تعرض أخوتنا السواد. وهو واقع واضح. إذاً، فإنه نحن الذين نراقبونه. إذاً، فإنه نحن الذين نراقبونه.

4- كل أحد أرملة شهيد أو مظللة معارضة أو مهيأ مؤهلة لي بقرار ملك علي أو أمر على أراض الدولة الإسلامية في ولاية حلب قانوني هو ولي أمرنا الذي حدد الأوامر التالية:

5- على كل الأخوات اللواتي تحت ولاية الأخت للعшиق في مناسبات الأخوات الخاصة بالولاية ويدربن على هذا عظيم لكل أخ بأي في بينه بخوض من الأخوات المذكورات سواء كانت صديقة زوجته أو شقيقة لها.

6- يمنع على كل أحد أرملة شهيد أو مظللة مؤهلة لي بقرار من الرأي.

7- لكل أحد يعيش في المجال الإداري عدد مسلحة مطرزة (5 - 16 - 16 - 14). نحن نريد أن يكون الشخصية العامة.

الجماعات التي بابيت الدولة مسلحاً يرجع لملك الدولة الإسلامية إلا الشخصي منها فقط.
وإن أحكمتم بinizهم بما أنزل الله
الدولة الإسلامية

الأمامة العامة

الأمامة العامة

ولاية حلب

إدارة العامة

6 - كل أخ يقف في شيء من أساسيات البيت يطلب من طريق أමير الباشر الذي يرفع للإلاحة إلى أمير المنطقة أو أمير المفصل في الدولة الإسلامية، أو إداري الكتابة الذي يتحول بدوره إلى مسؤول شؤون المجاهدين العام في الدولة الإسلامية لأخذ على الفور كل الإجراءات المطلوبة.

7 - يرجى رفع لائحة الطلبات إلى مسؤول شؤون المجاهدين في الدولة الإسلامية خلال مدى أقصاه عشرة أيام من تاريخ وصول هذا التوقيع مع العلم أنه سيتم إلغاء ملف شؤون المجاهدين.

8 - عدم تحريك السراي المتوسط والنقل على الطرق بدون تسمية أو وضع أغلفة لتفادي أن يرافق النيران أو علاء الكفار والمرتدين وعدم السر من الشام إلى العراق بسيارات مميزة، وحجه حضرة الإستهداف.

9 - يمنع استخدام الإنترنت داخل مقرات الدولة الإسلامية، إلا داخل بيوت الإمارة وكذلك يمكن حجز الأجهزة التي تحت جهاز جي بي إم كما هو موجود بعض السيارات الحديثة، الأمر الذي يسهم على الصليبيين تعقب الإخوة بشكل سهل وسريع ودقيق.

10 - السامعين للسيارات يجب عليهم التركيز على أرضية سياراتهم خليط وضع علامة قصيرة أو شريحة رسمية أو عينة لاصقة من المرند أو غيرهم وكذلك لننسى فحص السيارة (ريت، ماء، وقود).

11 - التأكد على مسألة استخدام روق القصير أو السفاح وجعله كطفل على الجسم لبيضة المقاتل من أجل عدم إظهار حركة الجسم للطائرة (و خاصة الطائرة الرسمية المتاحة مع العدو).

12 - التأكد على انتشار الجند في خطوط الرياح وغيرها من أجل تقليل العدو وتغادي الخسائر المفاجئة.

13 - على كل أخ له تلقي في بيته تراجع ملكته للمملكة الإسلامية إرجاعه إلى قسم المغادم.

ملاحظة: كل أمير مطالب أن يوصل هذا التوقيع إلى كل جند من جند الدولة الإسلامية.
And judge between them by what God has revealed
Islamic State

In the name of God, the Compassionate, the Merciful
Aleppo wilaya
General Administration

Date: 19 Dhu al-Hijja 1435 AH

Statement for distribution

Orders issued from the Aleppo wilaya

To the dear brothers the soldiers and amirs of the Islamic State in the Aleppo wilaya

We ask you to comply with the following orders

1. All brothers working in the Aleppo wilaya whose families live outside the wilaya must bring their families and therefore all the amirs of the sectors and areas must refer the names of these brothers in lists to the general administration in order to secure residence for them inside the Aleppo wilaya.

2. It is absolutely forbidden to smuggle arms and sell them to Turkey, whatever the reason.

3. It is absolutely forbidden to open fire as an expression of joy and we remind our brothers this is not of the guidance of the Prophet (SAWS) but rather “the Messenger of God (SAWS) entered Mecca on the day of conquest and on him was a black turban without ihram, as he bowed his head in humbleness to God—when he saw how God had ennobled him with the conquest—such that his chin was almost touching the middle of the riding part of the saddle, and he entered reciting Surat al-Fatah, conscious of the bounty of the conquest and the forgiveness of sins, and the effusion of the mighty victory.”
4. Every sister who is the widow of a martyr or divorcee of a mujahid or a foreign muhajira without a guardian on the land of the Islamic State in the Aleppo wilaya, the wali is her guardian, who has set the following orders:

a) All sisters who are under the guardianship of the wali must move to live in the guesthouses of the sisters particular to the wilaya and thus every brother who gives refuge to one of the aforementioned sisters in his house—whether she is a friend of his wife or sister of hers—will be punished.

b) Every brother is forbidden to undertake the Sharia view of any sister whose guardian is the wali except by written permission from the wali directing him to the judge of the wilaya.

