	Historical Develo	pment of Japane	se Local Gov	ernance Vol. 1
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# **Volume 1** The Start of Modern Local Government (1868 – 1880)

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#### **Foreword**

The Council of Local Authorities for International Relations (CLAIR) and the National Graduate Institute for Policy Studies (GRIPS) have been working since FY 2005 on a "Project on the overseas dissemination of information on the local governance system of Japan and its operation". On the basis of the recognition that the dissemination to overseas countries of information on the Japanese local governance system and its operation was insufficient, the objective of this project was defined as the pursuit of comparative studies on local governance by means of compiling in foreign languages materials on the Japanese local governance system and its implementation as well as by accumulating literature and reference materials on local governance in Japan and foreign countries.

In FY 2009, we continued to compile "Statistics on Local Governance (Japanese/English)", "Up-to-date Documents on Local Autonomy in Japan", "Papers on the Local Governance System and its Implementation in Selected Fields in Japan" and "Historical Development of Japanese Local Governance". We also continued to conduct a search for literature and reference materials concerned with local governance in Japan and overseas to be stored in the Institute for Comparative Studies in Local Governance (COSLOG).

If you have any comments, suggestions or inquiries regarding our project, please feel free to contact the Council of Local Authorities for International Relations (CLAIR) or the Institute for Comparative Studies in Local Governance (COSLOG) of the National Graduate Institute for Policy Studies (GRIPS).

March 2010

Michihiro Kayama
Chairman of the Board of Directors
Council of Local Authorities for International Relations (CLAIR)
Tatsuo Hatta
President
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#### **Preface**

This booklet, one of a series which started to appear in 2009-10, is one result of collaboration that started in 2005 between the Institute for Comparative Studies in Local Governance, National Graduate Institute for Policy Studies, and the Council of Local Authorities for International Relations, under the title, "Project on the overseas dissemination of information on the local governance system of Japan and its operation". For the purpose of implementing the project, a "Research committee for the project on the overseas dissemination of information on the local governance system of Japan and its operation" was established, and a chief or deputy chief with responsibility for each part of the project have been designated.

Within the framework of the above project, we began to study in 2008 how to establish and take forward a self-contained project under the title "Historical Development of Japanese Local Governance". The project will comprise the publication of 10 volumes in the form of booklets which will examine the formation, development process and history of local governance in Japan. We are convinced that the results of the research that underlies this project will be of immense use in the comparative study of local governance in many countries. The work has been taken forward primarily by the core team members listed below, and it is planned that all the research will be brought together by the publication, one at a time, of a booklet authored by each team member during 2010 and 2011.

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This booklet, Vol. 1 in the series, "Historical Development of Japanese Local Governance" is authored by Prof. Akio Kamiko and gives an account of the development process and history of local governance in Japan in the period 1868-1880.

The period (1868-1880) covered by this volume can be termed one in which, following the Meiji Restoration, the beginnings of a modern system of local administration took shape in Japan. It is against this kind of background that this volume introduces the local administration system of Japan when it was still in its infancy, and shows what kind of changes it underwent.

From now on too, we aim to strengthen this series, by continuing to examine and research the formation and development of local governance in Japan.

I would like to express my heartfelt appreciation to Professor Kamiko, and also to other members of the research committee for their expert opinions and advice.

Lastly, I need to thank Mr. Maurice Jenkins for his work in translating this booklet into English from the original Japanese booklet.

March 2010

Hiroshi Ikawa

Chairperson

Research committee for the project on the overseas dissemination of information on the local governance system of Japan and its operation

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# Volume 1 The Start of Modern Local Government (1868-1880)

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#### Introduction

The modernization of Japan is usually considered to have started in 1868, the year in which the Meiji Restoration took place, marking the transfer of governing authority from the Tokugawa Shogunate to the Imperial Court, which was the residence of the Emperor. Before this period, Japan was a feudal state, ruled effectively by the Shogunate, the authority of which was passed down through members of the Tokugawa clan, on a hereditary basis. The Tokugawa Shougunate adopted a policy of sealing the country off from the outside world. Under this policy, Japan enjoyed a peaceful period lasting about 250 years, during which time huge developments took place in the fields of culture, education, commerce and industry. However, since all ties with other countries were severed, Japan was left behind in terms of global developments in technology and the economy.

During this feudal era, the Tokugawa Shogunate ruled over their own territory, and at the same time ruled over other warlords (Daimyo), who were also rulers of their respective fiefs. In each of these fiefs, the warrior class (Bushi) dominated people belonging to other classes, namely, farmers and those engaged in commerce and industry. The subject people belonging to such classes were allowed to exercise some degree of autonomy within their respective communities, and the new Meiji government made wide use of this when it tried to establish a new local government system.

If we look more closely at the Meiji Restoration of 1868, we see that on the surface, it represents a transfer of political authority from the Tokugawa clan to the Imperial Family, but actually, it constituted a takeover of political authority by several feudal warlords for whom the Emperor was the ruling figurehead. The new government set out as its first priority the continuance of national independence, and implemented a number of policies aimed at securing a centralized government.

In order to achieve this objective, it was thought to be imperative for the new government to take over all the fiefs that were ruled by the existing feudal warlords. Consequently, the new government implemented a succession of policies aimed at realizing the takeover. However, it cannot be said that the framework within which these policies were taken forward was one of security and safety in society at large. In fact, the transfer of political authority from the Tokugawa Shogunate to the new government was far from peaceful and was accompanied by military conflicts. Even after the transfer was completed, there were many rebellions instigated by the former ruling class. This turbulent situation continued until the end of the Seinan War, which broke out in 1877, marking the

last and the largest of these rebellions.

In this situation, the first policy adopted by the new government took was that of urging the implementation of the Return of Fiefs and People to the Emperor (Hanseki-Hokan) in 1869. The Return of Fiefs and People denotes the return to the Emperor of the fiefs and people that were subject each feudal warlord. However, even when a fief (Han), the territory of an individual warlord, became nominally nothing more than an administrative district of the central government, in fact, the former warlords continued to govern their former fiefs and their people as the respective governors of these fiefs appointed by the Emperor. On the other hand, the former territory of the Tokugawa clan was divided into prefectures (Fu and Ken), which functioned as administrative districts of the central government. In each such case, a governor was appointed by the central government to control the administration of the prefecture.

Consequently, with regard to the area outside the former territory of Tokugawa clan, the former ruling system was in effect virtually maintained. The next step taken by the new government to change this situation was the implementation of the Abolition of Fiefs and the Establishment of Prefectures (Haihan-Chiken) in 1871. This measure denotes the abolition of fiefs, which were in effect governed by the former feudal warlords, and the establishment of prefectures (Ken) in their place. What was especially important was that the governors at the time, who used to be feudal warlords, were dismissed and replaced by bureaucrats appointed by the central government as the persons responsible for carrying out local administration. The governors, who had formerly been warlords, were formally requested to live in Tokyo and they lost the power they had held in their former territory. The size of a fief varied greatly according to the size of the territory of a former warlord before the change but a gradual process of consolidation took place and the internal administration system within fiefs also developed.

In the ways shown here, the original form of the present prefectural system was created. However, this still leaves open the question about what happened to the lower-tier local government system which corresponds to the present municipal system.

