The State-level System to Assure Annual Tax Deliveries to Kyo from Shoën in the Eastern Provinces

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It is generally believed that during the course of the Nanboku and Muromachi periods, leagues (ikkki) of shugo and kokujin encroached on shoën holdings in the eastern provinces and that annual shoën taxes to the capital Kyo (modern-day Kyoto) were inconsequential, a belief that supports the theory of a strongly independent east. This study examines in detail how ryoke taxes were delivered to the capital and attempts to clarify the state-wide role that military house inquiries (gosata) served to ensure delivery. In 1364 (Jokyo 2), in a series of articles called Jojo kotogaki, the Muromachi Bakufu delegated shogunal lands in the east to the Kamakurafu, one-third the taxes of which would be delivered to the capital. The same year, in a supplementary code of twenty-five articles, it also devised procedures for redressing taxes that local jito failed to pay on behalf of kokushi and ryoke, establishing a system that allotted one-fifth the value of unpaid taxes in land to jito while compensating proprietors. An examination of the details of this process in the eastern provinces reveals several practices. First, jito officers—Kamakura-area temples and jito—who submitted ryoke taxes from eastern shoën secured receipts of payment (hensho or ukatorijo) from their respective ryoke. Second, as exemplified by the Shimanosho property in Kai Province (held by the Kujo house), to which a daikan had been assigned responsibility for overseeing the shoën, a state-wide system of petitioning existed to ensure payments; in the event of problems or illegalities related to the ryoke's taxes, a zassho (administrator) would submit a petition to a military house which would then impose penalties. Third, in the case of eastern Zen temple properties which were the result of lands donated by aristocratic houses, the system of ryoke tax delivery depended on contracts with local shugo and increased intercourse with the provinces; its elaborate administrative framework involved frequent travel to and from the capital by property daikan and temple messengers. In any of these cases, whenever taxes were unpaid or were opposed, the ryoke administrator (zassho) would file a complaint with the Bakufu or Kamakurafu in order to secure a government order (a migyosho or bugyonin rensho hosho respectively). Embezzlers and defaulters would thus be punished within the hierarchy of directives and land transfers that existed between the Bakufu, the Kamakurafu and shugo, shugodai, and kokujin. As shown in this study, a state-level system clearly existed in order to ensure delivery of ryoke taxes to the capital. The study further argues that kokujin resistance to ryoke taxation was thus opposition to the Bakufu, Kamakurafu, and shugo chain of command and that kokujin had little other choice than to rely on their ties of service to the Kamakura Kubo in their political struggle against the Bakufu.