5. Every brother working in the administrative field who has developed weapons (5.5-M16-M4-Sniper-Dragunov etc.) belonging to the State must hand it to the general military official.

Note: the groups that have pledged allegiance to the State, their weapons return to the possession of the Islamic State, except the personal ones among them only.

6. Every brother lacking something of the necessities of the house should request it through his direct amir who will refer a list to the amir of the area or amir of the sector in the wilaya or the administrative official of the battalion who will in turn be referred to the general official of the affairs of the mujahideen in the wilaya so he can immediately take all the required things.

Note: Please refer the list of requests to the official of the affairs of the mujahideen in the wilaya within 10 days from the date of the arrival of this circular and note that the sector of the affairs of the mujahideen will be cancelled.

7. No moving of medium and heavy weapons on roads without camouflage or placing covers to avoid being seen by the aircraft or agents.
of the disbelievers and “apostates”. And no travelling from al-Sham to Iraq in new distinguished cars lest they be targeted.

8. Brothers are forbidden to gather in the bases or their surrounding or uncovered ribat points. They must also avoid prayer and eating and sleeping in a large collective sense, lest the aircraft target them as happened with us before.

9. It is forbidden to use the Internet inside the Islamic State bases or inside the houses of the brothers and likewise it is forbidden to own devices that have GPS apparatus as is present in some of the modern cars — something that facilitates the Crusaders’ tracking of the brothers easily, quickly and exactly.

10. Those who drive cars must focus on the background of their cars lest phosphorescence, tracking device, or sticky bomb has been placed on them by the “apostate” or others. And likewise let us not forget to examine the car (oil, water, fuel).

11. Being sure of the issue of using tin foil or cellophane and placing it on the body the fighter wears in order now to show body heat to aircraft (and in particular the ribat lines in contact with the enemy).

12. Being sure of the spreading of the soldiers on the ribat lines and other places in order to disperse the enemy and avoid damaging losses.

13. Every brother who has a television in his house that belongs to the Islamic State must return it to the war spoils sector.

Note: every amir is required to convey this circular to all soldiers of the Islamic State.
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**Specimen C**
Islamic State
Aleppo wilaya
Soldiers Department Centre

Mujahideen Affairs Office
Date: 14 Safar 1437 AH/26 November 2015 CE

[written in handwriting above]: al-Andalus Squadron, desperate.

Request for things

Name: [redacted]
Battalion: Ali bin Abi Talib
Card number:
Period of ribat: one month
Address of residence in detail: al-Bab, N/A

Date of birth:
1983

Societal status:
Married 2 [wives]

Number of children:
3

Dependents
/

To the brothers in the affairs of the mujahideen, please provide the following things:

Sponges: 6
Blankets: 12
Gas canister: 1
Gas holder: 1
Carpet: 2
Kitchen equipment: 1
Pillows: 6

Notes:

Person making request
Request verifier

Islamic State
al-Furqan Brigade
Administrative Official

Handover

The following things have been provided:

Sponges:
Blankets:
Gas canister:
Gas holder:
Carpet:
Kitchen equipment:
Pillows:

Notes

Person receiving
Person handing over


Ibid.

Ibid., p. 21 (footnote 110).


“Da’esh places the expression ‘IS real estate’ on the homes of the Christians of Mosul,” Noursat, (July 16, 2014). https://noursat.tv/articles/%D8%AF%D8%A7%D8%B9%D8%B4-%D8%AA%D8%B6%D8%B9-%D8%B9%D8%A8%D8%A7%D8%B1%D8%A9-%D8%B9%D9%82%D8%A7%D8%B1%D8%A7%D8%AA-%D8%A7%D9%84%D8%AF%D9%88%D9%84%D8%A9-%D8%A7%D9%84%D8%A7%D8%B3%D9%84%D8%A7%D9%85%D9%8A%D8%AA-%D9%85%D8%B3%D9%8A%D8%AD%D9%8A%D9%8A-%D8%A7%D9%84%D9%85%D9%88%D8%B5%D9%84

Ibid.