In the period covered by this volume, the system used in the feudal period continued to survive. A broad outline of this feudal village system is as follows..

During the feudal period, each village formed a community, which functioned in various ways. When the villagers collectively owned an asset such as a forest, the community became its owner. Village officials acted as the organ of the village. The officials were divided into three kinds, namely Nanushi (or Shoya), Kumigashira and Hyakushodai. They carried out the role of the lowest-tier administrative organ, and at the same time they had the character of representatives of the villagers. Specifically, Nanushi (or Shoya) were the formal representatives of the village. Some of the officials in this category were elected by villagers, while some inherited their position, but all of them needed the approval of the Han government to take up their position. The officials in the other categories, namely the Kumigashira and Hyakushodai, were usually elected by the villagers.

The responsibilities of the Nanushi (or Shoya) included the distribution and collection of tax levied on rice production, public works carried out on roads, bridges and irrigation dykes, civil registration and police affairs concerned with civil behavior patterns, and fire fighting. The cost of these duties was met by a Village Needs Fund (Muranyuuyou) which was collected from villagers according to the productivity of the land they owned. In this sense, a kind of local tax already existed at that time.

In the ways described here, a certain degree of autonomy was established in rural villages under the rule of feudal warlords. On the other hand, in urban districts, cities as a whole were governed by the ruling class within the framework of a feudal system. However, in certain partitioned parts, an autonomous system existed similar to that of agricultural villages. In the first stages of the modernization process, the new government maintained these systems and made use of them as they were.

There were various protest movements against the modernization efforts of the new government. After the first wave of the protest movements died away at the end of the Seinan War, protests took the form of Freedom and Civil Rights Activities (Jiyuminken). The main point asserted in these activities was the establishment of a National Diet. What lay behind this was the desire to have a system of Public Debate (Koron), which aimed at a process of political decision making by means of debates. Their demands also included the establishment of a local autonomous system.

In this situation, the government began to develop a local autonomous system moving in the direction of establishing a National Diet. The first policy concerned with this matter was the establishment of a local government system by means of Three New Laws (Sanshinpou).

#### 1 The local government situation in the early Meiji era

# 1.1 Return of Fiefs and People to the Emperor

#### (1) Detailed development concerning the Return of Fiefs and People to the Emperor

As a result of the Meiji Restoration, the new government secured central governing power, but at the time immediately after the Meiji Restoration, the local political situation in most parts of Japan was in fact unchanged, with feudal lords from the former regime still holding governing power in their respective territories. In order to change this situation and to establish a new centralized country, it was imperative that these feudal lords be deprived of their governing power.

With this aim in mind, firstly, the new government confiscated the territories of the Tokugawa clan in 1869. It established an administrative district, giving it the name of a "Fu", in Tokyo, Osaka and Kyoto, which were the most important cities of the time. Other areas formerly included in Tokugawa territory were also divided into administrative districts and given the name of "Ken". A Chief, called a "Chifuji", was appointed to each Fu, and a Chief, called a "Chikenji", was appointed to each Ken. In each case, the Chief had responsibility for local government. However, in areas which lay outside these former Tokugawa territories and which were said to yield more than three quarters of

national rice production, the governing powers of the former feudal lords (Daimyo) still survived and, as a whole, the traditional structure still remained in place.

With a view to changing this situation, the feudal lords who constituted the core of the new government set out to serve as an example to other lords in spontaneously returninging their fiefs and people to the Emperor. And in actual fact, almost all the other feudal lords did follow their example. This process was termed the Return of Fiefs to the Emperor. However, although the feudal lords spontaneously returned their territory and people, this was done only in nominal terms and, in substance, they were appointed to the post of Governor (Chihanji), in which capacity they still carried on with their rule over their fiefs. In other words, at this stage, the only change that occurred was the change in the nominal legitimacy of the ruling authority from the Tokugawa government to the new government.

At the time of the Return of the Fiefs, 274 feudal lords returned their territories and people and were appointed as governors (Chihanji). Their former territories became administrative districts of the new central government, and were also called "Han".

# (2) The situation in community administration at the time of transition from the Edo Era to the Meiji Era

As I wrote in the "Introduction," local administration on a small scale, using villages or parts of cities as administrative units, was at this time conducted, to a certain extent, autonomously.

These villages and parts of cities were much smaller than present-day municipalities but they had a kind of common law corporate status, and they owned assets and bore responsibilities.

In this period, agricultural villages had three kinds of what were generally termed village officials. Their titles, which varied by area, were Nanushi (or Shoya), Kumigashira,(or Toshiyori or Wakibyakushou), and Hyakushodai. Among these different officials, the Nanushi (or Shoya) was the top executive post within a village and represented the village to outsiders, while at the same time, working at the lowest end of the administrative hierarchy, thus forming a link to the ruling establishment. The post of Kumigashira, (or Toshiyori or Wakibyakushou) was that of a deputy to Nanushi (or Shoya), and also represented people in the village, while the post of Hyakushoudai had no formal duties other than representing the village people, but the occupant of this post was in a position to be able to oversee other village officials.

In addition to these individual village officials, there was an assembly of all the constituent villagers called a Murayoriai. However, the constituent units of society at this period consisted of large extended families so that an assembly of all the constituent villagers meant an assembly of representatives of all such families.

Among the village officials named above, the post of Nanushi (or Shouya) was in some cases hereditary, while in other cases, successors were chosen from among several families alternately, but as time went by, more and more were chosen with some sort of consideration paid to the will of the villagers. However, the ultimate authority to choose the occupants of these posts was reserved by the ruling class and no one took up these posts without the approval of the ruling class. Other village officials, namely Kumigashira (or Toshiyori or Wakibyakushou) and Hyakushoudai were usually chosen by the villagers.

As stated above, the responsibilities of the Nanushi (or Shoya) included distribution and collection of the tax on rice production, public works on roads, bridges and irrigation dykes, civil registration and police affairs concerned with behavioral matters, and fire fighting. The implementation of these duties incurred costs and these costs were met by the above-mentioned Village Needs Fund, which was distributed among villagers. Usually, the fund was distributed among villagers according to the productivity of the land they owned.

In urban areas, a city in its entirety was governed directly by the ruling class, but each of the partitioned parts within a city was governed by a Nanushi (or Shouya) in a similar way to what happened in agricultural areas.

In the early Meiji period, the new government set out to utilise the autonomy in villages and parts of cities in its existing form. The only thing they tried to do was to unify the system of autonomy, since some regional variations had appeared. For example, in Kyoto Fu, the government introduced several regulations including Regulations on Systems in Rural Areas (Gunchuu Seihou), Regulations on Systems in Urban Areas (Shichuu Seihou), Regulations on Shrines and Temples (Shaji Seihou), Regulations on Farmers and Merchants (Noushou Seiho), Regulations on Shoya in Rural Areas (Mura Shouya Kokoroe Joumoku), and (Machi Yaku Kokoroe Joumoku) Regulations on Civil Officials in Urban Areas. It was intended by means of these various regulations to reorganize communities and to put civil officials in charge of such matters as the imposition and collection of taxes, the public notification of rules, civil registration, the development of agriculture and public facilities, aid to the poor and the policing of behavioral matters. Similar rules were put in force in Tokyo-Fu, Osaka-Fu and other places, with the aim of gradually achieving a unified system of local administration.

