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# Meiji Era Local Government<sup>\*</sup>

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We provide an English language introduction to the local government system in Meiji Japan. At the municipal level, this system was characterized by proportional taxation, very limited intergovernmental transfers, and electoral rules that gave substantial extra weight to the elite.

Keywords    Municipal mergers, Local public finance, Fiscal federalism

## 1 Introduction

In this paper we provide a general overview of the local government system in Japan during the Meiji period with an emphasis on the situation around 1890, when the modern system for municipal government was introduced. Matsuzawa [2013] provides a general qualitative overview of this period in Japanese: in this paper we place more of an emphasis on quantitative data, and provide some additional background for the benefit of readers less familiar with the Japanese political system.

First, we will describe the system of taxation, and the degree to which it can be represented by a model with a single proportional tax rate. Second, we will describe the type of fiscal federalism in place, and the lack of large scale equalization payments. Finally, we will discuss the decision-making system: this was democratic, but with a restricted franchise, and a multi-tier voting system that gave extra weight to the elite.<sup>1)</sup>

Almost all municipal spending was devoted to three items: education, public works, and general administration. Education spending consisted mainly of spending on primary schooling, generally using a single school. Public works spending included spending on roads, irrigation, and flood prevention. General administration involved mainly maintaining the population register, collecting taxes, and some shared organizational overhead for the other expenditures. The major source of

tax revenue was property tax, which was proportional to land holdings.<sup>2)</sup>

The modern Japanese system for local government, both from an administrative and fiscal perspective, was established by a combination of the 1888 municipal administrative laws, the 1890 county and prefectural administrative laws, and the 1889 imperial constitution.<sup>3)</sup> Fujita [1955], as well as most other historians of Japanese local government, regard this as a period in which there was strong central control over local affairs. With some exceptions, this control tended to be exercised in a way that was technocratic rather than partisan.

In many prefectures, the *Meiji daigappei* municipal mergers coincided closely with the passage of the 1888 municipal laws, with the aim of completing the mergers at the time the laws came into force. Ido [1966] provides a summary of this merger process. The mergers resulted in an average of 5.15 old municipalities being amalgamated into one new one.<sup>4)</sup>

In Yamanashi, Gifu, Nagasaki, and Nagano prefectures, however, the average number of old municipalities amalgamated into a new one was much lower: 1.39, 1.44, 1.77, and 2.27, respectively. This is because these four prefectures had already undertaken a set of municipal mergers around 1874-76, under the older “ward” ordinance (*daiku shouku sei*) of 1871. Thus, in these four prefectures, only a smaller number of mergers were necessary around 1888 in order to establish a system of local government consistent with the new laws.<sup>5)</sup>

Because of the lengthier merger process in Gifu, a description of how the mergers in the prefecture were actually implemented requires a discussion of the entire 1871-1888 period. For this discussion, it is useful to follow the subdivisions in Yokoyama [1957], looking first at the period before the local government organization law of 1878 (*Gun kuchouson hensei hou*), and then the period after it.

## 2 Meiji Local Government, 1871-1878

After the Meiji restoration of 1868, important early objectives of the new regime included the abolition of the feudal system and the establishment of a modern administrative infrastructure. The former objective was accomplished with the mass seizure of feudal domains in 1869 (the *hanseki houkan*), and the latter began in 1871 with the *haihan chiken*, which replaced these 300+ feudal administrative divisions with a system of prefectures, governed by prefects.<sup>6)</sup> Although central control was prioritized, these prefectures were given a certain degree of decision-making authority in order to be able to quickly respond to local conditions. Within each prefecture, the prefect and other important positions were centrally appointed, but there were also provisions for consultative bodies, including elected ones.<sup>7)</sup>

The modern resident registration system was established as these reforms were ongoing. Under the 1871 *koseki* law, the residence of each individual was tracked by administrators at the local level. The regions covered by these administrators formed the wards and subwards of the “ward” ordinance of 1871.<sup>8)</sup> Each ward was to have a head, and each of its constituent sub-wards a vice-head (*fuku-kuchou*). It is unclear whether these new wards were to replace the pre-existing local structure from the feudal period, or supplement it. Suzue [1992] provides a survey arguing for the latter, even though official source documents state that traditional local positions (*shouya*, *nanushi*, *toshiyori*) were to be abolished and replaced by the ward head and vice-head (Grand Council of State notice 117, 1872), and that the ward system established for resident registration, with its heads and vice-heads, formed the fundamental local administrative system (Grand Council of State notice 146, 1872). Regardless of the details, the system was revised almost as soon as it was in place: at an 1875 meeting (the *dai-ikkai chihoukan kaigi*) it was decided that both wards and sub-wards were to have leaders and vice-leaders.<sup>9)</sup>

The wards of the ward system do not appear to have been carefully designed to reflect local cultural and geographic connections. One possibility is that the apparent lack of care given to drawing these boundaries is due to the speed with which the system was implemented. Alternatively, it may be an indicator that, notwithstanding official declarations to the contrary, the ward system was never intended to function as the main system of local governance.<sup>10)</sup>

The authoritative description of municipal mergers during this period in Gifu is given in the *History of Gifu Prefecture*.<sup>11)</sup> According to the 1872 Grand Council of State ordinances and some 1873 Interior Ministry directives, individual villages that had low population or limited land area were to be merged in order to prevent inefficient expenditure of public funds.<sup>12)</sup> In discussion with the Ministry around May 1873, Prefect Yoshitsura Hasebe planned on implementing this policy in Gifu by merging those villages that did not have any inhabitants, and those that had originally been split due to manorial succession (*jitou koutai*). The Ministry, however, requested instead that a detailed survey be performed, and all villages with less than 50 koku (of assessed tax base) be merged because the burden of municipal expenditures there was too great. A survey of ward heads and vice-heads, including questions about potential mergers, was performed, and a set of mergers were carried out by 1875.<sup>13)</sup> At the national level, however, a policy reversal had taken place, and from 1875 onwards,<sup>14)</sup> it was decreed that no further municipal mergers were to take place without a special reason.

