The Heian era, as correctly portrayed in current studies, was characterized by a progressive weakening of centralized control over regional areas. Most of the administrative offices that had been established in the late seventh and eighth centuries for the purpose of maximizing state power declined rapidly during the early Heian period, with the notable exception of the headquarters offices at the capitals (kokufu) of the sixty-five (or sixty-six) provinces into which the country was divided. While the central government declined, these provincial offices (kokuga) retained, and even increased, their power over local land and people as local elites took over their functions: the collection of taxes, the administration of land, and the “promotion of agriculture” (kanno). The changes resulted in large part from movement from below, and, at least in the first two centuries of Heian times (the ninth and tenth centuries), had little to do with warriors or shōen (estates). The following discussion concentrates largely on those two centuries in an attempt to explain these changes. A more detailed inquiry, however, requires a preliminary discussion of local problems during the Heian period as a whole, and the problems they raise for us.

Managed by officials dispatched for short terms from the capital, the provincial offices were intended to be a new meeting ground for capital and local elites, enabling the dynastic state to marshal local resources and the loyal services of local aristocrats, but in practice the provincial governments turned out to be unique bargaining...
grounds for the division of resources between capital and countryside, and that function, combined with the functions of the governments as repositories and redistributors of wealth, ensured their survival well beyond the Heian period. Provincial governments did indeed marshal economic resources, but the share falling to the nobility in the capital steadily diminished. In the meantime, control over labor and land use fell largely into the hands of local elites, whose authority was, at the highest level, reinforced by provincial office titles unheard of in the eighth century. The structure of provincial authority changed drastically as local power grew.

The rise of a quasi-autonomous warrior elite in late Heian times and the proliferation of tax-immune landholdings called shōen weakened most provincial administrations and paralyzed one or two, but 60 to 70 percent of the landed wealth remained under provincial jurisdiction until the founding of the Kamakura bakufu in 1185.2 Up to that time, when the Kamakura regime began to thrust itself between capital and province, the provincial governments remained unchallenged as centers of local administration, but were profoundly transformed. This transformation was primarily the result of social changes in rural society that tended to strengthen purely local power.3 Changes in local administration have also been seen as reflecting change in the political order as a whole, from centralized empire to patrimonial state and ultimately to feudalism. Those changes, including most notably the rise of the warrior class as the dominant force, occurred at different rates in different places, but the course of events can, in the light of recent Japanese scholarship, be divided into three fairly distinct stages.

The first of the stages, which lasted through the ninth century and most of the tenth, was marked by government edicts for the benefit of a rural stratum of petty gentry, often called “the rich and powerful” (fugō), who, despite existing rules to the contrary, were able to insert themselves between the tax-collecting officials and the tax-rendering peasantry by assuming the latter’s various burdens for the convenience of the former. By about 900 those de facto arrange-

ments had been granted almost full legal recognition as "provincial precedents" by the government in Kyoto.  

Riches and power" in early Heian provincial life were inextricably bound up with the official taxation system. Wealth, moreover, was not yet based primarily on the power of landownership. The nature of wealth at the very beginning of Heian times is well illustrated by the following passage from the Nihon ryōiki, an early-ninth-century collection of pious Buddhist stories. The story concerns an impoverished orphaned girl whose problems are solved by the miraculous intervention of Kannon:

When her parents were alive, they enjoyed abundant wealth and goods and constructed numerous sheds and granaries . . . after the parents died, the slaves ran away and the horses and cattle died, so that the goods were lost and the house impoverished.5

The same story, retold in the twelfth-century Konjaku monogatari-shū, presents a revised version of the kind of prosperity that was lost:

In that region lived a district magistrate . . . . The underlings who served him all left, and the fields he had held in domain were all seized by others so that there was no place left in her possession, and her distress grew worse day by day.6

Early Heian texts do sometimes include land among the constituents of riches and power, along with slaves, animals, and stored grain, but lands held as a "domain" (ryō) are never an element where provincial figures are concerned. Power over grain, livestock, or sources of labor like slaves or, more commonly, dependent clients, had not yet become incidental to power over land.

Provincial governments during this first phase came to be headed by a chief executive dispatched from the capital for a short term, usually four years. That official, holding the formal title of governor or vice-governor, was the "custodial governor." He alone among the higher executive staff of the provincial administration assumed responsibility for the rendering of the province's taxes and the conservation of its assets. He was called a zuryō (literally, "custodian") and could not be discharged from his office on the completion of his

4 Toda, Ryōshusei, pp. 25-45.
term without a release from his successor certifying that an audit of his account showed no irregularities. This concentration of responsibility in a single officeholder, rather than in the provincial officials as a group, relieved many other appointees of any significant obligation whatever, converting their posts to virtual sinecures. The zuryō system of specially designated custodial officials, a radical departure from the principles of collective responsibility established by the organic (or statutory) codes (ritsuryō), originated during the Nara period, and by Heian times a complex network of regulations had grown up around the transfer of custodial authority from one accountable governor to the next in order to circumscribe the resulting opportunities for misuse of public resources.

Fiscal and custodial responsibilities in the provinces were further complicated by the two-tiered system prescribed by the organic code. The upper tier was made up of the governors and their official staffs, all capital aristocrats appointed for a short term, usually four years. But each province was further subdivided into districts called gun (or kōri), and each gun had its own magistrates who were selected from registered lineages of local nobility to serve for life terms. The most important government stores were dispersed among the various gun, whose magistrates exercised custody of the stores jointly with the provincial officers, and during the course of the ninth and tenth centuries custodial authority for governmental stores on the local level was further fragmented among other rich and powerful persons. The income generated by official grain lent out from such stores for interest was a major source of income for officials at both gun and provincial levels, making conflicts between them inevitable, conflicts that were further exacerbated by the demands of the petty gentry for a greater share in these resources.

Although weak, the provincial governments of the ninth and tenth centuries remained generally under central control. Governors were sometimes killed in disagreements with local residents, and the more distant from the capital a province was, the more dangerous it was likely to be. Nevertheless, governors from the capital continued to travel to their provinces and extract most, if not all, of the revenue needed to support the capital and its nobles. The rich and powerful.

were too well integrated into the existing system of official taxation to revolt against it. Property, as an institution, was still weak. In the second stage proposed here, that is, the eleventh century, the rich and powerful members of provincial society consolidated their control over peasant labor but did not usually legitimize their control in terms of landholding. Generally known as *tato* (probably "field man"), they were primarily managers, rather than owners, of agricultural land, and the term *tato* designated the performer of a function, not the holder of a claim.\(^9\)

But, beginning in the late eleventh century, there occurred a general sorting out of agricultural areas into two major categories: provincial domains (kokugaryō) and *shōen*. *Shōen*, the specially designated landed estates of high nobles or religious institutions, had existed even in Nara times, but now that land management had been largely taken over by local field managers (*tato*), disengagement from the authority of provincial officials could be much more complete. The provincial governors had, during the earlier phase, lost control of their original function of promoting agriculture (kanrio) to the local land managers, a loss that in itself meant the end of the *ritsuryō* state. The provincial headquarters had nevertheless retained its power to maintain public order and collect revenue. The removal of a *shōen* from the province’s fiscal authority meant that its lands and the obligations of its field managers “belonged” to the *shōen* lord and not to the province, making it, in the language of modern scholars, a mature *shōen*. *Shōen* and province enjoyed a de facto, though incomplete, administrative independence that inevitably led to conflict.

The position of the field manager is fairly well illustrated by a decree of the government of Izumi Province issued in 1012 instructing *gun* magistrates as follows:

The only basis for reclamation must be the promotion of agriculture; public and private profit similarly depend on the cultivation of fields. Now although this province is small in area, the people living here are numerous. Half concentrate on fishing and have no liking for farm work. Migrants may sometimes want [to farm], but since they have no claim to the land, they are unable to contract for its cultivation. The rich and powerful who have always had fields in their control leave them fallow for years, claiming the land is infertile. The failing prosperity of the province and the reduced benefits to the people are mostly due to this. Now in considering the situation, it appears that policies can be adjusted, there being times for laxity and

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times for strictness. But how can there be private holding of what is public field? Consequently, in the case of public fields that have been abandoned since the fifth year of Kankō [1008], petitions of lesser people to cultivate them are to be allowed even if the fields are claimed as old cultivations of “great nominees.” However, if an “original nominee” who has not abandoned the cultivation of his old fields wishes to bring more land under cultivation, the gun magistrate must, after an accurate survey of the grid-parcels containing the new and old parcels, deny the petitions of other nominees.¹⁰

The division here of the subject population into residents and “migrants” (rōnin) originates from a classification of the ritsuryō census system, but had by this time become a kind of legal artifice. Rōnin (literally “wave people”) were not necessarily hapless wanderers, and could be both affluent and of long-standing residence. More significant is the phrase “great and small field managers” in the heading of the order and the corresponding terms “the rich and powerful,” “great nominees,” “lesser people,” and “original nominee.” For both the terms “field manager” and “nominee” one might, without much distortion, substitute the word “occupant.” There was nonetheless an important difference of connotation, since the word “nominee,” literally “name” (na), primarily signified a name on a list of licensed cultivators, guarantors of official revenue from land they had undertaken to cultivate. Being a “name” did not mean holding title to land, but, rather, having responsibility, viewed as a function, for paying taxes on it.¹¹

“How can there be private holding of what is public field?” That rhetorical question, echoing the ritsuryō rule that each parcel of agricultural land had to be either “public” or “private” and that only private land could be privately possessed or enclosed, actually betrays some uncertainty about the position of the field manager and his authority to withdraw a parcel from cultivation, an arrogation of the kannō power of the provincial administration. By the terms of this order, it must be noted, the possessory rights of old cultivators are, albeit indirectly, given considerable recognition. Despite their legally precarious position, the field-manager cultivators whenever possible treated their holdings as if they were private and heritable, and, not surprisingly, relations between them and their administrative overlords were marked by persistent struggles over both tenure and revenue. By the middle of the eleventh century, a rule called “the law

¹⁰ Izumi provincial order of Kankō 9(1012)/1/22, in HIB 2:630, doc. 462.
of apportionment” (*rippō*) was established in every province, setting some limits to the dues that could be extracted from holders of provincial public lands.\(^\text{12}\)

During this period, radical changes occurred within the provincial administration. In the late eleventh century, for example, in the absence of the governor, vice-governor, or any other member of the officially appointed executive staff, the provincial headquarters began to issue orders that were everywhere accepted as valid, a sign that the power of the *suryō* was passing its peak. The *ritsuryō* concept of responsible officeholding was totally abandoned as governors ceased to visit their provinces at all, and the interests of the capital were represented locally by gubernatorial delegates, or “deputy supervisors” (*mokudai*).

The provincial headquarters of this period always had a chief executive office, if not a chief executive. Called the “administrative office” (*mandokoro*), it was sometimes renamed the *rusudokoro*, or “custodial office,” a term fictively implying the governor’s imminent return. From that office the deputy supervisor could maintain control of the local officialdom.

Starting in the ninth century, the structure of the provincial headquarters changed dramatically. Except for the governor or acting governor, the vice-governor and other regular officials mandated by the codes lapsed into insignificance, and instead the officialdom was divided into a series of functionally differentiated suboffices, such as the land office (*tadokoro*) and the militia office (*kondeidokoro*). This functional compartmentalization of authority and privilege, although to some extent inevitable in any system, was fundamentally contradictory to the basic premise of the *ritsuryō* state, that government should be carried out by an upper stratum of omnicompetent, generalistic officials.

Such divisions had probably existed even during the eighth century, but, now completely staffed by local irregulars, these offices (*tokoro*) had eclipsed the regular staff. The custodial-office system brought the offices and their officials into unprecedented prominence. Called “resident officials” (*zaicho kanjin*), these functionaries represented the provincial, as distinguished from the national, elite. Some came from local lineages, others were descended from capital nobles who first arrived in the province in an official capacity and

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then stayed on, but all tended to regard their posts as heritable. The offices of the gun magistrates, whose prerogatives had been in a steady decline, were in effect amalgamated into a broad provincial hierarchy through the officials-in-residence posts that many held concurrently.¹³

Resident officials belonged to a corporate hierarchy centering on the kokuga, and by the eleventh century had developed quasi-hereditary estatist interests in their posts. Their privileges, relatively safe from cancellation by the Kyoto government, served to reinforce the new type of landed property that appeared late in the eleventh century.¹⁴

By the time of the second stage, in the eleventh century, provincial governments were, without permission from the capital, beginning to license certain holdings as the specially chartered possessions of their “cultivators,” endowed with specific tax preferences. Such holdings were generally termed betsumyō or beppu myō, literally, “names by special order,” but actually meaning something like “specially named holding.” A “named holding,” or myō, could cover an extensive area, including residences as well as both cultivated and uncultivated fields, and by the late twelfth century the myō had become a major component of larger shōen.

“Names” had been units of tax responsibility for several decades. Originally, the names referred to were those of provincial gentry listed as responsible for tax payments from specific areas or groups. The earliest record of the word “name” (na) in that sense dates to 947.¹⁵ By the middle of the eleventh century the myō had become a unit of specially administered land bearing the name of a fictitious person. Despite the presumption of the Izumi decree of 1012, such private holdings in public (i.e., provincial) domain were now in the making.

The establishment of specially chartered nameholdings was legally justified in a variety of ways, but usually the principal ground for granting a provincial special decree was that the founder had opened the area to cultivation. Reclamation projects on the scale of nameholdings required, however, the cooperation of the provincial authorities, as when from 1075 to 1079 one Hata no Tametatsu re-

¹⁴ The development of the estatist office is fully discussed in Satō, Nihon no chūsei kokka. See also Toda, Ryoshusei, pp. 116–65.
opened about 80 chō (1 chō = 11,900 sq. meters) of abandoned rice paddy in Harima Province using more than five thousand local peasant laborers to restore the irrigation facilities. The holder of minor gun and provincial titles, Tametatsu became the certified reclamer, or “opening lord” (kaihatsu ryōshū) of the Hisatomi Settlement (hō). Although the term hō, translated here as “settlement,” at first meant a subunit of the ritsuryō village, or gō, in late Heian times it always referred to a special proprietorship created for the benefit of opening-lord reclaimers or their sponsors in Kyoto. The private land-holding rights of such people were validated by a customary rule, as yet only tacitly acknowledged by the capital government, permitting reclaimers of agricultural land to treat it as alienable property.16

Specially created settlements, of which the Hisatomi is the earliest known example, were internally complex, as were their equivalents, the specially organized myō. There were subtenures held by a lord’s “followers,” the cultivation and residential rights of which were normally heritable but subject to the obligation to pay taxes to the lord. That quasi-feudal structure was reinforced by the concept of rights and powers expressed by the term shiki, usually translated into English as “office,” but which had always denoted official function rather than official title or status (kan). In 1098, when Tametatsu passed on his rights to his son, his bequest included as a constituent of his proprietorship “the documentation shiki” of Hisatomi Settlement.17 The appearance of the shiki in the late eleventh century was an essential step in the development of the medieval domain, and of the medieval Japanese state.

Despite its literal meaning of “office” or, perhaps better, “commission,” shiki in Tametatsu’s case indicated rights to possession and income as much as it did official responsibilities. By its incorporation of economic benefice into the exercise of administrative power and management, the term reinforced the still weak concept of domanial property in land, making the enjoyment of lordly powers into a sort of official delegation of authority. Locally, it integrated the do-

manial holding into a larger official network dominated by the provincial officials in residence. The introduction of a concept of office into the area of landholding, however, also linked it firmly into the surviving framework of ritsuryō authority in a way that muted the autonomy of the landholder vis-à-vis the capital nobility. Office-holding still came before property per se.

Long before the shiki appeared, the steady growth of local power was severely weakening the provincial governors. Another related challenge to the authority of custodial governors and deputy supervisors, and to the provincial headquarters itself, was the proliferation of shōen. Although large estates of high nobles or powerful religious institutions had existed for centuries, now in the eleventh century they provided certain local lords with a chance to withdraw their holdings entirely from the fiscal authority of the province. Private holdings in “public” lands could be transferred to a temple or noble house at the capital, while the transferor retained hereditary rights of management and control over the cultivators. That process, called kishin, or commendation, had a long history, but the transfer of office rights gave it a new significance. When a local lord (ryōshū) conveyed his land title to a high noble, reserving a supervisory office right for himself, he brought his holding into the sphere of direct courtier authority, which impaired the bargaining power of the provincial government when tax and other immunities were asserted later. Custodial governors and deputy supervisors reaped immediate profits by their sponsorship of such arrangements, but created problems for their successors in office.

The rapid militarization of the eleventh-century rural elite was intricately related to the development of domanial landholding. A critical step in both processes was the reinforcement of title to land secured by reclamation with the holding of shiki rights. A secondary development, the incorporation of shiki rights into the shōen structure and the act of commendation that often accompanied the incorporation, facilitated shōen-holding among court nobles, which, in turn, stimulated the court in 1069 to issue the first of a series of decrees requiring nationwide registration and certification of tax-immune shōen. In the ensuing century and a half, similar edicts were periodically issued by the court of the retired emperor (in) as that

newly invigorated organ steadily expanded its judicial authority over rights in land, an authority that up to that time had been almost entirely within the control of each provincial government.

One purpose of the new shōen registration system was the elimination of ambiguity concerning the legality of shōen through insistence on clear documentation of their establishment, and that, together with the judicial decisions of the retired emperor’s court, led to a gradual sorting out of lands into the two categories of shōen and provincial domain (kokugaryo). In the process the fiscal authority of the provincial governments was largely confined to the provincial domains, which those governments were obliged to maintain and, if possible, expand.

What has here been designated the second phase of development of Heian-period provincial administration (late tenth to early twelfth centuries) can be seen as the time when domanial property supplanted administrative authority as the dominant factor in the organization of local power. But despite the development of domanial tenures, the completely tax-immune shōen was still a thing of the future, and the distinction between provincial domain and shōen was far from clear in many cases. It was not until the twelfth century that the medieval type of local administration and land tenure became pervasive. That necessary preliminary to the foundation of the Kamakura bakufu constitutes the third phase of Heian provincial history as presented here.

During the third stage (the first half of the twelfth century), the system of land tenure sometimes called “the shōen system” reached maturity. Shōen almost certainly never occupied the greater portion of Japanese landholdings, but historically they enjoy the advantage of better documentation, a record that throws considerable light on the tenurial system generally. Although many Kamakura warriors were resident officials (zaichō kanjin) and private lords on technically provincial domains, the nobility in the capital in the twelfth century was clearly almost entirely dependent on shōen, giving the latter a political importance far in excess of their relative area. Nobles in Kyoto could, by prearrangement, enjoy a share in the income of the

custodial governors, but revenues from the provincial domains were no longer freely available for the stipends of the court nobility.

The long career of Emperor Shirakawa (1053–1129), who reigned from 1072 to 1087 and exercised the power of retired emperor from 1087 to 1129, straddles the second and third phases defined here, and in many ways his regime marked the final transition from bureaucratic to estatist forms of political organization. His shōen-limitation edicts of 1075, 1099, 1107, and 1127 were a major factor in the growing body of law concerning shōen and their immunities vis-à-vis the provincial authorities. Indeed, the announced restrictions and registration requirements operated as invitations to litigate, and shōen proprietors in the capital could sometimes be major beneficiaries of such contests, which were adjudicated under the guidance of the many legal experts on the retired emperor’s staff. The zuryō governorships came to be treated by the court as mere sources of income, and indeed provinces themselves, in the view of the courtiers, were becoming mere estates, analogous to shōen. One aging courtier, reviewing Shirakawa’s career on his death in 1129, made a short list of the more regrettable abuses established during his time, including the simultaneous granting of gubernatorial posts to three or four children of the same father, the appointment of boys not much over ten years old, the steep rise in fees, jōgō, to be paid to the court for an appointment, and the refusal of such governors to pay religious institutions or noble houses the shares of provincial revenues they were entitled to. The use of governorships to provide sources of official income for court nobles had been fairly common during the eleventh century and earlier. Concurrent appointments to gubernatorial posts could be granted to capital officials as a kind of compensation. As a means of supplementing their incomes, high nobles and royalty were also given the power to nominate appointees to certain provinces, that is, power to sell the appointments. In addition, a governor could assure himself of a renewal of his appointment, or perhaps a reappointment to an even more rewarding province, by making a special contribution to the court, typically in the form of financial support for some official project. This meant the increasing

The politicization of the zuryō office, released by the retired sovereigns from the bureaucratic oversight to which it had been subjected by the government of the Fujiwara regency.²⁴

At some time early in the twelfth century a new means of diverting the income of custodial governors to the upkeep of the capital officialdom appeared in the form of chigyōkoku, or “possessory provinces.” Possessory provinces were first awarded to court Counselors (nagon) in lieu of income from “support household” (fuko) revenues that governors could easily avoid turning over to their designated recipients in the capital. Holders of possessory provinces, who were never themselves governors, could dispatch “deputy supervisors” to look after their interests. These agents sometimes provoked the hostility of the officials in residence. The large number of possessory provinces held by members of the Taira clan later in the twelfth century was an important factor in the uprisings of 1181–85 that ushered in the Kamakura period. In a sense, the zuryō system had within it the seeds of its own destruction; increasingly, the newly consolidated (and militarized) local elites could deal with the capital nobility directly, without the governor as intermediary.²⁵

It is a major aim of the following discussion to show how, during the first two centuries of the Heian era, custodial governors acquired so much access to free-floating resources in the provinces. That they did so is beyond argument, and during the eleventh and twelfth centuries their posts were routinely regarded as assets to be tapped for the redistribution of wealth in the capital. As the appointment of minor children to these posts indicates, the nominal holder of the office was not necessarily the person responsible for actually collecting the revenue. The administrative functions of child governors were carried out by the household superintendents (keishi) of their noble fathers or grandfathers, and the accountability of the gubernatorial office was no longer directed primarily toward the offices of the ritsuryō state, but to the persons or institutions that had, in effect, been given a prior claim on the tax income collected.

In the provinces, claims on the land, including those of the provincial government, were to some degree sorted out by the chancery of the retired emperors. In 1114, for example, the newly opened Record-
ing Office, or kirokusho, of Retired Emperor Shirakawa decided a lawsuit between Tōji, a major Kyoto temple, and the governor of the province of Tamba concerning a property called Ōyama-no-shō. The previous governor had rejected the claims of the shōen, limiting Tōji to three chō of land that had been officially certified exempt from taxes in the ninth century. Tōji’s complaint recounted a long history of fluctuating provincial policies toward its claims to tax-exempt property, and the nine-year-old governor replied through his representative that most of the estate consisted of “newly established” shōen lands of the sort prohibited by the retired emperor’s edict.

But after further litigation, the Recording Office decided in favor of the temple in every respect, finding that the earlier documentation was clear despite the intermittent efforts of governors (and probably officials in residence) to restrict the tax immunities of the holding.26 The Recording Office, purportedly established to control shōen, had in the careful exercise of its judicial impartiality actually reinforced, and probably increased, the tax immunities of the Ōyama shōen. The holdings brought before the tribunal were likely to either win complete fiscal immunity or lose all claim to any immunity whatever.

That development was part of a general trend leading to the emergence of the totally immune shōen from which agents of the provincial headquarters were legally barred. The mature shōen, as it has been called,27 was usually created through acts of commendation. In the late eleventh century high-ranking courtiers had been the most common objects of commendation by local proprietors, but in the twelfth, the successors of those courtiers were often unable to maintain influence enough to fend off provincial authorities and were therefore themselves required to commend their lordships to higher powers, reserving shiki rights for themselves. Those higher powers usually turned out to be temples or shrines favored by the retired emperor’s court.28

In shōen holdings that had reached the mature stage of development, an original local proprietorship had typically evolved into a three-tiered hierarchy of tenures. On the lowest level was the successor of the original local proprietor, who was often called the “sub-officer” (geshi) or “custodian” (azukaridokoro). Above him was the...

lord (ryōshu or ryōke) and often, at an even higher level, stood a chief tenant, almost always a religious institution, called the “principal” (honjo).

That core structure supported many variations of detail, the authority of higher tenants over lower differing widely from case to case in both degree and kind. The principal institution (honjo) typically exercised judicial authority over lower tenancies. It frequently was entitled to dues of various kinds but in some instances enjoyed no substantial economic benefits, serving merely as a fiduciary for the lord’s interests so as to preserve the holding’s immunities.

When proprietors commended their land, they reserved to themselves suboffice, custodial, or lordship tenancies, promising faithfully to render dues to the commendeer. The suboffice and custodian categories of tenure, almost always designated as shiki (office) in the source materials of the period, were generally treated as property interests in land, leading some scholars to regard the shiki as primarily a legal “right” to income from shōen lands. The power and privileges of shōen officers, however, were not entirely insulated from those of the high proprietors. Rather, relations between the two levels were fluid, and the proprietors could in some cases exercise overwhelming power.