The costs of the above were basically met by money or commodities collected from residents, as was usual in the preceding period, but the way they were collected varied from area to area. Some were collected on the basis of the publicized productivity of owned land, some on the basis of the area of owned land and some on a per family basis. In rural areas, the Village Needs Fund gradually changed its character and became a local tax.

#### 1.2 Abolition of Fiefs and Establishment of Prefectures

#### (1) The background to the Abolition of Fiefs and Establishment of Prefectures

As I have shown in 1.1, the governance of territories and people was returned to the Emperor but the return was still nominal and former feudal lords, who were appointed as governors of their territories by the new government, carried on their rule of their old fiefs as in the past. So it remained a fact that the new government could only govern the nation indirectly except for the former territories of the Tokugawa clan. However, it was an urgent and imperative matter for the new government, which wanted to create a strongly centralized country in order to proceed swiftly with its modernization, to get a firm grip of the administrative system from the top to the lowest rung. In particular, it needed to change the political situation where each Han was the master of its respective fief and retained its own army, and concentrate all the military power under the leadership of the central government. It was also important for the promotion of modernization policies, to create a fiscal system whereby the new government could raise sufficient revenue to finance the military and for other purposes.

At the same time, many fiefs were finding it impossible to finance all their administrative needs, partly because of the increase in the number of soldiers in a period of political power transition, when there were many rebellions. Those fiefs also had to pay salaries to the members of the ruling class from their tax revenue and it was difficult for them to develop policies in response to the demands of the new era and at the same time finance them.

It was undoubtedly a matter of urgent necessity for the central government to abolish the feudal fief system and establish a system of direct rule.

It is because of the above reasons that the new government implemented the Abolition of Fiefs and Establishment of Prefectures.

### (2) Implementation of the Abolition of Fiefs and Establishment of Prefectures

The order to implement the Abolition of Fiefs and Establishment of Prefectures was given in 1872. All the fiefs were abolished and prefectures (Ken) were established in their place. As in the past, the method used was for those fiefs in the mainstream of the new government to express their consent first and then coerce other fiefs to follow suit. On July 14, 1872, all the existing governors of fiefs were relieved of their posts and ordered to move to Tokyo, the capital. In this way, all the former feudal lords were uprooted from their old territory. However, officials in fief governments were, for the time being, left in office, so not everything was changed. From this time on, the boundaries of former fiefs became merely those of administrative districts. The next target, from then on, became one of making the size of these administrative districts more rational by consolidating them.

#### (3) Consolidation of Prefectures (Fu and Ken)

At the time immediately before the Abolition of Fiefs and Establishment of Prefectures, there were 261 Han, besides 45 Ken and 3 Fu. All Han were abolished and Ken were instituted in their place. Consequently, there were 3 Fu and 306 Ken in Japan after the above measures were implemented. This number was considered too large for the total of administrative districts in a nation. As a result, consolidation was pushed forward and the total number was reduced to 3 Fu and 72 Ken by November 22, 1872.

#### (4) The development of organizations inside prefectures

In October, 1872, the first common regulation on local government organization, the Prefectural Organization Regulation (Fuken Kansei) was introduced. Under it, a governor (Chiji or Kenchiji) was appointed to each prefecture, and the positions of other officers were also defined.

Following this, the Regulation on Prefectural Administration (Kenchi Jourei) was introduced in November, 1872. This regulation stipulated the responsibilities of each officer, organization of offices, the process of decision-making, and the number of officials.

Part 1 of the Regulation on Prefectural Administration was termed the Regulation on the Responsibilities of Prefectural Officers (Kenchi Shokusei), and it stipulated the responsibilities of officers including governors, and also stipulated that officers holding major posts should be appointed by the central government while other officers were to be appointed by the governor.

It also stated that a prefectural office was to be divided into four divisions, namely,

1) General Affairs Division (Shoumuka)

Family Registration, Inspection of Administration, School Affairs and Personnel Affairs

2) Police and Judicial Division (Choushouka)

Court Management and Police Affairs

3) Tax Division (Sozeika)

Imposition and Collection of Tax, Industrial Promotion and the Management of Public Facilities

4) Accounting Division (Suitouka)

Management of Revenues and Expenditures

Part 2 of the Regulation was a Regulation on Prefectural Government Affairs (Kenchi-Jimu-Shoutei). It distinguished administrative affairs that the governor could decide on his own authority from those for which he needed the prior approval of the central ministry in charge. The latter included the imposition and collection of taxes, educational affairs, the management of water and public works, industrial promotion and police affairs.

Part 3 of the Regulation was a Regulation on the Number of Officials and the Budget (Kenchi Kanin narabini Joubikin Kisoku). The number of officials in each prefecture was stipulated according to the productivity of rice in the prefecture concerned. The amount of money to be received by each prefecture from the central government each year was also determined by the Regulation.

These regulations were abolished in 1875 but their contents were taken over into a Regulation on Prefectural Organisation and Affairs (Fuken Shokusei narabini Jimu Shoutei).

#### 1.3 New systems in the early stages

(1) Introduction of the Family Registration Law (Kosekihou)

The Family Registration Law was introduced in 1871. There had been no such universal family

registration system in Japan before this, but the new government thought it necessary directly to account for the entire nation through a family register system, in order to establish a centralized central government. The family register was organized according to the place where each person lived. Basically, everyone was regarded as equals, but there was a distinction between peers, warriors and ordinary people.

What was important for the local government system was that for the purpose of family registration management, the nation was divided into districts (Ku), and the head of a district (Kochou) and deputy head of a district (Fuku Kochou) were appointed to each district. In the initial stages, districts dealt only with family registration matters, but they later changed into general administrative units and were constituted as the first basic units of local government. But their boundaries were different from those of the former village units and their executives, the district head and deputy district head, were not the same people as the executives of the traditional villages. This fact led to friction between these new units and the traditional units, when the district head and deputy district head started to assume responsibilities for general administrative affairs. However, it was also rumored that the new government intentionally created a new structure so that they could break down the power of the traditional administrative system.

# (2) Development of the Education System Order (Gakusei) and Conscription System Order (Chouheisei)

The Education System Order and the Conscription System Order were established in the same period.

The Education System Order was introduced in 1872, and it laid down the basis of a universal and modern education system throughout the country. Japan was divided into Large School Districts (Daigakku), which were in turn subdivided into Medium Education Districts (Chugakku), which were further subdivided into Small School Districts (Shogakku). The plan was to establish one university in a Large School District, one middle school in a Medium School District, and one elementary school in a Small School District. Elementary school education was for 8 years and middle school education was for 6 years. Elementary school education was stipulated as compulsory throughout Japan, and in this way an education system for the country as a whole was laid down.

With regard to conscription, it was thought to be indispensable for the national government to take charge of military power in a unified manner, consequently the conscription system was established in 1872. In principle all male nationals of the age of 20 had a duty to attend an examination for conscription. In this way, the basis for a modern military force was laid down.

## 2 Three New Laws (San-Shin-Pou)

#### 2.1 Introduction of the Three New Laws

#### (1) Background to the introduction of the Three New Laws

As stated above, modern systems began to be introduced after 1871, but some of them were not appropriate for the Japanese situation, and in the following period they were modified.