Turning to the public finance system, 1873 saw a reform of taxing authority under the *chiso* land tax system, which at that time accounted for a majority of national revenues. This reform changed

the old in-kind tax system to a standard modern property tax: tax was to be paid in currency, at a certain tax rate, on a certain assessed tax base. The tax rate was set at 3%. Tax base was initially assessed using agricultural production data, with the objective that total tax owed under the new system should be roughly equal to that under the old system. In addition, the tax system was extended to urban areas: Takayose [2002] provides a detailed description of the new *chiso*, including its application to households in towns and cities.<sup>15)</sup> Increased tax revenue was to be used for industrialization and militarization, major objectives of the Meiji regime.

Public finance at the local level was regarded as clearly secondary in importance to the collection of revenue for the national government. Here, the traditional *minpi/kyougih* (“people’s expenditure” / “cooperative expenditure”) system was maintained: this consisted mainly of informal collections to pay for local public goods, organized and collected at the local level, with enforcement carried out through social ties rather than the legal system. Table 1 provides a breakdown of expenditures for a representative agricultural sub-ward.<sup>16)</sup> Personnel expenditures (for the vice-leader and messenger) totalled ¥1290, school expenditures ¥495, and public works (roads & bridges, weirs, and flood prevention) about ¥305. These line items made up

Table 1 Local *minpi* expenditures in Ward 1, Sub-ward 4  
(Kouyama and 30 other villages in Suntou county, Shizuoka Prefecture)

	1875
Official vice-leader ( <i>fuku-kochou</i> ) salary	¥1014.000
Travel	100.600
Appearances at ward office	53.000
Writing brushes	22.695
Ink	9.420
Stationery (local paper)	23.120
“ (quality <i>Saduka-gami</i> )	37.145
“ (quality <i>Mino-gami</i> )	1.800
School	495.560
Road and bridge repair	204.720
Candles	10.280
Coal	12.915
Lamp oil	2.700
Shrine festival	86.000
Messenger wages	278.850
Weirs etc. (agricultural)	37.110
Flood prevention	63.300
Wild board abatement	6.500
Total	¥2459.706

Source: *History of Gotemba City*, pp. 138-139.

Note: total should be ¥2459.715.

Table 2 Revenue and expenditure, national and local governments, 1873-78 (¥1000s)

	1873	1874	1875	1876	1877	1878
National tax	65,014	103,567	97,458	51,730	47,923	51,485
Prefectural tax	572	946	1,052	1,281	1,802	3,588
Informal tax ( <i>minpi</i> )	16,238	17,467	21,339	23,436	17,785	14,212
Percentage national	79%	85%	81%	68%	71%	74%
(National) government expenditures	62,679	115,332	92,265	59,308	48,429	60,941
Official salaries	8,717	12,758	11,839	8,059	9,211	9,439
Local expenditures ( <i>minpi</i> )	13,315	17,467	19,412	22,409	17,785	18,479
Prefectural tax expenditures	434	822	922	1,129	1,681	4,048
(National) government percentage	74%	79%	74%	65%	63%	66%

Source: Takayose 2000, Tables 2 and 3.

85% of total expenditures.

At the prefectural level, miscellaneous small taxes were used in addition to *minpi*, but informal levies remained the backbone of the system.<sup>17)</sup> From 1872, the prefectural tax base included prostitutes, *geisha*, and other related female employment [Tomaru 2000]. From 1873 prefectures were allowed to levy a surtax on the central government tax base, but the rates that were allowed appear to be quite low.<sup>18)</sup> Table 2 shows revenue and expenditure for national and local governments during this period: although official tax revenue for prefectural governments increased dramatically in percentage terms, overall the revenue system at the local level remained predominantly informal. The difference between the national percentage in revenue and in expenditure reflects the fact that some local expenditures were paid from national funds: we will argue that this is not relevant for the analysis in Weese, Hayashi, and Nishikawa [2015], because the transfers in question are much larger at the prefectural level than at the municipal level, and in addition happen to be relatively small in the case of Gifu Prefecture.

Many aspects of the fiscal relationship between prefectures and municipalities are unclear for the early Meiji period, and sources often consider both levels of local government together. However, according to Fujita [1939], the *chiso* tax system ignored municipalities. The main assistance to local governments was through the traditional *joubikin* (“reserved funds”) system, which was at the prefectural level. A fraction of taxes collected in each prefecture (originally each *han*) was retained in that prefecture for local expenses, rather than being transferred to the central government.<sup>19)</sup> The assistance provided through this system was divided into “general” assistance (*fukenhi hojo*) and “specified” assistance (*hojokin*), and a breakdown of these payments is given in Table 3. The “general” assistance paid mainly for salaries and the operation

Table 3 Assistance to Prefectures (¥1000s)

	1876	1877	1878	1879
Salaries	2,453	2,703	2,823	2,699
Prisons	545	769	995	1,249
Other	711	504	295	458
Total general assistance	3,709	3,976	4,113	4,406
Public works	1,420	1,384	1,482	1,461
Maintenance	140	360	443	535
Normal schools	20	50	70	70
Elementary schools	700	425	425	361
(National) police	1,247	1,388	1,398	1,382
Prefectural police	834	1,629	1,480	1,247
Total specific assistance	4,341	5,236	5,298	5,056

Source: *Meiji zenki zaisei keizai shiryō shusei* vol. IV. This table is reproduced in Takayose 2000 as Table 35, but with the units reported as ¥ rather than ¥1000s.

Note: some totals appear to be calculated incorrectly. "Other" line item is authors' calculations.

Table 4 Prefectural police expenditures by source of funds, all prefectures (¥1000s)

	1876	1877	1878
Official funds	1,961	2,994	3,041
Informal tax funds	1,120	1,369	1,599
Percentage official funds	64%	69%	66%

Source: Nakajima 1915, reproduced in Takayose 2000 as Table 39.

of prisons. The salaries in question were likely for personnel performing duties required by the national government, and the prisons were holding criminals convicted of violating national laws. This portion of the assistance thus corresponds roughly to a set of responsibilities delegated from the national government to the prefectures. The "specified" assistance was intended to defray expenses for specific local services. These payments, however, were not made with the objective of equalizing revenues or otherwise redistributing resources, but were instead based on a formula that considered population and the amount of agricultural production.<sup>20)</sup> The intent thus appears to be that the assistance payments should cover a fraction of the cost of providing certain services. We will examine each of the major services in turn.

