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The Land Tax Reform Of 1873 And The Transformation Of Agrarian Relations In Meiji Japan

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ABSTRACT

The paper examines the land tax reform (chiso kaisei) that began in Japan in 1873. The reform legalized land sales that had existed in practice under the Tokugawa despite an official ban, replaced the tax in kind with a money tax on assessed land value, and moved the tax obligation from the village community to the individual landowner. The author shows that the reform gave the Meiji state a stable income independent of the harvest, but shifted the risk of bad harvests and price swings onto farmers: during the deflation of the 1880s this led small owners to lose their land.

Keywords: Meiji period, land tax reform, chiso kaisei, land certificate (chiken), private land ownership, Tokugawa, agrarian relations, Matsukata deflation.

INTRODUCTION

When the Meiji government abolished the han and created prefectures in 1871, it inherited dozens of local tax systems that differed from one another. Taxes were collected mainly in rice, and the amount changed every year with the harvest and the price of rice. With revenue of this kind the state could not plan in advance what it would spend on building an army, setting up factories or opening schools. The land tax reform of 1873 was launched to solve this problem [1; 2].

In 1643 the Tokugawa bakufu prohibited the permanent sale of peasant land. The tax (nengu) was assessed on the village as a whole; the village community divided it among its members and was collectively responsible for payment. At the same time, as T. Smith has shown, in the eighteenth and nineteenth centuries land in fact changed hands through mortgage and loan agreements, and a stratum of large landholders and tenants took shape in the villages [4]. A land market therefore existed before the Meiji period; the reform gave it legal form. Other aspects of the crisis of the Tokugawa order are examined in the author's earlier article [5].

In February 1872 the ban on land sales was lifted, and landowners began to receive land certificates (chiken). Each certificate recorded the owner, the area of the plot and its value. On 28 July 1873 the Land Tax Reform Law was promulgated by Dajokan Proclamation No. 272 [6]. Under this law the tax was set at 3 percent of the land's value, payable in money by the owner named on the certificate. The surveying and valuation of land began in 1874 and continued until 1880.

In many places the valuation provoked discontent, because the government set land values high so as not to lose any of its previous tax revenue. In 1876 peasants rose in revolt in several prefectures. Fearing that peasant unrest would merge with the samurai rebellions, the government lowered the tax rate to 2.5 percent in January 1877 [2].

After the reform the state received a predictable annual income that did not depend on the harvest. In the 1870s the land tax provided the bulk of state revenue, and these funds paid for model factories, railways and the new army [2]. Private landownership was recognized by law, and land became property that could be mortgaged and sold. Once the tax obligation passed from the village community to the individual owner, the state dealt directly with each landowner. The Conscription Ordinance adopted in the same year built the relationship between the state and the subject in the same way, without the community as an intermediary.

The burden of the reform was not evenly distributed. J. Nakamura found that the land registers compiled during the reform concealed and under-measured cultivated land, so that official yield figures came out lower than actual yields [3]. Landowners who had not registered all of their land paid comparatively little tax. Because the tax was fixed, in years of poor harvests or low rice prices the burden fell on the farmer himself. During Matsukata's deflationary policy of 1881–1885 the price of rice fell sharply, and many small landowners who could not pay the tax were forced to mortgage or sell their land. Land became concentrated in the hands of large landowners, and the share of tenant farmers grew [2]. Tenants mostly went on paying rent to the landowner in rice; the money tax changed mainly the relationship between the state and the landowner.

Conclusion

In conclusion, the 1873 reform legalized the land relations that had formed in practice under the Tokugawa and separated state finances from the size of the harvest. For the state it became a steady source of funds for industrialization and military construction. The small farmer, on the other hand, now had to bear the risk of harvest failure and price changes himself. The financial basis of Meiji modernization was formed with both of these outcomes together.

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