With specific reference to the local government system, the system of districts which was introduced at the time of the start of family registration had different boundaries to those of traditional villages and was felt to be unreasonable in many respects. Responding to this mood, the new government changed its policy and instead of the districts (Ku), they tried to install the traditional counties, towns and villages as units for local administration. The Counties, Cities, Towns and Villages Organization Law (Gunku Chouson Henseihou) was introduced for this purpose. At the same time, the Prefectural Assembly Law (Fukenkai Kisoku) and the Local Tax Law (Chihouzei Kisoku) were introduced. These three laws were collectively called the Three New Laws (San-Shin-Pou). In addition to these, the government also introduced the Municipal Assembly Law (Kuchouson-kai Hou) in 1880, in response to the tendency for many municipalities to establish municipal assemblies, although nothing had been stipulated about such assemblies in the Three New Laws. This Act belonged to the same generation as the Three New Laws.

These "laws" were called such but at this time, the Diet had not yet been established, nor had the Constitution yet been introduced, so they have a different character from laws introduced later with the approval of the Diet.

# (2) The Counties, Cities, Towns and Villages Organization Law (Gun-Ku-Chou-Son Henseihou)

The Counties, Cities, Towns and Villages Organization Law was introduced in 1878. Its main points are that the districts (Ku) established under the Family Registration Law were abolished and, instead, traditional counties and municipalities were revived and made the units for local governments.

In more detail:

- 1) Counties (Gun), Cities (Ku), Towns (Chou) and Villages (Son) were established under Prefectures (Fu and Ken). At this time, counties had chief executives but they did not have a local assembly. It was after the introduction of the Counties Law (Gunsei) in 1880 that local assemblies were created within county governments as in other local governments and counties came to assume the function of a kind of autonomous body.
- 2) The "city" bearing the appellation of "Ku" was similar to the "city" with the appellation of "Shi" in a later period, but the two bodies were different in that the "city" called a "Ku" contained towns and villages within its boundaries. The city also had a Chief Executive (Kuchou), and according to a government order of 1874, a publicly elected person was to be

- appointed as the Chief Executive by the prefectural governor. How to elect the appointee was left to the city to decide.
- 3) Towns (Chou) and Village (Son) were to have a Chief Executive (Kochou), but there was no stipulation as to how to they should be chosen.

At first, it was planned to make towns and villages purely autonomous bodies, and not delegate any central government matters to them but when the law was introduced, it was stipulated that their chief executives should have dual roles as the head of an autonomous body and as the head of a local office of the central government.

## (3) Prefectural Assembly Law (Fukenkai Kisoku)

The Prefectural Assembly Law was introduced at the same time as the Counties, Cities, Towns and Villages Organization Law of July, 1878. Its main points were:

- 1) The terms of reference of a prefectural assembly were stipulated as decision-making concerned with the budget, which was to be financed through local taxes, and decision-making concerned with the method of collecting local taxes. It was also stipulated that all the drafts for discussion were to be proposed by the governor and that all decisions taken by the assembly needed the approval of the governor before actual implementation.
- 2) Eligibility to serve as a member of a prefectural assembly was granted to a male person aged 25 or more, whose family register had been recorded in the prefecture, who had lived in the prefecture for three years or more, and who had paid more than a certain amount of tax (Land Ownership Tax). Suffrage for the election of an assembly member was granted to a male person aged 20 or more, whose family register had been recorded in the county or the city which constituted the constituency and who had paid more than a certain amount of tax. The election took the form of a signed ballot.
- 3) A county or a city constituted a constituency and the quota of members for each constituency was determined according to the population size of the constituency with the proviso that it should not exceed five.
- 4) The term of office for members was four years, and half of the total members were elected every two years.
- 5) A plenary session was convened once a year in March and it was also possible to convene extraordinary sessions.
- 6) A Chairman and a Vice Chairman were elected from among the members, and were approved by the governor. The governor then reported the fact to the Minister of the Interior.
- 7) Members did not draw any salary but travel and per diem allowances were provided.
- 8) When the discussion in the assembly was considered to harm the security of the nation or to violate national laws and orders, the governor could suspend the conference and report the situation to the Minister of the Interior. The Minister could order the dissolution of the

assembly, if he acknowledged that such a situation in fact existed.

As shown above, priority was given to the supervising authority of the central government and prefectural governors, and this tendency became more conspicuously evident as a result of modifications to the law in later years. For example, after a modification in 1881, each governor was given the authority to force the assembly to reconsider its decision when he considered the decision unfit for his approval, and the governor was also given the authority to implement his proposal without the approval of the assembly when the assembly did not make a decision on matters on which it was obliged to make a decision.

### (4) Local Tax Law (Chihouzei kisoku)

The Local Tax Law (Chihouzei kisoku) was the first comprehensive law concerned with the taxes and finances of prefectures and municipalities. This law was also introduced at the same time as the Counties, Cities, Towns and Villages Organization Law and the Prefectural Assembly Law in July,1878. It determined:

- 1) Kinds of prefectural taxes, limits on tax rates and deadlines for payment of the said taxes.
- 2) Constraints on the use of funds raised through those taxes.
- 3) Financial affairs of prefectures.

The detail of these points will be shown below in "5. Local finance in the early days" and "6. The local tax system in the early days."

#### 2.2 The Development of systems after the introduction of the Three New laws

# (1) Municipal Assembly Law (Kuchouson-kai Hou)

Nothing was stipulated with regard to assemblies of municipalities at the time when the Three New Laws were introduced. However, in a letter issued to assist the implementation of these laws, the central government acknowledged its toleration of the existence of such assemblies. This fact promoted an increase in the number of such municipal assemblies. In response to the increase, the central government for its part then introduced the Municipal Assembly Law (Kuchouson-kai Hou) in April, 1880. Its main points were:

- 1) The terms of reference of prefectural assemblies were stipulated as decision-making on public affairs in municipalities and decision-making on expenditures and the collection of money.
- 2) Regulations pertaining to the work of municipal assemblies were to be formulated by the respective municipalities and approved by the prefectural governor.
- 3) It was also possible, with the approval of the prefectural governor, to establish a joint assembly representing more than one municipality.
- 4) It was stipulated that the chief of a city (Kuchou) was responsible for the implementation of a city assembly's decision and the chief of a town or village (Kochou) was responsible for the implementation of the decision of the town or village respectively. However, the chief in

- either case could suspend implementation and ask the governor for instruction, when he considered the decision inappropriate.
- 5) When the chief of a county (Gunchou) or the chief of a city (Kuchou) found any illegallity in a municipal assembly, the chief concerned could halt or suspend its proceedings and ask the governor for instruction.
- 6) When the governor of a prefecture found any illegallity in a municipal assembly or a joint assembly, he could halt its proceedings or dissolve it and have it re-elected.

As shown above, there were in practice many ways to supervise local assemblies, but the central government felt it necessary to augment its supervisory authority, and consequently modified the law in its entirety.