Shiki still retained, however, some of the characteristics of the local offices from which they had evolved. Most importantly, they required certification of appointment (bunin) by a higher authority, usually the recipient of the original commendation of his successors. In 1164, for example, a litigant defending his custodian’s shiki against a rival for the same position with prior claim to the title, maintained that “when a private domain has been commended to another, whatever kinds of promises may have been made on the occasion, the prevailing practice is to replace a commender who turns against the lord.” However “private” the holding of the original domain, and regardless of the prerogatives reserved by the commender, typically the right to treat his position as hereditary, the customary law of the twelfth century gave the shōen lord the power to cancel a shiki if the holder committed a breach of fides.

The commendation pact was not merely a matter of private property rights. The newly recognized authority of the major proprietary
lords to award *shiki* marked a decisive step in the gradual assimilation of state power by particular groups. To be sure, the exercise of authority over land and people, even on a moderate scale, could not possibly be regarded as private in the modern sense. Throughout the eleventh century, for example, dues collected locally on *shōen* were fixed by precedent and provincial rules, as if the proprietor were somehow a surrogate tax collector. But the certification of immune *shōen* by the retired emperor's court and the *shiki*-commendation procedures of the late eleventh and early twelfth centuries marked the final step in the appropriation of official power by local and central elites.\(^{32}\)

The lands of the mature twelfth-century *shōen* were made up chiefly of units called names (*myō*) or name-fields (*myōden*). Typically, each such unit was called by a personal name, so that the designation of entire areas by names like Sanefuji, Motoshige, and so on, became commonplace by the late twelfth century. *Myō* holders (*myō-shu*), like their predecessors the field managers (*tato*), took charge of cultivation and the rendering of the dues owed on account of their holdings. These holdings were not ordinarily called domains (*ryō*), but the term *shiki* was, in the century following, often used in connection with *myō-shu* rights.

Areas not preempted by *shōen*, that is, the provincial domains, were similarly organized. *Shiki* proprietorships in fact originated in the provincial domain as the holdings of the more powerful resident officials, particularly holdings reinforced by claims of reclamation, came to be identified with their office functions. In the final analysis, *shiki* entitlements, on or off *shōen* territories, were part of a single network of authority centering on the imperial court. In the case of the provinces, the retired emperor's court, the absentee custodial governor, the beneficial holder (in the case of possessory provinces), and the provincial officials in residence were interrelated in a way not unlike the linkages between principals, lords, and subofficers.

The powers of landed proprietorship on the local level were undoubtedly enhanced by the general delegation of tax collecting authority to local gentry, both on *shōen* and provincial domain. In both, there was a great variety of taxes and dues, but legal pleas for exemptions in the eleventh century gradually divided them all into two broad categories. First was the "official goods" (*kammotsu*) tax, con-

\(^{32}\) The document of 1164 quoted above is *HIB* 7, doc. 3318, pp. 2634–35; on the appropriation of state authority, see Takeuchi, *Bushi no wójō*, pp. 269–70.
sisting of a specified quantity of rice and other commodities, and second were the "irregular," and partially discretionary, taxes (zokuji), including labor, that the provincial headquarters or shōen lord demanded annually. The appearance of this new mode of taxation signaled the emergence of truly domanial property. By the late twelfth century, the ultimate responsibility for both types often fell on the landholding myōshu.

Not all lands were myōshu holdings, but these holdings, and their proprietors, were the ultimate surety that taxes or dues would be forthcoming from local communities, and the myō was the basic unit of taxation. The provincial domain, which usually contained most of the arable land, centered on a headquarters dominated by officials in residence who presided over a number of myō or other shōen-like entities, many bearing older official designations like gun or "village," but in fact managed by shōen-type proprietors.

On both provincial domains and shōen, a new form of levy appeared based merely on residence within a given proprietorship. Collected by the authorities of gun, shōen, myō, or village from cultivating households on the next lower level, the "resident-householder levy" (zaikeyaku), including both labor and commodities, could be required of resident households (zaike) on several occasions during the year. Zaikeyaku had a distinct resemblance to European feudal dues; on certain holdings, for example, cultivators were expected to provide the proprietor with the traditional eggplants and cucumbers needed on the Festival of Souls (bon). The resident-household levy has been seen as a natural outgrowth of a established domanial system. Nevertheless, it more likely developed from older practices. These dues became incidents of residence only after earlier obligations of personal subjection were assimilated into the system of domanial property that matured only in the late eleventh and early twelfth centuries. The underlying question, then, is: at what time was domanial lordship established? The discussion that follows is mainly concerned with the ninth and tenth centuries, when the domain itself was not a dominant feature. It cannot, however, completely sidestep this problem, as it aims to point out developments that ultimately led to the medieval Japanese domain. The distinction between burdens of tenure and personal obligation is far from apparent in many of the sources, particularly those of the eleventh century, and it is most likely that there was often little consciousness of it, but, as in the Izumi document of 1012 already cited, what might
be called latent domains appeared early in the second phase defined here.33

It must also be noted that the provincial headquarters, despite the restrictions on its fiscal powers imposed by shōen, remained the political focal point of the province, especially in police and constabulary affairs. By the middle of the eleventh century, each provincial headquarters had a resident constabulary, reinforced and countered by the forces accompanying the acting governor (suryō) or his deputies (mokudai). This meant that the more eminent military chiefs had their own regional bases in addition to commissions to represent court authority in other provinces.34 The gradual division of local territory and people between provincial domain and shōen was an important and final step in the development of estate patrimonialism in early medieval Japan. When this is viewed as a culmination of the changes that took place in the preceding centuries, the importance of provincial office and the kokuga becomes clear. The provincial governments themselves proved to be among the most durable of ritsuryō institutions, probably because from the beginning they served to integrate the interests of local elites, capital officials, and court nobility.

One crucial issue is how the relationship of provincial government to local elites changed over time. In the early Heian years, when provinces were still repositories of national wealth in the form of stored grain, the governments could stand apart from local chiefs as centers of commodity redistribution, public works, and agricultural development. Then during the ninth and tenth centuries (the first phase proposed here) those functions of the provincial governments were appropriated by locally based authorities, a development that did not, however, undermine the governments. Provincial authority was gradually reconstituted as the resident officials assumed more and more authority. From the late tenth to early twelfth centuries (the second phase), a domanial landholding system evolved and, by about the year 1100, the subject populace had also been reorganized, bringing whole communities of cultivators under the patrimonial control of domanial lords or proprietary officeholders. The stage was thus set for the third phase, the division of both territory and people between the provincial domains and shōen.

33 On the myōshu, zaike, and village of late Heian, see Toda, Ryōshusei, pp. 190–277, 379–402.
The transition from the despotic *ritsuryō* polity of the eighth century to the Kamakura Bakufu at the end of the twelfth was not the result of uniform, gradual, and continuous change. The course of change was always sporadic, and not all changes took place everywhere in the country at the same time. The suggested three-stage periodization is consequently highly approximate, based chiefly on documentation from the home provinces (Kinai) and vicinity, the area that most Japanese scholars regard as more advanced in development than the "peripheral" provinces of the south and northeast. In those areas more distant from the capital, local authority, including that created by military power, grew up more rapidly than in the central regions, whereas nearer the capital, in the provinces of Kii and Yamashiro, the overwhelming presence of temple *shōen* holdings had a distorting effect on historical development. Within that erratic, regionally differing, discontinuous course of change, perhaps the single most important development was the takeover of provincial governments by the local officials in residence.

**REGIONAL ADMINISTRATION**

By the time Emperor Kammu began construction of the Heian capital, the territorial division of the country into provinces and districts had nearly reached the form that was to endure for many centuries. The last major change occurred in 823 when the province of Kaga, on the Sea of Japan north of the capital, was created from the two northernmost *gun* of Echizen Province, which were then further split into four. In the following year the provincial-level island of Tane (now called Tanegashima) was merged into the nearby province of Ōsumi in southern Kyushu. No further alterations of provincial boundaries were made after that, and the total of sixty-six provinces and two islands persisted into the nineteenth century, albeit in an attenuated sense. The *gun* units into which provinces were subdivided were slightly less stable. The total slowly rose from 555 in the early eighth century to 592 in the early tenth.

The *ritsuryō* system had established a rigid classification for both provinces and *gun*, based on magnitude of land area, population, and strategic importance. The sixty-eight Heian provinces (including the two islands, Tsushima and Iki) were designated as either great, upper, medium, or lower. This determined the number and ranks of officials

dispatched from the capital to take command of each provincial government. Great and upper provinces had a provincial administration (kokushi) containing all four levels of officials provided for in ritsuryō law: a chief, an assistant chief, and major and minor administrators. Thirty-five, or slightly more than half, of the provinces belonged to the upper category, which had one officer at each level of officialdom: a governor (kami), a vice-governor (suke), an executive officer (jō), and an inspector (sakan). The prescribed rank of the governor was Lower Junior Fifth; that of the vice-governor, Upper Junior Sixth; that of the executive officer, Upper Junior Seventh; and that of the inspector, Lower Junior Eighth. Like all other classes of provinces, the upper province was also given three clerks (shishō) for whom formal rank was not required, although it might be held. Lower provinces, by contrast, had only a governor (Lower Junior Sixth Rank), an inspector (Upper Lesser Starting Rank), and the three clerks. This meant that in the nine smallest provincial units a mere clerk might function as acting governor if both his superiors were absent or incapacitated. The complete scheme of provincial administration is represented in Table 4.1.

In addition to administrative officials, the organic law provided that a physician and a professor be appointed to each provincial capital, selected either from the lower officialdom of the capital or from the local population. (During the Nara period, at least, such officers were ordinarily dispatched from the capital.) Like the three clerks, they were part of the higher official staff of the provincial government, even though they did not fit into the formal four-tier hierarchy of ritsuryō office structure and were therefore “irregular appointees” (zōnin).

Divided among eight large administrative regions called circuits (dō), the provinces included all the territory of the country outside the capital. A total population of somewhat less than 5 million persons was distributed over capital and provinces. Among the provinces, Hitachi and Mutsu in the far northeast had the largest populations, estimated respectively at about 217,000 and 186,000 in the eighth century. They also had the largest recorded areas of culti-

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37 Yoshimura, Kokushi seido, pp. 115–46.
38 Taken from Abe Takeshi, Owari no kuni gebumi no kenkyū (Tokyo: Shinseisha, 1971), p. 60.
TABLE 4.1

_Provincial officials mandated by the ritsuryō_

<table>
<thead>
<tr>
<th>Province</th>
<th>Great Province Daikoku</th>
<th>Upper Province Jōkoku</th>
<th>Medium Province Chūkoku</th>
<th>Lower Province Kakoku</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governor Kami</strong></td>
<td>One: Junior 5th Rank Upper Grade</td>
<td>One: Junior 5th Rank Lower Grade</td>
<td>One: Senior 6th Rank Lower Grade</td>
<td>One: Junior 6th Rank Lower Grade</td>
</tr>
<tr>
<td><strong>Vice-governor Suke</strong></td>
<td>One: Senior 6th Rank Lower Grade</td>
<td>One: Junior 6th Rank Upper Grade</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td><strong>Executive Officer Ō</strong></td>
<td>Two: One Chief Executive Officer, Daijō, Senior 7th Rank Lower Grade; one Assistant Executive Officer, Shōjō, Junior 7th Rank Upper Grade</td>
<td>One: Junior 7th Rank Upper Grade</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td><strong>Inspector Sakan</strong></td>
<td>Two: One Chief Inspector, Daimoku, Junior 8th Rank Upper Grade; one Assistant Inspector, Shōmon, Junior 8th Rank Lower Grade</td>
<td>One: Junior 8th Rank Lower Grade</td>
<td>One: Senior Initial Rank Lower Grade</td>
<td>One: Junior Initial Rank Upper Grade</td>
</tr>
<tr>
<td><strong>Clerk Shishō</strong></td>
<td>Three: No Specified Rank</td>
<td>Three: No Specified Rank</td>
<td>Three: No Specified Rank</td>
<td>Three: No Specified Rank</td>
</tr>
</tbody>
</table>

vated land: according to a dictionary compiled in about 935, there were approximately 40,000 _cho_ in Hitachi and 51,000 in Mutsu. Although those figures are not trustworthy enough to warrant any conclusions about agricultural productivity, they surely indicate a large concentration of manpower in an area quite remote from the capital and help to explain why the region quickly became the most difficult for Heian officialdom to govern.

Kyushu presented special difficulties, not only because of its distance from the capital and its ample potential for hostility toward the

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41 Minamoto no Shitagō, comp., _Wamyo ruijusho_ (Tokyo: Kazama shobo, 1974 facsimile ed.) part 5, pp. 15b–16a, 18a–18b.
REGIONAL ADMINISTRATION 257

central government, but also because of its proximity to Silla, an often unfriendly state, and the potential for foreign trade afforded by its accessibility to the East Asian mainland. To cope with those problems, a Kyushu Government Headquarters (Dazaifu) was established in Chikuzen Province near the present Bay of Hakata. That large, militarized bureau, headed by a governor general (sotsu) whose prescribed rank was Junior Third, had a complex structure that in many ways replicated that of the central government on a reduced scale. Authorized to exercise broad political control over the nine provinces of Kyushu and the two island provinces of Iki and Tsushima, the Kyushu Headquarters could affect fiscal policy in the entire area.42

The gun, of which there were at least two in every province, could not, according to the organic code, contain more than one thousand “households.” Census households were large, somewhat artificial groupings of related persons, on rare occasions numbering over one hundred persons. One thousand households thus represented a substantial population, but the code’s restriction on gun population size probably did, nevertheless, set limits on concentration of power in the hands of the local aristocratic families from which gun magistrates were recruited. Those lifetime appointees, whose office usually presupposed a documented lineage (fudai) from earlier chieftains, were something of an anomaly within the ritsuryō bureaucracy, since in fact, if not in theory, meritocratic norms had little to do with their selection. Officially certified pedigrees did not always guarantee obedience. As the gentry stratum grew, holders of lineage were sometimes challenged by other prosperous peasants who lacked the proper genealogy.43 The organic code established five classes of gun according to size (great, upper, middle, lower, and small), and for the three larger sorts, at least one officer on all four administrative levels: chief magistrate (dairyō), assistant magistrate (shōryō), administrative officer (shusei), and secretary (shuchō). The official complements of each type are shown in Table 4.2.44

The actual work of governing a province in accordance with ritsuryō standards required hundreds of irregular appointees and auxiliary personnel at the provincial capitals, the gun (district) headquarters, and throughout the provincial territories. In 822 the central

43 See note 1, above. 44 Taken from Abe, Owari no kuni gebumi no kenkyū, p. 60.
TABLE 4.2
Gun officials mandated by the ritsuryō

<table>
<thead>
<tr>
<th>Great Gun (Daigun)</th>
<th>Upper Gun (Jōgun)</th>
<th>Middle Gun (Chūgun)</th>
<th>Lower Gun (Kagun)</th>
<th>Small Gun (Shōgun)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Magistrate (Dairyō)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Assistant Magistrate (Shōryō)</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Administrative Officer (Shusei)</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>none</td>
</tr>
<tr>
<td>Secretary (Shuchō)</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

The government in Heian-kyō issued a directive aimed at standardizing the number of corvée helpers, including craftsmen and a variety of quasi-official functionaries, who could be fed at public expense while working for the political authorities. The document reads in part:

Impressed workers to whom food may be granted: General attendants for the four annual messengers (four for the court report messenger and two each for the other three).

Scribes for the major-report and tax-grain-report offices (eighteen for great provinces, sixteen for upper provinces, fourteen for middle provinces, and twelve for lower provinces).

Paper makers for provincial supplies (sixty for great provinces, fifty for upper provinces, forty for middle provinces, and thirty for lower provinces).

Brush makers (two per province), ink makers (one per province) and paper craftsmen (six for great provinces, five for upper provinces, four for middle provinces, and three for lower provinces).

Chief maker of annual arms supplies (1 per province) and workmen (120 for great provinces, 90 for upper provinces, 60 for middle provinces, and 30 for lower provinces).

Provincial corvée directors (320 for great provinces, 260 for upper provinces, 200 for middle provinces, and 150 for lower provinces).

Guardians of local branch storehouses receiving tax-grain and the like (twelve per branch).

Gatherers of black kudzu (two per province; not applicable to provinces that do not contribute to the imperial table).

Laborers for each member [of the provincial-officer staff] (four serving men).

Two keyholders, the tax-grain chief, and the officers of official storehouses (three men for each branch granary).
Tax-grain collectors (two per village), two tribute-tax chiefs, and assistant chiefs (one per village).

Commutation-tax chiefs (one per village) and corvée workers (fifteen for a great gun, twelve for an upper gun, ten for a middle gun, and eight for a lower gun).

One kitchen chief, fifty corvée workers, two vessel makers, and two paper-making workers.

Three hay workers, workers providing equipment for two post-station riders (four for each gun and post station), and grooms for spare horses (one per gun).

Petitions from the various provinces concerning the aforesaid have not been uniform, and accordingly the standards have been determined as stated. Not included in this ruling are master weavers and apprentices making tribute-tax figured silk, shuttle makers (this does not apply to provinces that do not render tribute of figured silk), transport directors and bearers delivering miscellaneous tax items to the Council of State, workers accompanying incoming or outgoing provincial officers, or provincial and gun officers delivering tribute taxes, and workers bringing the associated documents, kitchen workers and station workers for post riders together with grooms, ferrymen and the like, and gatherers of sweet kudzu, honey, and boar fat, or those delivering such items to the Council of State.45

Although this particular directive is far from complete in its coverage of local government activities, its emphasis being only on those functions for which the legal corvée-overhead was still unclear, it tells a good deal about the scope and organization of provincial government in early Heian times. The first two items, dealing with the “four annual messengers” (yodo no tsukai),46 are noteworthy for the light they shed on how the provincial government prepared and delivered its reports to the capital. The messengers in question were always, in early Heian times, regular officials of province or gun. The four reports they delivered to the capital at different times of the year were:

1. The court report (chōshūchō), which detailed the conduct of the provincial administration over the course of the previous year, including the state of public buildings, irrigation facilities, etc.
2. The major accounting report (daikeichō), also called the major report (daichō), which gave the population of taxable households and able-bodied workers, indicating thereby the theoreti-
cal capacity of the province to render tribute (chō) and labor-commutation (yō) taxes.

3. The tax-grain fund report (shōzeichō) which gave a complete inventory of tax grain on hand and amounts collected or disbursed.

4. The tribute-tax report (kōchōchō) which itemized the tribute commodities actually delivered to the capital at the time of delivery.

The second and third reports are of special concern because they dealt almost exclusively with taxable people and stored grain, regarded by all officials of the time as major capital assets belonging to the country as a whole but subject to the custodial authority of province and gun. In this area fraught with potential conflict of interest, liaison with the capital demanded special exertions, and preparation of the major accounting and tax-grain reports, neither of which was mandated by the organic code, and the many supplementary documents that were also demanded, had come to require special secretariats or offices, called tokoro (literally, "places"), at the provincial headquarters.47

Those scribes and many of the other workers listed by the directives were clearly not ordinary corvée laborers, despite their designation as "impressed workers" (yōtei) in the heading of the document. They were among the hundreds of "irregular officials" (zōshiki) drawn from the upper stratum of the local populace to complete the myriad tasks that government regulations imposed on the officials of province and gun.48 These petty gentry thus had from the very beginning substantial representation in the headquarters of both province and gun. Ritsuryō rules prohibiting the provincial-officer staff from bringing private assistants with them from the capital, generally disregarded by the early tenth century, originally made local collaborators all the more necessary. As responsibility for the tax revenues from each province came to be wholly concentrated in a single governor, fiscal, and often military, assistants were an absolute necessity


in dealing with the local elites permanently ensconced in the provincial headquarters.\footnote{49} As indicated by the directive of 822, among the irregular officials were various kinds of tax gatherers, and such officials were, ultimately, the providers of the labor power needed to maintain such public facilities as irrigation works and post stations, as well as to provide housekeeping services for provincial officers. Custody of official granaries and of branch granaries (in) was, as noted earlier, of special importance because the grain in the granaries, let out for interest annually, was a major capital asset, providing the wherewithal for ordinary provincial expenses, including compensation for the provincial officers.\footnote{50} Gun magistrates, acting jointly, presumably, with the officers in the provincial capital, had been primarily responsible for the granaries, but very early it was decided to disperse the holdings within the gun, thus diffusing responsibility over a far greater number of minor functionaries.

Although the reasons given for the change were geographic convenience in the collection and disbursal of tax-rice, as well as the reduction of damage in case of fire, the measure was in fact intended to appease disgruntled local elites jealous of the gun magistrates’ monopoly over a major source of financial power. By conferring public legitimacy on privately held grain, it systematized the petty gentry’s power over peasant labor by making their residences official centers for the distribution of rice to a client population. This delegation of official power to “promote agriculture” (kannō) was an important step in the development of the gentry, whose residences and granaries would later become nuclei for rural domains like that of Hata no Tametatsu discussed earlier.\footnote{51}

The numerous irregular officials listed in connection with branch granaries, village tax collection, and the like were officials of the gun, rather than of the provincial headquarters, and such persons sometimes appear in documents of the period as provisional gun magistrates.\footnote{52} Although irregular officials could be regarded as menials by

\footnote{49} Abe, Heian zenki seijishi no kenkyū, pp. 311–18; Chōya gunsai, KT 29A:517–25, “Kokumu jōjō no koto,” esp. articles. 5, 6, 34, 39, and 40.


\footnote{51} Abe, Heian zenki seijishi no kenkyū, pp. 30–35; Murai, Kodai kokka, pp. 37–59; Toda, Ryōshusei, pp. 94–99.

\footnote{52} Yoneda, “Gigunji kō,” pp. 15–246.
the capital officialdom, as in the document just quoted, their authority within their districts was undoubtedly great: they had the power to allocate tax burdens, distribute grain revenues, and supervise the manufacture of fine fabrics and other high-quality tribute tax items required by the court from each province. Other profit-making opportunities for them included participation in the official barter called “exchange” (kōeki), in which tax-grain was used to purchase silks and other goods for shipment to Kyoto.

Most irregular officials enjoyed immunity from personal taxation, adding to the material rewards they were able to gain for themselves as providers of goods and services. They also sometimes held a grade of court-appointed rank, obscuring somewhat the distinction in rank-hierarchy between them and the regular officers of province and gun. There were several reasons for discrepancies in rank-hierarchy between local residents and provincial and gun officials. Some local men earned rank status through official employment as guards or service workers in the capital, which they were allowed to retain on their return home. Their ranks set them above the lower gun officials, who were usually rankless, and at times they held ranks higher even than those of some regular provincial officials (although protocol required that local magistrates dismount in deference to regular provincial officers, regardless of whose rank was higher).

The distribution of privilege among this numerous local elite, often masked by superficially demeaning functional designations, was thus far from congruent with the hierarchical order presumed by the organic code. To the wide variety of local people enjoying some degree of tax exemption must be added the unregistered, or separately registered, migrants (rōnin) whose services were specially reserved for specific purposes, irregular officials, Buddhist monks and nuns, Shinto priests and priestesses, militiamen (kondei), and the twenty to fifty students admitted to each provincial academy.

Provincial capitals and gun headquarters were built on a scale appropriate to the number and status of functionaries quartered there. A provincial capital differed from the national capital of Heian in that it was never, in the census system, taken to be the official residence of a subject household. In theory, all present were merely on temporary duty. All provincial capitals shared the symmetrical grid

55 For rules on legal exemptions, see Buyaku ryō, especially Toneri shishō no jō, Koremune no Naomoto, comp., Ryō no shōge, KT 23:416-18.
56 Abe, Heian zenki seijishi no kenkyū, pp. 143-248.
pattern typical of *ritsuryō* planning. The scheme replicated the Heian capital on a miniature scale, with the provincial headquarters standing in the place of the imperial palace buildings. The *gun* seats (called *gunke*, or sometimes *miyake*) were also surrounded by walls or moats. Besides the headquarters buildings and official residences, they included a stable of post horses and official granaries, which, as the document of 822 implies, required strict guarding.

Although surviving official regulations provide scant information about how all the mandated official work at the provincial level was organized, it is reasonable to assume that it was thoroughly departmentalized. Some evidence appears in the directive of 822 where it mentions the offices (*tokoro*) of clerks assigned to prepare the major accounting report and the tax-grain report. Ancillary evidence of departmentalization is found in the case of the Tōdaiji Construction Office, the largest government bureau in the late Nara capital, which was functionally divided into *tokoro*. It is thus possible that already at the beginning of the ninth century most irregular appointees of the provincial headquarters were attached to some such office. By the middle of the tenth century, though, such was definitely the case, and the offices had become permanent institutions, subordinate to the governors sent from the capital but also possessing a certain degree of autonomy. The irregular officials of the headquarters were, more clearly than before, representatives of the locally privileged class.