First, Table 4 shows the source of funds for prefectural police expenditures. Takayose [2000] equates "official funds" (*kanpi*) with funds from national tax revenue, and concludes that the

Table 5 Prefectural police expenditures by source of funds, Gifu Prefecture

	1875	1876	1877	1878
Official funds	¥6,540.381	¥13,015.312	¥14,279.950	¥14,161.683
Informal tax funds	16,289.954	21,633.889	32,136.798	31,357.690
Percentage official funds	29%	38%	31%	31%

Source: *History of Gifu Prefecture*, Table 89.

Table 6 Elementary school funding (¥1000s)

	1875	1876	1877	1878
Rollover/Savings/Interest	1,446	1,838	2,021	2,274
Informal tax	3,286	3,424	2,697	3,947
Tuition	356	393	358	362
Miscellaneous	497	501	496	485
Local tax	-	-	159	471
Official funds	609	546	449	444
Percentage official funds	9.8%	8.1%	7.3%	5.6%

Source: Chiba 1962. This is reproduced in Takayose 2000 as Table 95, but with incorrectly calculated percentages.

national government is paying for over 60% of local prefectural police expenditures, with the prefectural government responsible only for about <sup>21)</sup> 1/3. He explains that this division was formalized at an 1875 meeting, with the distribution of “official funds” to be based on prefectural population. Data shows that, across prefectures, there were substantial differences in the percentage of local funds in police expenditures. This data is shown for Gifu Prefecture in Table 5: official funds cover only 1/3 of expenditures, rather than the national average of 2/3. Source documents suggest that these differences have their origin in the formulae used, which appear to have prioritized police in major urban centers and important ports. Thus, the payments to “ordinary” prefectures lacking these special features are lower than aggregate data would suggest.<sup>22)</sup>

Continuing, Table 6 shows expenditures on education. Here “official funds” are much less important than for the police, covering less than 10% of total expenditures.<sup>23)</sup> According to the 1872 *gakusei* education policy, local governments were responsible for providing education, notwithstanding their almost complete lack of formal tax revenue. Tsutsui [2005] provides a detailed discussion of the situation in this period in part of Saitama Prefecture. Table 7 shows revenue and expenditure for the Taiseisha school of Ward 1, Sub-ward 4.<sup>24)</sup> The interest revenue shown is from an endowment of ¥1000, collected through “donations” that appear to have had substantial non-

Table 7 Revenue and expenses,  
Taiseisha school

	1875
Interest	¥100
Informal tax	108
Tuition	6
Total revenue	¥214
Teacher salaries	¥57
Miscellaneous salaries	78
Books and equipment	20
Maintenance etc.	10
Total expenses	¥165

Source: *History of Gotemba City* vol. 5, p. 304,  
following Tsutsui 2005.

Table 8 Prefectural public works, source of funds (¥1000s)

	1876	1877	1878
National funds	1,403	1,333	1,462
Local funds	2,595	3,221	3,913
Percentage national	35%	29%	27%

Source: *Imperial Japan Statistical Yearbook*, reproduced in Takayose 2000  
as Table 40.

voluntary characteristics. The *History of Gotemba City* (p. 314) reports on the case of Hagiwara Village, where an effectively mandatory collection was made, with the amount varying between ¥100 and ¥1, depending on the “donor”. The vast majority of expenditures on education were thus local in nature, and, although the details are unclear, appear to have been paid for via a proportional tax of some sort.

The third major type of prefectural expenditure was public works. The 1873 Regulations on River, Port, and Road Repair and Construction (*kakoudouro shuchiku kisoku*) established a standard division between official funds and *minpi* for these projects.<sup>25)</sup> Table 8 shows the source of funds for prefectural public works across Japan, with only about 30% being paid for by the national government.<sup>26)</sup>

Finally, there were administrative expenditures. Table 9 shows the breakdown in source of funds for these expenditures for Gifu Prefecture. Unfortunately, there is no data available from 1879 or earlier, so the table gives the three earliest years available. National funds account for about 18% of expenditures.

Table 9 Administrative expenditures in Gifu Prefecture, source of funds

	1880	1881	1882
National funds	¥55,545	¥56,484	¥63,577
Local funds	145,232	155,023	159,582
Municipal funds	95,748	91,078	117,661
Percentage national	18.73%	18.67%	18.65%

Source: *Imperial Japan Statistical Yearbook*.

Notes: “Local funds” are defined as prefectural assembly funds, county and ward bureaucrat salaries and travel expenses, within-area messenger and billboard expenses, ward head salaries, and expenses associated with the ward head. “Municipal funds” are defined as town hall expenses and assembly expenses.

As shown by the comparison between police and education above, national funds are allocated more heavily to prefectural expenses than municipal ones. Thus, national funding of administrative expenses for municipalities was likely substantially less than 18%. Overall, it appears to be a reasonable assumption that municipalities were responsible for raising their own funds to provide public services.

### 3 Meiji Local Government, 1878–1888

In 1878 the “three new laws” were promulgated, regarding prefectural administration, county and municipal organization, and local taxes, respectively. This was a major change from the previous system of local government. This subsection describes the state of local public administration during the period after these laws, up until the time of the 1888 local government act and the finalization of the Meiji municipal mergers.

At the municipal level, the ward system previously in place was generally regarded as unsuccessful, the most common complaint being that ward and sub-ward boundaries failed to accurately reflect either traditional cultural boundaries or the patterns of contemporary daily life.<sup>27)</sup> Wards were abolished, and a system of cities, towns and villages was restored. Towns and villages were grouped into counties, which nominally also provided public services with their own bureaucratic apparatus. In practice, however, expenditures at the county level were minimal, the positions that did exist may have been sinecures, and no public services appear to have actually been delivered. Counties usually only appear in period documents when used for communication, organization, or statistical purposes, and it appears that they can safely be disregarded for the purposes of Weese, Hayashi, and Nishikawa [2015].

