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Introduction: Proposal of Our Problem and its Perspective

The year of 1925: It was the invisible turning point from the viewpoint of democracy in modern Japanese history. The reason is not because of “Law against Socialism” or “Law of Common Election,” which is usually focused on and often discussed, but because of “Platform on the Reform of Land Tax,” which is generally ignored. There is a rational reason why historians have ignored it. The fundamental reform of land tax, which this platform aimed at, could not be realized in contradiction to the expectation. Is it necessary to consider the platform which failed even to propose its scheduled “Bill of Land Tax” to the Parliament? It is a proper question. There were many platforms not to be realized in the history of modern Japan. Does it mean, however, that this reforming platform is so historically meaningless as to be considered?

The process that this platform failed to realize is more peculiar while we have researched it more and more. This reforming plan seemed to be easily realized at first, but immediately before proposing its bill, the Government changed the responsible Department and postponed its proposal date. The authority’s explanation about these situations was confused extraordinarily. Such governmental upset makes us suspect that it has concealed something important. We will show the detailed situation at that time as follows:

At first the Government announced this reforming plan as national-wide policy and the party appealed it as its main promise, so laws to prepare reforming tax reform were publicly announced and actually enforced. The bill of reforming land tax as the core, however, could not be proposed to the Parliament in 1927, when the platform promised to realize it, and it was postponed to 1929. And the reason why this delay occurred was not explained clearly and until now it has been remained unexplained. The Government didn’t only explain the reason of this delay, but also it made the responsible subject of this reform to local prefectures under the name of strengthening their finance. Thus the Government hid and distorting its responsibility of its failure. This failure and its reason were hidden from public eyes, excluding the responsible authority, that is, the Chief of Department of Inner Affairs and Department of Finance, and excluded from the history. The alibi to postpone the reform of land tax to make it local tax made historians indifferent from the survey of this problem. The following facts explain that the Government’s failure to reform the land tax, its process, its reason and its influence were hidden carefully.

On January, 1927, the responsible authority of this reform, that is, Minister of Inner Affairs Suzuki stated as follows about the investigation of land price which is the premise of this reform:

“That survey of rental price of land must be finished until next September.”

In contrast, Osachi Hamaguchi, who was in a responsible position as the Minister of Finance Department to start this reform and the chief of opposite party at this time, contradicted as follows;

“The survey of standard tax [of the rental price of land] has already been finished by Department of Finance.”

In addition, he suspected the governmental explanation that the bill of reform of land tax should be postponed because the survey has been delayed and said “unable to understand.” This feeling is common to not only the opposite party, but also the governmental party and public opinion. Other Ministers claimed as follows;

“I can’t admit to postpone this reform in a year because of financial affairs or rental price. Our party promised to the public to reform it.”

The public opinion suspected if there is another reason which could not be made official. For example, the major newspaper suggested the power struggle inner the Government as follows;

“The rental price or other affairs are designated as the reason of delay, but they are superficial alibis. Actually the barrier to realize the reform seems to be the matter of privileged representatives.”

The Minister of Department of Finance, who was the original responsible authority as reform of Land Tax once, said another reason, although he was even one of the Ministers.

“[This bill] will reform the tax system fundamentally, so even a little fault will become mortal. We must be careful enough.”

This statement, however, may seem as if this reform has any legal fault.

As we see above, Ministry of Inner Affairs Suzuki as the responsible authority of this reform explains that the core bill of land tax is postponed because “that survey of rental price of land” has not completed yet. As the detailed situations, however, were not or unable to be explained at all, not only the opposite party or public opinion, but also

ruling party was confused. They felt this reasoning too unnatural because such an important bill cannot be proposed only by the reason that the survey of the rental price is delayed. As long as documents at that time are concerned, there was great confusion in all parties, public opinion and even the Government. Historians, who have known before and after, also could not understand what happened at this time.

After all, the content of this reform was revised as local tax and its responsible authority was changed from the Department of Inner Affairs to the Department of Finance.

“When it becomes local tax, the area to survey the standard tax will be narrower and the fairness of duty can be expected because the local people familiar to their circumstances directly survey its rental price.”

Paradoxically speaking, such statement implies that the government fails to investigate the rental price because of unfamiliarity to local situations. By doing so, the survey’s responsibility was transferred from the Government to local prefectures, with hiding central governmental failure. The bill’s proposal delayed from 54th Parliament to 56th. Its enforcement began in 1931. We cannot find its content, its date to pass through the Parliament, and its enforcement in any normal documents.

The year of 1925 is also the turning point of the Kosaku struggle. The following table is the annual statistics of sorts of trials on unpaid Kosaku fee and the number of Kosaku struggles.

Table: Trials on unpaid Kosaku fee and the number of Kosaku struggles

Year	Provisional disposition to keep out	Attachment of uncut rice	distrain	sum	Number of struggles
1923	1	4	-	5	1,917
1924	19	34	-	53	1,522
1925	140	339	427	906	2,206
1926	131	445	559	1,135	2,751
1927	209	149	157	515	2,052
1928	140	94	210	444	1,866
1929	64	44	86	194	2,434
1930	109	142	128	379	2,478
1931	61	30	47	138	3,419
1932	63	54	45	162	3,414

This table shows what and how many suits Jinushi win about unpaid fee of Kosaku. The way of legal actions changed dramatically in 1925. The cases of distrain emerged suddenly more than 400, and other suits, for example, the number of provisional disposition to keep out and one of attachment of uncut rice increased up to seven to ten times. The sum of these suits is almost equal to half of Kosaku struggles. The Kosaku Unions resist such trials hard. For example, the left-wing Japan Peasant Union took the movement “to propose the resolution or protest to the court or the authority about the establishment of the right to cultivate, and the opposition to the attachment of uncut rice and the provisional disposition to keep out.”

Even the right-wing National Peasant Union announces the following statement;

“Jinushi class has recently suppressed consciously poor peasants by the methods by the attachment of uncut rice and prohibition to enter the land.”

Also, the government couldn’t ignore these suits and was going to make countermeasures as shown below;

“Both authorities of the Department of Agriculture and the Department of Justice are extraordinarily trying to avoid the prohibition of entrance and the attachment of uncut rice.”

They planned “Platform on the Bill of Kosaku” to realize these countermeasures, but it failed after all.

Our problem is to find what cause made the method of actions transformed suddenly and dramatically. It is impossible to suppose that this huge transformation has happened by accident. We should assume that it has important social cause. This cause must exist before the year of 1925 and large-scale policy about Kosaku fee, influencing all over the nation. The great historical affairs, for example, the legislation of “Law against Socialism” or “Law of Common Election” in 1925 should be excluded even though they are historically important, because they

have nothing to do with Kosaku fee. How does “Law against Socialism” affect civil suits on Kosaku fee? Or how does “Law of Common Election”, which gives Kosaku the right to vote, influence the civil suits? Only “Platform on Reform of Land Tax”, which executed the national-wide survey of “rental price of [agricultural] land”, is social and economical policy concerned about Kosaku fee. Large-scaled policies to be assumed as the cause don’t exist except this platform. The presumptive fact that this platform influenced civil suits on unpaid Kosaku fee is practically proved, even though the concrete causality remains unknown, because other national-wide policies as presumptive causes cannot be found. Mysteriously, the platform not to be even legislated as law affected the trials on Kosaku fee and brought out dramatic transformation to the methods of legal actions.

This platform influenced not only the civil court on Kosaku fee, but also the relationship between Kosaku and Jinushi in context of the result of suits. Their struggle became so serious that the trial on unpaid fee began to take a long time, with making the agricultural land barren by leaving it from peasants. At the same time some Jinushi Union began to criticize the governmental agricultural policy as “antagonist against the constitution peculiar to Japan” which has caused “destruction of the social order of rural community”. Their criticism is directed from Kosaku Unions in Kosaku struggles to the Government planning the policy of “Platform on Reform of Land Tax”.

Are the confusion of the social order in rural society and Kosaku and Jinushi Unions criticisms against the Government trivial for the Government? The agricultural population was over the half of total at this time in Japan. If over half of the total population suspected the governmental policies deeply and criticized them seriously, the legitimacy of governmental rule would meet crisis. In fact, its indications emerge at this time in various aspects. For example, “Theses on Japan” in 1927 by Communist judges that Japanese agricultural sector has already been ready for social revolution objectively, while the core of the Government criticizes the legitimacy of the present polity seriously in 1928. The latter is the announcement of Minister of Inner Affairs Suzuki, who was also responsible for the bill of Reform of Land Tax, concerned about the 1st common election. As Minister of Inner Affairs he was responsible of fair election:

“According to the Constitution, Cabinet is composed by the order of the Emperor. It is not impossible to imitate foreign countries where the majority on Congress means to have the right to organize the Cabinet. While our party has platform that the Emperor is the center of our country since its foundation, the opposite party advocates in its platform to make the Parliament the center of polity completely. This assertion is very dangerous thought, and we can’t help criticizing it as infringing our divine spirit of Imperial Constitution. Our politics is supervised by the Emperor at first. The thought of parliamentary politics imitates the political system of the UK and the US, where the democracy is the polity. It contradicts our Constitution... I am worried about the pain to go to voting places, in particular, in the North-Eastern area where it snows very much. Once that people have noticed to perform great duty to the nation, however, our Japanese nation, who is full of loyalty and patriotism derived from our ancestors, will be encouraged in themselves.”