One source describes the reception prescribed for a newly arrived governor in the following way (the -*sho* in the document is the Sino-Japanese allomorph of *tokoro*):

On this day, the irregular appointees of the offices come forward and pay their respects (offices means the tax-grain office [*zeisho*], the major [accounting] report office [*daichōsho*], the court report office [*chōshūsho*], the militia office [*kondeisho*], the provincial management office [*kokushōsho*], and the like). In this ceremony, those of the administrative office (*mandōkoro*) lead the scribes and others standing in ranks in the courtyard. One by one, each tells his office, rank, and full name, and after those statements, all bow down again. The chief official [i.e., the governor] then commands, saying, "You are appointed . . ."60

The concentration of local elites in the provincial headquarters as irregular officials, and their extralegal division of fiscal and military

59 Kikuchi, "Tokoro no seiritsu to tenkai," pp. 100–54.
60 Chōya gunsai, KT 29A:520.
functions into tokoro, show a degree of corporate autonomy quite antithetical to the original ritsuryō order. The balance between province and gun established by the organic code was fatally upset, and the gun and its officers merged into the corporate structure of the provincial headquarters. As members of the local elite rose to eminence at the provincial level, there was a corresponding dilution of status and function of the gun offices. During the eighth century, gun magistrates had to be examined by the Ministry of Ceremonial in the capital before being appointed, reflecting the importance of the positions, but in 812 the government abandoned that procedure and allowed the headquarters of each province full authority to make the evaluations. In 822 the government further stipulated that candidates for gun magistracies first be appointed provisionally for three years of probationary service before becoming eligible for regular office. From that time onward, the orderly pattern of officeholding prescribed for the gun by the organic code was a dead letter. Provincial magistrates tended to outnumber regular appointees, perhaps because without formal tenure they were more firmly under the governors’ control. The new system also permitted the total number of gun magistrates to exceed the quotas of the code. Although provisional gun magistrates still ranked above the provincial irregular officials during the ninth century, both groups were merging into a single dominant stratum of provincial gentry, overseers of tato for whom gun boundaries meant very little.

The most striking structural change, however, took place on the highest level of provincial government. The administration of provincial areas presented officers dispatched from the capital with unique opportunities for private enrichment, and the original ritsuryō framework of rules soon proved inadequate to curb official capacity. Early in the Nara period the government had sought to strengthen its control of provincial governments by demanding, in addition to the already staggering volume of correspondence required from provincial headquarters, the yearly tax-grain and great accounting reports mentioned earlier. Those accounts were rigorously checked against accumulated prior reports at the capital, and their acceptance by the relevant bureaus certified the provincial officials’ good conduct. In the case of the tax-grain report, the government specified its acceptance by issuing a certificate of receipt (henshō) indicating that the officers of both province and gun and the province itself had discharged all tax-grain obligations. Both levels of
officer could be held responsible for deficiencies and their own public-allowance rice (kugetō), confiscated to make up shortages.61

The organic code also provided for the occasional dispatch of very high-ranking officials as circuit inspectors (junsatsushi) to make on-the-spot inspections of provincial administrations and report on the conduct of the officers. The reports were basically personnel evaluations and could result in promotion, demotion, or dismissal for the officers concerned.62 There were thus two kinds of sanctions that could be used against unscrupulous officers. The government could threaten their career interests by poor personnel evaluations, and it could impose immediate financial penalties by forcing offenders to make restitution for shortages in official stores.

THE ESTABLISHMENT OF CUSTODIAL GOVERNORSHIP

In 731 a new system of policing provincial officers was put into operation. Possibly inspired by T’ang-dynasty procedures, the new requirement obliged outgoing provincial officials to submit to an accounting by their newly appointed successors. New arrivals were to incur responsibility for deficiencies they failed to detect, and officers whose terms were expiring were ineligible for further appointments until their replacements had issued discharge certificates (geyujo). This innovation had profound effects on the ritsuryō system of provincial office. It stressed the custodial aspects of office, forcing incoming governors to seek out and take charge of all government assets that were supposed to be on hand, particularly tax-grain. This meant that some officers, usually the governor, had to assume complete responsibility for all such capital assets, leading in time to deterioration of the corporate integrity of the provincial-government officer staff as the lower-level officers escaped all fiscal responsibility. The “discharge” (geyu) system also differed from earlier techniques of official oversight in its fundamentally adversarial, although still bureaucratic, nature. It often resulted in lengthy disputes between incoming and outgoing officers of approximately equal rank over whether or not a discharge certificate could legally be issued. By the early ninth century, regulations governing this transfer of custo-

dial responsibility had attained an amazing volume and complexity, and every provincial headquarters of importance needed a clerk specializing in transfer procedures.63

These problems were already acute as early as 761, when legal doctors (myōbō hakase), ordered to give an opinion on the criminal aspects of delays in transfer of office, and reasoning by analogy from provisions of ritsu and ryō, concluded that if a new gubernatorial appointee could not obtain a satisfactory accounting from his predecessor within 120 days, he should bring his complaint to the Council of State, or else forfeit his appointment and be held guilty of collusion in misappropriation of official property. That opinion was enacted into law by decree. A new appointee, under these rules, was now required to impeach his recalcitrant predecessor before the Council of State, explaining to that body why he had refused to issue the discharge. The Council of State in its new supervisory role was thus forced to duplicate the functions of the Tax Bureau (Shuzeiryō), the Accounting Bureau (Shukeiryō), and other offices in the capital assigned to oversee the reports of the governors. The need for some way to regularize the processing of the disputes arising from the discharge system became increasingly clear in the latter half of the eighth century, when several ad hoc attempts were made to deal with them.64

At the center of many such disputes was the system of public-allocation rice (kugetō), first established in 745.65 "Kuge rice" was in fact a rice fund from which "seed rice" was lent to cultivators at an annual rate of 30 percent, the proceeds of the loan being assigned as stipends to provincial officials. Interest from such loans accounted for many of the expenses of the provincial administration, as well as some of the tax obligations owing to the central government. Called suiko, the loans became an ever more important financial source for both the imperial government and its local officials in the late Nara period, each household within the jurisdiction of a provincial headquarters being compelled to accept its share of the loans, regardless of need.

In 757 each type of provincial officer was allowed a specific number of shares in public-allocation rice as follows:66

63 For examples (the earliest from 959), see Chōya gunsai, KT 29A:529–33; see also Nagayama, Ritsuryō futan taisei no kenkyū, pp. 194–218.
Although the scheme of apportionment changed slightly in Heian times, the rights to public-allowance rice for provincial officers remained basically the same. They accrued both to those with substantive functions in the provincial government and also to provincial officers whose lack of real fiduciary responsibility under the zuryō system had deprived them of any administrative role. Thus arose a special class of nominal officers having a claim on revenue from provincial stores.

Public-allowance rice had developed out of an earlier accounting category called the provincial account (kokucho), established in 724 to pay certain local clerical expenses. The capital dedicated to this account was reapportioned several times during the Nara period, and part of the income was always reserved for kuge stipends. During Kammu’s reign, in a reapportionment of 804, one-tenth the original amount was to be devoted as before to pay the local clerks and the remainder disbursed to the higher officials. The province itself, the edict illustrates, had become a major source of official emolument distinct from the central government. It is also clear that in the period from 724 to 803, when the following order was issued, the category “provincial account” had become a subcategory of kuge (public-allowance rice). The original account now meant a subsidiary portion, here one-tenth, of total kuge.

Determination of the portion of public-allowance rice to be reserved as provincial account.

Great provinces: 12,000 sheaves. (In a general calculation of public-allowance-rice interests, from 10,000 sheaves, 1,000 sheaves should be set aside for the provincial account. If the public-allowance rice is greater or lesser in amount, always follow the same ratio. Upper, middle, and lower provinces are also to follow this principle.)

Upper provinces: 9,000 sheaves.
Middle provinces: 5,000 sheaves.
Lower provinces: 3,000 sheaves. (The province of Shima and the three islands of Iki, Tsushima, and Tane are not within this rule.)

This matter has been examined. In the ordinance of the first year of Jingi [724], third month, twentieth day, it is stated: “A portion of the tax-grain
fund (shōzei) should be set aside and let out for interest. This is to be designated provincial earnings and is to be allotted to the court-report messenger while he is away from the province, to unscheduled expenses, and the clerks who proofread and copy reports, and also to the provision of supplies for bearers delivering articles other than tribute and commutation-tax articles to the capital. The amounts used for lending are to be, for a great province, 40,000 sheaves, and for a lower province, 10,000 sheaves."

Note that the amounts of rice in ear authorized for each category of province (12,000 sheaves, 9,000 sheaves, etc.) represent interest to be distributed, rather than principal, and that they are all exactly 30 percent of the principal amounts given by the quoted order of 724. By the standard specified in the document, an officer of a great province could expect to enjoy a share in an annual income of 10,800 sheaves, the size of the share depending on his status.

That income, however, was not free and clear. According to the regulations, any shortages in the main tax-grain fund (shōzei) would have to be made up out of the public-allowance fund before any distribution of it to local officers. Furthermore, provincial earnings were to have priority over distributions to officers. Most interest income from the main tax-grain fund, meanwhile, was reserved as income for officials in the capital. The use of government rice for the benefit of regional officers was originally regarded as a kind of interest-free loan to provincial officials out of the main tax-grain fund, and logic as well as fiscal policy required that local public-allowance beneficiaries receive last priority.

Enforcing those priorities was, understandably, a major difficulty, prompting the elaborate oversight mechanisms already described. The discharge system was probably moderately effective in checking misappropriations of public wealth. An incoming governor had an incentive to see that the entire tax-grain fund was intact and that his predecessor had not wasted any "government rice" (kantō). Assignment of primary responsibility for loss was a complex task. If there was a shortage in a given granary, for example, under what circumstances should the loss be charged against the general public-allowance account, and when should the local officials in immediate custody of the granary be charged? Such problems, repeatedly adjudicated, generated a substantial body of law.

To expedite the litigation, the Kammu regime installed a new

68 Murao, Risuryū zaiseishi no kenkyū, pp. 392–418.
69 Abe, Heian zenki seijishi no kenkyū, pp. 47–62.
board, the Board of Discharge Examiners (Kageyushi), probably at some time between 795 and 797. It was headed by Fujiwara no Uchimaro (756–812), then an official of Fourth Rank but destined later to attain the title of Minister of the Right and Junior Second Rank. In 803 he participated in the compilation of Enryaku kōtai shiki (Enryaku Regulations on the Transfer of Office), a compendium of rules concerned with the administration of the discharge system by the Board of Discharge Examiners. A copy was to be kept at every provincial headquarters.

The new board was organized as a regular office with four levels of officials: one chief, two assistant chiefs, three senior clerks, and three junior clerks. Under such influential figures as Uchimaro and later Sugano no Mamichi (738–811) the board was in a position to exercise unchallenged authority over provincial officers. That authority took the form of compulsory arbitration and adjudication, rather than administrative inspection of supervision.\(^70\)

The establishment of the board appears to have been part of a wholesale revision of the provincial administrations. During the 790s the government forbade provincial officers the cultivation of any local land whatever, and although it quickly modified its stand on the issue, it took every conceivable measure to restrict the degree of private control the officers could exercise over the use of labor or the exchange of goods. That policy prompted edicts in 795 and 797 that transformed the system of public-allowance rice. The first ruled that deficiencies in tribute articles from a province would be a general charge against the public-allowance fund, and the second set a limit on the degree to which income from that fund could be impaired by prior deficiencies, guaranteeing all provincial officials not personally responsible for loss a minimum public-allowance income regardless of the total deficit.

Although probably first established as a temporary expedient, the Board of Discharge Examiners continued to function, not reaching its full development until sometime after Kammu’s reign. It was disbanded in 806 but reinstated in 825 and was a permanent office thereafter. During the nineteen-year hiatus in the Board’s existence, Circuit Inspectors were again appointed to oversee provincial administrations and their handling by the Controller’s Office (benkan) of the Council of State. A procedural change of 807 required a new gubernatorial appointee first to present a charge of deficiency in the

\(^70\) Abe, Heian zenki seijishi no kenkyū, pp. 52–55.
provincial accounts to the incumbent governor before appealing to the Controller's Office. That was intended to speed up the adjudication process by permitting the Office to disallow any new questions not raised by the new appointee at the time of the original charge. Only one such presentation of charges could be made, and the incumbent was required to reply to each charge. The process resulted in a refusal-of-discharge statement (fuyogeyūjo) containing all changes and responses and signed by both parties. The discharge process was also imposed on certain officers in the capital, resulting in a work load too heavy for the Controllers' Office and its legal staff, and the Board of Discharge Examiners was reestablished in 825, continuing the procedures instituted during its temporary demise.71

As noted earlier, the adoption of the discharge system gradually accentuated the distinction within the provincial headquarters between officers with custodial responsibility (zuryō kokushi) and those without, that is, between the custodial and the merely commissioned provincial officials. The government of the late eighth and early ninth centuries did not, to be sure, anticipate this strict differentiation between commissioned and custodial officials, and the collective responsibility of all officials serving in the same headquarters or bureau was still stressed by the directives of the 790s empowering the Board of Discharge Examiners. In early Heian times, moreover, both the governor and the vice-governor of a province were considered responsible for official properties, and both needed a discharge certificate for the properties when vacating office.

Yet power was quickly centered in the hands of a single zuryō governor. In 879 the governor of Bungo Province complained to the Council of State that his commissioned assistants were obstructing his administration, stating in part:

The welfare of a province always depends on the chief official, and the conduct of affairs is not ordered by assistants. Furthermore, as for crimes by gun magistrates, the law has its provisions: there is reduction in rank, also confiscation of office land, and in the case of the severest penalty, there is deprivation of rank and office. But the commissioned appointees are not the officials for this [i.e., the enforcement of the law]. They take their personal concerns into public affairs and express their resentment. Sometimes trusting the word of lackeys, they wrongly judge gun officers, and sometimes opposing the will of their chief, they commit violent crimes against the clerks. Because of this, people capable of doing service are all afraid to

71 Order of Enryaku 14(795)/7/27, Enryaku kōtai shiki, KT 17:16–17; order of 797, Enryaku 16(797)/8/3, Enryaku kōtai shiki, KT 17:13–14; Yoshioka, “Fuyogeyūjo to kageyushi ni kansuru shiron,” pp. 87–120.
work, and only a few unreliable people take office. Even if the governor is an honest leader and leads with skill, if the gun magistrates are not aligned with him, his authority will be unavailing. How much worse, then, when the officials and the people are not at peace and the district is in turmoil. When one cannot change the old ruts, one cannot expect a new government. I respectfully petition that commissioned appointees not be permitted to pass judgment. If irregular appointees are at fault and must be judged, let the chief official pass judgment and afterwards enforce it.72

The petition was granted, marking an important step in the rise of the zuryō governor. The Council of State in its order granting the petition, after exempting Fifth and higher ranking officials from the governor's judicial monopoly, condemned the exercise of judicial authority by the commissioned officers as injurious to the prestige of officials sent out from the capital. The activities of the commissioned officers clearly were seen as a complicating factor in the often adversary relations between the “chief official” and the local peerage. Another important consequence of the Council of State order, and one that the original petitioner must have intended, was that governors could now feel at least somewhat justified in bringing their own personal staffs of assistants, including military assistants, with them to their posts, something that the organic code had prohibited. The Council took a decisive step in 897 by ruling that mere commissioned officers were entirely unaccountable to the Board of Discharge Examiners.73

The concentration of functional authority in the zuryō governor, and consequent abandonment of the provincial staff as a bureau of the central government, led in the early tenth century to a revised picture of the ideal good official. The emphasis shifted decisively from magisterial benevolence toward the people at large to effective negotiation of taxes with local elites, not excluding the use of force where needed. These elites, in turn, often conflicted, sometimes violently, with the zuryō governor over the distribution of official and unofficial benefices within the province.74

Provincial officers, whose appointments were mere conferrals of public-allowance rice (kugetō), had existed ever since the Nara period, when acting or concurrent provincial posts were first awarded as benefices to officials in the capital. To those “remote appointments” (yōnin) may be added, by way of contrast, the unstedipened

assignments to distant provinces that served as a form of exile. A famous instance is the posting of Sugawara no Michizane (845–903) to the Kyushu Government Headquarters in 901. Except for such exiles, supernumerary officials were forbidden by a decree of 766 to visit their provinces. A ruling of 826, departing apologetically from the established taboo against appointing high royalty to subordinate positions in the bureaucracy, sanctioned the appointment of princes of the blood to stipendary governorships of the eastern provinces of Kazusa, Hitachi, and Kōzuke, which remained prince-of-the-blood provinces (shinnō ninkoku or shinnō koku) for the next century and a half. The somewhat loftier title of supreme governor (taishu) and the income from the governorship were awarded to a series of major imperial princes who, as before, were barred from leaving the capital area. The vice-governor of a prince-of-the-blood province, called a great vice-governor (ōsuke), was the custodial governor. This new form of sharing provincial revenues, later to be extended to other nobles in the capital, was among the more important outgrowths of the zuryō institution.

**LAND AND TAXES**

Although the administration of stored tax-grain came first among the financial concerns of provincial officers in the ninth century, control over land use and revenues was undoubtedly a close second. The ritsuryō system recognized a bewildering variety of land tenures, but from the viewpoint of finance, there were three broad categories of rice lands: taxable fields (yusoden), tax-exempt fields (fuyusoden), and rental fields (chishiden). The tax from taxable fields, called so, was legally 1.5 sheaves of unthreshed rice ears per tan, which was only 3 percent of the yield from a top-grade field, but perhaps 5 to 6 percent in the case of average land. When the registered “owner” rented a field out, the so tax was always collected from the actual cultivator. Tax-exempt land included fields allocated to official temples and high officials. Rental fields, from the standpoint of the provincial governments, were state land that had not yet been distributed as allotment fields (kubunden) to cultivators. Such land was let out

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78 On the so tax and Heian measures, see the appendix to this chapter, “Note on Heian Measures.”
(in Nara-period terminology, "sold") on a yearly basis for a price equivalent to one-fifth of the putative yield. That price or ground rent was called *chishi*. In the terminology of the *ritsuryō* commentators, taxable fields of all kinds, including peasant allotment fields, were "private." The allotment-field holdings of each household were to be readjusted every six years in accordance with changes in household population, yet they were considered in law as "owned," that is, managed, by the household members to whom they had been allotted.79

There was one category of fully alienable rice land called *konden* (reclaimed fields). In 743 the government ruled that rice paddy opened to irrigation at the reclamer’s expense on land never before registered as cultivated should, up to a maximum area depending on the status of the reclamer, become his private chattel (*shizai*) free from the prospect of reallocation. By the early Heian period such land was treated as freely heritable and alienable as long as kept under cultivation. As with all other private and public lands, registration of reclaimed fields was required. The reclamation and transfer of fields had to be approved by both *gun* and province. The law concerning reclaimed fields facilitated the opening of large tracts of land under private auspices during the Nara and early Heian periods. Principal beneficiaries were rich and powerful local elites with private rice stores to invest in reclamation. Small-scale "cleared fields" called *chiden* (or *harita*) were an important development of the early Heian period, but the massive projects typical of Nara times were not to resume until the eleventh century, when they were invariably carried out on the initiative of local, rather than central, elites.80

Private *suiko* loans were perhaps the major bulwark of the rich and powerful stratum. The interest rate on such loans was commonly 50 percent, significantly higher than the 30 percent for a public loan from the tax-grain fund (*shōzei*).81 Private loans were a potent means of control, as is suggested by the following excerpt from an early-ninth-century tale of a *gun* magistrate’s greedy wife:

Or, when she lent rice, she used a light-weighing scale, but when she collected it, she used a heavy-weighing scale. She did not show any mercy in forcibly collecting interest, sometimes ten times and sometimes a hundred

times as much as the original loan. She was strict in collecting debts, never being generous. Because of this, many people worried a great deal and abandoned their homes to escape from her, wandering to other provinces. There had never been anybody so greedy.82

Private suiko loans could be secured by the pawning of family members, and creditors could distraint the property and the labor of those in arrears. In 751, creditors’ rights were severely restricted and seizures of debtors’ lands were forbidden, but the efficacy of these legal restrictions seems to have been quite limited.83 Under such circumstances, the power of the rice lender was easily extended to power over the land cultivated by the borrower.

Reclaimed fields and private suiko loans were among the major factors leading to the breakdown of the land allotment system established by the organic code.84 Reclaimed fields did not, however, preempt existing allotment land, as the regulations for the reclamation of land applied only to land never before cultivated, not to abandoned or ruined paddy.85 Loans, on the other hand, were a means of de facto exploitation of every kind of land. That was recognized by the central government, which occasionally forbade private loans. The issue became even more acute when public loans from stored tax-grain became a prime source of state revenue in late Nara times. The conflict of local and central interests was most certainly a factor in the incidents of arson (shinka, literally “divine fire”) that destroyed numerous tax-grain granaries in the late Nara and early Heian periods.86

The collection of the ritsuryō tribute (chō) and labor-commutation (yō) taxes could work to the advantage of proprietors of private granaries. According to a petition of 823,87 peasants needing food in the months immediately before harvest time obtained it from private granaries in return for cloth and other commodities that would later be needed for payments of those taxes. When the taxes were due and and

84 Nakada, Shôen no kenkyû, pp. 276–83.
the harvest was in, the granary proprietors resold the tax commodi-
ties to the same peasants at much higher grain prices than they had
paid for them. The official system of acquiring tax commodities and
goods in exchange for grain afforded provincial officers comparable
opportunities for profit. The officers purchased the requisite items
from local producers at the low grain prices that prevailed before
harvest but forwarded them to the central government in quantities
equivalent to the higher postharvest values.

The close relationship between administration of rice lands and
rice lending prompted the Kyushu Government Headquarters in
823 to propose a novel way of replenishing dwindling tax-grain
stores in the nine provinces of Kyushu.88 The petition conveying the
proposal to the central government stated that the total area of al-
lotment fields in Kyushu was about 65,700 cho, which under good
conditions produced field tax revenues (so), and that there were
about 10,900 cho of unallotted public fields (kōden), or extra fields
(jōden), that were a potential source of ground rent. Those figures,
showing an approximate six-to-one ratio of allotted to unallotted
land, were typical of Japan as a whole. Extra fields, it appears, were
so firmly established as an element of the provincial economy that
their conversion to allotment fields was infeasible. From the total
landed resources of about 76,600 cho, the petitioners recommended
the expropriation of 12,100 cho of “good” fields not subject to flood
or drought and their establishment as “publicly operated fields”
(kueiden).

The amounts of allotment and extra fields to be expropriated were
about equal; all were to yield so revenues, as dictated by the codes,
of fifteen sheaves per cho, for a total of about 181,400 sheaves. The
term “operated” is explained by this statement in the petition:

Impress five corvée laborers to operate each cho, giving them compensation
and food, and just as is done among the people, allocate stored tax-grain
for operating expenses. After the autumn harvest, restore [the grain] to the
original granaries.

The clear inference here that grain stores were the source “among
the people” of labor power to work private fields is one of several in-
dications of on what terms the rich and powerful had their land cul-
tivated, and what local officials and magistrates did when they were
said to “cultivate” (den) their office lands directly. The same method

88 Kyaku of Konin 14(823)/2/2, Ruijū sandai kyaku, KT 25:434–37; Murai, Kodai kokka,
pp. 61–79.
was clearly being employed at about the same period by the temple proprietor Gangoji on parts of its Echi shōen in Ōmi, where overseers from local gun-magistrate families supervised the operation.89

For the convenience of administering publicly operated fields in the manner just described, small branch granaries (shōin) were to be located throughout the areas involved. The petitioners in 823 also integrated the collection of the tribute and labor-commutation taxes into their plan, maintaining that the new system would ensure the delivery of such taxes equal to the amount due from 60,240 able-bodied male subjects. Mollifying the exploitative “private” practices then prevailing, the local administration under the proposed system would offer a more reasonable price for the tax articles during the growing season, namely, twenty sheaves for tribute tax items and fifteen sheaves for the labor-commutation tax items owed by each able-bodied male. The projected annual budget was:

\[
\begin{align*}
\text{Total anticipated harvest} & \quad 5,054,120 \text{ sheaves} \\
\text{Expenses} & \\
\text{Cultivators’ compensation} & \quad 1,451,400 \\
\text{Cultivators’ food} & \quad 723,084 \\
\text{Repair of facilities} & \quad 110,000 \\
\text{Price of tax commodities} & \quad 1,507,790 \\
\text{Field tax } [50] & \quad 181,425 \\
\text{Total expenses} & \quad 3,973,699 \text{ sheaves} \\
\text{Surplus for storage as tax-grain} & \quad 1,080,421 \text{ sheaves}
\end{align*}
\]

The expected annual return of slightly over 21 percent, although less than the 30 percent authorized for “public suiko,” was undoubtedly less risky and also covered expenses for repairs of buildings and irrigation facilities that were normally covered by a separate stored tax-grain account called “miscellaneous rice” (zōō). The field tax was not normally merged into the stored tax-grain account, and it was therefore taken as a deduction from that account. It was destined for the “nonmoving” (fudo) stores of permanent reserves, which were not to be lent out.

