

Whose Village? Whose State? Negotiating Taxes in the Bakufu Domain in the Late Eighteenth Century¹

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For many years notions of the Tokugawa hegemony have included bakufu "absolutism" and village "autonomy." Recently, both absolutism and autonomy have come under review in studies that re-examine power relationships between national and regional interests, and between state power and local communities. Out of this debate—and similar debates elsewhere on the relationship between state formation and popular culture—have emerged words such as negotiation. That word points to relationships between, on the one hand, a bakufu which claimed to be absolute and yet was practically restricted in what it could enforce and, on the other hand, village communities which legally were obliged to obey but found quite practical ways of advancing their own interests.

Nowhere are these interactive relationships more apparent than in the assessment and collection of the agricultural tax or *nengu*. For more than two hundred and fifty years, the Tokugawa shogun, the daimyo, and some lesser lords each sent an annual tax notice to every village or parts of a village that were included in their respective domains. Less promptly, often with difficulty, and sometimes after contesting crucial details, the villages paid all or part of what was asked. Their payments comprised the bulk of the regular revenues that supported shogunal, daimyo and fief governments. Moreover, the repeated requisitioning and paying formed the core of the ongoing, mutually contested relationships that tied the commoners of rural Japan with their rulers.

Economic historians Hayami Akira and Miyamoto Matao point to the elements of contest when they identify taxation as "*the quiet battle*" of the Tokugawa-dominated order.² They conclude that, in the combat waged by rulers, farmers, and merchants to reap the benefits of economic growth, it was peasants and merchants--not shogun or daimyo--who were the overall winners. There is no doubt that, in the bakufu domain, revenues were relatively low from the mid-eighteenth century in at least three aspects: first, the absolute amounts collected declined somewhat over time; second, tax revenues declined relative to total agricultural output; and third, tax revenues were chronically less than the bakufu thought was adequate. Indeed, increasing the agricultural tax remained a major preoccupation for bakufu policy makers from the late seventeenth century.

What does the agricultural tax and its operation tell us about the nature of bakufu authority? At least three responses are possible:

1 This is an abbreviated version of the original presentation. An expanded version will be published separately.

2 "Gaisetsu 17-18 seiki," in Hayami and Miyamoto eds., *Keizai shakai no seiritsu: 17-18 seiki, Nihon keizai shi, vol. 1* (Tokyo: Iwanami Shoten, 1988), p. 39.

- (1) One might argue that low taxes reflected a failed fiscal policy and/or caused bakufu authority to weaken. This is the thrust of a sizable body of scholarship that sees fiscal weakness as an element in the decline and eventual collapse of the Tokugawa system.
- (2) A second answer also sees low taxes as symptoms of a failed fiscal policy. However, it finds other capabilities--for example, the power of legitimate coercion--as providing qualities necessary for the bakufu to grow as a state power.
- (3) A third response--and the one I wish to pursue today--questions the assumption that low taxes indicated a failed fiscal policy. It suggests that the relatively low tax level of the Tokugawa domain indicated neither failed fiscal policy nor weak government so much as a government in which the exercise of authority was embedded in power relations that depended on negotiation.

Specifically, how did farmers and bakufu debate the rules of taxation? To address this question, I want to introduce a key issue that exercised both bakufu and villages in the second half of the eighteenth century, at the very time agricultural tax revenues throughout the Tokugawa domain had perceptibly declined. The crux of the problem was the definition and tax status of *arechi*, registered farm land that was no longer being planted for crops. Claiming hardship and population losses, certain villages petitioned the bakufu to allow tax deductions which would reflect the reduced area of land under cultivation. Pressed by the downward trend in its tax revenues, the bakufu at first denied the village claims, attempting to regulate farmers' behavior more strictly and urging local officials to maintain tough standards. When these measures proved ineffective, it introduced new policies aimed at restoring productivity--and tax liability--to fields which had been abandoned by their registered cultivators. Farm communities, in turn, modified their strategies. In the negotiations over the abandoned fields, villages and government competed to interpret the rules of tax assessment in their favor. On the bakufu side, negotiations appealed to villagers' self-interest as well as their obligations as taxpayers. Villagers, for their part, based their campaign on notions of political morality, backed up by a fine understanding of the mechanics of assessment, and a sense that, in the end, the village and its activities belonged to them.

Abandoned Fields in Shimotsuke

The issue of *arechi* was prominent in bakufu-village communications from the second half of the eighteenth century until well into the nineteenth. Although the problem was not peculiar to eastern Japan, it was particularly obvious in the Kanto provinces of Shimotsuke and neighboring Hitachi (present-day Tochigi and Ibaraki Prefectures), and other areas further north. There, land that was officially classified as paddy or dry fields had been allowed to fall long-term out of cultivation. In some cases, certain fields were left unplanted by large landholders who found it uneconomic to sow their entire acreage. In others, the entire holdings of a registered cultivator were abandoned because of sickness, shortage of labor, when the family line came to an end, or when family members took jobs elsewhere.

Note that, for the bakufu, the term *arechi* was an administrative category to be applied, sparingly, in the assessment of taxes. Crops left unplanted for reasons of personal or community "convenience" were not simply removed from the tax calculation. If, on the other hand, villagers persuaded the deputy that the runaways could not

be found or that the fields, because of unavoidable long-term damage or labor shortage, could not be cultivated, the fields might assume the status of "abandoned," and, for a given number of years, be tax-exempt.

