History of Tax Systems Applied to Disasters and Redevelopment: a Study of Systems for the Reuse of Land in Medieval Japan

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This paper presents a re-examination of various issues arising from the history of development during the Middle Ages that until now have been discussed in the context of the development of wasteland by feudal lords from the perspective of the history of tax systems. As such, it takes a further look at systems for the reuse of land in medieval society in which disasters and development had become routine and examines how arable land that had been laid waste was reused and how agricultural systems were restored by expanding land that was taxed.

Firstly, I demonstrate that from the time of the Insei government (1086) through to the Jisho Civil War (1184) the number of previously used rice fields that were subject to tax decreased as they fell into disuse, and as long as there were no systems for redevelopment from those above who were in positions of authority, there was no redevelopment of these fields from below as koden (taxable public land).

Secondly, we cannot say that in the Middle Ages wasteland was undeveloped land or uncultivated plains as commonly accepted as it was a political category of land that was arable land whose use had come to an end. According to land documents used between developers and provincial governors and officials during the period of the Insei government, there were contracts that stipulated the methods for receiving the imposed taxes and other payments, provided an incentive by giving exemptions for miscellaneous taxes, and that stated that the cost of development and the cost of the wasteland had to be paid. It is necessary to re-examine the Amino-Toda theory that posits that Heian Period officials encouraged development by granting a three-year exemption for the payment of land taxes. By the Kamakura Period the shogunate officially recognized building on wasteland for three years and granted exemptions for taxes and the cost of development. This was extended to four years during the period of the Northern and Southern Courts, then extended from five years to seven years to ten years during the Sengoku Period, whereby the privilege of advantageous tax exemptions afforded to developers became a matter of custom. For land which came to be no longer used for which former ownership remained in place, its category was changed by "becoming wasteland" and this dissolved the former right of ownership. The social system that worked to promote the reuse of land then entailed the designation of land as land for "new development" whereby new development was decided, and the issuing of "development land documents" and "land grant notifications" (atejo) represented official social recognition of the right to new ownership.

Thirdly, according to contracts between developers and provincial governors, shoen lords in the Middle Ages a multiple tax system was implemented according to which land was designated as belonging to one of four categories
(kosaku, nenko, koshin and toshin) with different levels of taxation levied per area of land for each category.

In conclusion, the various issues relating to disasters and development that have been discussed up until today in terms of the system by which feudal lords undertook development should be discussed within the context of systems that existed during the Middle Ages for the reuse of land.