Under the new system, administrative boundaries were revised to reflect traditional divisions. The position of head (*kochou*) became a quasi-elected office, and in the view of Oshima [1994]

Table 10 Municipal revenues (¥1000s)

	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888
Property levy ( <i>chika</i> )	7,311	8,502	9,235	9,508	9,529	8,791	7,546	4,891	4,594	4,728
Land levy ( <i>hanbestu</i> )	684	689	1,083	1,110	1,118	883	587	261	192	176
Household levy	3,867	4,387	5,105	5,464	5,583	5,313	4,444	6,019	5,608	5,441
Business and misc. levies	713	892	988	1,324	1,012	371	364	559	595	590
Rollover and misc.	990	1,660	1,342	1,589	1,013	1,385	1,439	2,774	2,182	2,322
Percentage <i>chika</i>	53.9%	52.7%	52.0%	50.1%	52.2%	52.5%	52.5%	33.7%	34.9 %	35.7%
Percentage <i>chika</i> , Gifu				72.8%	70.9%	63.3%	64.9%	46.7%	50.3%	50.1%

Source: *Imperial Japan Statistical Yearbook*. For Gifu, *chika* and *hanbestu* taxes were not reported separately for 1879–81, and thus the *chika* percentage calculation is omitted for those years. Some population-based taxes were reported separately, and are omitted from this table.

the position was now likely to be occupied by the most powerful members of the village.<sup>28)</sup>

The new municipal system was implemented beginning in 1880, and, while it was a substantial improvement on some dimensions, it also resulted in new problems. In Gifu, 24% of villages had 50 households or fewer, and another 36% had between 50 and 100.<sup>29)</sup> Establishing a modern administrative infrastructure using units of this size appeared to be a challenging undertaking at best.<sup>30)</sup>

For local public finance, a new local tax system was defined, including in particular a newly created formal tax base at the prefectural level. No substantial change was made at the municipal level, though, with the traditional *minpi* system left in place [Fujita 1939].<sup>31)</sup> Municipalities used a variety of methods to collect necessary funds, but, as shown in Table 10, the most important sources were the *chika* levy on property, and the levy on households. This property levy was strictly proportional, in the sense that it was collected as a percentage of the assessed tax base for the national *chiso* land tax. To avoid overtaxation, the ability of municipalities to collect levies on the *chiso* land tax base was restricted after 1885, resulting in a rise in the relative importance of household levies.<sup>32)</sup> The relative importance of tax bases varied substantially across prefectures. The property levy appears to have been particularly important for municipalities in Gifu, making up half of collections even in later years. As the property levy was proportional, the proportional tax rate model used in Weese, Hayashi, and Nishikawa [2015] is thus particularly appropriate in the case of Gifu.

The most important source of funds other than the property levy was the household levy. This is sometimes viewed as a sort of (informal) poll tax; however, the literature dealing with this levy shows that this is clearly not the case, and a degree of proportionality was also used in assessing this levy.<sup>33)</sup> Tables 11 and 12 show examples of the amounts collected via the household

Table 11 Prefectural household levies, Urawa office, Saitama Prefecture (1881)

	Total Levy (¥)	Households	Levy per Household (¥)
1st class	10.00	5	2.00
2nd	14.00	10	1.40
3rd	16.80	14	1.20
4th	57.00	57	1.00
5th	47.00	59	0.80
6th	22.80	38	0.60
7th	122.40	306	0.40
8th	12.30	41	0.30
9th	28.00	140	0.20
10th	30.30	202	0.15

Source: *History of Urawa* vol. 3, p. 59. Reproduced by Takayose 2002 as Table 38.

Table 12 Municipal household rates, Hyogo Prefecture (1880)

	Total Levy (¥)	Households	Levy per Household (¥)
1st class	2.00	5	0.40
2nd	3.85	11	0.35
3rd	6.00	20	0.30
4th	4.50	18	0.25
5th	5.40	27	0.20
6th	3.45	23	0.15
7th	1.20	12	0.10
8th	0.65	13	0.05
unclassified	0	3	excluded

Source: *History of Tatsuno* vol. 3, p. 46. Reproduced by Takayose 2002 as Table 39.

levy at the prefectural level and municipal level, respectively. In both cases, the amount collected from a household varies according to the classification of the household, which appears to have depended on the resources that each household had available.

According to Kashiwagi [1999], these classifications were done in an *ad hoc* manner, by the head and other powerful members of the village, and thus may have been devised to benefit the privileged. Circumstantial evidence for this can be seen by examining a later tax table of the same form, shown in Table 13. The amounts in this table, from 1908, are such that the richest tax payer is paying approximately 860 times as much tax as the poorest. In contrast, Tables 11 and 12 show the richest tax payer paying about 10 times as much tax as the poorest. Although there may have

Table 13 Prefectural household levies, Tsuyama Town, Okayama Prefecture (1908)

	Households	Levy per Household (¥)	CDF
1st class	1	67,000	2%
2nd	3	59,000	8%
3rd	1	52,000	10%
4th	2	44,000	12%
5th	6	37,000	20%
6-10th	23	19,496	34%
11-15th	98	5,305	51%
16-20th	372	1,851	73%
21-25th	531	833	87%
26-30th	1072	268	97%
31-33rd	1371	78	100%
exempt	4		

Source: Sakamoto 1975, Table 13.

Figure 1 Source of funds for national and local governments (1880) (¥1000s)

Other 810			
National Tax 5,526		Other 561	
		Local Tax 2,698	
National Treasury Disbursements 1,102		General Assistance 739	
		Specific Assistance 363	

Source: Takayose 2002, Figure 4.

been an increase in inequality between 1880 and 1908, and the table from 1908 deals with a much larger population, it seems likely that the earlier tables are not equivalent to a strictly proportional tax on a certain tax base, but have rather been set such that wealthier households pay less tax in percentage terms. This is also likely given the electoral rules in place for municipalities. The franchise was restricted to taxpayers, with wealthier ones receiving greater representation, as will be discussed later.

Table 14 Municipal expenditure by type (¥1000s)

	1882	1883	1884	1885	1886	1887	1888
Public works	6,382	5,473	4,039	3,672	3,135	3,336	3,282
Hygiene	794	699	656	453	704	496	480
Industrial promotion	116	110	199	247	296	323	432
Town hall / administration	2,690	2,718	2,672	2,304	2,526	2,916	3,092
Assembly	541	485	252	154	180	197	200
Education	6,568	7,142	7,729	6,095	6,153	4,475	4,492
Emergency assistance / misc.	1,600	1,326	657	634	688	751	720
Total	18,690	17,953	16,204	13,559	13,682	12,495	12,700

Source: Calculated from municipal expenditure data in *Imperial Japan Statistical Yearbook*.