This is the statement of Minister of Inner Affairs as the top of administrative supervisor of national election. It deviates from neutrality completely and composed of several particular elements. The first part is that Parliamentary government is the imitation of British and American democracy and that it contradicts to Japanese Constitution of Empirical Sovereign, which the opposite party criticized. From the viewpoint of the time spirit of Taisho democracy it is sure that this statement seems unexpected and anachronistic. The assertion of the opposite party is that the parliament exists as consensus of public opinion under the empirical sovereign, so if it is ignored, the public opinion will be also ignored, therefore, this statement is dangerous because there is no reason to have the Constitution. The second point is that this statement seems to appeal peasants rather than whole the nation, because the stressed part of North-Eastern area is rural and agricultural district. Why did he stress on the sympathy of rural and agricultural area? It is a peculiar feature. The third point is to encourage the nationalism by using “Japanese nation” suddenly. Summing up these characteristics, by this statement he sympathizes the agricultural area, asserts the nationalism of empirical sovereign, and denies the parliamentary government, but he says that his assertion will cause his party to be the majority in the Parliament and the leading party through this election paradoxically. This Minister of Inner Affairs Suzuki is the same person who postponed the proposal of the bill to reform the Land Tax because the survey of rental price of land was delayed on September, 1927 only three months before this announcement.

As the top of Department of Inner Affairs, he supervised not only the election, but also the national order. He

was on a position where he acknowledged the critical disorder in the rural and agricultural area, while not only Kosaku Unions but also Jinushi Unions began to criticize the Government as the “antagonist against constitution peculiar to the nation”. Could a man in the position to be able to acknowledge such situations regard current parliamentary politics as positive? Otherwise, would he think that such a polity to execute the policy to be “the antagonist the constitution peculiar to the nation” and to “destroy the order of rural and agricultural areas” should be denied and replace it with the polity of empirical sovereign to develop policies fitting the nation? His statement excludes France, whose civil code is the foundation of Japanese civil law. This reason is easily understood because the Department of Finance which plans the policy to reform Land Tax animates the UK and the US, while the Department of Agriculture which plans the policy to legislate “Kosaku Law” to incorporate the hidden institution peculiar to Japan into the documented legal system as exception of civil law animates French code civil. In addition to such criticism to animate British and American democracy, the nationalistic physiocracy stressing on sympathy and solidarity is even predictive. As we see above, from 1927 to 1928 not only the Marxist, but also the Conservative criticized the modernism fundamentally and moreover both criticism is common to have the same peculiar feature which stresses the agricultural sector.

Our problem is to clarify what “Platform on Reform of Land Tax” is, which caused the ambiguity of the legitimacy of polity at this time, and what process it has failed on, and at the same time to reveal why it influenced legal suits on Kosaku fee and why it became “antagonist against the constitution peculiar to the nation” and caused “the destruction of the rural and agricultural order” as result of juristic process. Only after the solution of these problems the most serious and important political and social change in Japanese modern history will be understandable.

Chapter 1: Legal Systematization and Rational Purpose

Section 1: Legal Systematization as Tax Reform

The Platform on Reform of Land Tax in 1925 seems a part of rationalization of tax system. The method to calculate the amount of tax in urban area as residential restrict was changed fundamentally in 1910, which made the land price closer to the contemporary price than the nominal price. As the way to change the amount of tax, it is the easiest to change taxation ratio just as the tax decrease in 1925. However, it has the serious defeat that since this method couldn't consider correctly the varied price of land, with regional differences emerging by inflating prices and transporting population, it treated the area where the land price was rising and one where it was declining as equivalent. In contrast, it would be the most correct to impose tax on the foundation of the current price, but it still remains questionable because it is hard to survey the current price, because land is rarely bought or sold. It is the most practical method at this time to decide the land price on foundation of its rental price. This is "Law to Revise the Price of Residential Land" in 1910. It is supposed that the rental price is regarded as the interest of land as real estimate and the price of land as capital is deduced by dividing the rental price by the average interest rate. The change of taxation amount is automatically decided by the change of the survey's result of its rental price, but not by the change of taxation ratio of the nominal price. Its concrete target is metropolis like Tokyo, where the population began to concentrate and the problem of the lack of houses has arisen. The opposite movement of renters emerged in downtown in Tokyo as Asakusa and Shimogaya because if land price arise, tax also will arise and be shifted to the rental fee. The protest movement is not reported in other area. This law is adopted without problems except partial region. If many problems are arisen, this law is not supposed to be applicable to the agricultural area.

Comparing the law to change the method of taxation in residential area with one in agricultural area, we find that both are almost the same, excluding some exceptions. "Law to Revise Price of Residential Land"¹ (abbreviated as "Residential Law") and "Rule of Law to Revise Price of Residential Land"² (abbreviated as "Residential Rule") in 1905 on one hand, and "Law to Survey the Rental Price of Land"³ (abbreviated as "Survey Law") in 1926 and "Law of Survey Commission of Rental Price of Land"⁴ (abbreviated as "Commission Law") in 1927 on the other hand resembles so closely as to find differences. The core part composed of four articles is the 2nd clause of 3rd article which defines the rental price, which is almost the same of 3rd clause of 3rd article in "Residential Law". "The standard rental price" referred by "Survey Law" and "the rental price" referred by "Residential Law" is defined as follows;

"[it is] the lenders' gain when they lend their land under the condition that they owe to necessary expenses to maintain it, for example, tax or repair cost. It is derived from the simple definition of lease contract in civil law. Lenders mean Jinushi, while renders do Kosaku in agricultural lease contract. More detailed comparison is necessary.

"Commission Law" composed of 37 articles regulate details of commission to discuss and decide fairness to survey rental price and its electing method all together, which are intermingled in "Residential Law" and "Residential Rule". 1st to 6th article in "Survey Law" are its general rule to regulate outline of this law. 7th to 13th in "Survey Law" are concerned to regulations to elect the electors for survey commissioners, while 14th to 23rd are regulations to elect survey commissioners. 24th to 32nd are regulations about "Survey Commission". 33rd to 35th are ones about method to judge raising objections, and 36th and 37th is for the rest.

2nd clause of 1st article in "Survey Law" is the same as 5th in "Residential Law", which regulates for tax office to gather basic data for rental price and to consult them to Survey Commission. It is what Osachi Hamaguchi's statement means that "the survey of standard tax has been completed by the Department of Finance". Tax office is supervised by the Department of Finance. Completion of basic data has been well-known at this time. 2nd article in "Commission Law" is 1st clause of 6th article, which defines its settling place and covering range. The Survey

¹ See Appendix 1.

² See Appendix 2.

³ See Appendix 3.

⁴ See Appendix 4.

Commission is settled at tax office and its covering range is the same as one of tax office. 3rd article in “Commission Law” is 7th and 8th article in “Residential Law”. These regulate that survey commissioners are elected through two stages. At first, taxpayers of land (taxpayers of residential land in “Residential Law”) elect the electors to elect survey commissioners, and at second the elected electors elect survey commissioners. The 4th in “Commission Law” is the 9th in “Residential Law”. The election at the first stage covers administrative region of municipality, while one at the second stage covers territory of tax office. It means that the first election covers narrow district such as manipulation, while the second election covers larger area such as prefecture. 5th article in “Commission Law” is 10th in “Residential Law”, which defines qualification to vote or to be voted. A little difference is that new regulation of juristic person is added to No. 5 in the former. 6th article in “Commission Law” is 1st in “Residential Law”, which means two staged election regulated by 3rd in “Commission Law”, and 7th and 8th in “Residential Law”. It regulates that the first stage’s electoral work is responsible for the manipulate while the second is for tax office.

The next to do is comparison concerned about the election of electors of survey commissioners at first stage. 7th article in “Commission Law” is 2nd in “Residential Rule”, which content is that tax officers decide electoral time and date and voting places at the election of electors of survey commissioners at the first stage and notify them to the manipulate that execute this election. 8th article in “Commission Law” is 3rd in “Residential Rule”. The election is performed by secret vote in “Commission Law”, while by open vote in “Residential Law”, but one vote per one voter and voting only one elected is the same. 9th article in “Commission Law” is 4th in “Residential Rule”. It is the regulation how to elect observers for voting and counting in the election. 2nd clause is newly added in “Commission Law” to pay observers’ expenses. 10th article in “Commission Law” is newly settled, where the chief of manipulate decides the electoral validity, after hearing observers’ opinions. 11th article in “Commission Law” is 5th in “Residential Rule”, which regulates how to decide the elected at the first stage. Those who have more poll are the elected, and if the poll is the same, it is decided by a lot in “Commission Law”, while by elder age in “Residential Law”, and if their age is the same, a lot decides it. 2nd clause of 11th in “Commission Law” regulates that there is no special election if the number becomes short. 12th in “Commission Law” is 6th in “Residential Rule”, which regulate that the chief of manipulate notifies the elected to himself and the chief of tax office. 2nd clause is newly added in “Commission Law” to report more details. 13th in “Commission Law” is also newly settled to regulate the winning elect as other winner’s disqualification.