The Kyushu Government Headquarters’ publicly-operated-fields project required the labor of 60,257 corvée laborers, or about five per choō, each man to work for thirty days, which was the limit set by the

89 The term den, meaning land under direct supervisory control, including rights to the entire harvest, first occurs in a document relating to Echi no shō; Murai, Kodai kokka, pp. 255–58.
code for the local corvée service called “irregular corvée” (zōyō). To oversee the work, the proposal recommended:

selecting capable men from the villages, make each one a director. Assessing his capacities, entrust him with one chō or more of land, and insofar as field work is concerned, leave it entirely to him. If damage from wind, insects, or hail occurs, excuse him in accordance with the facts.90

Requiring five workers per chō and one “director” (shōchō) for a “chō or more,” the scheme reflected the scattered dispersal of the publicly operated fields, which made necessary the services of several thousand corvée overseers. The capacities of the villagers to be chosen as directors are nowhere explained, but almost certainly authority within the local community was a factor in determining the amount of land to be left in a director’s care.

The proposal recommended continuing the system of publicly operated fields for thirty years, permitting a total accumulation of over 32 million sheaves of stored tax-grain, but the Council of State, while acknowledging the merits of the idea, permitted it to be put into effect for four years only, remarking, “what has been done since past times surely should not be changed abruptly.” Among the likely reasons for the Council’s reluctance is the probability that the approximately 20 percent rental (chishi) paid by local lessees to use the “extra” public fields had been going to the Kyushu Government Headquarters, and merging that land into the publicly operated fields would have the institutionally disruptive effect of diverting this income to the several Kyushu provincial capitals. Furthermore, the buying-in of tribute and labor-commutation tax commodities under the system of publicly operated fields probably annoyed private lenders who had profited by taking those goods as security for food loans.

Trading tax articles for grain was clearly a major source of income for the petty gentry, a source that the new scheme was deliberately designed to coopt. The radical reduction in the area of “extra” rental lands, moreover, must have also resulted in substantial losses for rent-paying tenants. A glance at the figures shows that the “good” fields selected as publicly operated fields had an average expected yield of about 421 sheaves per chō. Even if a 20 percent rental were charged, a renter could have still profitably operated the land with paid labor, that is, the same kind of direct cultivation the state was

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now undertaking. In sum, the scheme of publicly operated fields would have undoubtedly improved the accumulation of stored tax-grain at the provincial level, but it would have also made the utilization of private granaries for control of peasant labor that much more difficult.

“Extra fields” (jōden) had been, in ritsuryō terms, publicly owned but privately operated by the lessees. In the new system proposed in 823, publicly operated land was in fact to be publicly exploited land, with all reasonably predictable revenues going to public stores. The exploitation of land, as distinguished from labor, was probably not at this time the major revenue source for either provincial or central governments, but it was gradually becoming so as the government’s share of this labor power came under the control of the petty gentry. The rationale behind the old field-allotment system of the ritsuryō had been, as Miyoshi Kiyoyuki (847–918) stated in his famous sealed memorial of 914, to enable the peasant to produce tribute and labor-commutation taxes and tax-grain for storage. Peasant land holdings were ultimately a form of compensation to the people for paying taxes. Publicly-operated-field projects of various kinds, including provincial fields, continued throughout the ninth and tenth centuries. The commitment to land allotment as the best way to acquire revenues was, by Kiyoyuki’s time, all but abandoned.

A ruling of 801 decided that reallocation of fields would take place once every twelve years rather than, as earlier, once every six, the excuse being the difficulty of surveying the land. Another attempt at nationwide reallocation was made in 806, but thereafter reallocation on that scale ceased, and each province followed a history of its own in allotment matters. The major cause of the failure of land reallocation was very probably resistance on the part of the many local irregular officials (zōshiki), themselves members of the petty gentry, on whose cooperation government surveyors had to depend.

More important, if the scattered small-scale operations contemplated under the publicly-operated-fields plan were, as stated in the petition, patterned on the kind of management found on “private” land, “among the people,” it is likely that however often private allotment titles were reassigned, the actual distribution of labor over

the land would not have been much affected. Census registers were also taking on a fictional character that would have added considerably to the difficulties of reallocation. At the same time, publicly-operated-field experiments demonstrated that rice fields cultivated by peasants who were assured of food and seed supplies produced more than allotment fields. Large-scale publicly-operated-fields projects, however, were likely to irritate the petty gentry, who were beginning to challenge the gun-magistrate class.93

Varieties of publicly-operated-fields projects were carried out from time to time in Kyushu and elsewhere, but as the ninth century progressed those schemes became decidedly more accommodating to local elites. In 879, 4,000 chō of rice paddy in the home provinces were designated office fields (kanden), to be “publicly operated” and the anticipated proceeds to be applied to stipends of certain minor officials.94 This marked deviation from the ritsuryō order of things, where the central treasury had been the designated source of all such stipends, was part of a general effort by the capital government to divest itself of fiscal burdens by shifting them to specifically designated sources of income. At first, shares in provincial suiko funds had been awarded to the officials, but when that source proved unreliable, stored provincial tax-grain was appropriated outright for the purpose, and, at last, the office fields were established.

Two years later, in 881, a new directive ordered a reduction in the mandated rice revenue from the office fields. This reduction in amounts collectible was entirely for the benefit of the local land managers. Retreating from the original plan of direct cultivation for the entire bloc, the new plan instead provided for leasing, for the legally stipulated rent of 20 percent of estimated yield, of half the area to the managers and direct cultivation, through their agency, of the rest. This concession to the petty gentry was one that, fifty-eight years earlier, had not occurred to the architects of the Kyushu scheme. The land managers, tato, were now, in a sense, sharing the proceeds of cultivation with the government. More important, the price for the management of publicly administered land was now the granting of possessory interests in part of the land to be managed. The text of the directive fully acknowledges that a concession has been made:

Although we are strongly desirous of direct cultivation, we are concerned that it will be difficult for officials and people to bear, and yet if the whole is rented out, we fear that the profit for the court officers will be but slight.

The land-managing *tato* was to become an increasingly significant force over the next three centuries.\(^{95}\)

Another, closely related change in the office-fields system in 881 was that the appointment of labor chiefs or directors was no longer restricted to native residents of an area but could include migrants (*rōnin*) as well. *Tato* could come from anywhere. Although being a migrant was not in itself illegal, their regular employment away from home contributed to the weakening of the original *ritsuryō* household registration system. Nor was this the first time that migrants had been employed as petty officials in a government project. In 873 orders for the establishment of publicly operated fields in Kyushu for the support of local defense directed the governor to select capable chiefs regardless of whether they were natives or migrants.\(^{96}\)

Although partially obscuring the importance of the rural elite, the diffuse language of the sources ultimately confirms it. Gentry land managers were occasionally termed *rikiden no yakara*, "those who maintain the fields." Borrowed from T'ang China, this phrase indicated commendable peasant worthies. It was used regularly for persons who, having contributed their private wealth to public projects, had merited official recognition, usually accompanied by tax remissions, along with other exemplary subjects like filial sons and chaste widows. For *rikiden* farmers, the assumption of burdens was the key to privilege, and, indeed, this was the underlying rationale of all privileges enjoyed by the gentry. The use of grain wealth to make private *suiko* loans and thereby command peasant labor power, as may be seen here, was not always disapproved, and contributions of wealth to agricultural projects or famine relief, even under compulsion, could sometime lead to rank status as well as tax exemptions. *Rikiden no yakara* were, for purposes of rural administration, the indispensable allies of the officials among the "people." The term rich and powerful (*fugō no yakara*), on the other hand, expressed disapproval of the same class of gentry when they displeased the provincial authorities above them. In the 881 ruling on office fields, the simple word "people" was inferentially applied to gentry managers when


the government stated that direct cultivation of all the new office-field holdings would be "hard for officials and people to bear."97

The employment of local gentry as estate directors, and the consequent need to assure them a share in the revenues, was not limited to publicly administered land. It was common to all landholdings of absentee proprietors, that is to say, shōen in the broadest sense of the term. In the tenth century the term for legally privatized rice fields so managed was shōden (estate fields). This new category demonstrated the increasing importance of land as a form of wealth that accompanied the growth of the gentry.98 Some of the migrant land managers were drawn from former low-ranking "commissioned" (nin’yō) provincial officers who had (illegally) taken up permanent residence in their provinces on the expiration of their terms. Such resettlement of minor nobles from the capital in the countryside had been noticed and condemned as early as 797 in an order to the Kyushu Government Headquarters. That prohibition was repeated, apparently without notable effect, at least nine more times during the next hundred years.99

The authorities of the ritsuryō state generally discouraged private linkages between central and local elites. In 744, and again in 868, for example, provincial officers were forbidden to contract marriage alliances with gun magistrates or other persons under their jurisdiction, and capital officials were repeatedly prohibited from traveling privately to the provinces.100 Despite these prohibitions, powerful migrants, many of them from the capital, were a generally acknowledged feature of the late-ninth-century countryside, and legally irregular transactions between local gentry and Kyoto aristocrats proliferated. A petition in 881 from the vice-governor of Hizen Province complained about the conduct of "former provincial officers, sons or grandsons of princes and ministers." The petitioner stated that such rich and powerful migrants lived together, seized "the cultivation

rice funds” of the people, did not accept official rice loans, made private rice loans, and at harvest time obstructed public business. He proposed the following remedy:

In accordance with the provincial precedent of Chikugo, without distinction between former officers and migrants, let stored tax-grain be distributed to both in proportion to the extent of the fields they operate, and let them [also] be required like natives to cultivate publicly operated fields. If the powerful among them do not comply with this decision, let them be expelled from the district and refused residence there.101

The management of proprietary or publicly operated fields, the petitioner’s argument implies, must be subject to the same burdens in the case of both natives and migrants, and the presence in the area of the latter should be conditional on acceptance of those burdens, specifically: (1) the cultivation of publicly operated fields, as a sort of compulsory public service due from all rikiden-type chiefs; and (2) acceptance of stored-tax-grain loans, here viewed as a kind of surtax on land, to be assessed in proportion to the area cultivated, a practice that was gradually undermining the old ritsuryō grain-banking system. As loans from stored tax-grain came to be regularly distributed in proportion to land under cultivation without regard to the need of the cultivator, the actual transfer of loan funds from the government was becoming a needless formality. In the late ninth century, the responsible cultivator merely paid the interest on the assigned tax-grain loan while actually receiving only about half the principal.102

Rikiden were basically small-scale operators, but their resistance to tax-grain loans was nevertheless having an effect. Custody of official grain stores was now shared by the local gentry, who were also given interest-free loans from provincial stores unlisted in the annual Tax Grain Report. A related threat to the official loan system came from the private grain stores of the noble households and great religious institutions, also administered with the collaboration of regional gentry. They could function as shelters for gentry holdings against the demands of local authorities.103

THE SURRENDER OF CENTRAL CONTROL TO PROVINCIAL AUTHORITIES

The allegation in the Hizen petition of 881 that provincial precedent, or practice, in the nearby province of Chikugo justified the use of migrants and former officers as land managers, notwithstanding repeated prior edicts to the contrary, demonstrates the qualified withdrawal of the central authority from the field of local regulation in late-ninth-century Japan. As a valid legal norm taking precedence in individual cases over *ritsuryō* law and even recent imperial edicts, provincial precedent first gained broad recognition from the Council of State in connection with local finances. An early instance occurred in 873, when the Kyushu Government Headquarters was ordered after a nineteen-year lapse to redistribute allotment fields in the province of Chikuzen according to a new apportionment plan. When the Headquarters reported its compliance with the order, it also noted some surprising modifications it had made on its own authority. It had, to begin with, expropriated 950 *chô* of good land for publicly operated fields in order to achieve a more reliable source of tribute taxes than allotment fields provided. Even though that meant eliminating the ordered distribution of allotment shares to women, the Headquarters explained, the allotment fields in the province were still double those of other provinces. The Headquarters also established large blocks of rental fields for "miscellaneous expenses," and it provided for the appointment of migrants as field managers. By the end of the ninth century, similar provincial precedents had been recognized for the provinces of Shimōsa, Mino, and Harima.

The surrender to provincial precedent of Council of State authority to distribute tax burdens was to continue steadily in the following centuries. At bottom a concession to the interests of the provincial gentry, it contributed substantially to the discretionary powers of the *zuryō* governors. Although land was important, especially to the *gun* magistrates, who were permitted extensive office lands, the main force of irregular officials in the provincial governments depended heavily on the income from loans of stored tax-grain and the labor power it represented. Despite the many difficulties reported in official petitions and edicts, tax-grain stores and *suiko*-loan revenues probably grew during the ninth century, even as actual custody of

the stores fell more and more into private hands and official reports became cluttered with legal fictions intended to reconcile official standards with intractable fact. By the end of the century, conflicting demands on these grain stores from central government and local elites had become acute. This partially explains the practice of reporting rice not really in official custody as let out in suiko loan when, in fact, “interest” payments were being made on receipt of a fraction of the reported amount. The Tax Grain Report was becoming more a means for evaluating the incumbent local official than a tool of actual financial supervision.\(^{105}\)

The attempts of middle-status nobles and officials to augment their dwindling incomes by exploiting local rice stores and cultivating provincial fields in absentia (i.e., by establishing shōen) threatened the local officialdom and, in the final decade of the ninth century, prompted a flurry of prohibitory edicts intended to preserve the authority of the provincial officials and of the ritsuryō order generally.\(^{106}\) One of the more troublesome problems confronting the reformist regime was that of imperial grant fields (chokushiden). Mostly wasteland or abandoned paddy reclaimed with the use of provincial tax-grain stores by authority of an imperial decree (chokushi), these lands were directed by the palace treasury and often (but not necessarily) dedicated to the support of high-ranking imperial family members. Widely distributed throughout the country, by the late ninth century they could be found in nearly every province, mostly in blocks of one hundred chō or more. The force of the decree gave such fields priority rights to irrigation water and immunity from the field tax (so). They were operated in the same general way as so-called publicly operated fields, but under the ultimate protection of the palace authorities. For that reason, the dominant Fujiwara leaders seem to have seen chokushiden as a threat to their own power as well as an unwelcome intrusion into the government’s provincial base.\(^{107}\)

In one of a famous series of edicts in 902 aimed at restricting intrusion into the provincial economies by great families and religious

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\(^{105}\) On the critical increase in declared provincial suiko funds, see Murao, Ritsuryō zaiseishi no kenkyū, pp. 232–49; on gunji benefices, Sakamoto, Nihon kodaishi no kisoteki kenkyū, vol. 2, pp. 142–51. On the evaluation of zuryō, Murai, Kodai kokka, pp. 70–86.

\(^{106}\) Sato, Heian senki seijishi josetsu, pp. 264–73.

institutions in the capital area, the government ordered the abolition of imperial grant fields, the cessation of collusive sale or gift of lands and dwellings by farmers to members of the imperial family or upper-ranking courtiers for the implied purpose of establishing shōen, a halt to the occupation of vacant and abandoned land by the same imperial and noble figures for similar purposes, and a return of peasant lands held by temples and shrines to their original owners of record. The stated purpose of this order, to restrict the extent of privately reserved land and granary holdings, was nevertheless subject to one important qualification. The order exempted from its scope any shōen headquarters, or “estate house” (shōke), that would otherwise come under its provisions if its head – that is, the shōen manager – had obtained his position through “transmission” (sōden) from an ancestor. This concession conferred on the hereditary shōke head, as distinguished from the self-established one, a quasi-proprietary right. Shōden management was becoming a protected household occupation (kagyō), in other words, a kind of estate.

Collusion between the capital elites and prosperous peasants in the reclamation of rice lands and the establishment of shōen was not new, but government orders of the late ninth century show that the scale of such activity was steadily increasing. Wealthy peasants could more often than before choose to evade the provincial headquarters and become shōen managers for the nobility, thus removing their rice wealth and the labor power at their command from provincial control. A shōen manager’s establishment was, as the order of 902 shows, a place where harvested rice was stored, and also a depot for private suiko loans and a source of payment for the labor costs of field work and reclamation.108

There was a growing tendency in the ninth century for provincial governments to use the owners of private storehouses as intermediaries in the operation of the suiko-loan system. Tax-grain was loaned to such owners, who reloaned it at 50 percent interest to farmers in the area, returning 30 percent in interest (the generally prevailing public suiko-loan rate) to the provincial authorities. From the tenth century on, the process was simplified: the tax-grain was paid in directly to the private storehouses, instead of going first to the provin-

cial granaries, and the operators of the storehouses simply paid 30 percent interest on the rice to the province. The practice was generally, if tacitly, condoned, and the discharge system did not substantially inhibit it. The result was a diminution of direct involvement by the provincial governments in the operation of the tax system that provided it with much of its revenue.

A legal requirement that each province keep on hand a designated amount of tax-grain, with specified quantities dedicated to the stipends of provincial officers (public-allowance rice) and miscellaneous use (such as upkeep of provincial temples), may not have been literally observed, but it did impose on the provincial governments high minimum quotas of suiko-loan interest to be collected. That burden could be spread over the inhabitants of a province in a number of ways. Early in the ninth century, the government had intended that the compulsory suiko loans be made on a per capita basis, but differences of wealth made that impractical. A natural response to the difficulty was to apportion the loans in accordance with the wealth of the borrowers, but that opened up too many opportunities for abuse by the minor provincial officers who actually toured the districts imposing the loans, and resulted in a level of suiko defaults that prompted over half of the recorded ninth-century sales of privately reclaimed fields.

By the end of that century, the area of land under cultivation in each province had, in the government’s accounting, become highly fictionalized. There was provincial precedent in most areas for the imposition of suiko loans, but despite general agreement on that standard, responsibility for suiko payments continued also to be imposed on any others who were able to pay, and the apportionment of the burden still involved a degree of local discretion somewhat inconsistent with the ritsuryō model of a capital-centered economy.

A redistribution of the state’s economic resources under the direction of central authority was undoubtedly a major ideal underlying the nine reformist Council of State orders of 902, of which the example cited above is typical. Fujiwara no Tokihira (871–909), then the prevailing voice on the Council, was attempting through the reforms to reinforce the function of the court treasury as the principal source of income for the nobles and officials in the Heian capital, and to restore the ritsuryō structure generally. For the last time in history the Council called for a nationwide distribution of allotment fields and insisted that undeveloped areas be kept open for both public and private use. It revived the old emphasis on labor-commutation and trib-
ute taxes, commodities produced and delivered to the capital by provincial farmers’ households. These orders attest to a somewhat belated recognition of the ritsuryō distributive system as essential to the solidarity of the courtier class.

Fields designated as allotment land continued to make up a large share of the arable in provincial accounts up to the year 1000. Such fields were still monitored closely by both provincial and national governments at the beginning of the ninth century, and periodic reallocation was merely one of several control devices employed. Cultivated fields were registered by owner or allottee and their location and ownership indicated on official maps. They were to be surveyed annually by provincial officers, who prepared the register of standing crops (seibyōbo), listing each household eligible to receive an allotment of land, which of their fields were leased out and which cultivated directly, and what lands had been rented from others. The register thus showed the actual cultivator of each plot who, regardless of ownership status, was the person responsible for the payment of the field tax (so) to be reported later in the field-tax report (socho). Basically a device meant to assure centralized control over all rice cultivation, the register was also to report all cases of land and crop damage, a justification for partial tax remission for the affected households and reduction of tax receipts expected by the capital from the province. An early concession to the local gentry may be seen in an 845 Council of State ruling that the register, which was in any case being neglected, would no longer be required by the capital except as evidence of crop damage requiring tax remission. The government thereby declared an end to its policy of centralized monitoring of all leasing arrangements. Such arrangements were, however, crucial to the changes taking place in the countryside, as the government acknowledged in its edicts of 902.109

The government sought to prevent high-ranking non provincials from acquiring land in the provinces, where their local estate managers were said to have imposed harsh and cruel regimes on the peasantry. The acquisition of legally transferrable land by capital elites, moreover, was only a small part of an essentially local problem. The fields that were available for purchase, mostly reclaimed fields (konden), provided local magnates or shōden directors with a

base from which to exert economic dominance over the legally registered cultivators of inalienable fields such as *kubunden*. The legal holders of *kubunden* were forbidden to transfer the land to others but could transfer cultivation rights on a year-by-year basis. Rice-loan indebtedness, a major reason for the sale of alienable land, could lead to the loss of control over *kubunden* to the holders of local rice storehouses, so that inalienability of land afforded little real protection. Official records of landholding took on an increasingly fictitious character as the ninth century wore on, and reallocation of rice fields became even more difficult as the authorities in the capital grew preoccupied with checking suspicious census data. With control of allotment field cultivation steadily passing from the capital to the provinces, the central government’s reviews of allotment data submitted by *zuryō* governors became in effect negotiations between countryside and capital about the amounts of taxes due. By the end of the century the central government was accepting patently fictitious census data in which women and children vastly outnumbered taxable males, data that justified the occupation of extensive areas of allotment fields by households of record with very little accompanying liability for tribute-commodity or labor-commutation taxes.¹¹⁰

The original presumption of the architects of the *ritsuryō* system seems to have been that the crop yields from allotment fields would be almost entirely consumed as food by the allottees. The fields were therefore left ungraded as to fertility (unlike the public extra fields rented out by provincial governments) and taxed at a low uniform rate. The government’s chief revenue source was thus not so, the field tax, but the tribute-commodities and labor taxes. That situation changed, however, as the government began to impose additional taxes on crop yields, first through the public *suiko*-loan system, and occasionally by the same direct cultivation methods it condemned in 902 when applied by nobles of the capital to provincial lands.

Another step in that direction was attempted in 862 when the Council ordered a general revision of the taxation system in the home provinces. The three major features of the plan were:

1. An increase in so from the long-established rate of 1.5 to 3 sheaves per *tan* for all allotment fields, and 2 sheaves per *tan* for most other fields subject to the tax (excluding reclaimed fields).
2. A reduction in provincial corvée obligations from thirty to ten

days, and a complete exemption of households in the capital from the obligation. Labor paid out of the increased so was to be used instead.

3. The abolition of compulsory provincial suiko-loan quotas, except for provinces short of the land and rice funds needed for the support of large Buddhist temples.¹¹¹

Although the scheme was intended to remain in effect for an experimental three years, it lasted only two. The two prevailing objections were (1) that most allotment fields were of “lower lower” quality, making increases in the so difficult to collect and causing land to go uncultivated when increases of the tax were added to an existing rental payment; and (2) that outlays of tax-grain could not defray the increased labor costs without a depletion of official stores, shortages in which would be made even more acute by the lowered grain revenues from suiko loans. The interrelatedness of so, suiko-loan revenues from stored tax-grain, and provincial corvée presumed by the experiment came about because, unlike the tribute and labor-commutation taxes, they were the foundations of the revenue system of the provincial headquarters rather than of the central government. We may suspect, moreover, that the failure of the new system resulted less from the infertility of allotment fields than from the reluctance of local gentry authorities to accept the plan. A century later grain taxes against allotment fields had nearly quadrupled, and the burden was being sustained by the cultivators, albeit reluctantly. This could not have been due to a sudden surge in productivity. The more plausible explanation is that land had become easier to tax because of the abandonment of the allotment system, which left the distribution of cultivation rights to those fields entirely in local hands, as well as the absorption of large numbers of the local elites into the provincial-headquarters structure.

The Council of State in 902 thus faced two major problems: first, the maintenance of central control over allotment land and public fields; and second, the restriction of shōen formation. At the time, the two problems were fairly distinct. Allotment fields and other lands subject to so and suiko fees (sozeiden) and the public or “extra lands” leased out annually (chishiden) were not then in much danger of misappropriation, remaining firmly within the distributive control of the provincial governments. Newly reclaimed rice paddy, however, could be sold freely by the reclamer or his successors. Reclamation

¹¹¹ On these changes in the land tax, see Murai, Kodai kokka, pp. 312–27.
projects and land so reclaimed diverted local labor and resources away from provincial control and into the hands of nobles from the capital and their agents. For this reason, the Council wished to prevent the further development of shōen, which were a focus of private reclamation efforts.\footnote{112 Nagayama, \textit{Ritsuryō futan taikei no kenkyū}, pp. 304–9; Satō, \textit{Heian zenki seijishi joseisu}, pp. 294–319.}

The type of shōen that was the object of the Council of State’s restrictions in 902 was not the same as the very large temple shōen established in Nara times, which declined precipitously in the ninth century. The earlier shōen had been almost completely dependent on the support of the central government, and as extensions of central authority to the local scene, they were highly vulnerable, soon being abandoned by their mostly nonresident cultivators. The new shōen that evolved in the ninth century were more clearly private in origin, representing typically a cooperative relationship between, on the one hand, a high-ranking noble or member of the imperial family and, on the other, a local magnate or official. Although they did not always enjoy formalized tax exemptions, shōen-based gentry could expect special consideration from the fiscal authorities. The increasing prominence of the local gentry in the tenth century resulted in a new sort of shōen that, like Ōyama-no-shō, could support an adversary relationship with the provincial headquarters.\footnote{113 Nakano, \textit{Ritsuryōsei shakai kaitai katei no kenkyū}, pp. 278–79; Sakamoto, \textit{Nihon ochō kokka taisei ron}, pp. 66–95.}

The ritsuryō system had never totally banned nobles or temples from having special interests in local economies. Such interests, however, were usually well differentiated from the ordinary holdings of provincial farmers. Very high nobles and official temples, for example, were given “support households” (fuko) by the government. The recipient of such households was entitled to the tribute and labor-commutation taxes from them and to part of the field tax from their allotment fields.\footnote{114 On fuko, see note 25, above.} Originally controlled entirely by the provincial officers on the recipient’s behalf, some of the support household grants evolved into shōen, but others seem simply to have reverted to the provincial domain as the importance of commodity taxes in personal income declined.