Intergovernmental transfers continued to be of minimal importance at the municipal level. Figure 1 shows the source of funds for expenditures at the national and local level in 1880. “General assistance” here corresponds to the salaries of certain personnel, the cost of collecting taxes, and certain other functions delegated from the national government to local governments. “Specified assistance” mainly consists of payments related to the construction of public works, such as the maintenance of major roads or recovery efforts after disasters [Oshima 1968, pp. 88–89]. Both the general and specified assistance payments were related to the amount of work performed by the local government, rather than the availability of local taxes to fund this work. In particular, there was no intent to have the assistance payments act as equalization payments.<sup>34)</sup>

As in the 1870s, there continued to be only a very thin relationship between the national government and the municipalities. The transfers that did exist were mainly made by the prefectures. Table 14 shows the distribution of spending by municipalities in this period. Education and public works continue to be the most important line items. In both of these cases, the data shows that contributions from higher levels of government were relatively small.

Table 15 shows the source of funds for local public education. “Local tax” (i.e. prefectural tax) accounts for about 15% of expenditures, whereas informal taxes at the municipal level account for 50%. In addition, as in Tables 6 and 7, endowment interest is an important source of funding, and this generally has an original source within the municipality. While there was a small amount of direct national government funding until 1881, from a quantitative standpoint education was predominantly funded at the municipal level.<sup>35)</sup>

The situation with public works was not as extreme as that with education, but the

Table 15 Public education, source of funds (¥1000s)

	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888
Rollover/interest	2,274	2,480	2,376	2,395	2,061	1,855	1,477	1,406	1,201	1,401
Donations/misc. taxes	1,075	993	1,187	922	941	881	583	438	656	966
Informal levies ( <i>kyougihi</i> )	3,356	3,581	4,453	6,037	6,988	6,850	6,961	5,501	4,146	3,971
Tuition	362	376	404	470	521	523	450	669	1,465	1,994
Local tax	471	823	1,069	1,309	1,504	1,534	1,536	1,401	1,274	1,197
Ministry of Education	444	470	203	-	-	-	-	-	-	-
Percentage informal levies	42.1%	41.1%	45.9%	54.2%	58.2%	58.8%	63.2%	58.4%	47.4%	41.7%
Percentage local tax	5.9%	9.4%	11.0%	11.8%	12.5%	13.2%	14.0%	14.9%	14.6%	12.6%
Percentage user fees	4.5%	4.3%	4.2%	4.2%	4.3%	4.5%	4.1%	7.1%	16.8%	20.9%

Source: Calculated from public education revenue data in *Imperial Japan Statistical Yearbook*.

Table 16 Public works, source of funds (¥1000s)

	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888
National assistance	1,471	2,278	338	739	1,034	1,246	2,156	1,808	1,983	1,748
Local expenditures	4,640	5,231	7,691	8,717	8,215	7,827	8,026	8,399	7,802	8,160
Percentage national	24.1%	30.3%	4.2%	7.8%	11.2%	13.7%	21.2%	17.7%	20.3%	17.6%
(Directly controlled)										
National treasury	208.2	133.4	119.6	248.2	331.0	460.9	514.2	307.2	810.2	741.0
Local tax	3.6	2.5	6.9	7.4	9.5	11.9	0.5	2.0	2.6	0.6
Percentage national	98.3%	98.1%	94.5%	97.1%	97.2%	97.5%	99.9%	99.4%	99.7%	99.9%

Source: Calculated from Takayose 2002, Table 58.

predominance of local revenue sources is still clear. Local tax regulations during this period eliminated national treasury payments for work funded by local taxes, thus making a clear distinction between projects undertaken by a local government, and those controlled directly by the national government. Officially, local governments also had some financial responsibility for national government controlled projects in their jurisdiction, but Table 16 shows that these payments were in fact minimal. Effectively, the national government built certain public works by itself, and the remainder became the responsibility of local governments. The data in Table 16 reports an average of about 20% of funds for projects coming from the national government, but this figure includes projects directly controlled by the national government. The fraction of national funding for local government controlled projects is thus even less than this. Although detailed figures do not appear to be available, prefectural funding for municipal projects appears to have roughly the same structure as national funding for local projects.<sup>36)</sup> In both cases, projects were funded by the higher-level government based on the characteristics of the project in question, rather than the ability of the lower-level government to pay for it. There was thus neither a *de facto* nor *de jure*

equalization system in place in Meiji Japan.

#### 4 Meiji Municipal Mergers

The literature on municipal mergers in Meiji Japan is voluminous but consists almost exclusively of case studies. We review this literature, with particular attention to the apparent incentives for these mergers.

Ido [1961] examines municipal mergers in Shiga Prefecture in 1873–4, and divides the reasons for the mergers into three groups:

- A To improve existing administrative boundaries that were unclear. (90 cases)
- B Agricultural land and population were too limited to expect the municipality to be able to manage itself independently. (70 cases)
- C Unclear. (86 cases)

Even in the (A) cases, there appears to have been underlying fiscal reasons for the mergers as well, relating to the reform of the *chiso* land tax system and expenses incurred performing certain functions delegated by the national government. According to Tanabe [1963], in addition to the *chiso* reforms, the end of the 1880s saw an increase in expenditure requirements for public schooling.<sup>38)</sup>

Oguri [1953] examines correspondence between municipalities and the prefect of Saitama regarding undesired municipal mergers, and groups local opinions into the following categories:<sup>39)</sup>

- D Unclear. (6 cases)
- E Inability to agree on a name for the amalgamated municipality. (31 items)
- F The municipal merger group is inappropriate from the perspective of water (for irrigation). (30 items)
- G There is opposition to the merger due to the “condition of the people”. (76 items)

All these reasons can broadly be categorized as “heterogeneity related”, with the water issues directly related to geological or geographic differences, and the inability to agree on a name due to historical differences. The last item is likely a euphemistic description of issues regarding social class, possibly including cases where some lower caste (*burakumin*) residents were to be added to an amalgamated municipality.<sup>40)</sup>

Nakamura [1953] investigates the official 1889 merger report in Fukuoka Prefecture, and finds geographic considerations predominate:

- H In mountainous areas, mountain ridges and rivers were generally used as boundaries.
- I Rather than merging both banks of a river watershed, mergers concentrated on cases where

(irrigation) ponds and weirs were being used cooperatively by upstream and downstream villages.