Next to do is comparison of regulations to elect survey commissioners at the 2nd stage. 14th article in “Commission Law” is 1st clause of 7th in “Residential Rule”, which regulates that the chief of tax office decides date and time of election and notifies it to electors for survey commissioners at the first stage. 15th, 16th and 18th article in “Commission Law” are 2nd to 4th clause of 7th articles in “Residential Rule”, which regulate this election to be an open vote. 17th in “Commission Law” is newly set to regulate observers to open and count votes in survey commissioners’ election. The chief of tax office must hear observers’ opinions on deciding electoral validity. 19th article in “Commission Law” is 8th in “Residential Rule”, which regulates to notify the elected to themselves and to the public, and moreover to the chief of manipulation additionally in “Commission Law”. 20th in “Commission Law” is newly added, which regulates that the elected cannot resign without legitimate reason. 21st article in “Commission Law” is also newly set, which regulates that the elected lose his position when disqualifications in 5th article are applicable. 22nd article in “Commission Law” is 10th in “Residential Rule”, which regulates the elect when other winners lose their position. 23rd article in “Commission Law” is 9th in “Residential Rule”, which regulates a special election in case of shortage of the elected.

Next is the comparison of regulations about the survey commission of rental price. 24th article in “Commission Law” is 11th in “Residential Rule”, which regulates that the chief of tax office opens this commission, with adding its opening period in “Commission Law”. 25th article in “Commission Law” is 12th in “Residential Rule”, which regulates to elect a chair at its opening time. 26th in “Commission Law” is 13th in “Residential Rule”, which regulates that the presence of half of commissioners is the necessary condition to open the commission, and also the majority is defined as method to decide the agenda. 27th article of “Commission Law” is 16th of “Residential Rule”, which regulates that its chief notices the decision of agenda to the chief of tax office. 28th article in “Commission Law” is No. 1 to 2 of 3rd clause of 4th article in “Residential Law”, which is exceptional regulation when the commission fails to decide the agenda. 1st clause of 28th article in “Commission Law” is No. 1 of 3rd clause

of 4th article in “Residential Law”, which regulates the case when the commission cannot be opened. According to this article in “Commission Law”, the decision time is explicitly limited to 31st, October, 1927, and regulates that if the commission fails to decide the agenda until this time, that the chief of tax office decides tax area and standard rental price, while the government decides in “Residential Law”. 2nd clause of 28th in “Commission Law” is No. 2 of 3rd clause of 4th article in “Residential Law”, which regulates that when the agenda is not decided in 50 days after opening day of survey commission or until 31st, October, 1927, the chief of tax office decides in “Commission Law”, while the government decides when it is not decided in 60 days in “Residential Law”. This article makes “Commission Law” temporary in contrast to “Residential Law” without time limit. 29th article in “Commission Law” is 2nd clause, and No. 3 to 4 of 3rd clause of 4th article in “Residential Law”, which regulates that when the chief of tax office regards the decision of survey commission as invalid, that he requires to discuss again and moreover when he regards re-decision as invalid, or when the agenda is not decided in the given term, the chief of tax office (government in “Residential Law”) decides it. 30th article of “Commission Law” is 15th in “Residential Rule”, which regulates that the chief of tax office or his depute can attend the commission to state his opinion. 31st article of “Commission Law” is 20th in “Residential Rule” about regulations of expenses of survey commissioners. 32nd article of “Commission Law” is 17th and 18th of “Residential Rule”, which regulates that when “standard rental price” (“rental price of residential land” in “Residential Rule”) is decided, that the chief of tax office notifies it to the chief of manipulate and the chief of manipulate announces it to the public.

Next is the comparison about regulations of a plea against decisions. 33rd article in “Commission Law” is 13th article and 1st clause of 19th article in “Residential Law”, which regulates the term and method of a plea against the decision of rental price. 34th article in “Commission Law” is 14th article in “Residential Law” and 2nd clause of 19th article in “Residential Rule”, which regulates how to notice the result of a plea. 35th article in “Commission Law” is 15th in “Residential Law”, which regulates that the litigant can sue for administrative when he has further plea against its result.

The following regulations as other rules are set. 36th article in “Commission Law” is newly added, which regulates commissioners’ obligation to keep official secret. 37th article in “Commission Law” is 2nd clause of 16th article in “Residential Law” and 2nd clause of 21st article of “Residential Rule”, which regulates exceptional restrict regarded as manipulate.

As we see above, the reform on taxation of agricultural land is based on one of residential land. Both laws are almost the same constitution as a whole, although there is a little difference, for example, regulations of observers or legal persons and so on. There is, however, only one article peculiar to “Commission Law”, which makes its feature fundamentally different from “Residential Law” and “Residential Rule”; 28th article of “Commission Law”. “Residential Law” has no time limit, so it is able to survey rental price according to this law repeatedly, while “Commission Law” has expired at 31st, October, 1927 by the existence of this article. “Residential Law” is constantly used, while “Commission Law” is temporary law and used only once.

This feature seems mysterious also for another reason. The house tax⁵, which is newly legislated at the same time as “Commission Law”, is regulated to be determined by standard rental price in according to 9th article of “Law of Local Tax” legislated in 1926 as follows;

“House tax is imposed on its owners by standard rental price of house.”

The standard rental price is regulated to be determined by local Governors on the basis of investigation of survey commissioners of house rental price by 10th article as follows;

“Governors decide the rental price of house on the basis of investigation of survey commissioners of house tax.”

The articles to regulate house tax are only three including 11th article which regulates exceptions, and moreover “survey commissioners of rental price of house” is not defined by any laws. House tax is not temporary as well as tax of residential land and they have been incorporated into tax system through continued survey of rental price, while only the survey of rental price of agricultural land is limited as temporary. It is why all statements on “that survey of rental price” of Ministers, governmental and opposite party and public opinions were concentrated on October, 1927,

⁵ House and land are treated as different real estimate in Japan, because Japanese house is made of wood and easily destroyed and rebuilt.

which is the final day to determine the land tax.

It is too unreasonable to understand. Why was “Commission Law” legislated as temporary law intentionally, although it uses almost all of the composition of “Residential Law”? This article makes the survey only once. Doesn’t the survey have to continue if necessary? Is the reform on only land tax temporary?

A clue to understand intentional ambiguity of 28th is the explanation of authority responsible for this survey. The administrative authority contributed the article of “About survey of rental price of land” under the name of the chief of the Tax Bureau of Department of Finance in “Juristic Newspaper” in 1926 to stress the differences between agricultural and residential land. Although “Platform on the Reform of Land Tax” aims at the agricultural land because tax of residential land has been already revised, this article took trouble to introduce “the method to calculate rental price of residential land” and stressed that “[residential land] is very different from agricultural field.” The reason is assumed that rental price of residential land is paid by money different from Kosaku fee which is paid in rice, and that the rental price of residential land doesn’t change each year. However, this explanation is unnatural. At first, why does it explain how to measure the rental price of residential land at this period? There is no need to explain it, because this survey aims at agricultural land. Moreover since the rental price of agricultural land is surveyed in detail by Empirical Agricultural Association every year, it would be easy to deduce the standard rental price. The statement of Ex-Minister of Finance that “the standard rental price has been already completed by the Government of Finance” is rather natural in basis of these data. Then, what purpose does this article have, if it is not a simple explanation of survey? Before that this article itself is questionable. Even when “Residential Law” was legislated, the authority gives no detailed explanation of how to survey the rental price of residential land, and also it was the case of house tax. It explained only the survey method of agricultural land. The authority has suddenly become so open to the public and so democratic in case of agricultural land. The point of this article is to remind and stress that the survey of residential land had finished successfully. If people remind of that, since this survey reuses the constitution of that survey of residential land, the serious failure of this survey can be irresponsible for the authority. It would be explained to be unpredicted affairs not founded on failure of policy makers. Who knows that the problem has occurred when the good method for the residential land is applied to the agricultural land? The reason why difference between residential and agricultural land is stressed lies in not the complication of the method of calculation, but that the same survey as the urban and residential land caused unexpected serious problem in rural and agricultural areas as we saw before a little. This is the reason why “Commission Law” in 1927 became a temporary law. As the survey proceeded, some serious trouble have occurred, so no plan to survey it again can be supposed to be performed in future.