The greatest number of new shōen probably originated from collusive agreements between upper-level peasants and middle-ranking nobles. In the countryside, peasant gentry sought to avoid forced
suiko loans and other burdens. In the capital, a shortage of available posts and stipends forced downwardly mobile nobles to develop private estates of their own. Middle-ranking officials in the capital, who did not receive grants of support households, had to rely entirely on disbursements from the central treasury. The four thousand chō of rice fields appropriated in 879 to sustain their stipends, while helpful, could not totally offset the steady reduction in commodity tax revenues. Minor royals and nobles seeking new sources of income could, however, offer the protection from forced suiko loans that the upper peasantry needed. The consequence was a proliferation of regional shōen holdings, accompanied by the quasi-legal resettlement of capital gentility in the provinces. Already alarmed by these developments, the central government in 902 made renewed efforts to check estate growth.

Shōen holdings by individuals were not necessarily prohibited; if the “documentation was clear,” as the order of 902 put it, the tenure was legal. A condemnation of the “private administration” of provincial land by capital nobles issued by the Council in 895 also recognized the legality of certain types of shōen holding, but prohibited new acquisitions.

Officials of the Fifth Rank and above already have high position, their responsibilities are not unimportant and each of them has a stipend independent of cultivation. Why then should they covet the profits of the fields? Accordingly, the various imperial, princely, and ministerial houses and persons of Fifth Rank and above are absolutely prohibited from cultivating any land other than their estate fields (shōden), imperial rank fields, rank fields, and office fields.\textsuperscript{115}

The legality of estate fields was, as implied in the Council orders of 902, certified jointly by representatives of both the central and the provincial governments. The precise distinctions made in the Council’s orders are far from clear, but the shō houses mentioned there seem to have been an essential element of both legal and prohibited shōen. The recognition later given to shō houses with a history of two or more generations shows the hereditary patron–client relationship that could develop between capital nobles and rural gentry. The shō house was an extension of the noble house. Its chief, under the patron’s protection, could disrupt the provincial government’s control of peasant agriculture, as the edict of 902 suggests, by lending rice to neighboring farmers and thus reducing them to dependent-debtor

\textsuperscript{115} Kyaku of Kampyō 8(896)/9/2, Ruijū sandai kyaku, KT 25:444–45.
status. This also led to control over the circulation of commodity-tax items, and the government quite naturally saw this as a major threat to its authority.116

Shō houses were substantial residences that usually included privately reclaimed fields as well as granaries. Whether old or new, the houses reflected the emergence of a new and numerous stratum of wealthier peasants, operators of private granaries and leaders of reclamation projects both for themselves and for patrons in the capital. More than the purchase of provincial lands by nobles, it was the emergence of that elite peasant stratum that made the taxes mandated by the codes harder to collect and goaded the Council of State into attempts at reform.

The Heian government’s policies toward the rich and powerful were far from consistent. Some high officials, like Miyoshi Kiyoyuki, regarded them with undisguised hostility, but the Council of State often acted to protect their interests. In 896, for example, the Council modified the ordinance of 743 permitting permanent possession of reclaimed fields in order to make the titles of smallholders of such fields more secure against takeover by powerful nobles. The earlier ordinance, while recognizing the permanent ownership of reclaimed fields by their developers, also specified that if wasteland awarded by a provincial government for reclamation was not in fact brought under cultivation within three years, the award could be revoked and reassigned to another petitioner. In 824 a similar restriction had been placed on the reopening of permanently abandoned allotment fields (jōkōden). The rule of noncultivation for three years (sannen fūkō) was abused by powerful figures in the capital in order to deprive smallholders of partially reclaimed fields. This was explained in a complaint by gun magistrates addressed to a Circuit Inspector that became the occasion for the ruling in 896:

The peasants of the villages petition for abandoned or unreclaimed land and, following the ordinances, bring it into cultivation. Then later some temple, shrine, prince, or ministerial house, claiming that the land has not been cultivated for three years, notifies the provincial government and requests reassignment of that land. The provincial government, relying on the wording of the ordinances, grants the requests and reassigns the land. The nobles go into occupation with no interest in [further] development but only in the profits of the land [from renting out already developed parts]. Having respectfully surveyed the situation, the gun magistrates suggest that when a peasant opens three or four tan of a chō of land [that is, 30 or 40

percent] that he has received [for reclamation], but is unable to open it completely because of his poverty and weakness, it is a grievous thing to award the land to another merely because of the terms of the ordinances. The peasant is greatly to be pitied. We pray for a decision from the Inspector quickly granting relief.\textsuperscript{117}

The Council, after reviewing the history of land reclamation law, decided that the basic principle of promoting agriculture (\textit{kannō}) required the protection of local farmers. It accordingly ruled that as long as one-fifth of the land claimed was under cultivation, the three-year rule was not to be applied.

A survey in 859 of the Echi \textit{shōen}, a holding of Gangōjī Temple, revealed the same struggle between local and capital elites over "the profits of the land" so strongly implied in the Council of State orders of 902. Located in Ōmi Province, the Echi \textit{shōen} grew into a fairly large domain by the eleventh century, but in 859 it probably did not exceed ten \textit{chō} of arable field, divided like most \textit{shōen} in the ninth century between fields let out for a fixed rent and directly cultivated fields (\textit{eiden}). In addition to a local superintendent (\textit{bettō}), there were on the domain two field managers (\textit{tato}) who rented fields in the \textit{shōen} for cultivation. Contemporary documents from the same area show that these managers were members of a local elite, and had the status of irregular officers in the local government, collecting taxes and witnessing land transfers in that capacity. They had reclaimed-field holdings of their own, but it is clear that their property was not very secure, and \textit{suiko}-loan debts often required them to sell off their land. Such sales account almost entirely for the steady growth of the Echi \textit{shōen}.

The field managers principally responsible for the cultivation of Gangōjī's fields were not part of the temple's administrative framework. Their status depended on their position in the local community, not on delegation from the \textit{shōen} proprietor, whose fields simply happened to be located in the area. Their interests conflicted with those of the temple, and they and the other renting cultivators on the \textit{shōen} took every possible opportunity to increase their own holdings at the temple's expense and to minimize rent payments. The survey report of 859, written by Empō, the temple's representative, records his efforts, beginning eleven years earlier in 848, to help the superintendent vindicate the temple's proprietary claims.

One frequently disputed issue was the amount of rent due from

\textsuperscript{117} Kyaku of Kampyō 8(896)4/2, Ruijū sandai kyaku, \textit{KT} 25:486–87.
leased fields. Legally, the amount of rent depended on the assessment of the fertility of each field in terms of upper, middle, or lower grades, an assessment made by the provincial authorities. Even when a field was part of a shōen, the rent to be paid by field managers or other cultivators was fixed by the provincial government. That control, which lasted into the eleventh century, meant that in principle leased shōen fields were the equivalent of leased public fields, and both could be called rental fields (chishiden). Empō’s efforts to increase rents was therefore a campaign to have official assessments raised, as he reported in the case of two particular parcels.

The aforesaid two grid-parcels were originally classified as middle-quality fields. At present, an on-site survey shows that they are clearly upper-grade. We accordingly summoned the field manager . . . Echi-no-Hata-no-Kimi Yasuo for questioning, and the assessor said, “This is clearly upper-grade field. Why do you render only middle-grade rent? How can that not be the crime of violating goods of the Buddhist clergy?” He answered, “This was decided long ago and is not a recent matter. There is no deliberate act of offense, so how can there be a crime?” I, the representative, pressed him, saying, “Even if the officials negligently fail to recognize the grade, why do field managers not correct it? In accord with what is proper, the fields should be made upper-grade.” He answered, “It will be done in accord with what is proper. How can there be any resistance?”

Empō’s disputes over land ownership illustrate the temple’s lack of control over vacant lands in the vicinity of its fields. Echi shōen at the time consisted solely of buildings and arable fields either in or out of cultivation. The temple had no firm prior option on reclaiming new rice paddies on undeveloped land and no legal right to enclose it, regardless of proximity to its own fields. The shōen was merely a complex of estate fields (shōden) registered with the provincial government, which kept maps on which all fields were located in a grid of one chō survey squares called grid squares (tsubo).

Renters of the temple’s fields, on the other hand, were free to reclaim paddy land on their own account and were thus enabled to hold property in reclaimed fields adjacent to those of the shōen. Ambiguities could arise, and Empō seems to have felt, probably correctly, that they were likely to be resolved by local officials in the cultivator’s favor. Typical of the several ownership disputes summarized in his survey report is one in which the issue at stake was the illegal merger of temple fields into the adjacent reclaimed fields of a local
The original temple fields were registered as permanently uncultivated and thus unproductive of revenue for the temple. The document reads as follows (note that the field manager in the rental dispute already mentioned appears again here to defend the cultivator against Empō’s charges):

In the case of this grid square, the original notation is “permanently uncultivated.” Now on viewing the land, we found that it had become the reclaimed field of ... Echi-no-Hata-no-Kimi Otonaga. Whereupon I as representative disputed this, saying, “This grid square originally consisted of 1 tan 160 bu [1 bu = 3.3 sq. meters] of temple field and 60 bu of reclaimed land. But now temple fields are claimed to be permanently uncultivated, and reclaimed land, originally small in quantity, is presently cultivated in large quantity. I surmise from this that the original fields of the temple have wrongfully been designated reclaimed land.” It was said in answer, “The original fields of the temple are described as being to the east, but the present reclaimed land is in the center of the grid square. Since the direction is not the same, how can you say it is temple field?” (The person making this answer was ... Yasuo.) I, the representative, disputed this, saying, “There were originally in this grid square 1 tan 160 bu of temple field and 60 bu of reclaimed field. The meaning of ‘east’ is that, as between the two, the temple field is to the east and the reclaimed field to the west. It does not mean that the temple fields are on the eastern edge of the grid square. Furthermore, rice paddies are opened from the bottom land first. How can the temple fields be on a hillside and the reclaimed land in the valley? Here the owner of the reclaimed field is twisting reason.”

The temple’s shōen holdings here had originated partly from alienable residence- or garden-land donated or sold by individual owners. As in other such cases, there probably was an original core of temple fields already established by donation from the government or imperial family. But the addition of new fields to the core holdings was not perfected until the provincial authorities registered the acquisitions on its official maps, a process in which local elders played a crucial role. Their testimony, moreover, was usually decisive in cases where records were ambiguous. As Empō’s report illustrates, the official maps did not indicate the precise location of any holding within a single square. Empō’s investigations disclosed three cases where fraudulently redesignated temple fields belonging to Gangōji were sold to third parties. He reported success in recovering not only that property but also other temple shōen land that had been misrepresented as public fields owing rent to the government. Although the net gain was a mere 3.86 cho, the temple’s managers, by a vigorous policy of purchase and exchange, consolidated the scattered holdings into a sold block, thus laying...
the foundation for the somewhat more extensive *shōen* revealed by a document of 1051.119

This later document shows another significant change. Empō’s statement shows that the Gangōji holdings of 877 were being treated by the officials of Ōmi Province as *chishiden*, to be rented at one-fifth the putative yield, and for this purpose all such land was classified as upper, middle, lower, or lowest. All public—in other words, unallotted—land was classified in this way under the *ritsuryō* system, but in the tenth century such meticulous control over the land by the central government could no longer be maintained. In 1050, all fields actually under cultivation in Echi-no-shō yielded a uniform *chishi* rental of 3 to (1 to = 7.2 liters) of hulled rice per *tan*, minus so, still calculated in accord with the *ritsuryō* rate of 7.5 *shō* per *tan*.

Early *shōen* proprietors, as we see from this example, had very weak support in the local community. Their fields were for the most part let out for rent, a procedure that seems often to have required annual written lease agreements registered with provincial authorities, with rates determined by provincial assessment. There was some, probably not very extensive, directed cultivation on behalf of the absentee proprietors of the *shōen*. In another Echi *shōen*, this one a holding of Tōdaiji, only about two of the twelve *chō* under cultivation were operated under direction of the proprietor in the late ninth century.120 Early *shōen*, unlike those of the eleventh and twelfth centuries, mostly lacked their own proprietor-appointed operators, and there was not a strong community of interest binding field-manager lessees to proprietors. By 1060, however, when Echi *shōen* had grown to more than sixty *chō* of rice paddy and was provided with a resident official staff, the *shōen* had become a domain in the true sense, and the temple proprietor was threatening to expel cultivators who resisted an increase in rental.121

Cultivation by field managers dominated agriculture in the tenth century, gradually displacing allotment-field holdings as the single major source of labor power from land. It was possession by field managers that made land, rather than people, the major object of taxation by both provincial headquarters and *shōen* proprietors. That development meant that the *ritsuryō* system of allotment of land and

121 Shōen supervisor’s petition of Kōhei 3(1060)/4/21, HIB 3:1005–8, doc. 931.
direct taxation of each household had failed. Tax revenues were no longer available except through the rich and powerful, who by the late tenth century were, as far as agriculture was concerned, the field managers.

The same trend toward reliance on field managers was also affecting the system of local granaries and stored tax-grain. By the late ninth century, not all of the tax-grain legally presumed to be in official granaries was actually there. A substantial portion of it consisted of merely paper obligations, debts to the province assumed by consignees called “named obligees” (fumyō). Commenting on that situation in 891, the famous scholar-official Sugawara no Michizane, in the course of opposing the dispatch of tax-grain auditors from the capital to the provinces, wrote:

If, for example, a certain province has stored tax-grain to the amount of 1 million, in actuality an amount of 500,000 will be counted as lent back. On the day for the collection of suiko loans, with respect to lent-back grain, only the interest, not the principal, will be returned. The principal is allowed to remain in the custody of private people and will be lent back again in the following year. Precedents like this are long established and cannot suddenly be changed.122

Michizane argued that demands for strict accounting by the tax-grain auditors (kenzeishi) would do more harm than good. His fear of disrupting provincial administrations and violating precedent shows the development of a new relationship between provincial headquarters and capital. The governor’s formal accounting, as a tacit confirmation of private proprietorship over allegedly government grain stores, had to be accepted as valid without authorization from above. Custody of official grain and the imposition of suiko loans had always been sources of controversy, and in the early ninth century destruction of official stores by arson had become a serious problem. The dispersal of tax-grain stores away from gun headquarters to branch granaries and the appointment of village irregular officials to dispense tax-grain loans were intended to diffuse local resentments. The lending-back system mentioned by Michizane, allowing local gentry to hold and lend out tax grain as if it were their own, was an inevitable concession to gentry growth, rationalized in terms of provin-

cial precedents. The need of provincial governors to come to terms with local power structures, regardless of the prescriptions of the *ritsuryō* system, widened the cleavage between capital and provincial regimes. Arguing against the dispatch of tax-grain inspectors, who would have forced restitution of missing grain to official granaries, Michizane insisted that the proper conduct of provincial affairs sometimes demanded departure from the letter of the law. Provincial precedent, he implied, did not always need to be confirmed by the Council of State, and governors should be allowed to exercise considerable discretionary power in fiscal matters.

**DISCRETIONARY TAXATION AND ELITE WEALTH**

"Precedent" as used here referred not to the customary law of the local people as such, but to the established practices of provincial headquarters (*kokuga*). A Council order of 902, for example, acknowledged that because of the proliferation of personal tax exemptions among the provincials, it had been provincial precedent (*kokurei*) since the Jōgan era (859–77) for the governors to impose irregular levies (*zōyaku*) on them. Rinji *zōyaku*, the extraordinary irregular levies that were to become one of the two principal categories of late Heian taxation, most probably originated in this way. As the code-mandated tax structure collapsed, the discretionary autonomy of the *kokuga* increased. It is important here not to be misled by the word "extraordinary" (*rinji*). Extraordinary levies were in fact routine, as implied by their justification by provincial precedent.

Loosening regulatory supervision over the governors led to a series of legal fictions meant to establish limits beyond which they were not to go. One such fiction, sanctioned by Council order on the same day Kiyoyuki presented his memorial, was the "rule of sevenths" (*shichibumpō*), establishing artificial standards for tax remission claims based on crop damage. Only one-seventh of damaged public land was to be deemed upper grade, and assessments of middle, lower and lowest were to be ascribed, regardless of actual fact, in equal amounts to the remaining six-sevenths. Similarly, a stipulated grain value was assigned, province by province, to tax com-

modities purchased by the *kokuga* in exchange for tax-rice. In a sense, the *kokuga* itself was becoming the principal object of taxation, and the central government was defining its minimum share.\textsuperscript{125}

In his sealed memorial of 914, Miyoshi Kiyoyuki voiced the same opinion as his former rival Michizane, declaring, "The administration of a provincial governor cannot in every instance be bound by the formal law." Kiyoyuki's memorial stresses the importance of reinforcing the authority of the governor against unruly locals and complains bitterly of the latter's numerous techniques of escaping tribute and labor taxes, techniques that usually included the acquisition of such official or quasi-official titles as those of priests at official shrines and temples, constables, *kebiishi*, and palace guards, posts that were often mere sinecures and could be obtained or renewed by purchase.

In recommending that the numbers of tax-exempt persons be limited to about 10 percent of those then existing, Kiyoyuki's aims were not entirely fiscal. He was very much concerned that governors were not being accorded proper respect. One article in his twelve-point memorial begins:

Lately subordinate officers bearing a private grudge have brought false accusations against the chief official of their province; local people have also lodged complaints against their governor under the pretense of public duty. Sometimes the charge is misappropriation of public goods, sometimes illegal acts of administration.

Kiyoyuki, who clearly felt it outrageous to subject governors to such abuse, proceeds to relate how one Tachibana no Mamiki, falsely accused by an underling while he was governor of Awa, was subjected to investigation by an official sent out from the capital, a humiliation that thereafter rendered him a "cripple" without real authority in his province. "With the like of this, what gentleman of honor will seek office?" Kiyoyuki asked. Only in cases of treason or high crimes, he insisted, should a governor in office be embarrassed in this way. Besides, he added, "the time is now one of decline, and public duty is difficult to accomplish."

During Kiyoyuki's time, a provincial governor could be penalized in three different ways. First, he could be reprimanded bureaucratically by central government agencies, often for failure to meet tax quotas set by the accounting offices. Second, he could be brought up

\textsuperscript{125} Council order of Engi 14(914)8/8, *Seiji yōryaku*, KT 28:312-21, cited in Satō, *Heian zenki seijishi josetsu*, pp. 312-16; on Kiyoyuki and his memorial, see note 91, above.
before the Board of Discharge Examiners (*kageyushi*) by his successor, as already described. Finally, he could be impeached on the instance of his subordinate local officers; according to Kiyoyuki, that was a common occurrence. In his memorial, he says:

The use of inspectors from the capital should be wholly discontinued in this kind of impeachment procedure and the case left entirely to the newly appointed officer, unless it is a matter of treason or sedition. If there are real offenses, the charges can be set forth in a statement of nondischarge, and after a finding by the Discharge Examiners, they can be submitted to the original authorities for determination of crime and penalty.

Kiyoyuki, like Michizane, had experienced difficulties as a provincial governor. Both argued that good officials (*ryŏri*) were the only guarantors of good provincial administration, that the governor with Confucian virtue should be allowed broad discretionary authority as the emperor’s representative, and that continuous scrutiny from above, as well as insubordination from below, could impair his effectiveness. Beneath the righteous Confucian tone of Kiyoyuki’s recommendations lay the realization that the *ritsuryo* system of finance could never be restored. His reliance on discharge proceedings as the chief means of restraint on governors placed supreme importance on a single final accounting at the end of a gubernatorial term and demonstrated his acceptance of the office of the accountable custodial governor as the principal institution mediating between capital and countryside.

The sealed memorial also showed its author’s acquiescence in the decline of the *ritsuryo* land system in at least two other ways. First, it seems intentionally to minimize the problem of landholding by capital nobles, declaring the problem solved. According to Kiyoyuki, the orders issued by the Council limiting the extent and development of *shōen* more than ten years earlier had ended the difficulties for both governors and people. Second, the memorial’s attitude toward the failed land allotment system was frankly acquiescent. In discussing the subject, Kiyoyuki repeated the familiar complaint that many of the taxable peasants listed in the annual major accounting report were in fact dead or missing. He declared:

Over half of the peasants listed in the major reports from the various provinces are fictitious. But the provincial administration, solely in accord with the population report, assigns allotment fields and then parcels out loan rice and imposes tribute and labor-commutation taxes. Where the field allottee is an actual person, he cultivates a meager field and pays excessive land and labor-commutation taxes. Where the allottee is dead or missing,
one of the household will privately lease the field, never tilling it himself, and he succeeds in avoiding payment of the field tax, the loan-rice levy, and the tribute- and labor-commutation taxes. Having inquired into this, I respectfully opine that the reason the court distributes allotment fields is to collect tribute and labor-commutation taxes and to lend out tax-grain, but now the fields have been misused, leading at last to deficiencies in the revenue offerings. Provincial governors vainly cling to useless land registers, and the rich and powerful increasingly gather the profits of their accumulated land. This is not simply an injury to the government fisc but also an obstruction to the conduct of administration. Now the various provinces should make field allotments only to persons found to be actually present. As for the remaining land, the provincial administration should take it back and lease it out as public fields at will. If land rent were collected, it could be applied to the tax liabilities of the fictitious allottees.

Kiyoyuki clearly believed that land-leasing by the province was a more reliable means of collecting revenue than the allotment of land. He was apparently quite willing to eliminate about half the total allotment fields carried on provincial registers and convert them to field-manager leaseholdings. In his informed judgment, improved knowledge of who actually controlled the “profits of the land” and a more equitable distribution of tax burdens would result, and actual revenues would not be reduced because rents from confiscated allotment fields could be used to purchase the equivalent of the tax articles.

The problem of fictitious household registers and misappropriated allotment fields had been addressed by the Council of State as early as 864 when it accused governors of fraudulently increasing the census population but not the taxable population in order to take credit for population increases while minimizing their obligations to produce revenue. In 875 the Council complained that failure to strike dead persons from the registers had allowed some individuals to control the allotment fields of more than five hundred households. Kiyoyuki added a new dimension to the issue by blaming not the governors, but the central government itself. The local rich and powerful could easily acquire immunities to personal tax liabilities from various authorities in the capital, he maintained, so that the governors were constrained to “excuse the tax duties of actual able-bodied subjects who are rich and powerful and enter fictitious taxable subjects on the accounting report.” The rich and powerful, in other words, did pay taxes, including some rice-loan interest, but what they paid was attributed to allotment peasants whose liabilities they had assumed long before, and now the accounting report was being ma-
nipulated in their favor. Taxation, then, was sometimes a matter of unpleasant negotiations with the unofficial holders of supposedly allotted land. False reporting was often the official’s best course, despite repeated threats from the capital. In 876, for example, provincial governors had to be cautioned against describing allotment fields as being cultivated by the allottees, when in fact they had absconded, leaving the land in the hands of “conniving migrants.”126

By the third decade of the tenth century, the allotment system had been tacitly, but clearly, abandoned forever. Some of the fields still carried on official surveys as allotment land had been retaken by the provincial governments and leased out as public fields. Under the statutory code, unallotted surplus fields (jöden), regarded as public land, were to be leased out for the direct use of the Council of State, and by the late ninth century, the Council had established local stations throughout the country, called chūka (literally, “kitchen-garden houses”), to collect the income. When households holding allotment land became, at least for accounting purposes, “extinct” the land reverted to government control and was let out for rental (chishi), it did not become part of the chūka system. The rice revenues were added instead to the provincial stored tax-grain, and used to purchase the dues or labor that actual allotment farmers would have paid.127

Under the leadership of Fujiwara no Tadahira (880–949), the central government commenced more realistic efforts to prevent lapsed allotment fields from escaping systematic taxation. In 925 the government acted on Kiyoyuki’s recommendation by ordering that allotment fields registered to peasants who had died or moved away be rented out and that the tribute- and labor-commutation tax quotas for the absent peasants be met by applying the grain realized from the rents to the purchase of the tax commodities.128 But Kiyoyuki’s advice on curbing the rich and powerful could not be taken. His own experience as a governor had illustrated the difficulties of that.