The main points of the modification are as follows:

- 1) The terms of reference of a municipal assembly were confined to matters to be settled out of the revenue of the municipality concerned.
- 2) Eligibility to serve as a member of a municipal assembly was granted to a male person aged 25 or over, whose family register had been recorded in the municipality, and who had paid tax (Land Ownership Tax). Suffrage for election to the assembly was granted to a male person aged 20 or over, whose family register had been recorded in the municipality and who had paid tax.
- 3) It was stipulated that chiefs of cities chaired city assemblies, and chiefs of municipalities (towns and villages) chaired municipal assemblies.
- 4) It was also stipulated that chiefs of cities should convene city assemblies, while chiefs of municipalities convened municipal assemblies, and that the chiefs were responsible for submitting draft resolutions to their respective assemblies.
- 5) Such matters as the term of a session, the number of members, the term of office of assembly members and re-election, all of which had previously been determined by municipal assemblies were now to be determined by prefectural governors.
- 6) It had been provided that, when the procedures in an assembly were found to be illegal or to present harm to public order, the governor could suspend the assembly, but now a similar authority was also given to city and municipal chiefs.

#### (2) The Freedom and Civil Rights Movement (Jiyuuminken Undou) and its Influence

Around 1878, when the Three New Laws were issued, the Freedom and Civil Rights Movement, whose main advocates were members of the former warrior class who were dissatisfied with the new system, was at its zenith. In earlier days, such dissatisfaction had led to armed rebellions, but after the Seinan War, the largest of such incidents, was quashed in 1877, dissatisfied people tried to carry on their battles in the world of opinion and speech. The Freedom and Civil Rights Movement was at the center of these movements and it aimed at the expansion of the political rights of the people.

One of its main goals was the establishment of a National Diet. Another of its main goals was the establishment of local autonomy. The new government tried to suppress these movements, but at the same time, they tried to form a compromise and to accede to some of the demands. One example of such a compromise was the establishment of local assemblies at an early stage of modernization. On the other hand, the reduction in the authority of local assemblies after their establishment was considered to be an example of measures to suppress the above movements.

#### 3 Development of the government system

#### 3.1 Establishment of the Ministry of the Interior

(1) Organizations in charge of local government before the establishment of the Ministry of the Interior

The central government organization changed incessantly after the Meiji Restoration.

In July, 1868, six ministries (Ministry of Civil Affairs, Ministry of Finance, Ministry of Military Affairs, Ministry of Criminal Affairs, Ministry of Imperial Household Affairs and Ministry of Foreign Affairs) were established under the Chief Administrative Officer (Dajoukan). Soon after that, in July, 1868, the Ministry of Civil Affairs and the Ministry of Finance were virtually merged, and then in July, 1869 they were again separated. In 1871, the Ministry of Civil Affairs was abolished and the majority of its former responsibilities were transferred to the Ministry of Finance. However, it was considered improper for the Ministry of Finance to have so much responsibility and this resulted in the responsibilities of the ministry that pertained to prefectures being separated from the Ministry of Finance and transferred to the newly created Ministry of Interior.

#### (2) Establishment of the Ministry of the Interior

The Ministry of the Interior, thus established had seven bureaus, namely, the Bureau of Industrial Promotion, the Bureau of Police and Security, the Bureau of Family Registration, the Bureau of Communication, the Bureau of Civil Engineering, the Bureau of Local Matters and the Bureau of Surveying. The Bureau of Police was transferred from the Ministry of Justice, the Bureau of Surveying from the Ministry of Industry, and the other bureaus from the Ministry of Finance.

Heavy industry promotion was the responsibility of the Ministry of Industry, and the Bureau of Industrial Promotion was in charge of the promotion of light industries and agriculture.

The Bureau of Police and Security was in charge of police affairs, and it became one of the most important parts of the Ministry in the pre-WWII period.

The Bureau of Civil Engineering was in charge of the development of infrastructures like river banks and roads.

The Bureau of Communication was in charge of transport and communication affairs.

Later the Ministry expanded to include 16 bureaus, but in 1885, they were reorganized into 9 bureaus. At that time, a bureau in charge of local government (Prefectural Affairs Bureau) was

created. It later changed its name to the Local Affairs Bureau and it survived until 1947 as the bureau in charge of local government.

#### 3.2 Establishment of the Local Government Organization Order

#### (1) The organization order for local governments in earlier times

The organization order for local governments, which stipulated the organization of local governments, differed greatly from one prefecture to another in the early days of the Meiji Era, and in October, 1871, after the Abolition of Fiefs and the Establishment of Prefectures, the first uniform local government organization order, the Prefectural Organization Order (Fukenkan-Kansei) was stipulated. After that there were many modifications and it was only after the introduction of the Local Government Organization Order (Chihoukan-Kansei) that a stable system was established.

It is said that in this period, many of the chief executives felt that they had succeeded to the positions of the former feudal warlords, had a long period of tenure in office, and did not necessarily pay any regard to the wishes of the central government.

#### (2) Local Government Organization Order

The Local Government Organization Order was instituted in July, 1886, modified to conform to the start of the cabinet system. Among other provisions, it stipulated that a prefecture should have a governor and two secretaries. It was also stipulated as the responsibility of a governor that he should work under the command of the Minister for the Interior and, with regard to the affairs pertaining to other ministers, he should follow their commands as well as discharging administrative and police duties. It was further stipulated that within each prefectural office, Department 1 was to be in charge of prefectural assemblies, municipal assemblies and agriculture, industry and commerce, while Department 2 was to be in charge of public works, jails, and hygiene. The office was also to have a facility that was responsible for tax collection and police matters.

### (3) Conference of Local Officials

Prior to the establishment of the Diet, the central government convened a Conference of Local Officials. Specifically, it was in 1875 that the central government decided to establish this Conference of Local Officials, which they saw as something similar to a lower house, while they conceived of the Conference of Senior Statesmen (Genrouin) as an upper house. The first session of the Conference was convened in June, 1875, but thereafter, it was convened only twice, in 1879 and 1880.

#### 4 Introduction and development of an election system

### 4.1 The election of prefectural assembly members

#### (1) Constituency and quorum

The first modern election system was stipulated in the Prefectural Assembly Law (Fukenkaikisoku), which was introduced in July, 1878.

In this law, it was stipulated that the area of a county (Gun) and a city (Ku) constituted an election constituency. The quorum of members for each constituency was determined as five or less, according to its size.

## (2) Suffrage and eligibility

Eligibility to stand for election as a member of a prefectural assembly was granted to a male aged 25 or more, whose family register had been recorded in the prefecture and who had lived in the prefecture for three years or more, and who had paid more than 10 yen in tax (Land Ownership Tax). Suffrage for the election of an assembly was granted to a male person whose age was 20 or above, whose family register had been recorded in the county or the city which constituted the constituency and who had paid more than 5 yen in tax.

It was further stipulated that "idiots," "persons who have been sentenced to imprisonment for more than one year" and bankrupts had neither suffrage nor eligibility. Eligibility to stand for election was also not granted to "government officials" or to "teachers".

#### (3) Election timing and voting procedures

It was stipulated that the governor of a prefecture should announce in which month an election was to be held and that the mayors of cities and counties within the prefecture should decide the date of the election, and announce the date at least 15 days in advance of the voting date.

The vote was an open one, and each voter's name and address was to be written on the ballot paper. This kind of voting procedure was taken for granted at the time. Because of the open nature of the vote, voting through an agent was allowed.

#### (4) Elected persons and the term of office

The candidate who received the largest number of votes was elected but when there were two persons who each had the same largest number of votes, the older one was elected. When the two persons were of the same age, then the person elected was decided by a draw.