J Discrimination and differences in occupation led to difficulties in carrying out mergers.<sup>41)</sup>

Of these reasons, the first and last points can easily be thought of as heterogeneity, although the second point suggests that there may also have been some benefit from the internalization of externalities regarding irrigation facilities.

Tanabe [1963] offers the following reasons for concerns about mergers:

K Different feudal lords, different tax rates, different traditions.

L Conflict over village financial resources.<sup>42)</sup>

M Discriminated-against *buraku*.

Regarding the last point, Ido [1961] considers cases in Shiga Prefecture, and finds that in most cases where a merged municipality subsequently split, *buraku* split off (or perhaps, were split off) from other areas. In more recent research, Ioka [2000] examines the case of a separatist movement in Taishou Village in Nara Prefecture (now Gose City), and shows that this was related to discriminated-against *buraku*. Ioka (in his Table 2) compares different parts of the village (at the *oaza* level), and finds that the household levy for discriminated-against areas is remarkably low. This difference may have been due to basic differences in income and occupation, but calls for “equality” in paying for public services appears to be one of the causes of municipal partition.

Yamada [1966] looks at the example of Yoshino (*yoshino-gou*) in Nara Prefecture, and finds that

N (Forestry) resource royalties made mergers difficult.<sup>43)</sup>

According to Yamada’s Table 4, in 1891 these royalty revenues made up 65% of all revenues in Kawakami Village. As any merger would have led to sharing this revenue stream, and thus a reduction in per capita revenues, mergers tended not to be popular with villages receiving this sort of revenue.<sup>44)</sup>

Finally, Morishima [1973] looks at Hiyoshi Village in Kyoto Prefecture, finding that

O Communal forest and pasture acts as a financial resource, and appears to encourage the areas that possess it to engage in separatist activity.

Overall, the literature regarding the Meiji municipal mergers appears to provide evidence for the following costs and benefits of mergers:

1. Efficiencies of scale, including those in land taxation, education, roads and bridge repair, irrigation, flood prevention, and communication with higher levels of government. Merging

with closely connected municipalities allowed for economies of scale in these areas to be exploited.

2. Difficulties when merger partners differ in production activities (e.g. paddy rice vs. dry rice vs. forestry), possibly due to difficulties setting rules for taxation. Similarly, differences in geography, occupation, or income.<sup>45)</sup> Also, differences in class (former samurai, *burakumin*) and differences in formal feudal lord. Access to particular additional revenue from, for example, forestry, also makes merging with other municipalities more difficult.

Finally, in the case of the Meiji mergers, it was difficult for municipalities to merge in the case where the amalgamated municipality would have a very large surface area. In mountainous regions, this would result in excessively difficult travel within the municipality itself, as mountain ranges would need to be crossed. This could lead to additional expenses or, alternatively, could be thought of as causing non-pecuniary difficulties related to heterogeneity. In the case of flat agricultural land the difficulties appear mainly to be due to differences in the resources held by different portions of a potential amalgamated municipality, or alternatively differences in the sort of irrigation needed. For a variety of reasons there appears to thus have been an upper limit on land area in an amalgamated area.

## 5 Franchise Rules

Under the new municipal laws, the electorate in cities was divided into three classes, and that in towns and villages into two. The total number of seats in the council was determined by municipal population (art. 11, *shi-sei*). The franchise was restricted to men at least 25 years old, paying more than ¥2 in *chiso* tax or direct taxes to the national government. The electorate was divided according to the amount of tax paid (art. 12, *shi-sei*).

Table 17 shows the divisions of the electorate in Takamastu City. The number of seats assigned is directly proportional to the amount of tax paid. If, as previously argued, taxation is proportional, then the electoral power is also proportional to tax base. This provides justification for the modelling choice of weighting players by their tax base in the social planner's utility function, as these are the weights that appear to be accorded to individuals in the elections in this period.<sup>46)</sup>

Table 17 Election franchise weights, Takamastu City, Kagawa Prefecture (1890)

	First class		Second class		Third class	
Total tax paid by voters	¥1,113		¥1,114		¥1,110	
Election Day	18 March 1890		16 March 1890		14 March 1890	
	Name	Votes	Name	Votes	Name	Votes
(10 seats per class)	1-a	48	2-a	161	3-a	316
	1-b	45	2-b	150	3-b	249
	1-c	37	2-c	110	3-c	246
	1-d	37	2-d	97	3-d	240
	1-e	34	2-e	92	3-e	212
	1-f	33	2-f	88	3-f	204
	1-g	31	2-g	77	3-g	197
	1-h	30	2-h	71	3-h	192
	1-i	29	2-i	70	3-i	191
	1-j	29	2-j	59	3-j	190
Total votes	353		975		2237	
Total voters	72		n/a		691	
Electorate size	83		264		1119	
Turnout	86.7%		n/a		61.8%	

Source : calculated from Nishiyama 2007, Table 3.

Table 18 Municipal Franchise, Tsuyama Town, Okayama Prefecture (1908)

Tax classification	Number elected
1-5th class	2
6-10th	3
11-15th	11
16-18th	8
19-33rd	3

Source : Sakamoto 1975, Table 15.

### Notes

\* This paper originated as part of Weese, Hayashi, and Nishikawa [2015], but was split off during the revision process. We thank Masaki Nakabayashi for helpful comments.

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- 1) These three features of the data correspond to important assumptions made in the model of Weese, Hayashi, and Nishikawa [2015]: proportional taxation, no intergovernmental transfers, and weighting by income.