Village records show that the increase in abandoned fields was reflected in a generally lower taxes in the bakufu-held areas of southeastern Shimotsuke from the 1760s. The Shimotsuke numbers, in turn, matched a general decline in agricultural tax revenues across the Tokugawa domain. In 1765, for example, total agricultural taxes assessed in rice, which had surpassed 1.32 million *koku* almost uninterruptedly since 1744, slipped to 1.28 million *koku*. Taxes assessed in cash dropped to their lowest level for almost a decade. Although sharp one-time drops were not unknown in a system that took account of crop failure, 1765 marked for the bakufu the beginning of a general, long-term shift in regular tax income that was never fully reversed.

Led by financial overseer Matsudaira Takechika, the bakufu responded with a campaign designed to restore the higher tax levels of the 1740s and 1750s. While abandoned fields were just one factor in a complex fiscal problem, it is not surprising that they received close attention. Usually bakufu leaders were tough, ordering villagers to work harder at farming and instructing deputies to be strict in assessing tax deductions. Administrators were aware that, not surprisingly, some fields lay uncultivated because farmers had left their villages for more attractive, wage-paying jobs elsewhere, allowing good farm land to sit uncultivated. On the other hand, they could not overlook evidence that many of the claimant villages were pathetically poor, under-populated, and genuinely in need of help. In addition to tax relief (including approval of *arechi* status) and encouragements to persevere with farming, policymakers developed the idea of encouraging migration into under-populated areas from nearby provinces, from Edo and even from the island of Hachiojima.

As a policy aimed at restoring tax revenues, the campaign to find new cultivators willing to take over the abandoned fields did not necessarily threaten village interests directly. A bakufu notice, which in 1773 asked deputies to find volunteers to move to the far northern provinces of Dewa and Mutsu, promised "unparalleled benefit for government and people." Nevertheless, in the 1760s and 1770s, the response to such invitations was not overwhelming. Perhaps the incentives were not attractive enough to encourage the landless to take on the challenge of producing crops and taxes. On the receiving end, even under-populated villages were unwilling to take the financial and other risks involved in accepting strangers as full, long-term members of their community.

The disjuncture was evident in negotiations that took place in the early 1770s between the headmen of two Shimotsuke villages and the bakufu deputy, Ukai Sanemichi. Ukai was attempting to import labor into Shimotsuke from the Pacific islands of Hachiojima and Kojima. Although the headmen acknowledged the problem of uncultivated fields and their obligation to restore them to a productive and taxable condition, they would not be pressured into ignoring equally important, village interests. It was, after all, *their* community. In the course of the negotiations, the Shimotsuke communities clarified that they were willing to accept a few immigrants who would work as low-ranking laborers for a limited term. They saw no advantage in using their own financial resources to help establish the newcomers, nor did they anticipate allowing them to become independent members of the village.

The Hachiojima plan was implemented, though later and on a scale considerably smaller than the bakufu had anticipated. In 1773 Deputy Ukai's successor settled three single Hachiojima young men, aged 16, 17 and 19, in one Shimotsuke village. They were given subordinate status, lower than that of the ordinary farmers, and allowed to

work for a small allowance. Of the three, one died, one was adopted into a local household and eventually headed it; one remained in the service of a local family.

Conclusion : Negotiating Taxes in the Tokugawa Hegemony

How is the *arechi* issue relevant to this panel's re-examination of bakufu authority? In her contribution to a recent volume that explores relationships between state and subjects in nineteenth century Mexico, Florencia Mallon uses the notion of hegemony in two distinct but related meanings. In one definition, hegemony is an end point in which a contract or agreement is reached among contesting forces. Those in power then rule through a combination of coercion and consent.³ Presumably, the Tokugawa bakufu reached this kind of hegemony some time during the seventeenth century. But hegemony, as Mallon points out, is also a process, or what she terms "a set of nested processes, constant and ongoing, through which power relations are contested, legitimated, and redefined at all levels of society." Each episode in the contest impacts on the overall relationship without necessarily pushing it in a single or continuous direction.

The *arechi* or abandoned fields issue of the 1760s and 1770s forms an episode, one of many, that illustrates a process of contested relations between the Tokugawa bakufu and the villages of its domain. It was an issue in which the local communities took considerable initiative, demanding tax-free status for non-productive land. Their petitions reflected an assumption-- shared by the government-- that taxes should not destroy their livelihood as farmers. The appeals also relied on a detailed understanding of the technicalities of tax assessment. The bakufu responded at several levels, insisting first that villages accept tax responsibility and later attempting the more interventionist migration plan. But the cultivators in Shimotsuke resisted -- this time using arguments that reflected their concern to solve the problem on their own terms, and thus protect the integrity of their communities.

Power relations were thus dynamic. Although the bakufu claimed absolute authority, it levied the agricultural tax in a changing context of rules and relationships that set boundaries on what it could claim and what it had to provide. Similarly, although village communities never doubted their obligation to support the state, they contested the amount, the timing and the nature of particular impositions. Sometimes their contestation erupted into organized, directly oppositional movements or *ikki*. Such countable incidents of direct commoner protest demonstrated, in heightened form, what issues like *arechi* showed on an everyday basis: a process of ongoing negotiation between commoners and government that was part of the normal operation of the Tokugawa hegemony.

3 Florencia E. Mallon, "Reflections on the Ruins," pp. 69-106 in Gilbert M. Joseph and Daniel Nugent, eds., *Everyday Forms of State Formation: Revolution and the Negotiation of Rule in Modern Mexico* (Durham and London: Duke University Press, 1994) p. 70.