Section 2: Rational Purpose as Social Policy

Is the reform on land tax, as the Government explains, planned only for legal systematization? It is surely systematic with law of residential land tax and house tax. “The Residential Law”, which is reused in this reform, was legislated 20 years before. If government needs only to rationalize tax system really, what does this gap mean? As “Residential Law” was necessary because of rising rental price of houses in metropolises, is there any factor that government doesn’t explain in this reform? We will use the method of “the imaginary experiment”, which means to predict what would happen if this bill were legislated. By this method the governmental intent would be understandable.

This bill imposes land tax not by multiplying nominal land price by tax rate necessary for the government, but by multiplying current land price, which is deduced as capital by regarding Kosaku fee as interest, by constant taxation rate. The fairer taxation can be expected in this reform than constant nominal land price when Kosaku fee is changed largely in accordance to the price and the amount of production. For example, when the price has become double and Kosaku fee as money has doubled as well, taxation based on nominal land price makes Jinushi’s income too much. For instance, when the income of Jinushi is 5,000 yen and land tax is 3,000 yen, his benefit is 2,000. If the price has doubled, the income of Kosaku fee is 10,000 as doubled under the condition of the same amount of harvest, so his benefit is 7,000 yen. Nominally his benefit has become 3.5 times, and substantially about 1.8 times. If this bill is applied, land tax would be 6,000 yen in accordance to doubled price and his benefit would be 4,000 yen.

Considering the price, his substantial benefit would be unchanged. In reverse, when the price becomes the half, Kosaku fee will be 2,500 yen and its benefit will be -500 yen, while tax would be 1,500 yen and his benefit would be 1,000 yen on basis of this bill. Thus in comparison to the old method of taxation, this bill has the effect that Jinushi gains less substantial benefit in case of rising inflation while he gains more in case of declining deflation rather than used to be. It is the result of imaginary experiment.

The price is highly rising more than double in the mid-1920's in comparison to the late half of 1910's and the Kosaku struggle in the mid-1920's has widespread rapidly as well as the mid-1930's. As the price is jumping up highly, the rice price is rising up, so the difference between benefit of Kosaku and Jinushi has become great. The expansion of benefit difference is the cause of Kosaku struggle and its shrink in the depression period makes its scale smaller as we have already proved in other paper.⁶ The year of announcement of "Platform on Reform of Land Tax" is at the peak of Kosaku struggle. The Government tried to suppress the expansion of benefit difference through economical policy of taxation in order to depress the social problem of Kosaku struggle. It is what the gap of 20 years means. In fact, this reform is announced with decrease law of land tax which rate is reduced from 3.5% to 2.5% of nominal land price. Both policies are packaged. One is to suppress increasing benefit at the inflation period, while another is to increase it directly. By this package the Government acknowledges that this reform will bring less benefit for Jinushi implicitly. If the former is not realized, this package will mean simply to increase the difference between benefit of Jinushi and one of Kosaku. All is what it occurred in 1928. Although the rice price is falling down, the Kosaku struggle becomes the largest scale as long as the statistics is concerned. The year of 1931, when this reform is legislated without announcement, suggests this policy's feature. The Great Depression caused the tumble of rice price and Jinushi distressed to pay the land tax. Another side of this reform is to increase the benefit of Jinushi in the recessive period. The poor Jinushi might find this policy mercy. However, as the inflation proceeds in the mid-1930's, Kosaku struggle has grown up to the second peak. If the survey of rental price of land was repeated and the fitting taxation was executed, the benefit difference would not become so much that the Kosaku struggle has grown up so largely. Maybe the survey of rental price seems performed at once in 1925. The next problem is what troubles has occurred at this survey.

⁶ "The Study on the Kosaku Dispute", Masahiko OKAZAKI, 2005.

Chapter 2: Retrospect and Prospect: Redefinition of Problem

Since the content and purpose of the survey of “Platform on Reform of Land Tax” are defined by considering preliminary laws of “Survey Law” and “Commission Law” for reform of Land Tax, the first tentative proposal of problem should be more strictly redefined. The survey of rental price by tax office has already finished, while the bill for reform of Land Tax is explained to be prepared at once. Then the cause to prevent this bill from legislating is affairs of the “Survey Commission”. The statement that “that survey” has uncompleted, therefore, means that the decision of rental price by the Survey Commission has not finished yet. Legally speaking, whatever decision the Survey Commission makes, it is decided automatically when the deadline of 31st on October in 1927 comes, but the Government doesn’t comply this regulation. Why? The possible happening to be assumed is that the unexpected occurrence happened for the Government, so it was out of control. For example, all over the nation electors of survey commission rejected election, no one ran for survey commissioners, no survey commissioners attended the meeting or all commissioners rejected all agenda unanimously and so on. In case of such occurrences, payers of Land Tax, that is, Jinushi, who is influential power in the Parliament, is supposed to oppose the reform on Land Tax and it contradicts the contemporary Parliamentary government composed mainly of capitalists and Jinushi who pay much tax. Although the Government gives Jinushi definite promise to decrease Land Tax and never rise up tax more than used to, such a serious opposition of Jinushi has occurred. Simultaneously this survey, however, influenced nationwide Jinushi since 1925, when “Platform on reform of Land Tax” was announced, and it brought the strong legal offensive methods against Kosaku as provisional disposition to keep out, attachment of uncut rice, and distraint. Thus this policy, which had the aim to regulate taxation on Jinushi to suppress Kosaku struggle, met the unexpected extraordinary opposition of Jinushi and failed on one hand, while it gave Jinushi legally strong offensive methods in case of Kosaku struggle.

Our problem is thus redefined as follows; why did Jinushi oppose this survey far away from the governmental expectation, and why did Jinushi begin aggressive court struggle against Kosaku at the same time as the announcement of this platform to make struggle hard and serious? These two questions have the common feature. The axis of questions is Jinushi, and the agricultural and rural problem turned around with Jinushi’s movement. Through this survey Jinushi objected the governmental reform completely, while they became well informed about how to use the power and began to execute. The clue to solve this problem is the influence on the legal process. In contrast to survey documents, which are hidden from the public even now, since there remains the record of how the result of judgment influenced the rural and agricultural area, as a result we can understand well how the survey of rental price influenced the rural area. After the unintentional result of governmental policy is made clear, the reason why the government gave up the survey and why responsible authority criticized the contemporary parliamentary government would be revealed, if we can understand how Jinushi judged the effect of this policy.

Chapter 3: Kosaku Contract as Documented Law

As we see above, the survey of rental price regards Kosaku contract as lease in civil law as well as lease of residential land and defines this contract as one that Jinushi gains Kosaku fee in the compensation to lend his agricultural land. According to the regulation of lease in civil law, when Kosaku violates the obligation to pay Kosaku fee as well as rental fee of residential land, he is claimed to lift the contract and pay damage fee. Also when he fails behind with his rent and when he cannot pay it by legal fruit on the rental land, that is, when uncut rice is not enough for his rent, his general property will apply to the rest to be paid. The reason why distraint emerged suddenly at large scale in 1925 is based on such regulations, which is derived from survey of rental price of land which defined Kosaku contract as simple lease. Rapid expansion of other legal aggressive methods of Jinushi, for example, provisional disposition to keep out and attachment of uncut rice, against nonpayment movement of Kosaku is also caused by the affair that definition of Kosaku contract as lease has been well informed to the public through this nationwide survey.

Before that time how has Kosaku struggle been finished? Jinushi is the minority in rural community, while Kosaku is the majority. Generally speaking, Kosaku executed concert action against Jinushi because of their coincident interest, and as a result, Jinushi has usually accepted Kosaku's claim to decrease their fee. Jinushi has judged that it was safe and rational to concede Kosaku in viewpoint from maintenance of community order. In contract, a part of adversary Jinushi has actively applied legal aggressive methods since 1925. They depended on the stronger governmental force apparatus than quiet and mostly psychological pressure of traditional rural community.

Chapter 4: Kosaku Contract as Customary Law

A variety of legal aggressive methods of Jinushi after 1925 made Kosaku struggle so long-term and serious to desolate agricultural land and bring community disorder. Kosaku protested against using such legal methods throughout. If they had the same legal norm as renters of residential land, they would never resist so seriously against court orders because of nonpayment of Kosaku fee. As long as Kosaku's rental land is concerned, however, not only Kosaku unions, but also the Government made an issue of such court orders to consider countermeasures against them. Why were only such court orders in case of agricultural land regarded as issue? The reason is because the rural community has their own legal norm peculiar to it, which is much different from such court orders based on general legal norms. General legal norms, which such court orders is based on, is far different from actual norm of customary Kosaku contract. Therefore, they did never regard court decisions as natural, but as irrational and impractical. Then, what is the actual norm of Kosaku contract? It is impossible at the present to survey Kosaku customs at this time, but we have two available data; two bills of Kosaku. As both weren't legislated, they have no legal effect, but we will find from their content how the Government tried to define Kosaku contract at this time. "The Bill of Kosaku" in 1921 composed by "Commission on Investigating Kosaku Institution" on one hand and "the Platform on the Bill of Kosaku" in 1926 composed by "Commission on Investigating Kosaku" on the other hand.