- 2) The other major source of tax revenue was a household tax that was related to income, but was not strictly proportional. There appears to be debate in the literature regarding the exact nature of this tax [Takayose 2000]. The assumption used in Weese, Hayashi, and Nishikawa [2015] is that taxation is overall proportional, and thus that the non-proportionality in the household tax is due to the fact that poorer households derive less of their income from property, and thus are taxed more heavily on the household tax.
- 3) These laws were the *shi-sei* and *chouson-sei*, covering cities and towns/villages, respectively, as well as the *gun-sei* for counties and *fukun-sei* for prefectures. A variety of other related laws were also put in place during this period. An authoritative reference here is Oishi [1961].
- 4) According to Ido [1966], at the end of 1888 there were 71,314 municipalities, 2482 of which were in special areas covered by a different set of laws, and 68,832 of which were covered by the standard set of laws. At the end of 1889, mergers within the latter group had reduced its number to 13,377. This was reported as a ratio of 5.14.
- 5) In Gifu, in between the 1874-76 mergers and the 1888 mergers, there was a period with 19 splits but no mergers (*History of Gifu Prefecture*, p. 231). A more detailed model might thus account for the fact that in Gifu, the “Meiji mergers” actually occurred in two distinct stages. However, given that there were splits in between the two sets of mergers, there does not appear to have been any real commitment on the part of the government to the mergers of 1874-76. Thus, Weese, Hayashi, and Nishikawa [2015] ignores the distinction between mergers that happened “early” and those that happened “later”, and compares only the initial pre-merger boundaries with the final ones. The only exception is for the “early” mergers that actually took place before our covariates were collected: for these, the dataset contains only the merged municipalities, and we thus use these in our analysis. In one case, one of these “pre-merged” municipalities in our dataset was split, with portions going to two new amalgamated municipalities. For this case, we place the entire municipality with the amalgamation that received the majority of its surface area.
- 6) These prefectural boundaries were not as new as they might appear: they were initially constructed by merging together historical provinces (*kuni*), whose boundaries had been generally unchanged for the past 600 years.
- 7) The lowest level appointed officials, responsible for the *koseki* system discussed below, were drawn on to form one type of consultative body (the *kukochou kai*). A separate body could be constituted via elections, generally with franchise restricted to wealthy landowners (the *min kai*). According to one contemporary report, in 1875 there were 23 prefectures with the former type of body, 7 with the latter, and 19 without either (<http://www.gichokai.gr.jp/hensen/01.html>). These bodies continued in roughly the same form after the “three new laws” of 1878, discussed in the next section. These laws established formal limits on the remit of the assemblies: they were to deal only with matters of local taxation and expenditure, and could be dissolved by the central government. The central government was particularly concerned that decentralization could lead to factionalism and instability, and closely monitored the activities of the assemblies [Oshima 1994, p. 34].
- 8) Each sub-ward was supposed to consist of 4-5 towns or 7-8 villages.

- 9) These were to be *kuchou/fuku-kuchou* and *kochou/fuku-kochou*, respectively.
- 10) Oishi [1961] and Oshima [1994] discuss how the ward boundaries did not reflect the natural boundaries of daily life at the village level. On the other hand, Tajima [1983] and Okumura [1984] provide examples of prefectures where ward boundaries did reflect traditional local divisions. According to the *gokumi hensei hou* (Grand Council of State notice 117, 1872), historical *go* (units of five households) were to be used for communication with the local populace, pointing to the inadequacy of the ward system on its own. Kato [1979] provides an example of this in Bungo (now part of Oita prefecture), as does the *Noumin seikatsu hensen* for Takizawa in Morioka prefecture (ch. 6 sec. 3.3). See also <<http://www.town.minobu.lg.jp/chosei/choushi/shimobe/shimobechoushi08.pdf>> (pp. 659-660).
- 11) around p. 222.
- 12) The target villages were *chiseki kyouai* (small area) or *kokou kisyou* (small population).
- 13) around p. 225.
- 14) around pp. 160-161. Source documents do not explain the reasons for this abrupt change. Wild speculation might suggest the following: a realization that the ward system should be replaced completely by the 1888 municipal system might lead to the conclusion that the time currently being spent on changing boundaries so as to better implement the ward system should instead be devoted to other issues.
- 15) The primary source here is Finance Ministry notice 98, June 1873.
- 16) This sub-ward was located in a fairly mountainous region, as evidenced by the wild boar line item.
- 17) Officially, the official prefectural revenue sources were classified as levies (*fukin*) until 1874, and taxes (*fukenzei*) from 1875 onwards.
- 18) For details, see Table 10 of Takayose [2002]: for Saitama Prefecture in 1877, *minhi* was equivalent to 55% of national taxes, but prefectural (official) taxes only 2%.
- 19) Later on, the upper limit on this reservation system would be more strictly controlled by the central government rather than by tradition, with the limit being reduced over time.
- 20) Exceptions to this formula were made for prefectures with international ports or large rivers. See, for example, Takayose [2000], p. 164. The original source documents are available in the *Fuken-sei shiryō*.
- 21) Reality may have been slightly more complicated, as official prefectural tax revenue was likely included in “official funds”. However, according to Oshima [1994, p. 117], this prefectural tax revenue did not exceed 1/20 of the informal *minpi* revenues, and thus Takayose’s conclusions stand because the percentages he reports would not change materially with a more detailed analysis.
- 22) An early source document here is Grand Council of State ordinance 16, 1883: this appears to set a national assistance rate of 60% for Tokyo, and 30% for other prefectures. This may be related to the distinction in nomenclature between the police in Tokyo (*keishichou*, headed by the *keishi soukan*) and in other prefectures (*fukēn keisatsu*) that continues to the present day. Takayose [2000] (p. 83) compares the funding calculations actually used to a simpler formula based on population and surface area. He concludes that there were additional subsidies to Tokyo (450%), Kyoto (350%), Osaka