The rich and powerful could menace and threaten provincial governors, Kiyoyuki noted, and it is very likely that he himself and his

personal attendants had been subjected to such intimidation while he was chief officer of Bitchū from 892 to 896. In any case, his biography indicates a confrontation of some sort with the Kaya family, whose head was then chief magistrate of Kaya gun, where the provincial capital was located. The magistrate’s brothers included another gun magistrate, a priest of the Kibitsu Shrine, the chief Shinto shrine in the region, and a man who had purchased the office of Junior Secretary in the neighboring province of Bizen. There was, furthermore, a nephew of the chief magistrate who held a junior post in the palace guards, and it is surely no coincidence that palace guards (who were periodically on duty in the capital) and local priests were so bitterly criticized in Kiyoyuki’s sealed memorial. The memorial’s complaints about such guards and the local constabulary plainly reveal the limited ability of the governors to control the use of local military force.

Kiyoyuki’s memorial also castigated unlicensed Buddhist monks and noted how, except for shaving their heads, they behaved like other rich and powerful figures, controlling private wealth and even attacking provincial offices. Such persons appear often in documents of the period, sometimes as field managers. In 924, for example, a communication from the Tōji Temple in Kyoto to the provincial administration of Tamba demanding exemption from extraordinary irregular levies for the cultivators of the Ōyama shōen lists a Priest Heishū as superintendent of the shōen and three field managers with monks’ names.129 In 932 the provincial headquarters of Tamba complained to Tōji about these individuals, referring to one of them as a shōen custodian (shō azukari). Two were accused of withholding tribute silk, for which gun authorities had distrained their rice holdings. A probable reference to these and other tato of Ōyama-no-shō as officially “unlisted migrants” is one of the earliest acknowledgments of corvée and produce dues as charges on landholding. Unlisted rōnin were off the books, their names officially withdrawn from the rolls of those liable for corvée and commodity-tax duties. Their licensed presence on Ōyama-no-shō was seen as an official endowment to the proprietary temple, and to the Ōyama estate in particular, of the corvée services and produce normally at the command of the state. Their argument was that since they had, with approval from the cap-

129 Communication of Tōji of Shōhei 5(935)/10/25, HIB 1:360, doc. 245; on the role of the gun here, see Abe, “Sekkanki ni okeru chozei taikei to kokuga,” pp. 29–55.
ital, been exempted from tax liability to the central government, they
should also be freed from the locally imposed burden of *rinji zōyaku*.

The document of 932, one of the earliest to show the assumption
of peasant tax liabilities by the rich and powerful, reads in part:
The inspector responsible for the village of Amaribe, Heki no Sadayoshi,
has reported, saying:

The aforesaid village has always been without land, its peasant allotment
grants being in other villages of the region. Accordingly, the tribute silk
for the village has by custom been levied on listed capable farmers of
those villages [where the allotment grants were located]. At present,
Heishū and [Seihō] are of the same capable status as laymen, and more-
over in years past they have submitted the said tribute silk. The names of
Heishū and Seihō have then been entered on the original report for two
jō [6 m.] of silk each.

I went to the personal residences of Heishū and the others in order to make
them pay the said silk, but they ran away into the mountains and did not
pay. Accordingly, I have impounded two hundred sheaves of rice from each
man for the payment of the silk. After the silk has been forwarded, the rice
will be released.

“Capable farmers,” *kambyakushō*, were those able to guarantee
the tax obligations of allotment-field peasants, whether the latter ac-
tually existed or not. They were, after the order of 925, the govern-
ment’s principal means of acquiring commodity taxes. The lists of
capable farmers alluded to in the document were far more impor-
tant in revenue raising than the population-based tax-accounting re-
ports, which were gradually losing all real fiscal significance, al-
though they continued to be made until the century’s end. The
old head taxes were, in effect, being farmed out to the more pros-
perous field managers.

In the meantime, Kiyoyuki’s hopes to restore the *ritsuryō* census
and household taxing system had been totally abandoned under
Tadahira’s new policy, which was aimed at preventing further ero-
sion of the rural tax base, even if some concessions to the rich and
powerful had to be made. Judgments by the Board of Discharge Ex-
aminers in 933 and 941 made it clear that the provincial governor
was himself responsible for the production of revenue from aban-

also communication of Tōji of Shōhei 5(935)/10/25, *HIB* 1:360, doc. 245, listing the same
*ita* as cultivators of Ōyama-no-shō.

131 Abe, “Sekkanki ni okeru chiōe taikei to kokuga,” pp. 29–55; Izumiya, “Chōyōsei no hen-
shitsu ni tsuite,” pp. 175–308.
doned allotment fields and other such land, holding that a lack of capable farmers to tax was not a valid excuse for revenue shortages. Recruiting and enrolling the necessary cultivators was ultimately part of the governor's duty, and as the tenth century progressed, kokushi and district officers (gunji) were held increasingly responsible for the desertion of public rice fields. In 933, for example, the Board of Discharge Examiners refused to accept an alleged shortage of capable cultivators as a justification for reporting an unacceptably large area of land as not being worked.132

In the ritsuryō scheme, all arable paddy had to be registered and all failures to cultivate it reported to the central government. One standard exception to those requirements was damage to land or crops resulting from storms, floods, insects, or other disasters, an exception that applied, however, only to fields in which a crop had already been planted. If no crop at all had been planted for three or more years, the field was designated abandoned (kōhai) or permanently out of cultivation (jōkō). If, on the other hand, cultivation had been discontinued more recently, the field was called uncultivatable (fukanden). Fields could fall into that category for natural reasons like flooding or infertility, but also for social reasons, such as the flight of their assigned cultivators from the district or simply the inability of the cultivators to provide seed grain.

Provincial governors were required to report the extent of uncultivatable fields annually, the central government depending heavily on such reports to assess the state of agriculture nationwide and also to determine how much field tax (so) could be collected in each province. Reported acreage totals of uncultivatable fields had a pronounced tendency to increase, not simply because of cupidity on the part of the governors, who could pocket the revenues from uncultivatable fields that were in fact under cultivation, but also because local communities abandoned registered fields of poor quality in favor of unreported newly reclaimed lands. Governors were admonished to carry out inspections in person to detect undocumented reclamation, and when uncultivatable-field and damage totals seemed too high, special inspectors were dispatched from the capital to check the accuracy of the governors' reports.133 Ever since Nara times, provincial authorities had tended to overstate field damage

132 Kageyushi decision of Shōhei 3(933)/11/21, Seiji yōryaku, KT 28:328; see also decision of Tengyō 4(941), Seiji yōryaku, KT 28:327–28.

133 On the meaning of the term fukanden, see Satō, Heian senki seijishi josetsu, pp. 321–35.
and crop losses. This allowed them to take advantage of a legal provision that excused households that had suffered over 50 percent crop damage from flood, drought, insects, or hail from the so, and additionally canceled the tribute tax (chō) for households with 70 percent crop damage and both tribute and labor-commutation (yō) taxes for those with 80 percent or more damage.134

The policies instituted by Tadahira were particularly concerned with curbing, rather than preventing, falsification of fiscal reports by accountable governors. Under his guidance, the Council of State elaborated on the earlier measures of “standard damage” (reison), all of which, it may be remarked, originated from administrative custom rather than ritsuryō rules. The code rules regarding tax exemptions and evasions were, after all, originally aimed at taxable subject households, not governors. Government legal technicians were nonetheless hard at work reinterpreting the old codes to make them apply to the emergent real taxpayers, that is, the zuryō governors themselves. Implicit recognition of this may be seen in a ruling of 915, giving the Board of Discharge Examiners, which was exceptionally well staffed with legal experts, authority to recommend rewards or penalties for zuryō, and to pronounce on their evaluation generally.135 In 926 the Council ruled that whenever a province petitioned for tax remission on account of land damage, no more than one-third of allegedly damaged households could be listed as over the 50 percent damage bracket, and thereby eligible for remission of taxes other than so. By the middle of the century each province had its “standard damage” allotment, a kind of legal fiction that was beyond challenge. Similarly, uncultivable fields became a kind of tax deduction on the provincial account, having little relation to actual conditions of arability.136

Tadahira’s policies regarding damage reports also resulted in a revision of the system of accounting for public fields yielding rent. The established practice of grading such fields into upper, middle, lower, and lower-lower assessment categories was all but abandoned. The rule had been that when damage to public fields under Council supervision was reported, only one-seventh could be upper field, while

134 Murao, Ritsuryō saiiseishi no kenkyū, pp. 87–101; Nagayama, Ritsuryō futan taikei no kenkyū, pp. 219–45; Buyaku ryō, Suikan no yō, Ryō no gige, KT 22B:119, Ryō no shūge, KT 23: 392–403.
135 Ruling of Engi 15(915)/12/8, quoted in ruling of Tentoku 3(959)/12/4, Seiji yōryaku, KT 28:182.
two-sevenths were to be in each of the three other categories. The “rule of sevenths” was the standard for delivery of land rents to the Council’s provincial collection stations until 928, when a “rule of thirds” (samumpō) was imposed. That rule completely eliminated the “upper” category of land from damage reports and required that for tax- and damage-estimation purposes public fields be presumed to consist of equal parts of the three lower categories. The rule of thirds meant for central government purposes that the land-grading system was largely inoperative, since the average putative yield of about three hundred sheaves per chō for the three lower assessment categories eliminated all distinctions.

The virtual disappearance of the grading of fields as a topic of concern in relations between the central and provincial governments did not mean, however, that the subject ceased to be an important issue in relations between the provincial governments and local cultivators. As Empō’s land survey of the Echi shōen shows, although the grading of fields was the prerogative of the provincial headquarters, it was also subject to informal negotiation with field-manager cultivators, and Tadahira’s policies merely defined the area left open to negotiation while making even more obvious the tax-farming aspect of the administrations of accountable governors. The use of mechanical formulas instead of factual surveys as a basis for taxation was clearly an attempt to check the increased bargaining costs that the enforcement of the old taxation rules against the governors had entailed. It illustrates the sort of adversary situations in which legal fictions develop within a context of formally codified law.

The administrative code provided that if paddy in a district increased by one-fifth or more during the term of a local officer of a province or gun, his personnel evaluation was to be raised one grade for every one-fifth increase; if the field area declined, the evaluation was to be lowered one grade for every 10 percent lost. In an official promotion system stressing Confucian values of character, diligence, and talent, this mechanical, achievement-oriented standard was somewhat incongruous, as contemporary legal commentators noted, but conditions in the tenth century gave it heightened significance. Renewed stress was also placed on an article of the criminal code that provided similarly graded levels of punishment for officials who allowed fields to drop out of cultivation. Allowing cultivated fields in a district to decrease rated forth blows of the stick for the first one-

137 See note 124, above.
tenth and an additional increment in the penalty for each further
tenth, up to a maximum of one year’s imprisonment.¹³⁸ Those dra-
conian penalties were not intended to be carried out in fact, however,
since the criminal code made a number of substitute punishments
available to the official classes. Loss of an office of Fifth-Rank status,
for example, was the equivalent of two years of penal servitude, and
loss of a lesser office, the equivalent of one year.¹³⁹ Even the substi-
tute penalties could be catastrophic for an accountable governor,
however, and the central government was usually reluctant to impose
criminal sanctions at all.

The rules rewarding local officials for increasing land under culti-
vation and punishing them for reductions reflected a major explicit
concern of the ritsuryō state: the promotion of agriculture, originally
regarded as more basic to regional administration than collecting
taxes. Misreporting of uncultivable fields was not only a crime
under the penal code but also a violation of this basic policy, and yet
despite threats of dire sanctions, provincial and gun officers con-
tinued to falsify acreages, partly because the sanctions were not consist-
tently applied. Tadahira’s Council of State was the last seriously to
insist on accuracy. In an order of 918, the Council declared:

The penal code states:

When within a district damage occurs from drought, flood, frost, sleet,
worms, or locusts, and the chief official makes an exaggerated report, the
penalty is seventy blows of the heavy rod. Reexaminers who report falsely
are liable to the same penalty. If taxes are collected or excused in viola-
tion of the law, the crime is that of illicitly acquired goods, meriting an
additional seventy blows of the heavy rod. In assessing the penalty for il-
licitly acquired goods [which increases in proportion to the value of the
goods misappropriated], the maximum punishment is three years penal
servitude. As for improperly taken goods, the case is one of illicitly ac-
quired goods if the goods have gone into government possession. If the
goods fall into private hands, the case is one of official extortion; in sen-
tencing for that, if the amount extorted merits death, the actual sentence
will be life at forced labor in exile.

Now, however, when the various provinces send up pleas of crop damage
or uncultivable fields, they regularly ignore actual facts, and when reex-
amination is made, the discrepancies are found to be excessive. In recent

years, nevertheless, offenders are merely made to restore the tax goods required, and the laws of criminal responsibility are never applied. Deception has become the established rule by the growth of accumulated custom. Now then, as ordinances have pointed out, the established penalties are severe, but forbearance has led to nonenforcement of the law.

The Great Minister of the Right [Tadahira] proclaims, announcing an imperial edict:

Governance requires adapting to change, and its acts may be strict or lenient. From now on, on the day a reexamination is reported, the examining officer in his report shall divide the area of fields he finds unproductive by ten, and where the misrepresented area is not more than one-tenth greater, criminal penalties will be specially remitted and the official ordered to restore the tax goods. If the limit is exceeded, let the crime be punished according to the law, depending on whether the goods have passed into public or private possession. If a reexaminer in his survey misrepresents the facts, he is always to be punished in accordance with the law. Also, as for matters such as peasants dead from epidemic disease, people requiring famine relief, or damage to official buildings or dikes, when the report is within one-tenth of the actuality, punishment is to be remitted and restitution only ordered.\[140\]

The allowance of a one-tenth margin of error in exaggerated uncultivable-field reports and in various other certifications of provincial loss reveals a basic weakness of the ritsuryō system. The accountable governors were subject to forces far more compelling than the incentives and sanctions of the codes. Those codes presumed that promoting agriculture was primarily the responsibility of the local administrators and that their direction of the agricultural enterprise, if properly conducted, would be unreservedly welcomed by the populace at large. The fundamental assumption was that the rulers would be in total control of basic resources and in no way dependent on the assets of the subject population. As the numerous irregular officers in each province, the more prosperous field managers, and other such local elites tightened their hold on granaries and peasant labor, the accountable governors found it increasingly difficult to carry out the letter of the law and meet their tax quotas as well. As Miyoshi Kiyoyuki's memorial pointed out, such performance could not be expected of even the most scrupulous governor, and he accordingly opposed direct government reexamination of gubernatorial accounts. To function economically, the governors needed more latitude than the organic code permitted, and the

Council of State was forced to acknowledge the use of extralegal discretion in the performance of their duties. The 10 percent margin permitted in the quoted document, however, proved to be an inadequate concession.

In 927 the Council tried once more to pressure the governors into reducing reported losses of cultivatable fields. It imposed on newly appointed governors a positive duty to reclaim lands vacated under their predecessors, to increase the total area of land in production, and to submit annual progress reports on gains made. Any further net loss of arable land in a governor’s jurisdiction was to be an absolute bar to future reappointment or promotion. The Council of State seems by those actions to have tacitly acknowledged the difficulty of reasserting total power over reclamation policy, opting instead to establish a compulsory minimum amount of paddy under cultivation to be reported from each province.

The measures taken in 927 failed to prevent further decline in officially registered paddy under cultivation, however, and the Council of State decided in 946 to resort once more to the criminal sanctions imposed in 916, which were still in force. Fourteen provincial governors were impeached for presenting reports exaggerating by more than 10 percent the area of uncultivated paddy in their provinces. One surviving case report deals with the governor of Ise, Tachibana no Korekaze, and two provincial clerks who cosigned a false acreage report. Korekaze had reported about 2,070 "cho" of uncultivable fields for his province, or about 12 percent of the 18,000 "cho" of registered paddy that other sources show for the province. The inspector from the capital found only about 1,450 "cho" of land actually out of cultivation, and, following the established rule, recommended the signatories of the original report for criminal punishment. The 620 "cho" falsely reported out of cultivation was more than 30 percent above the maximum allowable error of 10 percent.

Asked to determine the proper legal penalty for the crime, the law doctor Koremune no Kinkata responded that final dispensation required further inquiry into the facts. In the case of misappropriation by provincial authorities of taxes from unreported fields under cultivation, the ruling of 918 and the criminal law both specified penal-

142 Dajōkan order of Tenryaku 1(947)/int. 7/23, Seiji yōryaku, KT 28:271–72. One of these adjudications is that of Tenryaku 1(947)/int. 7/16, Seiji yōryaku, KT 28:278–80.
143 The case of Korekaze is outlined in Seiji yōryaku, KT 27:496–98.
ties that differed depending on the use of the taxes. In the present instance, Kinkata said, a finding on the matter of use was required before a penalty could be assessed. If the revenues had gone to official agencies such as the provincial headquarters, the culprits were to be sentenced for the crime of illicitly acquired goods, but if they had been converted to the personal use of the provincial officials, the much severer penalties prescribed for extortion were appropriate. The authorities then discovered that taxes on the fields in question had not been collected at all, and that there had therefore been no misappropriation of revenues. The offense was found to be that of illicitly acquired goods, as if the tax-grain had gone to an inappropriate office. Although a general amnesty proclaimed late in the year 947 absolved Korekaze and his subordinates from criminal penalties connected with the case, they were still required to make restitution of the uncollected taxes.

The discovery that no taxes had been collected on the un cultivat able fields falsely reported by Korekaze cannot be interpreted to mean that he was unaware of the cultivation of the fields or remiss in the exercise of his duties. The absence of revenues from those lands was the result more likely of the growing political power of the local elite and the corresponding growth in its ability to resist tax collection by provincial authorities. The adversarial relationship between accountable governors and provincials is as well established in the sources for the period as the well-known ability of accountable governors to use their office for personal gain. The strained legal reasoning in this case illustrates the need of the early Heian officials to maintain the rhetoric of the ritesuryō order even as the command economy embodied in it deteriorated.

Seeking to maintain the facade of the authority-intensive ritesuryō system, the central government could not officially acknowledge participation of the local elites in its control of the provinces, and it was forced to resort to increasing use of legal fictions in order to cope with them. The decision in Korekaze's case that the crime was an instance of illicitly acquired goods, in other words, the mis directing of revenue, rather than a failure to collect taxes or personal misappropriation of them, was in fact an indirect accommodation to the power of the local elite through a fictionalized interpretation of penal law. The imperial court was relinquishing its control over agriculture and land use to other hands.

Although the reporting of un cultivatable fields continued for some centuries, the system steadily weakened during the tenth cen-
tury, eventually becoming simply a heavily ritualized routine of the central bureaucracy. The decline in the practical meaning of the reporting was marked by the discontinuance of the practice of canceling expensive court rituals in years when the area of uncultivable fields reported was unusually high, by the cessation of the dispatch of special field investigators to determine actual acreages of uncultivable fields, and by the establishment of reporting quotas of uncultivable-field acreages for each province (typically pegged at 10 percent of the province’s arable), observance of which exempted a province’s report from further scrutiny (the quotas, similar to the standard damage allowances mentioned earlier, were called the “standard uncultivable,” reifukan). The result was the complete fictionalization of the uncultivable-field reports and the abandonment by the central government of an important device for overseeing its own tax base.

In the face of the growing power of rural elites and their increasingly successful quest for control over land and peasant labor, the government had little choice but to relinquish authority over rural production. The ritsuryō presumption of total peasant dependency on the state could not be maintained against the interests of the rural elites, and the central government’s reins on the accountable governors themselves were slipping. The governors required not only more freedom in their attempts to control their refractory populations but also their own private military and civil auxiliaries, paid for from local revenues. Alarmed by the rebellious potential exhibited by its subjects, most notably in the revolt of Taira no Masakado (d. 940), the central government was obliged to recognize the right of governors to military escorts. It stopped short in this period, however, of recognizing the use of private retainers for that purpose.

Condoning greater scope for gubernatorial discretion and giving less scrutiny to local land administration did not mean total loss of control by the noble regime over the countryside, and revenues continued to flow in. The imperial court was, in part, merely confirming concessions already made over the years to the rich and powerful by the governors, concessions that had given local elites an unofficial but profitable role in the revenue system. Perhaps the clearest example of that trend was the system of tax-grain fund exchange (shōzei kōeki), on which the government became increasingly dependent during the ninth century. Exchange of tax-grain, for example, had been an important element of the scheme for publicly operated fields proposed for Kyushu in 823. The exchange system
was expanded to all taxable lands in the tenth century. Provincial authorities used stored tax-grain funds to purchase the commodities that ritsuryō law had required, with growing lack of success, of each taxable household as tribute and labor commutation taxes.

The fiscal authority of provincial governments had never been limited to control over land use and corvée labor. Provinces were required to supervise the manufacture of fine silks and other luxury items, mining, and the gathering of natural food items for the court, and the production of these rare or precious items was the responsibility of the provincial unit itself. In the distributive economy presumed by the ritsuryō, the kokuga stood directly below the capital in the exchange system. By the tenth century most such activity was reduced to a system of official procurement, the purchase of the required goods with stored tax-grain. For example, the province of Owari was required to provide the sovereign’s Chamberlains’ Office (kurōdōdokoro) with an annual supply of lacquer, almost certainly purchased from local growers with tax-grain funds, and the province also bought silk, hemp fabric, karamushi fabric, vegetable oil, paper bark, and a variety of other items demanded by the capital. Disputes over prices and quotas could break out between provincial authorities and local suppliers as each side attempted to maximize its own share of the proceeds, and there was a similar area of friction between the provinces and the central government.145

As the ritsuryō system of taxes became ever more fictionalized and divorced from the actual productive yield of the countryside, the central government began tapping into the provincial system of extraordinary irregular levies (rinji zōyaku), at first justifying its new demands by particular exigencies like the need to reconstruct capital buildings after fires or earthquakes. During the eleventh century, the term rinji zōyaku acquired a different, far more general meaning. It was applied to any of the various forms of corvée defined by the old ritsuryō rules and, at times, to tribute and labor commutation taxes. By the early twelfth century, it meant all taxes not perceived as a direct charge on grain revenues, like so and suiko payments. Taxes of this latter kind, by contrast, merged into a second major category, kammotsu, a term formerly used for “official goods.”146

Just how and why this transition occurred remains uncertain, and

144 Abe, Owari no kuni gebumi no kenkyū, pp. 156–60.
145 Nagayama, Ritsuryō futan taikei no kenkyū, pp. 219–45.
there is no exact agreement on which of the old *ritsuryō* taxes became *rinji zōyaku* and which *kammotsu*. Nevertheless, some aspects of this long transition are clear. Most important was the steady advance of the *tato* as the major source of provincial revenues and the chief consignee of resources, including labor resources, in every province. The gradual sorting out of taxes into *rinji zōyaku* and *kammotsu* almost certainly reflected a distinction between labor and land resources, in which control over labor power was, to an increasingly greater extent, a function of control over land. The disposition of stored grain, a major element in the exercise of governmental authority during the ninth century, gradually became a prerogative of the local rich. During the ninth century, the government shifted the burden of the imposts to the stored tax-grain of the provincial governments and used the revenue thus produced for purposes that had once been met from the central treasury. This was an added burden on the stored tax-grain, already strained by its use to purchase the goods for commodity taxes owed the central government and by its misuse on the part of provincial officials. The result was sequestration and hoarding of the stores, and the fictionalization of the *suiko* loan system based on them.

The stored tax-grain on which so much depended was divided into three parts: (1) official government grain funds, the "main fund," or *shōzei* in the narrow sense of the term; (2) public-allowance rice (*kugetō*), reserved for the income of regular provincial officials, including numbers of titular appointees; and (3) "miscellaneous rice" (*zōō*), for the upkeep of official buildings, religious institutions, and irrigation facilities, and the benefices of irregular officials, local priests, and other rich and powerful provincials. Roughly speaking, each fraction represented one of the three groups most interested in provincial revenues: the nobles in the capital, the accountable governors and their retinues, and the rural elite.147

The first component of the stored tax-grain, the official government grain, was regularly tapped by the court during the tenth century as a source of rank- and support-stipends for the middle-ranking nobility. Instead of receiving his stipend in silk and other commodities through the general treasury, a holder of court rank might be told to collect the rice equivalent of the allowance from the stored tax-grain of a specific province, which was by rule always fairly distant from the capital. Those "remote awards" (*yōju*) were frequently diffi-

147 See note 61, above.
TABLE 4.3
Stipend grants from stored rice in Izumo

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of stipendiaries</th>
<th>Total stipends (in sheaves)</th>
</tr>
</thead>
<tbody>
<tr>
<td>939</td>
<td>4</td>
<td>1,005</td>
</tr>
<tr>
<td>957</td>
<td>12</td>
<td>1,835</td>
</tr>
<tr>
<td>1003</td>
<td>15</td>
<td>3,142</td>
</tr>
</tbody>
</table>

cult for a grantee to collect. It was his own responsibility to convert the rice to shippable commodities and transport them to the capital, and for that he was obliged at significant cost to employ the local accountable governor as his agent. The growth in the use of remote awards during the tenth century may be illustrated by data available from the province of Izumo for three different years.