Section 1: The Bill of Kosaku

At the first meeting of Commission on Investigating Kosaku Institution, which is founded on 1920, the Minister of Agriculture made the following speech;

"Though the relation about the right and duty between Jinushi and Kosaku is generally regulated in Civil Law about Kosaku institution, the current contracts are what used to be and different at various local area...Kosaku institution has often caused struggles between Jinushi and Kosaku to disturb the social order of rural community. So it is serious social problem rather than simply local problem in rural and agricultural community. The content of so-called "Bill of Kosaku" is various...it is impossible to regulate various customs in different areas uniformly...Without paying deliberate attention, it will bring out disorder reversely...I strongly desire for you to regulate fundamental methods to improve Kosaku institution in our nation by investigating whole various situations and considering its validity."

It is understandable for the Government to regulate customary Kosaku contract in viewpoint of category of modern law to settle Kosaku struggle peacefully through this Investigating Commission. The foundation of this commission is the result of the order of the Department of Inner Affairs, which also plans to investigate the labor struggle at 1919, when the Russian Revolution succeeded two years before.

Next year, at 21st of October in 1921, the "Bill of Kosaku" was announced, which this Commission composed. On October of 1921, this was published in two major newspapers as the bill to be proposed to the next parliament, but it was revised as "private draft" of the chief of this commission on the next day. As stated above, one among aims to found the Investigating Commission on Kosaku Institution is to legislate the Kosaku Law, but as a result, it was not realized because of its "prematurity". Newspapers, however, announced this draft as the bill to be proposed to the Parliament as if it will become legislated soon. When the content familiar only to the governmental staffs is published in opposite to governmental intent, the staff who is against its abolishment is supposed to use political maneuver to leak its content intentionally. Its purpose is to advocate the public opinion and to make them affirmative. With induced by this political maneuver, the critical article against Kosaku Law, which seemed the governmental real intention, is issued. As the cause of Kosaku struggle is the economical problem that Kosaku is short of income, it is priority to exclude the poverty of Kosaku agricultural household which is the fundamental cause of Kosaku struggle than to legislate the Kosaku Law which promotes to settle Kosaku struggle peacefully. This article even says that although the Criminal Law

was legislated, the crimes would not decrease. Immediately after this article's publish, two laws are legislated; "Mediation Law of Kosaku Struggle" without any legal enforcement and "Fund to Buy Rental Land", which aim is to decrease Kosaku household by buying Kosaku land from Jinushi. Of course, this fund was not enough to buy whole Kosaku land and few peasants were blessed.

Although almost all historians ignore this private draft because of its abolishment, it must regulate the standard of customary Kosaku contract. As seen above, the Department of Agriculture planned to investigate Kosaku institution and incorporate it into the modern legal constitution. We could understand what Kosaku institution was by analyzing this draft. It is composed of 63 articles as exception of the civil law. Its content is full enough to regulate whole the Kosaku right, which has been ambiguous since the controversy⁷ when the Civil Law was legislated. We will overlook its content.

1st article is "the definition of Kosaku right", which regulates to interpret long-term Kosaku right when it is unable to decide whether any contract is long-term or short-term. The Kosaku fee is not limited to money or harvest, but includes the obligation to labor for Jinushi.

2nd to 4th article are "the duration of Kosaku right". 2nd regulates the duration of Kosaku right as 7 years at least. 3rd regulates that Kosaku contract renews automatically if Jinushi arises no objections. 4th regulates that the renewal by the previous article is interpreted under the same conditions.

5th article regulates "effective condition against the competing contract" as occupation. It is the countermeasure against "earthquake trade" as well as rental land or house. If the land or house is traded, new owner can lend it to others with different conditions according to the civil law. Its occupation is legally effective to prevent this method from changing render.

6th to 10th regulates "conceding and lending the Kosaku right by render". 6th regulates that normal Kosaku right is able to be conceded when Jinushi has no legitimate reasons, so no provisions to prohibit or limit it is effective. 7th prohibits to lend the Kosaku right by render without exceptional environment to exclude exploitation of render. When it is permitted, the legally necessary condition against competing render is notice to its owner, that is, Jinushi. 8th article regulates that when lender who re-rends Kosaku right abandon his right, it is interpreted that he concedes this right to this re-render. 9th regulates the legally effective condition is notice to re-render, when Jinushi requires to finish the re-rent Kosaku right. This effect will continue one year after the notice, and when this moment is the period of harvest or demerit time for Kosaku, it will be postponed. 10th article regulates to interpret the relation between the lender from render and re-render as one between Jinushi and Kosaku.

11th to 15th article regulates "Lapse of Kosaku right". 11th designates all types of lapse condition of Kosaku right. 1st is the case when nonpayment continues for three years, or when accumulated nonpayment is more than double of annual fee. 2nd is the case when Kosaku made rental land unfertile and gave unrecoverable damage. 3rd is the case when Kosaku land is used as non-agricultural purpose continuously. This article regulates that the lapse will be effective one year after Jinushi requires lapsing Kosaku right to those who are applied for these conditions. 12th regulates that it enables to require dissolution of Kosaku contract only on basis of this law. 13th regulates that Kosaku can pay his fee to Jinushi, when there is no notice even though other person, who acquires the right to gain Kosaku fee from Jinushi, requires to pay fee. 14th regulates that Kosaku must notify Jinushi six months before Kosaku abandons his right. 15th is in concern to long-term Kosaku right. The Civil Law interpreted customary continuous Kosaku right as long-term Kosaku right which duration is 50 years. When long-term Kosaku loses his right 50 years after its enforcement, Jinushi has the obligation to ask him whether he wants to buy this land, or not for one year after he loses his right, and if he does, Jinushi must give considerable part of his land to Kosaku. Otherwise, Jinushi can buy his Kosaku right by considerable compensation. When both of Jinushi and Kosaku don't execute their rights, the long-term Kosaku

⁷ Only the long-term Kosaku right is legislated at that time. The short-term Kosaku right remains undefined as a result of controversy about its legal feature.

right is interpreted to be renewed.

16th article is “Disposal of Kosaku land”. It regulates that before Jinushi sells Kosaku land, he must ask Kosaku to buy it at the same price as selling price. When Kosaku wants so, Jinushi cannot sell it to others. It is policy to make Kosaku household Jisaku⁸.

17th to 26th article regulate “Kosaku fee”. 17th regulates the priority to harvest the legal fruit in case of nonpayment or partial payment. 18th regulates that Kosaku can pay customary fee, whoever becomes landowner. 19th regulates the case when the fee is paid in things. 20th regulates the payment duration of Kosaku fee. 21st regulates the installment of Kosaku fee. 22nd regulates limited interest in case of delayed payment. 23rd regulate how to deal with dispute when objections rise about the kind, quality, exchange rate and distribution rate of Kosaku fee. 24th regulates that the decision of authority to deal with dispute cannot be changed for three years. 25th regulates the declination and avoid the Kosaku fee in case of the poor crop. 26th regulates to prohibit any levy except Kosaku fee which the authority to deal with dispute decides.

27th to 34th article is in regard to “compensation of various costs”. 27th regulates that the necessary cost for Jinushi to pay for the land maintenance is due to Kosaku, if Kosaku pays it. 28th regulates that Jinushi compensates the cost for Kosaku to improve his land. 29th regulates that Kosaku fee is FOB (free on board). 30th regulates that Kosaku claims that Jinushi buys the additional settings except necessary cost for maintenance or improving cost at the expiration of Kosaku contract. 31st regulates the method to dispose of dispute about these costs. 32nd regulates that the remaining improvement and setting at the expiration are interpreted as Kosaku’s expense. 33rd regulates that Kosaku can continue the contract as long as the compensation of these costs isn’t paid. 34th regulates that Jinushi can demand to compensate the damage when Kosaku ruins or damages his land.

35th to 46th article regulate “Kosaku Court” to dispose of conflict. 35th regulates that Kosaku Court is established at normal court. 36th regulates the territory of Kosaku court and which court to take legal action. 37th regulates what force Kosaku court executes. 38th regulates that Kosaku court should advise arbitration before judgment. 39th regulates that only Kosaku court can deal with conflict about Kosaku contract. 40th regulates the effect of Kosaku court’s judgment and the appeal to higher court. 41st regulates that Kosaku court needs to select participants composed of one or three experts and obey their opinion in judgment. 42nd regulates the disqualifications of participants. 43rd regulates that Kosaku court can ask Kosaku supervisor to research. 44th regulates that Kosaku court can dismiss the requirement simply to change Kosaku.. 45th regulates that Kosaku fee for Kosaku court to determine is its sort, its amount, its money and its distributive rate. 46th regulates no need of a fiscal stamp.

