

22. Changes in annual tribute

22.1 Farmers' annual tribute

The *Yaku* was the citizen's tax obligation classified according to the status and occupation. The *Nengu* (land yield tax) was the farmer's obligation paid according to the crop yield. The land tax collected from farmers was the financial base of the shogunate, daimyo and hatamoto. Therefore the control of farmers was the most important issue for feudal lords. The Kenchi classified farmers separately from warriors and merchants. Farmers were forced to live in a village, their lands belonging to the village. The lord set the village as the administrative unit to facilitate the imposition of taxes on the farmers (*Nengu Murauke* system).

In essence the *Bakuhau* society was a system where the lord collected farm produce from farmers. Land tax was imposed on cultivated fields including rice paddies and fields attached to a private residence. This tax was known as *Hon Nengu* or *Hontomononari* while other taxes including *Komononari*, *Takagakarimono*, *Kuniyakukin*, etc. also existed. Taxes applied to farmers via the village reached 40 to 60 percent of total yield. This burden was considered excessive.

22.2 Determination of the annual tribute

The calculating way of tribute which consists of the standard yield determined through the Kenchi by *Men* (tax rate) was known as *Tandoriho* or *Sebikikemi*. It was a common tax collection method in the Kanto region. Another taxation method, determined by the official, was



Fig.134 Farmer's life in the Edo Period "Ushihama Shusuizu" (The Wartanabe family).TO Unrei (died 1864 (Bunkyo 4)) founder of a private school (Terakoya) in Kumagawa Village produced this drawing as evidence for posterity that a flood disaster affected the Ushihama community along with the Itsukaichi Highway in July, 1859 (Ansei 6).

known as *Kemi* or *Kemidoriho* wherein the official physically inspected the harvest to determine its yield. After yield determination a yield collection order was transferred. This order was known as *Nengu Waritsukejo* or *Menjo*. The village official generally based his tax collection method on calculated field area. The landed farmer's obligation was based on the area of land he owned in addition to his crop yield. Thus paying tribute order were applied to individual farmers.

22.3 Receipts for annual tribute

The yield based obligation was imposed at several intervals per year because individual crops were harvested in different seasons, for example *Natsunari* (wheat and beans rotation cropping). When the tax was paid, a receipt was issued by the lord or local magistrate. This receipt was called *Nengu Kaisai Mokuroku* or *Nengu Kanjo Mokuroku*. By comparing the *Nengu Waritsukejo* (yield allocation letter) and the *Nengu Kaisai Mokuroku* (Yield payment register) it can be seen that a higher amount of tax was actually paid than the amount described in the *Nengu Waritsukejo*. Taxable yield was classified into two categories: field area specific yield, and *Kokudaka* specific yield (production estimated yield). The *Kokudaka* (yield of rice) was decided by calculating production capacity, applying to the *Kenchi* specific cultivated area. Therefore, farmers in Kumagawa and Fussa villages exchanged their crops for currency to pay their dues in currency as they cultivated non irrigated fields in those days.

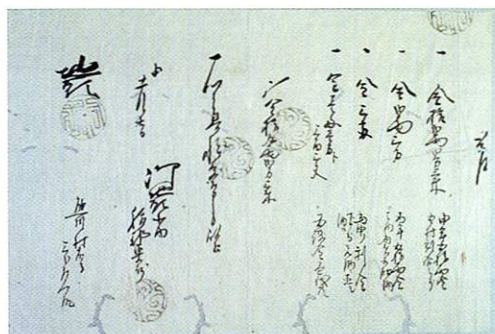


Fig.135 *Nengu Ko-tegata* (The Uchide family, 1848 (Kaei 1)). A bill of yield installments of the Hatamoto Tazawa family fiefdom, Kumagawa Village. This temporary bill was issued with each yield tax installment in accordance with the *Waritsukejo*.