“Da’esh sells real estate of Christians in public auction in Mosul,” *DW*, (January 16, 2016). https://www.dw.com/ar/%D8%AF%D8%A7%D8%B9%D8%B4-%D9%8A%D8%A8%D9%8A%D8%B9-%D8%B9%D9%82%D8%A7%D8%B1%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D8%B3%D9%8A%D8%AD%D9%8A%D9%86-%D9%81%D9%8A-%D9%85%D8%B2%D8%A7%D8%AF-%D8%B9%D9%84%D9%86%D9%8A-%D8%A8%D8%A7%D9%84%D9%85%D9%88%D8%B5%D9%84/a-18984780

Ibid.

“IS organization and the system of real estate and lands in the areas that it seized,” *BBC Arabic*, (December 12, 2016). https://www.bbc.com/arabic/media-38287998

Ibid.

Mustafa Amin Aamer, “The state structure among Da’esh,” *Hafriyat*, (March 18, 2019). https://www.hafryat.com/sites/default/files/pictures%Do%87%D9%8A%D9%83%D9%84%2D8%A7%D9%84%D8%AF%D9%88%D9%84%D8%A9%2D8%B9%D9%86%D8%AF%20%D8%AF%D8%A7%D8%B9%D8%B4%20%D8%A7%D9%88%D8%B7.pdf

Meaning proselytization or religious outreach.


“Kharaj: its meaning, types and rulings,” *Islamway.net*, (November 5, 2014). https://ar.islamway.net/fatwa/61405/%D8%A7%D9%84%D8%AE%D8%B1%D8%A7%D8%AC-%D9%85%D8%B9%D9%86%D8%A7%D9%87-%D9%88%D8%A3%D9%86%D9%88%D8%A7%D8%B9%D9%87-%D9%88%D8%A3%D8%AD%D9%83%D8%A7%D9%85%D9%87

Ibid.

23 Conversation with relative who lived in Mosul during IS occupation of the city, February 2020.

24 As made clear in a treatise issued by the Office of Research and Studies, some members of IS had doubts about the status of the Shi’a as apostates or original disbelievers. The organization’s position is that they are apostates. See Aymenn Jawad Al-Tamimi, “Islamic State Treatise: Ruling of Shari’a on the Shi’a Sects,” (July 17, 2017). http://www.aymennjawad.org/20083/islamic-state-treatise-ruling-of-sharia-on

25 “Sultaniya Wealth: Types and Rulings,” issued as part of a collection of writings and messages of the office by the Office of Research and Studies, August-September 2016 (vol 4, p. 1445).

26 Ibid.


31 “Ruling on confiscating the property of the apostate (the Syrian Revolution as an example),” alabasirah.com, (January 13, 2019). https://alabasirah.com/node/927

32 Ibid.

33 Ibid.

Note that when IS took over parts of Iraq in 2014, the Iraqi government initially continued to pay the salaries of state employees in areas under its control, which IS was willing to tolerate as it eased financial burdens on the organization. These payments were then cut off by September 2015.
Specimen 15C in Archive of Islamic State Administrative Documents (cont.)
http://www.aymennjawad.org/2016/01/archive-of-islamic-state-administrative-documents-1

“The Real Estate Centers of Wilayat: Regulations, Structure, and Functions,”

Ibid.

Specimen 21Q in Archive of Islamic State Administrative Documents (cont.)

Appendix, Specimen A

Specimen 20T in Archive of Islamic State Administrative Documents (cont.)
http://www.aymennjawad.org/2016/01/archive-of-islamic-state-administrative-documents-1


Specimen 28B in Archive of Islamic State Administrative Documents (continued...again) http://www.aymennjawad.org/2016/09/archive-of-islamic-state-administrative-documents-2

Appendix, Specimen B

Appendix, Specimen C


Specimen 33W in Archive of Islamic State Administrative Documents (continued...again) http://www.aymennjawad.org/2016/09/archive-of-islamic-state-administrative-documents-2

“Headquarter Replacement Form,” The ISIS Files 02_000237, [https://isisfiles.gwu.edu/artifact/rv042t05q]. Accessed 19 February 2020.


Examples include Abu Ya’qub al-Maqdisi, who was executed by the organization, and Abu Eisa al-Masri, who defected from the organization and has written pieces against the group.


This corroborates the preceding analysis in this paper regarding real estate confiscation.

Specimen 33Q in Archive of Islamic State Administrative Documents (continued...again) http://www.aymennjawad.org/2016/09/archive-of-islamic-state-administrative-documents-2

For comparison, see e.g. Aymenn Jawad Al-Tamimi, “Unseen Islamic State Financial Accounts for Deir az-Zor Province,” Jihadology, (October 5, 2015). http://www.aymennjawad.org/17916/the-archivist-unseen-islamic-state-financial


E.g. The numerous documents of the Islamic police files featuring disputes regarding sums of money owed in Iraqi dinars.

E.g. “Memo/Notification,” The ISIS Files 35_001587, [https://isisfiles.gwu.edu/artifact/9z902z84b]. Accessed 19 February 2020. This document is a list of summonses for people to come to a local IS real estate office and mentioning that the individuals should bring their mustamsakat (proof ID documents).