47th to 50th article regulate “Arbitration”. 47th regulates that Kosaku court can the pros and cons of Kosaku contract with advice of arbitrator before its judgment. 48th regulates that arbitration is done with an accuser, an accused and an arbitrator, if no exceptional conditions exist. 49th regulates that Kosaku court selects arbitrator when either side rejects any arbitrator. 50th regulates the role sharing between procedure law of civil suit, normal court and Kosaku court.

51st to 54th article regulate “Supervision”. 51st regulates what power to research Kosaku supervisor can execute and what authority he can execute as arbitrator. 52nd regulates that Kosaku supervisor should research whole the harvest. 53rd regulates that Kosaku supervisor can order to propose and inquire his necessary papers. 54th regulates that extra provisions of Kosaku contract against this law is legally ineffective.

55th to 59th article regulates “Punishment”. 55th regulates that when 7th article about re-lend is violated, and when money, things or labor are demanded except Kosaku fee that Kosaku court determines by 26th article, violators are punished as less than 1,000 yen. 56th regulates that when Kosaku land is sold illegally against 16th article, violators are punished as less than 500 yen. 57th regulates that when there is no legitimate reason, violators are punished as less than 500 yen. 58th article regulates to regard participant by 41st article as public servant. 59th regulates that when Kosaku supervisor is disturbed to do his job, violators are punished as less

⁸ Jisaku means that he cultivates his owning land.

than 300 yen.

60th to 63rd article is “Supplementary provisions”. 60th regulates the date of its enforcement. 61st regulates that this law is only applicable for long-term Kosaku right and lease of agricultural land. 62nd regulates the duration of Kosaku contract before this law is enforced. 63rd regulates that re-lend of Kosaku right before this law is enforced is interpreted to be legally effective in 20 years after this law begins to be enforced. The above is summary of “bill of Kosaku”.

The 23rd article of this bill regulates that Kosaku court can accept legal action about how harvest will be distributed. The 45th article regulates that Kosaku court should determine Kosaku fee in consideration of adequate distributive rate. Both regulations enable Kosaku court to deal with arbitration and determination about distribution of Kosaku fee, when Kosaku conflict happens to require decreasing Kosaku fee whether harvest is rich or poor crop.

This bill has two features of Kosaku contract in contrast with normal civil law. Both features are applied only for agricultural land, which is regulated by 62nd article. It presupposes the originality of customary Kosaku contract, which is completely different from definition of lease about the residential land used by survey of rental price of land. One is the regulation on basis of agriculture, which is typically expressed as “Lapse of Kosaku right”. For example, nonpayment or partial payment of Kosaku fee doesn’t become the reason to cancel contract as long as it continues more than three years or the accumulated amount is more than double of annual fee. Even though its cancel is possible, its effect will realize one year after its requirement and after the harvest. The agriculture depends almost all on the nature, so it is natural to change the amount of harvest in contrast to the industrial product. Kosaku fee to be paid may change in accordance of this amount annually. The nonpayment or partial payment is admitted by this reason. Also the duration of 7 years at least is based on the agricultural character. As Adam Smith explains, the short lease of agricultural land for a few years is inadequate, because renter invests to improve the agricultural land for a few years at least. The short lease is too risky for them to cover the initial investment. The landowner, he designates, should admit long-term contract in consideration of legal warranty, without being afraid of long-term occupation by others.

Another feature is typically shown at 7th and 25th article. 7th article designates “military duty, disease or unavoidable reasons” as exceptional examples against the prohibition to re-lend. The reason is to ensure the living cost of his wife and children. 25th regulates the decrease of Kosaku fee at poor crop. The duty for Jinushi to pay national tax remains still, but it is considered as tolerable to decrease Kosaku fee which is the basis income of Jinushi. The insurance of living cost of Kosaku’s family is more important than the insurance of Jinushi’s income, which is the basis of the national tax. Jinushi behaves himself as if guardian of Kosaku in this case. It will be clearer if this relation is compared with one of urban lease of residential land. When renter loses income because of military duty, diseases, or unavoidable causes and cannot pay the rental fee, is it necessary for lender or landowner to care for their living cost? And if renter’s income decreases because of unavoidable cause, for instance, unemployment or wage cut, and cannot pay its fee, is it necessary for lender or landowner to admit its reduction? There is no problem for lender to cancel the lease contract. As such Kosaku contract has feature of self-dominant small community and emotional union of mutual help of its members. It includes different elements from modern contract which pursues the economical rationalism as lease of residential land.

On consideration of aims to establish “Survey Commission of Kosaku Institution,” this bill must approximate customary Kosaku contract. When the rental fee is not or only partially paid and Kosaku doesn’t respond the rest’s call, the legal actions of provisionary disposition to keep out, attachment to uncut rice and distraint are taken instantly as well as residential land. Such judgments are extraordinarily different from customary Kosaku contract shown by regulations of this bill, so they seem remarkable violation of contract from the viewpoint of this norm, because it not only contradicts the first feature of agricultural dependence on the nature, but also betray the second feature of guardian emotional confidence. Therefore, it would be rather natural for these legal aggressive methods to seem Jinushi’s “villainously intended suppress methods”.

Actually Kosaku unions raise these legal actions as issue, incorporate its invalidation to their policy and develop opposite movement overall whether leftwing or rightwing. Moreover, such judgments cause not only the objection of Kosaku unions, but also confuse the government, which tries to revise them as the next section shows.

Section 2: Platform on Kosaku Law

“Survey Commission of Kosaku” announced “Platform on Kosaku Law” in 1926. This draft overlaps “Bill of Kosaku” basically, but regulations are added to it about legal judgment on nonpayment or partial payment in order to revise aggressive legal actions by Jinushi as above. Comparing this platform with the bill to abstract their differences, we will check out its composition.

“1. Legal Effect of Kosaku Contract Against Competing Others” is the same as 5th article of the private draft, which regulates that an occupant of land is legally prior to competing rivals if they exist. The lease of residential land also gives priority to others.

“2. Concession of Lease Right of Kosaku Land” is 6th article of the draft, which is the same as the civil law.

“3. Re-lend of Kosaku Land” is its 7th article, which purpose is to prevent intermediate exploitation.

“4. Notice of Sale on Kosaku Land” is its 16th article, which regulates that Jinushi must ask Kosaku to want to buy his occupying land before he sells it.

In “5. Succession and Lapse of Kosaku Contract”, “1. Duration of Regular Kosaku Contract” is its 2nd article, which regulates that its duration is more than 5 years. “Regular” means short-term contract in contrast to irregular long-term Kosaku contract. It shortens 7 years at the draft. “2. Renewal of Regular Kosaku Contract” is its 3rd article. “3. Expiration of Irregular Kosaku Contract” is its 15th article, which regulates the expiration of irregular Kosaku contract continuing forever if there is no opposition. “4. Cancel by Default” is its 11th article, which regulates that canceling conditions are nonpayment for a year, partial payment for three years, and the rest that is more double of annual payment. Besides the condition is added that instant cancel is possible in case of malevolent Kosaku. It may reflect concert nonpayment or partial payment for Kosaku unions to require decrease of Kosaku fee. “5. Restriction of right execution” is its 44th article, which regulates to prohibit canceling contract simply to replace Kosaku.

In “6. Compensation of Lapse of Kosaku Contract”, “1. Buying Uncut Rice” is its 30th article, and “2. Compensation of Expenses to Improve Land” is its 28th article, which necessary condition to require compensation is changed to Jinushi’s agreement. “3. Other Compensations” is a new provision, which regulates that Jinushi must compensate considerable amount when he cancels periodical Kosaku contract which is customary to renew and continue. “4. Compensation of Deposit” is also newly added provision, which regulates that Jinushi compensates the price of deposit at its expiration. “5. Compensation at Condemnation” is also newly added provision, which regulates that Jinushi must compensate Kosaku directly in case of condemnation of Kosaku land.

“7. Temporary Decrease and Exemption of Kosaku Fee” is its 25th article, which regulates that its necessary condition is to inspect the amount of harvest on the scene. This means that temporary decrease or exemption is possible only at poor corp. 23rd article includes among cases of arbitration the case when Kosaku has objection against distribution rate of harvest. While this draft can arbitrate the distribution rate between Jinushi and Kosaku whether the harvest is rich or poor, this platform retrogresses deeply.

“8. Deposit and Partial Payment of Kosaku Fee” is a completely new chapter, which aim is to revise problematic judgments against nonpayment since 1925. “1. Restriction of Attachment of Uncut Rice and Entrance by Deposit” regulates that deposit of partial payment can suspend such provisional dispositions. “2. Advance Deposit” regulates that advance deposit prohibits distraint or provisional dispositions when Jinushi or Kosaku requires it and it is received at the conflict. “3. Amount of Deposit” regulates that the court decides

how much deposit is necessary. “4. Particular Method Replaced by Auction” regulates that occupied Kosaku can reap, deposit, and keep uncut rice and operate other necessities because an auction of attached uncut rice makes Kosaku conflict more serious. Actually it was reported that there was no bidder but very Jinushi who put it up at auction. No cases are reported that uncut rice occupied by that Kosaku is reaped by other peasants. Others’ force would usually make serious struggle with violence. “5. Partial Delivery of Deposit” regulates that deposit doesn’t aim at payment of Kosaku fee, so it cannot deliver Jinushi as a rule, but the exception is for Jinushi to pay the tax. “6. Place of Deposit” regulates that storage of deposit can be agricultural storehouses or industrial unions. “7. Partial Discharge” regulates that Jinushi cannot reject to receive partial discharge of Kosaku fee, while Kosaku cannot assert that Jinushi admit the requirement to decrease Kosaku fee.