22.4 The "Eino" payment with coin system

Only dry land cropping existed in Fussa and Kumagawa villages before 18th century irrigated rice field development. Therefore most tax was paid in *ei*, an abbreviation for *Eiraku Tsuho* (Chinese coins). The Eiraku Tsuho coin was standard currency in the Kanto region in the early Edo Period. The shogunate began to use Eiraku Tsuho coins in finance, but prohibited the use of that coin in 1608 (Keicho 13). However, as customary use of these Chinese coins in transactions was entrenched and also a calculation unit for coins was needed, so the abbreviated title "*Ei*" was permitted to use.

At that time the Kansai region was financed in silver while the Kanto region was financed in gold, so prohibited Eiraku Tsuho coin was commonly circulated to facilitate difficult calculations. The exchange rate was one *kan* in Eiraku Tsuho coinage equivalent to one *ryo* in gold coinage. The Nengu Kaisai Mokuroku (tax completion inventory) of Kumagawa Village, 1717 (Kyoho 2) records that tax was paid perfectly; "4 to 1 *sho* 4 *go* by rice, Ei 36 *kan* 196 *mon* by coin" is recorded, that is to say, pay by rice and coins were mixed.

22.5 Reform of collection method

Kumagawa Village changed to the *Jomen* tax collection method in 1723 (Kyoho 8). The *Jomen* tax regulation method averaged yields over the previous several years. The newly calculated tax rate would then apply for the following several years. The *Kemi* (yield inspection) procedure and its complicated calculations were avoided. Only yield was measured during the *Jomen* period of application. If a large yield exceeding *Jomen* specifications was obtained, the producer would benefit.



Fig.136 Eiraku Tsuho coins (Coinage excavated from Kumagawa).A Chengzu coin minted by the Ming dynasty in 1408 (Eiraku 6). This coin had limited circulation in the Ming era. These imported coins were all legal tender.

The Jomen method initiated in the Kyoho era (1716 - 1735) continued until the last days of the Tokugawa shogunate, with periodic alterations to a grower's specified yield. A table of tax averages over Jomen periods appears on Fig.138. A gradual increase in the Jomen appears after 1738 (Genbun 3). The rice delivery volume for Fussa Village markedly increased after the end of the Kansei era (about 1800). The Jomen tax increased in response to an increase in rice paddy area enforced by the Musashino and other *Shinden* rice paddy developments under the Kyoho Reformation.

History records that lords sought to collect new taxes on various pretexts while growers sought to minimize their tax burdens in various ways. For example, growers might request tax reductions, exemptions or extensions of payment terms on the grounds of disasters, or they might request to pay the tax in cash instead of rice. About 50% of the Fussa City area rice harvest was collected as tax, forcing almost all the farmers into a life of subsistence.



Fig.137 "Mino Onengu Gojono Mokuroku" (The Uchide family, March 1798 (Kansei 10)). The delivered tax inventory in Kansei 9 of the Hatamoto Tazawa family fiefdom, Kumagawa Village. Farmers wrote detailed submissions to the lord. This is a copy of the original.

Yield (unit:kanmon)

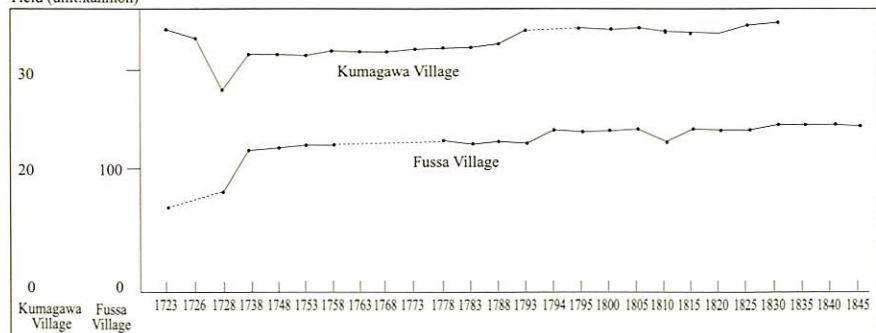


Fig.138 Fussa and Kumagawa villages tax yield allocation transition list.