The term of office for assembly members was four years, and half of the total members were elected every two years.

#### 4.2 The election of municipal assembly members

With regard to the election of municipal assembly members, the Municipal Assembly Law of

1880 stipulated general provisions for the first time, but it only provided a general framework, and stipulations about the election of their members were left to be made by the assemblies themselves with the approval of the governor of the prefecture. In 1884, the Law was thoroughly modified, and under the modifications, it was stipulated that such matters as rules about the number of members, term of office, and re-election were to be determined by the governor. At the same time, it was also provided that eligibility to stand for election as a member of a municipal assembly was granted to a male person aged 25 or above, who lived in the municipality, and who had paid tax (Land Ownership Tax) in the municipality. Suffrage for the election of assembly members was granted to a male person aged 20 or above, who lived in the municipality and who had paid tax in the municipality.

# 4.3 The election of the chief (Kochou) of a municipality

According to an ordinance issued by the Ministry of the Interior in 1878, when the Three New Laws were introduced, the candidate for the post of Chief was to be elected by residents as far as possible, after which he should be appointed by the governor. However, this system was abolished in 1884, when the Municipal Assembly Law was amended, for the reason that it was hard to identify good candidates by using this method. After that, Chiefs were appointed by the prefectural governor, but governors were still allowed to let residents elect a number of candidates and choose from among them.

#### 5 Local finance in the early days

#### 5.1 Local finance in the early days of the Meiji Era

#### (1) Central government finances

In the Edo Era there was no national finance system. Even the Tokugawa clan, which was the ruling body at that time, depended principally on revenue from their own territory and only occasionally imposed special obligations, in monetary or other forms, on other warlords. Consequently, the new government depended in the first instance on the revenue from former Tokugawa clan territory and from other former territories whose warlords were expelled because they fought against the new government. The greater part of the content of the revenue was tax on land which was inherited from the former regime. Since the government respected existing customs, the system of raising the tax varied according to the locality. When the new government secured centralized rule after the Abolition of Fiefs and the Establishment of Prefectures, it tried to establish a unified modern tax system. For this purpose, it tried to modify the system of tax on land. As a result, land tax, which was imposed in the owner of the land, according to the productivity of each part of the land, was established by the Land Tax Law of 1884.

#### (2) Prefectural government finances

In the early Meiji Era, prefectural governments were comprehensive branch offices of the central government and so they did not have independent budgets until 1873. They collected central government taxes, used the revenue to pay their own liabilities, and paid the residue to the central government. However, when the central government started to restrict the use of central government tax revenue to settle prefectural liabilities, and when, on the other hand, the prefectural governments were allowed in 1872 to impose their own taxes, from that time on, prefectures began to impose many kinds of taxes, including tax superimposed on the central government land tax. Revenue from these prefectural taxes increased but still, the amount of the revenue was relatively small, and the majority of their expenditures were met by a Civil Levy (Minpi), a non-tax obligation, imposed on residents though municipalities. This levy is explained in the next part.

In short, prefectures in this period had four main kinds of revenue, namely, central government taxes, prefectural taxes, the Civil Levy and revenue from the assets they inherited from former fiefs (Han).

#### (3) Basic local government finances

In the early Meiji Era, towns (Machi) and villages (Mura) functioned as administrative units and at the same time, large districts (Daiku) and small districts (Shouku) were established under the Family Registration Law. These units were the smallest local administrative organization at the time, but many aspects of their operation were left to traditional customs and the establishment of a nationally unified system was yet to come. The expenditures of these various units were met by assessed levies on residents, but these levies were not conceived of as taxes and the burden on residents was assessed through consultation, following tradition. This assessment was called a "Civil Levy" (Minpi). Part of the levy was used to meet municipal obligations but it also included a part to be transferred to the prefectural government with jurisdiction over the municipality to finance its expenditures. The way in which the burden was distributed followed the patterns of distribution in the old village community, which included bases that were "in proportion to productivity," "in proportion to land area" and "per household".

# (4) Burden sharing by the central government

A particularly interesting feature is the fact that even at this early time, provision was gradually being made for the central government to share part of the burdens borne by local governments. Procedures were established whereby large-scale public works on rivers, ports and roads were executed directly by the central government, with some contribution from the prefectures concerned, while similar but smaller-scale public works that were concerned with only one prefecture were to be executed by the prefecture with a certain proportion of its costs shared by the central government. It was also established in this period that all personnel costs of policing were to be borne by the central

government and that the cost of compulsory education was to be borne by local governments with some subsidy from the central government.

# (5) Changes in the revenues and expenditures of local governments

According to the statistics<sup>1</sup> referred to in the statistical records of the Bank of Japan, the national income of Japan in 1875, the earliest estimate, was 540,000,000 yen. According to the *Japan History Framework* (Nihon Rekishi Taikei), central government tax revenue in the same year was 76,530,000 yen. According to the publication, *A Hundred Year History of Local Autonomy* (Chihoujichi Hyakunen-shi), the total tax revenue of prefectural governments in the same year was 1,050,000 yen. This shows that prefectural tax revenue at that time was never large. However, according to the same source, the total amount of the Civil Levy in the same year was 21,400,000 yen, which was equivalent to about a third of the central government tax revenue. This shows that local governments at that time relied more on the Civil Levy. With regard to local government expenditure as a whole in 1875, expenditure on education accounted for 4,210,000 yen, while expenditure on police affairs accounted for 2,600,000 yen. These items seem to have occupied large proportions of the total.

Looking at the equivalent figures for 1878, national income was 593,000,000 yen, showing an increase of about 10%, but prefectural tax revenue showed a increase to 3,590,000 yen or about 40%, while the Civil Levy decreased to 14,210,000 yen. It is likely that these changes were caused by the introduction of the Local Tax Law in the previous year.

#### 5.2 Local finance after the introduction of the Three New Laws

#### (1) Prefectural government finances

When the Three New Laws were introduced, one of them, the Prefectural Assembly Law, gave prefectural assemblies the right to discuss budgetary matters and approve a settlement. Furthermore, the law determined the ways in which prefectural tax revenues could be used and the terms of budgetary and accounting years. It provided for the kinds of prefectural taxes, restrictions on tax rates and the expenditures for which tax revenues could be used. However, the kinds of taxes provided for in this law were those which had been the sources of prefectural revenues either as prefectural taxes or the Civil Levy, and did not contribute to the expansion of prefectural financial resources. As many of the former Civil Levies were converted into prefectural taxes, the latter became the predominant source of revenue for prefectures.

#### (2) Municipal government finances

Two years after the introduction of the Three New Laws, which established a municipal system, the Municipal Assembly Law was introduced in 1880. The Law's most prominent point was that it provided a legal foundation for municipal assemblies, but it also gave the said assemblies the right to

discuss their budget. On the other hand, with regard to the imposition of levies assessed by municipalities, very few restrictions were stipulated, but they were given no particular priority in relation to other liabilities at the time of collection. As a result, municipally assessed levies retained their character as a burden shared through consultation. It was in 1881 that expenditures on public works and in 1884 that all remaining expenditures were given superior rights in terms of forcible collection, thereby acquiring the character of public liabilities. Here, for the first time, municipal finance was given a recognized status in the area of public finances. On the other hand, the promulgation of the Education Law in 1879 and its amendment in the following year caused a marked increase in educational expenditures and imposed constraints on municipal finance.

