Taxation Surveys Carried out in Tsuchiura-machi, Hitachi Province at the End of the Edo Period: Their History and Significance

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This paper introduces taxation surveys that were carried out in Tsuchiura-machi, Niihari-gun, Hitachi Province during 1855. These surveys were carried out by the Tsuchiura fief despite opposition from local inhabitants at the end of the Edo Period as a means of increasing tax revenues to supplement the poor state of the fief's finances.

Particular attention is given to three individuals involved in these taxation surveys. One of them, IROKAWA Minaka (1805–1855) was born into a merchant family in Tsuchiura. He was a devoted student of Kokugaku or Japanese classics, with a particular interest in the art of surveying, the rice field system and ancient measuring instruments. This interest was sparked by moves to conduct taxation surveys in the village where he lived and was motivated by his desire to prove that the taxation surveys were unjust.

Minaka's friend NAGASHIMA Yasunobu (1780–1867) learnt survey techniques and studied the almanac at the Edo capital even though he was from a farming family in Oda village, Niihari-gun in Hitachi Province that was under the control of the Tsuchiura fief. Earning recognition for his study of the rice field system, he was employed by the Mito fief in 1839. In 1843 he became an official under the employ of the Tsuchiura fief and in 1852 he played a central role as an official engaged in the reform of land distribution in Tozaki-machi that put him in charge of the taxation surveys undertaken in both Tozaki-machi and Nakajo-machi.

The third person is UCHIDA Sazaemon (1806–1858), who was born into a family that had been merchants and town elders in Tozaki-machi for many generations. In 1837 he came into conflict with the town elite when he sided with the tenant farmers during an uproar concerning shared funds in Tsuchiura, whereupon he was dismissed by the town officials. After he left this job he worked as a guide for the Kanto authorities, and working together with NAGASHIMA Yasunobu on taxation surveys he became a key player working behind the scenes of the taxation surveys.

The responses and beliefs of these three inhabitants of Tsuchiura during the same period were based on each of their lives and ways of thinking. In the case of UCHIDA Sazaemon in particular, his roles in the uproar over the shared funds and as a guide for the Kanto authorities was followed by his third appearance in the pages of local history due to his involvement in the taxation surveys, making him the embodiment of an influential man hailing from Tsuchiura.