- (350%), Kanagawa (70%), and Hyogo (70%).
- 23) There was a further drop in this even low level of support in 1882, with the abolition of assistance payments from the national treasury. Strong national support for schools did not begin until 1918, with the introduction of mandatory schooling.
  - 24) This school was the 25th school district, serving the villages of Kamado, Hagikabu, and Numata. It was built in 1874, and destroyed in a fire in 1877. During this period schools were sometimes operated by groups of villages, although mergers due to the costs of operating a school were also common. A merger was in fact proposed in this case, and would have involved four additional nearby villages, but it did not take place. Although many mergers did in fact take place during the 1870s, according to Tomaru [2000] (p. 130) these mostly involved villages with extremely small populations, and there was no general tendency toward merging in average-sized villages.
  - 25) A rough summary would be that the fraction of funding from official funds depended on the size of the project in question. 1st class and 2nd class projects received some official funds, but 3rd class and below received none. The system was changed in 1875, such that regular maintenance would be paid for from *minpi*, but official funds would be provided in the case of major damage. National funding continued as a transitional measure until 1880, but was stopped thereafter.
  - 26) Kobayashi [1997], for example, emphasizes the importance of the prefecture in providing public works in the case of rivers.
  - 27) For example, see the discussion in Ido [1969].
  - 28) The Interior Ministry itself reports the situation with a slightly different emphasis, stating that the head is an official located below the prefect and (county) head in the administrative hierarchy, and needs to be closely monitored to ensure that they carry out their duties faithfully (notice 80, 1878).
  - 29) There were even some villages with fewer than 10 households. Details are provided in the *History of Gifu Prefecture*, Table 81.
  - 30) For example, in 1879 the prefectural assembly decided that all villages should have a village assembly, with 10 members in the case of villages of less than 200 households (*History of Gifu Prefecture*, p. 402). This was later revised downwards to 6 members, for villages of 300 households or less. Considering the costs of communication and travel given in Table 1, it seems that small villages faced a high per capita financial burden. A separate issue is whether there would even be 6 motivated householders present in a smaller village.
  - 31) A rough translation of the government transcript in Ogasawara [1878] would read “with respect to municipal expenditures, these are the responsibility of the residents of each municipality, are not categorized as local taxes, and the collection methods are thus not stated in the regulations regarding local taxation” (quoted in Oshima [1968]). As reported in Oshima [1994], Article 3 of the Local Tax Regulations states that necessary funds for each municipality are left as a matter for the municipal residents to resolve “cooperatively”, and further implementation directives clarified that municipalities were free to use all traditional means to collect revenues, including levies on households and property. There was no further government interference until 1884, when in a further reform *kyougihi* (“cooperative funds”) were relabeled as *chousonhi* (“municipal funds”).

- 32) Takayose [2002] examines six prefectures in the Tohoku region, and compares the revenue raised by other levies to that raised by land levies. In all prefectures land levies are the most important, with revenue from other levies equalling 96% (Fukushima), 78% (Miyagi), 75% (Iwate), 74% (Aomori), 44% (Yamagata), and 41% (Akita) of the revenue raised from land levies.
- 33) There is some debate regarding whether the tax took into account extenuating circumstances of individual taxpayers or not, with Takayose [2002] quoting Suguri [1929] in support of the former position, and Minobe [1929] the latter. According to Mizumoto [1991], the calculation of levies was left at the discretion of each municipality, and seems to have been often decided as a *prix a la tete* (*mitatewari*). Further complicating the situation, there were some cases in which a poll tax *was* used: according to Takayose [2002], Saitama and Kanagawa Prefectures had such a system near the end of the 1870s.
- 34) Takayose [2002] states that “despite the increasingly clear differences in economic strength between regions in the 1880s, there was almost no equalization of government fiscal resources.” He further notes that there is actually a positive correlation between per capita local tax revenue and per capita assistance payments during this period.
- 35) The sharp increase in tuition near the end of the table is due to a change in government policy.
- 36) National government controlled projects were generally major roads, bridges, and other large-scale basic infrastructure. The national government also directly controlled maintenance once projects were completed.
- 37) Matsuzawa [2009] (ch. 6) reports on the situation in Saitama Prefecture as an example. In 1880, public works regulations passed by the prefectural assembly restricted prefectural funds to only the construction of bridges for national roads. However, in 1883, according to Directive 99, funding could be used for the construction and maintenance of other bridges and roads as long as there were a public benefit. Municipalities could apply through their county office, which would investigate and forward the results to the prefectural government, which would evaluate the applications.
- 38) The example given is that of Niita Village, in Tochigi Prefecture.
- 39) For the purpose of counting items, any item of correspondence that refers to water issues appears to be categorized as such, even if it also mentions other issues. Thus, the relative importance of water may be overstated.
- 40) Oguri [1953] also offers as a specific example a case that suggests a slightly different model. In Chichibu County, Saitama, it was difficult to agree on an allocation of public funds between a flat area involved in paddy rice production, and a more mountainous region involved in coal, silk, forestry, and manufacturing. A municipal merger would thus be inappropriate, according to period documents. This case suggests a more complicated model, as it involves differences in spending over public goods, and likely types of public goods, whereas the model used in Weese, Hayashi, and Nishikawa [2015] involves only a single public good provided at a fixed quantity.
- 41) Nakamura offers an example where an area consisting of the descendents of samurai was unwilling to merge with another area.
- 42) This refers to *iriai*, cooperatives that controlled communal resources such as forest. An example

was given of Uenohara forest, control of which was split across 13 different villages, and in 1876 served as an impediment to municipal mergers.

- 43) This royalty system was established in 1871, and officially named *kaisankin* in 1876.
- 44) Although this is a separate revenue stream from property taxes, and thus is not captured exactly by the model used in Weese, Hayashi, and Nishikawa [2015], it fairly clearly corresponds to the case where there is a richer municipality that is unwilling to merge with a poorer one.
- 45) Here it is difficult to determine what is the ultimate cause, as differences in geography might tend to lead to differences in occupation.
- 46) Table 18 shows the situation in Tsuyama, Okayama, in 1908. This table (combined with the population data from Table 13) shows unequal electoral results in the municipality that implemented the comparatively progressive tax scheme of Table 13. It thus seems likely that either the franchise was even more skewed in the earlier period, or some regulations were put in place during the later period to require a roughly proportional tax system. Kashiwagi [1999] describes the municipal tax system during this period as one characterized by “arbitrariness and compassion”. Within a village, the rich and poor were connected in many ways other than the tax system, and thus, even if it were possible, it may not have been in the interest of the elite to tax the less fortunate at an extortionary rate.

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