#### 5.3 Statistics concerning local finance in the early Meiji era

An overview is now given of statistics concerning local finance in the Meiji Era as shown in the *Statistical Yearbook*. <sup>2</sup>

Firstly, Table 1 shows national government revenues and expenditures in the early Meiji era.

Table 1 National Government Revenue and Expenditure in the Early Meiji Era

(Unit: yen)

Fiscal Year Revenue		Expenditure
First Fiscal Period (1867.12-1868.12)	33,089,313	30,505,086
Second Fiscal Period (1869.1-1869.9)	34,438,405	20,785,840
Third Fiscal Period (1869.10-1870.9)	20,959,499	20,107,673
Fourth Fiscal Period (1870.10-1871.9)	22,144,598	19,235,158
Fifth Fiscal Period (1871.10-1872.12)	50,445,173	57,730,025
Sixth Fiscal Period (1873.1-12)	85,507,245	62,678,601
Seventh Fiscal period (1874.1-12)	73,445,544	82,269,528
Eighth Fiscal Period (1875.1-6)	86,321,077	66,134,772
FY1875 (1875.7-1876.6)	69,482,677	69,203,242
FY1876 (1876.7-1877.6)	59,481,036	59,308,956
FY1877 (1877.7-1878.6)	52,388,133	48,428,324
FY1878 (1878.7-1879.6)	62,552,914	60,999,252
FY1879 (1879.7-1880.6)	62,299,954	60,346,205
FY1880 (1880.7-1881.6)	59,933,507	59,933,507
FY1881 (1881.7-1882.6)	68,573,995	68,573,995

Note) The figures for the First Fiscal Period through FY 1877 represent the amount of settled accounts, those for FY 1878 and 1879 represent the actual calculated amounts, and those for FY 1880 and 1881 represent the budget calculation amounts.

In this period, the term of a fiscal year underwent frequent change.

Corresponding figures of revenue and expenditure for local governments appear only after FY1879, which are shown in Table 2 below. Those figures for FY1879 are about 20% of the corresponding figures for the national government and are smaller in proportion than those of the present.

Table 2 Local Government Revenue and Expenditure in the Early Meiji Era

(Unit: yen)

Fiscal Year	Revenue	Expenditure
1879	11,625,555	11,507,609
1880	12,853,440	12,750,365
1881	10,311,890	10,313,322

Note) The term "local" is used, but revenues and expenditures may be considered as appertaining only to prefectures.

Most of the revenue is from local taxes. This is because these figures date from the period after the Prefectural Tax Law (Chihouzei–kisoku) was introduced. Table 3 shows the revenue categorized by kinds of tax. It is clear that tax on the value of land (Chikawari) was the biggest tax in terms of the amount and tax on households (Kosuuwari) was second in importance.

Table 3 Local Tax Revenue Categorized by Kind of Tax in the Early Meiji Era

(Unit: yen)

Fiscal Year Tax	1879	1880	1881
Tax on the Value of Land (Chikawari)	5,746,614	6,168,661	5,082,154
Enterprise Tax	1,194,985	1,711,437	1,282,167
Residual Tax	1,268,049	1,387,246	1,129,207
Fishing Tax	80,413	203,337	147,207
Seaweed Tax	1,005	6,071	6,912
Special Tax	-	-	168
Tax on Households (Kosuuwari)	2,714,979	2,624,555	1,701,131
Total	11,053,211	12,114,656	9,348,946

Note) In this Table too, the revenues and expenditures may be considered as appertaining only to prefectures.

Apart from local government revenue, "National Government Expenditure for Prefectures" is also shown in the statistical tables. This includes "National Government Expenditures" comprising "Headquarters Expenditures," "Police Expenditures," "Expenditure on Prisons" and "Expenditure on Prisoners," also "Local Tax Subsidies," comprising "Subsidy for Police Expenditures," "Maintenance Expenditures," "Public Works Expenditures," "Subsidy for Teacher Colleges" and "Subsidy for Elementary Schools." Table 4 shows the total amounts of expenditures and subsidies. Compared with the amount of local government revenues, the size of these amounts is considerable; for example, the figure for fiscal 1879 is 61.3% of the national figure. Also, since revenue and expenditure in Table 3 are balanced, it is probable that these funds were managed separately from local government accounts.

Table 4 National Government Expenditure for Prefectures in the Early Meiji Era

(Unit: yen)

Fiscal Year	National Government Expenditures	Local Tax Subsidies	Total
1879	4,850,873	2,211,394	7,062,267
1880	4,616,870	2,210,658	6,827,528
1881	3,844,779	-	3,844,779

# 6 The local tax System in the early days

#### 6.1 The local tax system before the enactment of the Local Tax Law

#### (1) The local tax system before the enactment of the Local Tax Law

As stated in the section concerned with local finance, the new government respected former customs in its early days and so no nation-wide unified local tax system existed. Roughly speaking, two kinds of financial resources existed, namely, taxes similar to those in the former regime, a typical example of which was the Tax on Rice Harvest imposed according to the amount of the rice harvest, and on the other hand, levies to raise funds for community expenditures, with the burden distributed through a consultation process among members of a village community. Generally speaking, most of the taxes on harvests became central government taxes, while levies, the burden of which was shared through consultation, became financial resources for municipalities, because most of the purposes for which they had been used became a municipal responsibility. In either case, the collection methods were collected mostly based on former customs and there was no unified system.

## (2) Modification to the Land Tax

To rectify this situation, a Modification to the Land Tax (Chisokaisei) was executed. This aimed to unify taxation on land on a nationwide basis, and make it the mainstay of central government revenues. As a result, a modern tax system under which landowners were compelled to pay a certain percentage of the value of a piece of land calculated according to its productivity was established. However, its execution needed time, and although a preliminary survey was started around 1876, it was not until 1884 that the Land Tax Law was introduced, and it was said to be as late as 1888 when the system came to full operation.

#### 6.2 Enactment of the Prefectural Tax Law

#### (1) Enactment of the Prefectural Tax Law

In this situation, the Prefectural Tax Law was enacted in 1878. Although "Chihouzei" in the Japanese name for this tax means "Local Taxes", only prefectural taxes were covered. The measure provided for four kinds of prefectural taxes, namely, Land Tax, Commercial Activity Tax, Residual Tax and Household Tax. In reality, the Commercial Activity Tax and the Residual Tax had been

imposed as prefectural taxes, and the Land Tax and the Household Tax had been the mainstay of the Civil Levy, the burden of which was shared by the community through a consultation process. This means that there were no new fiscal revenue sources acquired by prefectures through the promulgation of this measure. The only material change caused by this introduction was that most of the former Civil Levy was now clearly stipulated as a prefectural tax, which worked favorably for prefectures and negatively for municipalities, which depended heavily on the Civil Levy.

### (2) Establishment of the tax collection Right of municipalities

The Prefectural Tax Law did not create any tax system for municipalities and it turned the greater part of the former Civill Levy into prefectural tax. This caused difficulties for municipalities, which still depended on the Civil Levy, and in 1884, municipalities were given for the first time, by the introduction of an Executive Officer (Dajoukan) Decree, authority to use compulsion to collect it. In other words, for a long period, municipalities were left without the power to use compulsory means to collect any tax, but with the introduction of the above decree, all three levels of governments in Japan acquired the right to use compulsion in tax collection.