As the administrative and fiscal separation between the capital and countryside became more pronounced, the difficulty of collecting such stipends forced middle-ranking nobles to seek help and protection from individuals of the highest ranks, increasing the trend toward clientage and estate partitioning.

The miscellaneous rice component of provincial stored tax-grain had grown very rapidly during the ninth century, but the government in the tenth century, considerably less solicitous of local interests than its predecessors had been, sought to check that growth, insisting that official government rice was of prime importance and that the miscellaneous rice account was of lowest priority. The government was understandably concerned that the governors might conspire with local officials to accumulate hidden stores of unreported tax-grain under the guise of miscellaneous rice.

The Heian government’s policy toward provincial administration during the ninth and tenth centuries may best be seen as one of accommodation to changes beyond its power to control, especially the reorganization of local resources by the regional elite. Direct taxation of land and peasant had to be replaced by a more indirect method, in which a major object of taxation was the product that resulted from the power of the field-manager gentry over the peasants.

150 Abe, Owari no kuni gebumi no kenkyū, pp. 69–70; Murai, Kodai kokka, pp. 37–59.
Close inspection of land and population resources had to give way to a more flexible system within which the locally recruited resident officials of the provincial headquarters were allowed a considerable degree of autonomy, and it became necessary at the same time to grant accountable governors broader discretionary authority in the performance of their duties. In response to those developments, the more powerful noble households and political bureaus of the capital sought direct links with field-manager cultivators to gain independence of the gubernatorial stratum, as with the directly operated office fields. First established in 879 to provide stipends for central-government officials, they were later parceled out among the central ministries for their individual support.\footnote{Sakamoto, \textit{Nihon ōchō kokka taisei ron}, pp. 127–94. See also, however, Morita, \textit{Heian jidai seijishi kenkyū}, pp. 32–233.}

The ninth- and tenth-century restructuring of the provincial revenue system, with its heavy reliance on tax-grain accounts, remained like the earlier tax system in that it was ultimately based on income from land. But the emergence of a well-differentiated field-manager stratum among the peasantry radically changed the system of linkage between the administration of taxes and the administration of land that had been intended by the original \textit{ritsuryō} planners. Standing between the economies of capital and province, the accountable governors had to extract as much grain as possible from the field managers in order to meet their legal tax obligations, but their success in that respect depended on collaboration with the resident officials in the evasion of \textit{ritsuryō} law regarding the state’s power to dispose of land and supervise agriculture. They were, in brief, forced to resort to illegal actions in order to meet their legal obligations.

That development was an essential step in the formation of the Heian period \textit{shōen}. By the mid-tenth century, the various enclaves of \textit{shōen} and publicly operated fields constituted the only arable fields that the capital nobility controlled directly. As the autonomy of the provincial headquarters increased, and as provincial impositions of irregular grain and commodity taxes on \textit{shōen} grew heavier, conflict between the headquarters and \textit{shōen} owners in the capital became inevitable. The conflict was reflected in the policies of Tadahira, apparently forcing even him, a staunch defender of public lands against private encroachment, to retreat somewhat from the strict policies of his predecessors regarding \textit{shōen}.

Tadahira’s retreat can be inferred from a “communication” (\textit{chō})
issued in 920 by his household chancery to the governor of Tamba instructing him to respect the tax immunities of the Ōyama shōen, a holding of Tōji. One of Kyoto’s most powerful temples, Tōji had acquired the land by purchase early in the ninth century. In 845 the temple was awarded certificates by the Council of State and the Ministry of Popular Affairs completely exempting the holding, as it then was, from land taxes. The Popular Affairs certificate defined the shōen as consisting of slightly over nine chō of privately reclaimed paddy scattered over thirty-six grid squares, thirty-five chō of woodland, and a large pond that may in fact have included some rice land. The boundaries of the village-site area were noted, and there was some “public field” within them. In 915 the provincial headquarters of Tamba had recognized Tōji’s ownership of about sixteen chō of additional paddy reclaimed within an already existing irrigation system. But soon thereafter the headquarters began to challenge Tōji’s claims, in two different ways. First, it refused to certify new paddy opened within the area as tax-exempt temple land. Then, it refused to excuse the tato in charge from the various irregular and extraordinary levies just then being instituted throughout the countryside.

The questions were referred to Tadahira’s private household chancery rather than to the Council of State, presumably because in addition to being the senior minister in the Council, he was also official overseer of Tōji. The first complaint was resolved in the temple’s favor, at least for a time, by the communication of 920. The document repeats the complaint received from Tōji, stating in part:

As for the woodland, additional rice fields have been reclaimed [from it] with each passing year. However, after the shōen buildings have been erected and the fields reclaimed, the provincial and gun officers have confiscated them and made them unallotted public land.

The chancery responded with a request to the provincial headquarters to look into the charge, and if it was true, to return the lands to the temple’s possession. Control over land use within the boundaries established in the shōen certificates, the communication implied, should rest with the temple rather than with the province or gun.

Despite the ambiguities of the document, it seems likely that the action of the local authorities in confiscating the reclaimed fields was not illegal. The term "confiscate" as employed here, it must be noted, did not indicate the extinction of Tōji's proprietary rights. It merely meant that the land in question, although unquestionably a part of Tōji's Ōyama estate, was adjudged subject to all regular charges of grain dues (*kammotsu*). Its cultivators, like all cultivators of public fields, would also be subject to the newly established *rinji zōyaku* imposts. Official maps, kept in the provincial headquarters, designated specific areas in specific grid squares as exempt from *kammotsu*. The governor had the power to confiscate the excess, and would ordinarily do so except in grid squares where some exempt cultivation was already established. Tadahira, through his chancery, here preempted the largely discretionary power of the local authorities. The Tōji complaint makes no claim that the affected land belonged to it by the well-established right of wasteland reclamation, probably because it did not consist of reclaimed fields (*konden*) in the legal sense of that term. It was very likely abandoned public-field land that had been returned to production, a type of reclamation that did not entitle the reclaimer to permanent ownership. If that was the case, the local authorities would have been completely justified in seizing the fields as they did and returning them to public-field status, which would have required that the land rent on them be paid to the government, rather than to the temple.

In confiscating reclaimed land in the Ōyama *shōen*, the Tamba authorities may have been acting in response to some now lost government order, but it is clear that the legal right to confiscate the land did in fact rest with the governor. The registration and classification of land had always been primarily the function of provincial governments. This power had been exercised earlier in the case of the Ōyama *shōen* when, as already noted, sixteen *chō* of newly reclaimed paddy were confirmed in Tōji's ownership. Tadahira through his chancery clearly preempted the discretionary power of the governor of the province to confirm an addition to the tax-exempt *shōen* land.

More important, however, is the gap seen here between the land and taxation system mandated by official regulations and the actual conduct of provincial governors responsible for collecting taxes. The government was doing its best to allow the governors broad discretionary powers in dealing with local notables and *shōen* lords, while at the same time maintaining full taxing authority over all land legally specified as taxable. The result was the development of new
categories of taxation, like rinji zōyaku, permitting uneven application of the established rules. Acquiescence in gubernatorial discretion, furthermore, facilitated increased participation by local gentry in the tax assessment process.

Land within the boundaries of a shōen newly brought under cultivation by the proprietor was subject to annual survey by local authorities whose recommendations reached the governor in the form of an assessment by the "land office" (tadokoro). Tax exemptions were, in effect, subject to ratification by the irregular officers of the area concerned, as well as the governor. The assessment of shōen land developed into a formalized process involving joint participation by local elites, agents of zuryō governors, and agents of estate proprietors like Tōji.

A document of 935 relating to Ōyama-no-shō contains the earliest specific information about rinji zōyaku, and illustrates the basically routine nature of this tax. It is also clear from this text that the gentry managers of the estate and its tato cultivators were the principal targets of tax gatherers. This document, a communication from Tōji to the kokuga of Tamba, expresses the temple's attempt to protect them. It reads in part:

The said shō fields, in accordance with the certificate of the Council of State and the Ministry of Popular Affairs, of Jōwa 12th year [845], 9th month, 10th day, are fields for the support of transmitting Buddhist law, and the use of their rice rent for teaching the law and copying the sutras has been established long since. The prospering of Buddhist law indeed rests on this shō.

Accordingly, from the beginning the field tax (denso) and tax-grain funds (shōzei) were not assessed, and there were no impositions of extraordinary irregular levies (rinji zōyaku). However, we have received a petition from this shō saying:

The gun magistrates order us saying, and the kokuga orders us saying:

The irregular levy of official exchange silk thread, tribute tax sale silk, rice in ear from provincially cultivated fields, cedar bark for the repair of official buildings, and the [levy of] labor and horses, you are ordered to render.

Because of this, we cannot rest at all either night or day. How can we perform our customary service to the shō? We respectfully pray that a communication be sent to the kokuga that we be exempted from special irregular levies.

Our communication is as aforesaid. We pray the kokuga to examine the matter and desire that, in accord with precedent, our shō custodians (shō azukari) and shō retainers (shōshi, i.e., tato) be exempted from special irregular duties. Let the matter be in accord with goodwill, and without con-
cealment. Accordingly, we append a copy of the former governor’s order granting exemption from special irregular duties.153

_Rinji zōyaku_, and immunity from it, were mentioned as early as 895 in a declaration made by the Usa Hachiman Shrine, and a petition from Ōyama-no-shō dated 924 requested exemption from the tax, but both documents fail to state what the levy actually was.154 As the document here implies, _rinji zōyaku_ simply did not exist when the _shō_ was established in the mid-ninth century, and the former governor’s exemption of the _shō_ from the levy was almost certainly a discretionary act. Especially noteworthy is the way ordinary provincial taxes on _tato_ cultivation are divided into (1) _denso_, the _ritsuryō_ tax on riceland; (2) _shōzei_, a grain tax originally paid as interest on rice loans from the fund called _shōzei_ but now assessed directly on management of riceland; and (3) _rinji zōyaku_. The five particular types of _rinji zōyaku_ enumerated in the document here can be divided into two categories: (1) revenue items procured by local purchase but destined for the capital, represented by “official exchange silk thread” and tribute tax sale silk; and (2) revenue for purely provincial use, here to be collected in such forms as cedar bark for roofing, horses and men for the transport of goods, and, notably, an impost of rice in ear presumably produced on provincially cultivated fields.

“Provincially cultivated fields” were, originally, maintained by corvée labor for the benefit of the governor and other regular provincial officers.155 It is very possible that the fields of Ōyama-no-shō had been provincial fields of this kind before acquisition by Tōji, but in any case, the location of the fields supposedly dedicated to administrative expenses may not have been a major consideration. As we have seen earlier, official direct cultivation of fields was by now a virtual impossibility. The cultivation of provincial fields had always been a labor charge on the populace for the upkeep of official institutions (including the officials themselves). By the early tenth century, the rendering of such produce rice had to be mediated through the local gentry, as did the cedar bark and transport power, human and animal, also mentioned here. All these contributions to the ad-

154 Declaration of Usa Hachiman Shrine of Kampyo 7(895)/11/17, _HIB_ 9:3464–70, doc. 4549; Tōji communication of Enchō 2(924)/8/7, _HIB_ 1:328, doc. 219.
155 On provincially managed fields, see Abe, _Heian zenki seijishō no kenkyū_, pp. 43–46, 134–40; Abe, _Owari no kuni gebumi no kenkyū_, pp. 212–13; Murai, _Kodai kokka_, pp. 271–80; Nagayama, _Ritsuryō futan taikei no kenkyū_, pp. 288–89.
ministrative overhead of the province that originally came under the heading of “irregular corvée” (or zōyō) were now, when imposed on the tato gentry, rinji zōyaku.

Rinji zōyaku, here as in all other documents of the period, was treated as categorically distinct from impost like denso and shōzei, grain taxes for which the kokuga was directly accountable to the central government. But rinji zōyaku was not simply a reconstituted form of provincial corvée. As illustrated by the “official exchange silk thread” and “tribute tax sale silk” mentioned in the document, it also included the forced procurement of tax commodities for the central government. This was the system of “exchange,” the official purchase of tax commodities at rates fixed by the kokuga. The local elite had become crucial agents of procurement in an area where local and capital budgets intersected.

The use of provincial rice revenues for commodity purchases was a long-established practice, and the government regularly stipulated conversion values for each item demanded. These evaluations were controlling, however, only in transactions between kokuga and central government, and the suryō governors had, within limits established by provincial precedent, the opportunity to purchase tax commodities from provincial grain at lower rates, and, in at least some cases, to enrich themselves in the process. A petition lodged against the governor of Owari Province in 988, in complaining about his abuses of the official exchange system, reveals the existence of an unofficial exchange network in which the grain value of silk was much higher.

This system of “exchange” (kōeki) often caused conflict between governors and local elites. Forced purchases financed by suiko payments and land rents (chishi) from “surplus unallotted” fields, had begun in Nara times. By the tenth century, each province had fixed exchange quotas, and kōeki had become a major source of tax commodities. The steady decline in directly collected commodity taxes, chō and yō, prompted the central government to permit larger and larger amounts of provincial grain to be used for exchange, and the system sometimes faltered when suryō governors pleaded that grain reserves were insufficient to meet procurement quotas. In such cases, the governors, with tacit acquiescence from the capital, procured the tax items at a forcibly reduced price (genjiki). The

156 On the “exchange” system, see Murai, Kodai kokka, pp. 80–116; Murao, Risuryō zaiseishi no kenkyū, pp. 331–51, 199–239; Nagayama, Risuryō futan taisei no kenkyū, pp. 288–90; Nakano, Risuryōsei shakai kaitai katei no kenkyū, pp. 199–239.
growth of the exchange-procurement system probably contributed substantially to the growth of gentry power in the countryside. "Exchange" was essentially a tax limited to the rich and powerful, the only group that could provide the required commodities, and the expansion of the procurement system increased the kokuga’s dependence on them. By the middle of the tenth century, this system of procurement was often viewed by the increasingly vocal local elites as a kind of illegitimate commandeering. Their growing command of provincial wealth, confronted by the increasingly discretionary powers of the zuryo, led to an escalation of accusations and recriminations that the high nobility of Kyoto could not afford to ignore.

Even under the ritsuryō, provincial officials had considerable discretionary taxing authority. The code permitted them to demand up to sixty days of extra labor annually from every able-bodied male in their districts for work not explicitly required by the provision of law. One consequence of this definition was, for example, that repairs or maintenance of existing irrigation works, explicitly required by the codes, were not counted as extra labor, while construction of new facilities was. This onerous requirement was the “irregular corvée,” zōyō, already mentioned. Although reduced to thirty days during the eighth century, it seems to have been regularly abused by provincial officers. Zōyō, along with the obligations of the peasantry to provide transport labor to and from the capital, accounted for a major fraction of provincial revenues. It is therefore reasonable to conclude that rinji zōyaku was an outgrowth of this discretionary taxing authority. A further indication of this is that “households of the gods” (kambe), originally exempt from zōyō, were also held exempt from rinji zōyaku.157 Even in the eighth century, it should be noted, demands for materials as well as labor could be defined as zōyō, as was the commandeering of pack horses.158

The fraction of special irregular duties paid to the central government, usually in response to orders issued annually to each province, became increasingly important later in the tenth century. Shortages in standard shōsei funds and the consequent difficulty in procuring exchange items was one reason why the government in the capital relied increasingly on emergency demands. Underlying the changing relationships between capital and provinces were changes in the zuryo governor’s position vis-à-vis the local elite.

157 Nakano, Ritsuryōsei shakai kaitai katei no kenkyū, pp. 212–16.
It is clear that, by the early tenth century, “capable farmers” (kambyakusho) like the Ōyama tato Heishū and Seiho, were routinely assuming the tax burdens of the peasantry under their economic domination. Heishū and Seiho paid these redefined obligations to gun-based collection agents, like the “responsible inspector” for the village of Amaribe in Tamba who, in 932, confiscated grain from their residences when the required commodities were not forthcoming. The authority of such collection agents, too, was becoming a kind of estate prerogative, and a higher order of gentry was taking shape on the gun level.159

Heishū and Seiho were, the sources indicate, in control of fields beyond Ōyama-no-shō. Such capable farmers were in a sense purchasing the labor of state subjects by guaranteeing tax payment on their behalf, or, more realistically, paying in taxes for the power they had acquired over peasant labor. Moreover, the report that when presented with the collection agent’s demands, Heishū and Seiho fled the district, cannot be taken too literally. In fact, their absence was quite temporary, and the sources show that they were back a few years later, in the same position as before. Such tato were indispensable to the operation of tenth-century provincial taxation. According to a document of 988, for example, each official village of Owari Province had four or five tato responsible for land dues, an estimate suggesting that the entire province, of perhaps 55,000 souls, had about 300 of this type of tax provider.160

Not coincidentally, rinji zōyaku came into being just at the time when the kokuga was coming to rely on a limited number of tax providers, at least some of whom produced goods and forced labor as surrogates for the original peasant taxpayers. Taxes of the special irregular type, listed together with denso and shōzei by the Ōyama-no-shō custodians as potential encumbrances on shōen revenues, would in this context appear to be a land tax, but the documentary history of Ōyama and other holdings of the time does not support this conclusion entirely. In the case of Ōyama-no-shō, the arguments for exemption from special irregular duties did not rest on the character of the land as such, but on the immunity of its tato from chō and yō, collectively termed kaeki. Earlier, in 924, Tōji had requested the Tamba provincial headquarters to exempt the shō custodians and tato from rinji zōyaku.161 The principal arguments advanced in that

160 Abe, Owari no kuni gebumi no kenkyū, pp. 145–53.
161 Tōji communication of Enchō 2(924)/8/7, HIB 1:328, doc. 219.
communication were: (1) that the shō was certified as exempt temple land by the Council of State and the Ministry of Popular Affairs; (2) that in 920 Tadahira had caused the then incumbent governor to recognize “ten unlisted migrants” for the benefit of the estate, thus immunizing the tato involved from chō and yō; and that (3) all previous governors had acknowledged the holding’s immunity, as set forth in the prior governor’s certificate exempting the custodians and tato from rinji zōyaku. The term “unlisted migrants” (chōgai rōnin) refers to rōnin deliberately taken off the rōnin register (but undoubtedly listed elsewhere) and thus made exempt from all formal head taxes (kaeki) otherwise due to the central government. The sequence of arguments strongly suggests that the nonlisted rōnin were in fact the tato themselves, and that their immunities were predicated on their services to Tōji on its Ōyama estate. This linkage to the estate exonerated them from liability for what were in origin personal obligations to the state. But for most gentry, who lacked such advantages, the obligations were probably as much based on command over labor power and grain as on occupation of land. The Ōyama documents also illustrate how migrants, anomalous and illegal under the original ritsuryō system, had become an integral element in local tax gathering structures.

The authority to impose rinji zōyaku, or to grant exemptions from it, was a discretionary power of the incumbent zuryō governor. In this respect, the tax was exactly like the old provincial corvée, zōyō, and fundamentally different from chō and yō, imposts under the control of the central government. Conversely, governmentally sanctioned exemptions from chō and yō, such as those enjoyed by the tato of the Ōyama estate, were no guarantee of exemption from rinji zōyaku. The records show that each successive governor had to be asked for the exemption, and, as in the case cited here, the tato could often expect help from the proprietary temple in procuring a central government order commanding the governor to desist.

The series of taxes collectively regarded as special irregular duties could, most probably, be demanded of any nonexempt person, but the principal objects of the levies were inevitably those rich and powerful who were able to bear the burden. These heterogenous imposts, imposed by the kokuga without the aid of elaborate census reports, were simply collected from those listed as able to pay. This system of subscribed taxes, consisting of local arrangements made

162 Nakano, Ritsuryōsei shakai kaitai katei no kenkyū, pp. 201–7.
without monitoring from the capital, demonstrates the growing autonomy of the kokuga and its by now self-perpetuating stratum of resident officials.

By the end of the tenth century, special irregular duties had become a major revenue source for the central government, particularly, as already noted, for occasional expenses such as court festivals or palace construction. The court was thus taking a share in the governor’s discretionary power to tap into free floating resources. Increasing reliance on “occasional” demands, and on the zuryō governors’ ability to extract extraordinary revenues, contributed substantially in the eleventh century to the granting of zuryō appointments for the purpose of accomplishing special projects.163

The position of the listed, or “named,” tax subscribers most certainly permitted some considerable degree of informal authority over peasant labor, and was undoubtedly a manifestation of the growth of patronial authority on the local level. The tax providers’ economic base was concentrated in stored rice holdings as much as in land, and their personal power over their clients was not truly that of a domanial landlord. Their power, however, was domanial in a very special sense. The grain storehouses of the powerful tato were located in his residential compound, and his dependents, reduced to clientage, were considered to belong to his menage. This was the sort of establishment referred to as shō houses in the reformist edicts cited earlier, and was to develop into the local lordship (usually justified by assertions of reclamation) of the twelfth century.164 The Ōyama estate did not in fact obtain unconditional immunity against rinji zōyaku from Kyoto until the early twelfth century.165 This power of the kokuga was most important for the later development of the shōen, as it enabled the governors to establish partially immune holdings in their provinces without permission from Kyoto.166

Despite the conflicts over fukandenden (uncultivatable fields) and damage reports that so preoccupied the officials of the early Heian era, rice land continued to be a most important object of taxation, and the early tenth century regime quickly evolved a new method of securing its share, while at the same time condoning expanded discretionary powers for the governors. With the allotment system aban-

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164 Toda, Ryōshūsei, pp. 5–8, 73–113.
166 On the so-called sōyakumen shōen, see Murai, Kodai kokka, pp. 351–72.
doned, and periodic compilations of allotment maps and registers discontinued, the central government instead maintained a permanent set of standard land maps for every province, on which exempt temple and shō fields were noted by grid square location. All other rice paddy under cultivation, whether within formal shōen boundaries or not, was, if under cultivation, to be considered taxable. This was the system applied to newly opened fields of Ōyama-no-shō, as seen above. Governors, or, more accurately, their surrogates, made a complete survey of cultivated fields once during each new gubernatorial term, and the tokoro in charge of the actual assessment came to be an important organ of negotiation between suryō and local gentry. The governor’s agents, with the participation of the local cultivators and resident officialdom, decided, within the quotas established by map registration and damage allowances, how much kammotsu was due from each holding.167 By the late tenth century, in fact, tato-managed rice fields were being taxed at higher rates than ever before, compensating the government, at least partly, for the loss of immediate power over peasant labor.

LOCAL ELITES AS A POLITICAL FORCE

The trend toward discretionary taxes negotiated with the local gentry led to marked increase of political activity on their part. A striking example of this may be seen in the “Petition of the Gun Magistrates and Farmers of Owari Province,” an impeachment of the incumbent suryō governor presented to the Council of State in 988. By this time, a regularized procedure for the presentation of such complaints in the capital had been established. Meanwhile, direct allusions to the general population, “the people,” had disappeared from official documents since about 950, to be replaced by phrases such as “gun magistrates and farmers (hyakushō),” unambiguous references to the local elite.

The appearance of a hundred or more demonstrators in front of the Yōmei palace gate, bearing a petition for reappointment of a locally esteemed governor, or the dismissal of an unpopular one, was a commonplace event in Kyoto during the tenth and early eleventh centuries. Usually but not always peaceful, this petitioning fre-

quently brought about the desired result. Confrontational negotiation could be effective because officials in the capital were mindful of the increasing incidence of violence against governors in the countryside. Demonstrators were not unequivocally hostile, but they could be impressively tough-looking. On at least two such occasions, in 987 and 1019, certain courtiers considered recruiting the more menacing of the visiting provincials as sumō wrestlers.168

Owari was probably seen as an especially troublesome province in 988. An earlier governor had been impeached in 974, and, in 939, another had been murdered. The detailed, and floridly written, thirty-one-part accusation of 988 stresses the illegality, only occasionally defined in ritsuryō terms, of the governor’s behavior, especially his confiscatory tax policies. It asserts that the tato had been required to pay a total of 13.2 sheaves per tan of paddy, in the following components:

- Official goods (kammotsu) 1 to 6 shō
- Field-tax grain (sokoku) 3 to 6 shō
- Tax fund dues (shōzei) 1 to 4 shō (2.8 sheaves)
- Total tax per tan 6 to 6 shō (13.2 sheaves)

If, as the document clearly states, the governor collected 13.2 sheaves per tan, he had surpassed the highest land rent (chishi) permitted by the ritsuryō for government leasing of surplus unallotted land. That was only 10 sheaves, payable for a year’s cultivation of one tan of upper-grade paddy, having an assessed yield of 50 sheaves (25 to of threshed grain). Although this rate of taxation was protested by the petitioners as illegally high, the somewhat lower levels attributed to prior governors was still far higher than those of the ninth century. Article Five of the petition estimates total land-tax returns at 1 million sheaves, which, taken at the rate 132 sheaves per chō, would indicate a total paddy area of about 7,576 chō for the province, somewhat more than the 6,280 given by another source, but not implausible, particularly in the light of the petition’s further charge that the governor had deliberately overestimated rice land under cultivation.169

Of the three categories of tax on rice fields listed in the petition,

168 General discussions of this document, and the whole process of petition and protest, can be found in Abe, Owari no kuni gebumi no kenkyū; Morita, Heian jidai seijishi kenkyū, pp. 227-66; Nakano, Ritsuryōsei shakai kaisai katei no kenkyū, pp. 247-71; Sakamoto, Nihon ochō kokka taisei ron, pp. 203-22; Satō, Heian zenki seijishi josetsu, pp. 339-59.