“9. Effect of Arbitration” regulates that arbitration by “Law of Kosaku Arbitration” cannot change for three years.

“10. Special Method at Impossible Arbitration” regulates that the court can order to succeed Kosaku specially when arbitration is impossible, because Law of Kosaku Arbitration has no enforcement without both sides’ agreement.

“11. Kosaku Commission” regulates that regional self-dominant Kosaku Commission supported by majority of Jinushi and Kosaku can determine the Kosaku conditions.

“12. Promotion of Suit and Arbitration” regulates that Kosaku Commission and Survey Commission take place of Kosaku Court, because it is difficult to make it in current legal system. All contents of this platform are summed up as above.

Although this platform was more severe than the private draft for Kosaku, for example, by shortening the duration, it aimed to prohibit judgments like provisional disposition, attachment of uncut rice, and distraint, which not only Kosaku unions, but also the government regarded as problematic. It was opposed by not only Jinushi unions, but also Kosaku unions. This platform presumes that the claim to decrease Kosaku fee happens because of poor crop. Claims by other reasons cannot be admitted at all. The fact that the cause of Kosaku conflict is the expanding difference of benefit between Kosaku and Jinushi, as we have already proved earlier, is ignored. As a result, the requirement to decrease at rich crop is regarded as malevolent nonpayment, so Jinushi can cancel the contract instantly, according to this platform. As the private draft includes conflict of harvest distribution rate between Kosaku and Jinushi among legitimate cases of Kosaku court’s arbitration, Kosaku conflict by uneven distribution, which high inflation of price causes, can be arbitrated. As this platform eliminates this part of the draft, the Kosaku conflict by uneven distribution cannot be arbitrated. This point is the reason why Kosaku unions support to enact the bill of Kosaku (private draft) in 1921 and oppose to enact this platform in 1926 as bad law. It was criticized by Kosaku unions as well as Jinushi unions.

Chapter 5: Solution

Now, we are ready to solve our problem. It is time to solve our redefined problem in the introduction why Survey Commission of Rental Price of Land composed of Jinushi opposed this survey. It is time to reveal reasons why Jinushi objects this reform through Survey Commission. Is the reason of Jinushi's objection the heavy taxation brought by this survey or its probability in the future? However, before the survey, the tax was cut down to less than 70% and "Platform on Reform of Land Tax" announced that new amount of tax is "determined less than its current amount even after decision of rental price". Therefore, the rise of tax won't happen meanwhile, so Jinushi doesn't need to be afraid of economical demerit or its probability. Moreover the increase of taxation has happened several times in the past, for instance, to win a war, but such strong protections never took place in those times. Despite such circumstances, Jinushi protected this survey so severely that the government can't help postpone the schedule of its legislation or stop temporarily. This opposition can't be explained to be caused by economical demerit. Then, what happened? It is the most important problem left for us.

It has been already proved that this survey provided unintentionally aggressive legal methods against Kosaku struggle to Jinushi as "provisionary disposition to keep out", "attachment of uncut rice" and "distrain". The point is their result. As already stated above, these judgments contradict customary Kosaku contract. It used to postpone Kosaku contract for three years and after the harvest despite Kosaku's nonpayment as both private draft and platform regulate. When Kosaku, who used to obey customary Kosaku contract, required decrease of Kosaku fee because high inflation caused the extreme increase of Jinushi's benefit, immediately after a reminder to pay fee was sent to Kosaku, only one notice from the court was sent to Kosaku suddenly to prohibit entering Kosaku land even for harvest instantly. It is unbelievable court order for Kosaku to understand. Kosaku or his unions couldn't obey such judgments without any opposition, so it is natural to protect them so hard. Thus, such legal methods brought serious and long-term Kosaku struggle to ruin agricultural land and begin severe conflict between Jinushi and Kosaku.

Although these phenomena happened, it is impossible to suppose that Jinushi's violence against customary norm of Kosaku contract caused disturbance of the survey of rental price. The places where serious conflict between Jinushi and Kosaku began and as a result the land ruined are only where Jinushi rejected to compromise Kosaku and caused Kosaku struggle and besides took aggressive legal actions. Such hostile Jinushi would be pleased to accept this survey, because it suggested how he behaved himself legally against Kosaku conflict. Even though Kosaku and his unions' hard resistance can be explained from the viewpoint of particular norm in agricultural rural community, Jinushi's implicit protestant against this survey can't be understood. If Jinushi who fought Kosaku struggle had no reason to opposite the survey, it is the contradiction. In actually Jinushi opposed it very hard.

Here we look over how many Jinushi and Kosaku caused Kosaku conflict to compare the rate of those who didn't cause Kosaku conflict. The largest scale in Kosaku struggle is 20,000 participants, which is only about 1 % of whole Kosaku household⁹. And besides Kosaku struggle which such legal measures had harder is less than half of whole Kosaku struggle. Therefore, those who objected this survey is a large part of Jinushi who compromised Kosaku claim in accordance to the customary norm to avoid the conflict against Kosaku.

Then, what does a large part of common Jinushi regard this survey as? It is suggested by the criticism against "Platform on Kosaku Law" which "Great National Jinushi Union" announced in 1926. This Jinushi Union states that "Platform on Kosaku Law" brings "destruction of agricultural community" and "contradicts national constitution proper for our country". This platform aimed to suppress judgments to cause the agricultural destruction, so this criticism is inappropriate, but it is enough to persuade Jinushi. It is the clue to

⁹ The largest number of participant in Kosaku struggle is 18,000. Whole Kosaku household is 2 million at least.

understand how common Jinushi understood governmental policies. The criticism against them is efficient enough to label them as “destroyer of community” or “contradiction against our national constitution”.

Now, we will return to the original question why this survey caused the destruction of order or norm in agricultural community or contradicted the national constitution of our country. The feature of this survey is to have regarded customary Kosaku contract as economically rational modern contract in urban society. In contrast, both of private draft and platform includes largely different elements from its definition. One is the particularity of industry of agriculture and another is the emotional union of mutual aid which self-governmental small group has. The naïve application of concept of modern contract in urban society to Kosaku contract or various judgments based on it are unexpected and beyond understanding for not only Kosaku, but also Jinushi. It is absurdly destructive actions of national power against the order and norm in agricultural rural community. It is the very meaning of “destruction in agricultural community” and “contradiction against national constitution of our country”.

There were limited places where Jinushi and Kosaku fought each other so hard to ruin the agricultural land, while legitimate intervening methods of national power seemed the destruction of the order and norm in the rural community beyond understanding for other common Jinushi. The very reason why large part of common Jinushi opposed this survey thoroughly is that the government is supposed to rule the rural and agricultural area and legitimate the destruction of order and norm in particular community by the order and norm in the urban society different from those in the rural community. Such phenomena of destruction of order and norm in the rural community not only brought Kosaku economical demerit, but also made Jinushi feel the abuse use of national power because the government didn't understand the concept of Kosaku contract which aids mutually in the rural community as self-governed small group and shocked the foundation of Jinushi's norm consciousness which respects the emotional union as a member of the community and as a guardian of Kosaku of its same members. At last, we find it the cause that the “survey of rental price of land” has failed.

Chapter 6: Conclusion

The term of the “national constitution”, which Great Jinushi Union used as particular national system of Kosaku institution different from the concept of modern contract pursuing only economical rationalism in modern capitalism typically seen in Europe and U.S., was converted to the meaning of particular ethnic polity called as “Ten-no System” which designates absolute Empiricism directly by Minister of Inner Affair Suzuki’s statement of “national constitution of our country” to criticize democratic common election system from this viewpoint. Subsequently, the word of “national constitution” has become to mean the absolutistic “Ten-no System”, extinguishing its original meaning. Influential progressive reformist journal asserts that “what we need now is not to make our community to transform as society, but to make our society to become the community.”¹⁰ So progressive reformists began to assert to organize the modern society by mutually aiding emotional union to avoid destroying agricultural rural community further, which was caused by treating such community as the modern society with only economically rational union. In other words, they began to stress Japanese version of “Fasci”.¹¹ Both of the reactionary absolutist and the progressive reformist reject the general transition to the modern society “from statue to contract”, criticizing the government promoting the modernization without any profound insight. If both assertions are integrated, the transition of polity of “Empirical Fascism” would become just close. The Communist Party of Japan, which must grow from this conflict between the government and agricultural community emerging from complete difference between documented law and customary law, has already recognized that the agricultural rural community, which covered all over the country, faced the critical situation. However, they confused the analysis against which is prior, the completion of the bourgeois revolution or the direct transition to the socialistic revolution, and moreover they failed to understand the motivation of Kosaku struggle. These defaults began to tranquilize their revolutionary movement and disable to compete with the government. Thus, this economical policy to promote the modern national system prompted ironically to assert the anti-modernism of “the overcome of the modern”, deny the unhiversal values of “Freedom, Equality and Philanthropy” in the modern time, and lead the fascistic system to advocate “Japanese centralism” which considers that the Japanese systems are the best in every points, being full of prejudice and hatred against other nations. It is all the conclusion.