#### [Notes]

- <sup>1</sup> Yamada, Yuzou Nihon Kokuminshotoku Suikei Shiryou (Zouhoban) [Statistics on Estimation of National Income of Japan (revised))] P114~116 (Toyo-Keizai-Shinpousha) (1956)
- <sup>2</sup> Compiled by the Statistics Bureau of the Government. (1882 version)

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Editorial Committee for the Hundred-Year History of Local Autonomy, ed. (1992), [in Japanese] *Chihou jichi hyakunen-shi.* [*Hundred-year history of local autonomy*,], Institute of Local Finance.

Government Statistics Bureau (1962) [in Japanese] *Nihon teikoku toukei-ran* [Statistical Yearbook of the Japanese Empire], Tokyo Prince Publishers.

Local Affairs Bureau, Ministry of the Interior (1991) [in Japanese] Chihou zaisei gaiyou.

Dai 1-kan meiji 24-nendo – taishou 6-nendo [An outline of local finances. Vol. 1, FY 1881-1917], Kress Publishers

## [Attachment]

Tabel 5 Population, National Income, Central Government Expenditure, Local Expenditure, Local Tax Revenue, Price of Rice over the Years

(Unit: thousand people (population), million yen (national income), thousand yen (central government expenditure and local expenditure, local tax revenue.), 180.4 liters (price of rice), %(percentage change))

Year (Fiscal year)	Population	Percentage change	National income	Percentage change	Central government expenditure	Percentage change	Local expenditure	Percentage change	Local tax revenue	Percentage change	Price of rice	Percentage change
1868	34,024	-	-	-	30,505	-	-	-	-	-	6.0	-
1869	34,218	0.6	-	-	20,785	△ 31.9	-	-	-	-	9.0	50.8
1870	34,413	0.6	-	-	20,108	△ 3.3	-	-	-	-	9.2	2.0
1871	-	-	-	-	19,235	△ 4.3	-	-	-	-	5.6	△ 38.8
1872	34,806	1.1	-	-	57,730	200.1	-	-	-	-	3.9	△ 31.1
1873	34,985	0.5	-	-	62,679	8.6	-	-	-	-	4.7	21.6
1874	35,154	0.5	-	-	82,270	31.3	-	-	-	-	7.2	54.2
1875	35,316	0.5	540	-	69,203	△ 15.9	-	-	-	-	7.2	0.0
1876	35,555	0.7	530	△ 1.9	59,308	△ 14.3	-	-	-	-	5.0	△ 31.2
1877	35,870	0.9	509	△ 4.0	48,428	△ 18.3	-	-	-	-	5.6	10.8
1878	36,166	0.8	593	16.5	60,941	25.8	-	-	-	-	6.0	8.6
1879	36,464	0.8	761	28.3	60,318	△ 1.0	24,230	-	23,966	-	7.9	31.0
1880	36,649	0.5	733	△ 3.7	63,141	4.7	27,737	14.5	26,979	12.6	10.5	32.5
Average rate of increase	-	0.6	-	6.3	-	6.2	-	14.5	-	12.6	-	4.8

[Sources] Produced by author using the following publications.

- Data for population from 1868 to 1870 was taken from "Population Trend: Japan and the World "Population Statistics 2007, (National Institute of Population and Social Security Research, ed.)
  - Data for population from 1872 was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
- 2 Data for national income was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
- 3 Data for central government expenditure was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
  - (Data is general accounts which includes expenditures of administration, miltary, government debt expenses, annuity & pension, and imperial household expenses)
- 4 Data for local expenditure was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
- Data for local tax revenue was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
- 6 Data for price of rice was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)

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Trends in Level Autonomy							
Trends of the Era and National Policy	Trends in Local Autonomy (Local Administration / Local Tax and Finance Policy)						
1867 (Dec.) Declaration of the restoration of Imperial authority (policy)							
1867 (Oct.) Restoration of Imperial authority (policy)							
1868 (Apr.) Establishment of the Government Organization Order (policy) 1868 (Jan.) Declaration of the confiscation of Tokugawa Clan	1868 (Dec.) Introduction of the system of Fu, Han and Ken (admin.)						
territory (policy)  1868 (Mar.) The five-article Charter Oath (policy)							
1869 (Jan) Return of fiefs to the Emperor (policy)	1869 (Feb.) Introduction of the Order for the Organization of						
1607 (Jan) Return of hers to the Emperor (poney)	prefectures (Fu and Ken) (admin.)						
1869 (July) Establishment of the Government Personnel Order (policy) 1870 (Sep.) Establishment of the Han System (policy)	processing (c a man coor) (classical)						
1871 (Apr.) Enactment of the Family Registration Law (policy)	1871 Establishment of large districts and small districts based on the						
	Family Register Law (admin.) 1871 (July) Abolition of Fiefs and the Establishment of Prefectures						
	(admin.) 1871 (Nov.) Enactment of the Prefectural Government Law (admin.)						
	1871 (Oct.) Issuance of the Prefectural Government Order (admin.)						
1872 (Aug.) Issuance of the Education System Order (policy)	10/1 (000) 255mm of the 11000mm of the (mainten)						
1873 (Jan.) Enactment of the Enlistment Law (policy)							
1873 (Nov.) Establishment of the Ministry of the Interior (policy)							
1874 (Jan.) Appeal for the Establishment of an elected Diet (policy)  Around this time: rise of the Freedom and Civil							
Rights Movement (current) 1875 (Apr.) Establishment of the Conference of Senior Statesmen (policy)							
1875 (Apr.) imperial rescript establishing a constitutional system (policy)							
1875 (June) Convocation of the first Conference of Local Officials (policy)							
1877 (Dec.) Forfeit of instalment to the fomer warrior class (policy)							
1877 (Sep.) Conclusion of the Seinan War (current)	40-0 (7.1.)						
	1878 (July) Enactment of Three New Laws (The Counties, Cities, Towns and Villages Organization Law, the Prefectural Assembly Law, and the Local Tax Law) (admin.)						
1879 (Apr.) Annexation of the Ryukyu Islands (policy)	1879 (Mar.) Opening of Tokyo Prefectural Assembly (admin.)						
-1881 Amendment to the Land Tax (policy)	1880 (Apr.) Enactment of the Cities, Towns and Villages Assembly Law (admin.)						
1881 (Oct.) Imperial rescript establishing the Diet (policy)							
1884 (Dec.) Koushin Coup d'etat in Korea (current)	1884 (May) Amendment to the Cities, Towns and Villages Assembly Law (admin.)						
1884 (July) Enactmenmt of the Peers' Law (policy)							
1885 (Dec.) Enactment of the Cabinet Responsibility Law (policy)	1886 (July) Enactment of the Local Officials Law (admin.)						
1887 (Dec.) Enactment of the Security Law (policy)							

1887 (July) Suspension of negotiations on treaty amendments (policy)	1888 (Dec.) Finalization of Boundaries dividing Prefectures (admin.)	

Note) In this table, "current" denotes matters concerned with the current of the times, "policy" matters concerned with national policy, "admin." matters concerned with local administration, and "finance" matters concerned with local financial policy.