169 Abe, Owari no kuni gebumi no kenkyū, p. 94.
tax fund dues (shōzei) appears to have been a kind of ad hoc surtax imposed in addition to normal shōzei quotas and without any distribution of principal, "without passing through any special demand for court expenditures, but simply applied to his [the governor's] privately planned uses, either to be used up in trading or hulled and transported to his house in the capital." The second listed category, field-tax grain (sokoku), was treated as not totally outrageous but merely excessive. The ritsuryō rate for so was a modest 1.5 sheaves per tan, or, in grain, 7 shō 5 gō, while the 3 to 6 shō mentioned in the complaint is nearly five times that amount. The text expressing this complaint shows that the ritsuryō rule governing so was, as a practical matter, a dead letter:

As for field tax grain, the official law has set limits. That being the case, successive governors, although they plead standard damage (reisori), nonetheless assess the full amount. Some provincial governors exact one to five shō, and some demand two to or less, but the incumbent Motonaga no Ason [Fujiwara no Motonaga, fl. 985–98] has increased the impost to three to six shō. Never has there been such an example before.

Although the "official law" or Council of State decree (kampo) said to regulate so rates cannot now be identified, it is clear from the text as a whole that the actual rate was established, within limits, by the discretion of the governors. That would have been unthinkable by ritsuryō standards, and the two to per tan given as a maximum was still nearly three times the amount prescribed by the ryō. The governor's use of "standard damage" claims to divert so revenues further demonstrates the increasing latitude the zuryō could exercise in dealing with local resources.

The protest about the third category, official goods (kammotsu), centered on the ritsuryō distinction between unallotted rice fields rented out on a yearly basis (chishiden) and fields that had been distributed to subjects, including both kubunden and konden. In ritsuryō parlance the latter type had been considered "private," that is, distributed by the government to its subjects for their private welfare. Such fields, as they were subject to so, were also called "taxable fields" (sozeiden). Chishiden was, in theory, land still in the hands of the state, "public" land awaiting redistribution and let out for rental in the meantime. As tato agriculture had become the general rule, and allotment was no longer a possibility, this distinction had lost much of its original force. Nevertheless, a difference in tax costs persisted. Chishiden, being in theory "public," was free of "tax," yielding only chishi rent. While chishi rates remained stable, however, taxes
imposed on sozeiden had increased, and chishiden had now become the more advantageous tenure.\(^{170}\)

In the words of the complaint, “Both types of field should be taxed in accordance with the order of the Ministry of Popular Affairs, but, committing an abuse of law [ôbo], he increases taxes as if all were sozeiden and thus, for the tato farmers, there is no little distress.” Although the Ministry of Popular Affairs order mentioned here has not been found, it seems, at least in the minds of the protesters, to have precluded discretionary tax increments on chishi-paying fields. The use of the technical ritsu term “abuse of law,” besides accentuating the general tone of impeachment, implies wrongful conversion of revenue.

In the ritsuryō order, allotment fields had been the typical form of sozeiden. They were regarded as providing the peasant household with a financial basis for the payment of produce and labor exacted as head taxes. Chishiden was free, originally, from all association with personal taxes, but in the tenth century it became ever more closely integrated with the general revenue system. In 925, as we have seen, the Council of State ruled that kubunden abandoned because of flight or pestilence should be rented out for chishi and the proceeds used to purchase chō and yō articles.\(^{171}\) This illustrates a more general shift away from taxation of households to taxation of grain revenues and the administration of land. As the management of agriculture, presumed under the ritsuryō system to be an official monopoly, passed to the tato, all land so managed became the same. Motonaga’s imposition of the added tax on chishiden was, in the light of these developments, far from illogical, and anticipated the eleventh century abandonment of the old legal distinction between public and private fields.

This distinction between chishiden and sozeiden, no longer grounded on the fiscal requirements of the ritsuryō state, embodied yet another growing incongruity. The ritsuryō assumption was that a landholder had to choose between transfer of possession for a promised rental of about one-fifth the yield, or retention of possession and cultivation with the aid of paid or household labor (“direct cultivation”), even when the owner was the government or a government agency. That assumption was not at all consistent with local practice. As we have already seen, government landholding inevitably involved gentry cultivators with whom the product had to be shared. The ritsuryō rules were not intended to accommodate for domanial possession.

\(^{170}\) Abe, Owari no kuni gebumi no kenkyū, pp. 77–78. \(^{171}\) See note 94, above.
Article Twenty-nine of the 988 Owari petition charges Motonaga’s “kindred and retainers” with “forcing all the gun magistrates and farmers to cultivate possessory fields (tsukuda),” and then taking the yield. While demonstrating the surprisingly large amounts of rice land potentially available for immediate appropriation by incoming governors and their personal staffs, the passage shows that these fields remained under gentry management. The principal complaint of this passage concerns the cultivation charges imposed on the local gentry, and the failure to reimburse them from the yield. The operative portion of the complaint states:

No sooner did his kin and retainers arrive, on the day office was transferred, their possessory fields filled the province and not a single household was overlooked in assigning them for cultivation. Especially the possessory fields of his son Yorikata, four or five chō in some gun and seven or eight chō in some villages, distributed for cultivation throughout the eight gun, are extremely numerous. On the day for granting loan rice (suiko), management provisions are not assigned to those ordered to work the possessory fields, but when the time for collection comes, with no regard for consent or protest, the rice is taken. This is in fact a seizure of paid-in official goods in the form of harvest rice from forced cultivation. This is to say nothing of the four or five to of rice per tan taken by the collection agents as local produce [taxes]. When these accumulations are added up, they reach twice the amount of legitimate official tax goods.

The authors of this text seem to have felt no need to explain the legal basis for this expropriation of land. Perhaps, as some have suggested, the land was deserted kubunden, or, perhaps, land falling within standardized fukandenden exemptions.¹⁷² In any case, it is most probable that Motonaga’s kin and retainers were exercising usufruct powers over lands already under the management of the several households mentioned, and that the language implying direct cultivation should not be taken too literally. Especially noteworthy in this connection is the dispersal of Yorikata’s “possessory fields” throughout the province. There is, furthermore, another reference to Motonaga’s efforts to provide for his retainers asserting that “he seizes the customary tillages (reisaku) of the gunji and makes them tillages of his retainers.” “Customary tillages” were abandoned fields that these magistrates had been allowed to take over for an indefinite period.

Unlike the private acquisitions of zuryō class nobles, however, the tsukuda distributed by Motonaga was unquestionably a holding of the kokuga dedicated to the support of provincial officers. Since

¹⁷² Abe, Owari no kuni gebumi no kenkyū, pp. 210–13.
other articles in the petition accuse Motonaga of failure to distribute stipends due to the other regular appointees, the issue of inequitable distribution was clearly significant, but the main burden of this particular accusation is the grievance of the *gun* magistrates and "farmers" (meaning tax-providing farmers as elsewhere throughout the petition) assigned to carry out the cultivation of so-called possessory fields.\(^{173}\) The lands controlled by each *tato* household fell within a variety of administrative categories, including "provincially managed fields," that were vulnerable to expropriation by the governors.

The expropriations complained of here, however, could not have entailed any wholesale shifts in actual management. Basically, the *tato* managing this *tsukuda* were complaining of an insufficient share in the proceeds. Providing management and labor costs theoretically entitled the holder to take the entire harvest, but "management provisions" had become quite generous and, at least in the case given here, the "possessor" was not expected to take all that was harvested. Otherwise, how could Motonaga's kin take an *additional* "four or five to per tan"? The "management provisions" (*eiryō*) in this case were unquestionably distributed out of provincial *shōzei* funds. This is clear from the statements that *eiryō* was awarded in conjunction with *suiko* loan rice and that seizure of harvested rice without deducting the *eiryō* portion was in effect the theft of official tax goods (*kam-motsu*). The *gun* magistrates and farmers, or at least some of them, seem to have found, under more relaxed circumstances, the management of provincial lands quite profitable, even though the legal system failed to account for the profits. Viewed from this perspective, Motonaga was attempting to reassert control over sources of wealth that were gradually being removed from the oversight of the capital.

Possessory lands, as indicated by the quoted passage, were benefice fields assigned by the *kokuga* to the upkeep of regular and irregular local officials, without close regard for *ritsuryō* quotas for stipendary fields. The added complaint that Motonaga's followers had usurped fields privately administered by *gun* magistrates points up the conflicting interests of *gunji*, irregular *kokuga* officers, and *zuryō* in the disposition of local land revenues. By the middle of the eleventh century, clearly stipulated benefice fields were a prominent feature of every provincial regime, constituting a kind of *shōen* administered by the *kokuga* for the benefit of its officials.\(^{174}\)

\(^{173}\) Abe, *Owari no kuni gebumi no kenkyū*, pp. 142-43.

The growing, but as yet imprecisely defined, authority of the kōkuga to control the distribution of free-floating resources such as these benefices was a major factor in the repeated conflicts between zuryō and provincials. One important effect of this was a gradual consolidation of kōkuga and gun networks into a consolidated whole. The Owari petition alleges that provincial benefices and gunji fields were appropriated by Motonaga’s private staff, who then encroached on the authority of the gun magistrates and local officers to preside over land surveys. Surveying and tax gathering were becoming estate prerogatives of the “resident officials” of the kōkuga’s “offices” (tokoro).¹⁷⁵

Conflicts between zuryō and provincial elites over provincial resources of this type, removed as they were from the capital’s immediate distributive power, were not direct challenges to the Kyoto court’s authority. The struggle between capital and countryside was buffered by the zuryō and the opportunities he had for extralegal gain. There was nevertheless considerable potential for future conflict, as the court tapped into the governor’s discretionary prerogatives in the form of rinji zōyaku, the extraordinary irregular levies already discussed.

Even when acting on behalf of the state’s proprietary interest in official goods, the zuryō was in an equivocal position. The 988 Owari petition’s most striking illustration of this is undoubtedly in its eighth article. This reveals that quantities of tax cloth, grain, and other forms of official goods were seized from the persons of the gunji on the claim that it is the accumulated liability of their districts, and from the homesteads of the people. On the rationale that it is their proportionate dues, they seize things fraudulently and without cause. When one or two houses are broken into, devastation reaches ten or twenty places. . . .

One of the more significant features of this item of complaint is that, once again, despite its indignant tone, the actions it described were not all violations of ritsuryō rules. Gun authorities, for example, had often been held personally responsible for taxes not collected in their districts. Complaints elsewhere in the petition that the governor “illegally” increased grain taxes or reduced the exchange price for tribute silk and other tax commodities describe actions that, however unfair they may have been, did not actually violate the written law. On the contrary, such measures can be seen as perfectly proper

¹⁷⁵ Morita, Heian jidai seijishi kenkyū, pp. 239–41; Toda, Ryoshusei, pp. 360–61.
means of achieving the revenue goals of the ritsuryō state, and, a century or so earlier, would probably have evoked little comment. But the rise of local gentry to controlling positions in the kokuga and gun meant the displacement of administrative regulation by estate-oriented customary law.

The gunji and farmers, in asserting legal norms appropriate to their position, cited provincial precedent in four instances, all of them prescribing limitations on the quantity of items that could be taken as tax, setting new boundaries that, in the eleventh century, would be formalized in rules like "the rule of kammotsu apportionment," setting limits on the dues the landholder had to pay. The property interests of the provincial rich and powerful of the provinces were thus awarded a much greater degree of legal protection than the Owari gentry could have hoped for.

In terms of legitimate authority, the most powerful of the local elite before the eleventh century were probably still the gunji. Although new kinds of tax-gathering agents, with new titles, were appointed by the kokuga in the late tenth century, these seem mostly to have been centered on the gun headquarters rather than the provincial capital. The gun and its officials survived in somewhat altered form, and appointments were made largely in recognition of the power they already possessed. Gunji were leading figures in uprisings like Masakado's rebellion and numerous other less spectacular acts of armed resistance to the authority of provincial governors. Ninth-century gunji sometimes exhibited truly impressive power. In 856, Kagami no Yoshio, chief magistrate of Kagami gun in Mino Province, and Kagami no Yoshimune, chief magistrate of neighboring Atsumi gun in the same province, led a force of "over seven hundred men" in an attack on a government-approved water project. The Kiso (then called the Hirono) River, flowing between the provinces of Mino and Owari over a marshy, flood-prone plain, had changed its course, inundating land on the Owari side, and the Owari governor had received permission to return it to its original course, probably by digging out the blocked channel. Thus began a short inter-provincial war, to which the Kyoto authorities seem to have reacted rather mildly. The Mino governor, who shared legal responsibility for gunji misconduct, was simply transferred to another

province, as was the governor of Owari. What, if anything, actually happened to the offending gunji has escaped the records.180

The power to marshal such a numerous force, probably including some resident palace guardsmen, could not have depended merely on accumulated wealth, and was surely linked to the gunji’s central role in the collection and exchange of tax goods and particularly the holding and distribution of shōzei tax rice. Gunji, the immediate superiors of a large staff of “irregular officials,” certified all land transfers for the kokuga’s approval. They were also, by law, jointly responsible with the governor for conducting land surveys, a duty, as we have seen, with considerable potential for conflict.

In addition to their official stipendiary fields (six chō for the chief magistrate) and possibly other possessory lands, higher-level gun officers occupied one or more parcels of land that constituted, as we have seen, a mixed portfolio of private and public holdings. Such parcels were made up of irrigated paddy of various kinds, often including proprietary reclaimed rice fields (konden) and unirrigated grain or garden plots scattered piecemeal around a central “house.” The house, from which cultivation was directed, was comparable to the “shō houses” on lands of nobles and temples, and included granaries and storage facilities. Hata no Tametatsu, the kaihatsu ryōshu of the late eleventh century mentioned earlier, held gunji office.181

The Owari petition provides good evidence that agricultural administration from houses or homesteads, typical of tato cultivation in general, had saturated the entire province. It also shows that the scale of agricultural management was usually small, a fact reflected by the establishment of official branch granaries in local areas, partially replacing storage facilities concentrated at the gun headquarters. A prosperous house with its own granary, or a granary holding consigned government rice, could extend its influence to neighboring lands through rice loans or assumption of commodity tax obligations. The gunji retained much of their importance in the tax exchange and distribution system well into the eleventh century, as well as constabulary and land-surveying powers.

In Atsumi gun of Mino Province, the scene of the 856 disturbance just outlined, the gunji remained as the major local power right into the twelfth century. Opposition of the gunji and his “sycophant

181 Toda, Ryōshusei, pp. 116–32.
party” was effective against attempts by Tōdaiji to expand Akanabe-no-shō there, and the documents generated by the conflict indicate that land surveys and maps were very largely under gunji control. Although the ritsuryō titles for gun offices had nearly disappeared in favor of tokoro-like functional designsations, gun-based authorities were clearly the major powers to be reckoned with by outsiders.\textsuperscript{182} The loss of the old custodial monopoly over official goods in the ninth century, and the later growth of domains within their territories, did not mean their extinction.\textsuperscript{183}

Gunji power did not, of course, always go unchallenged. As revenues received in the capital steadily decreased and a combination of factionalism and hereditary prerogative restricted access to office there, resettlement in the provinces became an attractive option for the middle nobility. Transplanted nobility, very often the descendants of former governors, could sometimes rival longer-established elites, and rivalry of this kind was an important factor in Masakado’s rebellion. Cooperation from zuryō governors, continuing patronage from high noble households, and intermarriage with gunji families were major elements in the establishment of immigrant nobles in the countryside. During the ninth century, and especially during the last decade when the Kyoto government was beginning its last serious attempt to revive the old ritsuryō order, the Council of State did its best to prohibit the resettlement of nobles as an unwarranted burden on provincial administration. By the middle of the tenth century, on the other hand, the court was sufficiently reconciled to this new group to grant some of them regular appointments as vice-governors or lower in their provinces of residence. As a consequence of this new deviation from Chinese bureaucratic norms of avoidance, a new class of resident official, holding regular rather than irregular provincial office, appeared in the kokuga structure. The Owari petition reveals that the commissioned (nin’yō) officers, now almost entirely powerless, had the right to participate in land surveys and, denied this by the governor’s personal retinue, sided with the resident officials against him.

The challenge to zuryō authority by local officers was strongest in the frontier provinces of the northeast. Even during Miyoshi Kiyoyuki’s tenure as governor of Bitchū, a few of the local notables he found intimidating held posts on the lowest level of regular provin-

\textsuperscript{183} Murai, Kadai kokka, pp. 43–58, 347–50; Abe, Heian zenki seijishi no kenkyū, pp. 30–32.
cial office, but the preemption of kokuga posts by transplanted nobility, besides adding new tensions to an already volatile situation in the outlying provinces, was a particularly ominous sign for the future of court authority.

Yet the Owari petition and numerous other sources demonstrate that control over provincial wealth was largely in the hands of the rich and powerful. Of these "capable farmers," some, especially those on the gunji level, were far more powerful than others, and were, like Hata no Tametatsu, destined to become the shiki-holding regional lords of the twelfth and thirteenth centuries. Their local, and largely unofficial, control of peasant labor and land, justified by their role as tax subscribers, constituted the chief guarantee of revenue for the zuryō governors and, ultimately, the court in the Heian capital. While the shōen prohibitions of the late ninth and early tenth centuries pointed up the court's hostility toward the rich and powerful and condemned their efforts to seek protection from the nobility, the government of the late ninth century was more inclined to compromise with the rural elites who constituted its new tax base. The gunji and farmers of the 988 Owari petition could express their grievances in an indignant, self-confident tone.

The role of land in the newly developing system of taxation reinforced the importance of the grain-holding elite, who, as capable farmers, paid taxes on land they dominated but did not technically own. Taxes levied directly on irrigated rice fields were, as the 988 petition attests, higher than those prescribed by the ritsuryō, but there were limits established by custom. In the early eleventh century these limits were very precisely defined in each province. In Iga Province, for example, the rate per tan was:

\[
\begin{array}{ll}
\text{Actual rice: } & \text{up to 3 to (1 to delivered to capital granaries)} \\
\text{Oil 1 gō} & \\
\text{Rice equivalent: } & \text{1 to 7 shō 2 gō} \\
\text{Actual rice in ear: } & 1 \text{ sheaf} \\
\text{Rice in ear: } & 2 \text{ sheaves}
\end{array}
\]

This formula, specifying exactly what the tato should pay, including how much rice should be threshed and where it should be delivered,
expressed a kind of compact between the capital and the provincials, eliminating some of the uncertainties that had occasioned complaints against zuryō governors, although the imposition of extraordinary levies continued under various guises. More important than the precision of the formula, however, was the generality with which it was applied. These were the dues to be paid on all rice lands in the disposal or taxing power of the kokuga. The older distinction between chishiden and sozeiden no longer mattered, as all such land was regarded as public field (kōden), as distinguished from fields enjoying some sort of exemption. Of equal importance is the way these rules provided special rates for specific areas called betsunyō, literally, “special names.” Like the settlement established by Hata no Tametatsu in the late eleventh century, these entities may be regarded as embryonic forms of the medieval shōen. Provincial certification of betsunyō, sometimes headed by more than one proprietor, was one way the governors could come to terms with the more eminent of the rural gentry.

The definition of the term “public fields” changed accordingly. Public fields were now fields within the provincial domain, whether leased to tato from year to year or held as absolute property under the rule of reclamation. The emergence of the provincial domain, and the evolution of the kokuga into a kind of estate management agency, was largely the result of the rise of the tato class.

The dichotomy between providing tax-rice and cultivating land is one clue as to why local lordships were so slow to develop. Fumyō owed their position in the first instance to their control over movable wealth, official rice consignments, rather than land. This wealth enabled them to finance agriculture beyond their own households, giving them de facto control over land owned or occupied by others. As the Owari petition put it, by despoiling one household, a rapacious official could ruin several others. The distinction between fumyō and tato, fundamentally a distinction based on the kind of assets being administered, broke down in the late eleventh and early twelfth centuries, the same time that term myō (“name”) came to be applied to a landholding and the cultivators on it, viewed as a single unit. Only then had the power of the tax providers over their clients matured into dominion over the land they cultivated, and the exploitation of people become, in the emerging system of customary law, the exploitation of land. While showing how different the rural societies of the tenth and twelfth centuries were, the Owari petition marks a crucial stage in the transition from autocratic bureaucracy to estatist polity.
ADMINISTRATION AND LAND TENURE

APPENDIX: NOTE ON HEIAN MEASURES

Area

1 bu = 3.3 sq. meters, a square, 1.8 meters to a side
1 tan = 360 bu = 1,190 sq. meters, always a rectangular area, typically 54 \times 21.6 meters (30 \times 12 bu)
1 chō = 10 tan = 11,900 sq. meters, a square, 108 meters (60 bu) to a side

Length (land or distance measures)

1 shaku = 10 sun = 29.7 cm
1 bu = 6 shaku = 1.8 meters
1 chō = 60 bu = 108 meters

Volume

For the measure of grain or metal, the codes mandated a standard shō measure called a “large shō.”

1 shaku = 7.2 cc
1 go = 10 shaku = 72 cc
1 shō (the “large shō”) = 10 go = .72 liters
1 to = 10 shō = 7.2 liters
1 koku = 10 to = 72 liters

For measuring other commodities, the code required the use of the “small shō,” which was exactly one-third the volume of the standard “large shō” used for grain.

Sheaf measure

1 grip, ha, yields approx. 5 go of hulled rice
1 sheaf, soku = 10 ha, yields approx. 5 shō of hulled rice

The most fundamental unit of volume applied to grain was the shō, officially standardized by a measuring box, masu. During the eighth century, when the ritsuryō system was at its height, one shō was about 720 cc. During the ensuing three centuries, volume measure was far from uniform, and it is not often possible to give absolute equivalents for the units of volume that appear in the sources. It is clear
that from the tenth century onward, units of volume grew larger. One famous attempt at restandardization, the senji masu, or "decree measure" promulgated by the court of Emperor Go-Sanjō in 1072, set one sho at approximately 1.2 liters (one of the very few figures still available), but by that time, both local authorities and estate proprietors had established their own standard measures.

The ritsuryō text gives the so tax rate as 2.2 sheaves per tan. This misleading number represents an unsuccessful attempt to redefine grain quantities at the time the Taihō codes were promulgated (702) and does not reflect any deviation from established practice.

In the old system of the seventh century, it was assumed (very optimistically) that one shiro, a rectangular area of approx. 23.8 sq. meters, and made up of five square segments called bu, could yield one soku, or "sheaf" (actually a bundle of rice ears cut from the top of the stalk). Three soku of rice in ear per 100 shiro of paddy, or 3% of the putative harvest, regardless of actual yield, were payable as so. Notwithstanding other changes, this was the actual rate maintained throughout the ritsuryō period.

One soku was supposed to yield a volume of 1 to of unhulled rice, momi, or half that volume, 5 shō, of hulled rice, kome. One bu was accordingly presumed sufficient to produce one shō (about 104 cc) of hulled rice. When the rules of the Taihō codes required a reduction in the area of the bu, units of grain measure were reduced proportionately in order to maintain this equivalency of bu and shō.

The new codes discarded the shiro but retained the tan, a much larger rectangle, typically 10 by 25 pre-code bu, 119 square meters in area and the equivalent of 50 of the old shiro, or 250 of the old bu. Measured by previous standards, the so rate for this unit area would have been 1 soku 5 ha, that is, 1.5 sheaves. The Taihō and Yōrō codes, however, subdivided the tan into 360 bu rather than 250 as before. A tan rectangle of 25 by 10 bu was now, under this new surveying standard, 30 by 12. The compilers of the code reduced soku and shō quantities to correspond with the newly reduced bu. One sheaf, or soku, in the old system became 1.44 soku (36/25) in the new. The amount of so due from one tan, 1.5 soku by the old measure, became, precisely calculated, 2.16 soku (1.44 × 1.5). The Taihō ryō text, rounding out this amount at the first decimal place, called for the payment of 2 soku 2 ha, i.e., 2.2 sheaves per tan. In explaining these recalculations, commentaries to the codes show that there was never any intention in the codes to change the actual amount of so to be collected per unit area.
The older, larger *soku* and *shō* units, abolished in law but not, apparently, in fact, were officially restored in 706, only four years after the Taihō code went into force. The official formula for the *so* rate was accordingly reestablished at 1 *soku* 5 *ha* per *tan*, and remained so thereafter. The newly mandated *bu* unit, linked as it was to surveying and land allotment, became standard.