Although facing the mysterious current of the history beyond our understanding, the moment we grasp whole her elusive figure, we may feel ourselves at the top of the history right now. However, the time passing by, it reminds us that we would become a part of the history, when we will find that our feeling of priority to people in the past comes out of only our knowledge of their results. They lived their present lives under only the given conditions, unknowing results of their behavior just like us.

¹⁰ “Kaizou”(Reform), Seiichi Touhata, 1931. He had been a professor of Tokyo Empirical University majoring in the agricultural economy and continued to be a professor of Tokyo University after war. This journal also included the treatise of one of writers of Kosaku bill.

¹¹ “Fasci” means “union” in Italian. It is the basic concept of Mussorini’s Fascismo which denies the “class struggle” of Marxism, stresses particular nationalistic union.

Appendix: Various Data

Appendix 1

The Law to Revise the Price of the Residential Land*

The 3rd Law (in this Parliament)

The Law to Revise the Price of the Residential Land

1. The residential land referred by this law is the residential land of the country, village, and city.
2. The price that this law revises is the price of the residential land that this law aims at.
3. The revised price of the residential land is ten times of the rent determined by this law. However, when ten times of the rent is over 18 times of the present price of the residential land in the city, or 7.2 times in the country, 18 times in the city and 7.2 times in the country are supposed to be the real price of the land.

When the total revised price of the residential land is over the price that is given by dividing the land tax by 2.5%, the latter is supposed to be the total revised price of land.

The rent called by this law is the amount for the lender to gain under the conditions where he pays the tax, the repair expenses and the maintaining ones.

4. The Government determines the rent of the residential land by the research of the Committee to Survey Rental Price of the Residential Land.

When the Government regards the decision of the Committee as inefficient, it can order the Committee to research again.

The Government determines the rent of the residential land at the following cases.

1. When the Committee to Research is not opened
2. When the research is not over within 60 days since the Committee to Research starts it.
3. When the determination of the Committee is regarded as inefficient though ordering the Committee to research again.
4. When the research is not over within 20 days since the Committee to Research researches again.
5. The chief of the tax office should research the rent of the residential land of each municipality at his jurisdiction to report it to the Committee to Survey Rental Price of the Residential Land.
6. The Committee to Survey Rental Price of the Residential Land is established at the jurisdiction of each tax office. However, when including the area where the institution of the city exists inner the jurisdiction of the tax office, it can be established at both that city and other area.

The fixed number of the researching members is ten. However, it can be increased or decreased by the situation of each area by the order.

7. The electors for the researching members elect the researching members. Those who are elected as the researching member cannot resign without the considerable reason.

The researching members are relieved of their duty when they finishes their job.

8. The fixed number of the electors for the researching members is one fiftieth of those who must pay the land tax of the residential land at the constituency. However, when the taxpayers are over one thousand, it is twenty, while it is one when they are less than fifties.

9. The constituency for the researching members is the area where the Committee to Research is established and covered, while the constituency for the electors of the researching members is the municipality.

10. Those who are booked as the payer of the land tax of the residential land at the list of the payers of the land tax can elect the electors for the researching members, or can be elected as the researching member or the elector for the researching members. However, it is not applied to those who are applicable to any following number.

1. The disabled
2. Those who are made their property to be seized and continue to discharge, or those who were declared as the bankrupt but have not reinstated yet.
3. Those who remain within a year after punished by the non-payment of the national tax
4. Those who have been more than a six-year prison, or those who received the sentence of a serious crime of the

* The house and the land where it builds are different estimates in Japan.

old Criminal Law and have not reinstated yet.

5. Those who are in the executing term that is less than a six-year prison or those who received a sentence of the imprisonment of the old Crime Law and have not reinstated yet.
11. The another order decides the matters about the electors for the researching members, the election of the researching members, and the meeting of the Committee to Research.
12. The Government should determine the revised price of the land by its rent and notice it to the municipality.
When the chief of municipality receives the notice of the previous clause, he should make it inspected free to those who should pay the residential land tax at its municipality or their agents for twenty days at the city, town, or village office.
13. When those who should pay the residential land tax or their agents have the objection to the revised price of the land, they can plead against the Government within thirty days after the inspection finishes.
14. When the plea of the previous article arises, the Government should determine the revised price again, and notice it to the pleaders.
15. When they have the objection against the determination of the previous article, they can take legal action or administrative suit.
16. The city referred by this law is applied to the ward in Tokyo City, Kyoto City, Osaka City, Hokkaido, and Okinawa Prefecture.
The area to execute the task of a house is regarded as town or village.

The supplementary provision

17. The year is 1911 when the revised land tax is levied on at the residential land whose price this law revises.
18. The residential land is revised again in accordance to the resembling land which price this law revises, which price the Law of the Land Tax determined or revised from the beginning of the execution of this law to the 31st of December in 1910, and the land tax is levied on, depending on this revised price.
19. The land price is not revised at the residential land under developing, which is free from the tax or one which tax is decreased. After this term passes by, the price is revised in accordance to the resembling land.
The previous clause is applied after the term, when the decreased tax is permitted further at the residential land under developing, which is free from the tax.
20. The price of the residential land is not revised within the area, which begins to be developed, but does not succeed yet by the Law to Straighten the Cultivating Land or the 39th Law in 1897. When the development succeeds, the land price will be revised in accordance to the resembling land which price this law revises.
21. The price of the residential land within nine years after the beginning of the development is not revised. Its land price is revised ten years after it in accordance to the resembling land.
22. When the land tax is levied on by the following number until the land tax by the revised land price is levied on about the residential land for the land tax to be levied on in cases of the previous three articles.
 1. The land price is the result by dividing the land tax by 2.5 %, which is 3.4 % of the present land price, and the land tax based on this price is levied on at the residential land of Hokkaido.
 2. The land price is the result by dividing the land tax by 2.5 %, which is 4.7 % of the present land price, and the land tax based on this price is levied on at the residential land of other area.The provision of the previous clause is applied to the land tax after 1911.

“Houritsu Shinbun”(Juristic Newspaper), vol. 632, 1910.

Appendix 2

Rule for the Law to Revise the Residential Land

1. The electing administrator for the electors of the researching members of the Committee to Survey Rental Price of the Residential Land is the chief of the municipality, while one for its researching members is the chief of the tax office.
2. The chief of the tax office should determine the voting day for the electors of the researching members to notice it to the chief of the municipality, at least twenty days before it.
When the chief of the municipality receive the notice of the previous clause, he should notify it, at least fifteen

days before it.

3. The election of the electors of the researching members is the open vote.

The vote is one per a person.

The electors should go to the voting place and vote to write one name of the candidates.

4. When electing the electors of the researching members, two electors should be chosen to observe the vote and its counting.
5. Those who get more votes are the elected. If its number is the same, the elder is the elected. If the birthday is the same, a lot determines it.
6. When finishing the election of the electors of the researching members, the chief of the municipality should notify the names of the elected immediately and notice it to the chief of the tax office at once.
7. The chief of the tax office should determine the voting day for the researching members, notify it, at least fifteen days before it, and notice it to the electors of the researching members to elect the researching members.
The number of the candidates to be written at a vote is one fifth of the fixed number of the researching members. However, when its number is less than one, it is supposed to be one.
Even though the written candidates at a vote are less than the number calculated by the previous clause, it is effective.
The provision from the 3rd article to the 5th is applied to the election of the researching members.
8. When finishing the election of the researching members, the chief of the tax office should notify the names of the elected and notice them to the elected.
9. When the number of the electors of the researching members or one of the researching members is under the fixed number, the supplementary election for the shortage should be executed.
10. When the electors of the researching members or the researching members become less than the fixed number, the first among unsuccessful candidates is supplemented. When their vote is the same, the provision of the 5th article is applied to.
11. The notice of the chief of the tax office opens the Committee to Research.
12. The Committee to Research should elect the chair among the researching members at the beginning.
When the chair is absent, the eldest among the present researching members functions as the chair.
13. When the number of the present is under the half of the fixed, the Committee to Research can not open the meeting.
The majority determines the agenda. When for and against is the same, the chair determine it.
14. The researching members can not participate in the decision about their owning land, the land for the tax to be paid, or the land of the official for them to pay the tax to.
15. The chief of the tax office or his agent can attend at the meeting to state his opinion.
16. The chair should notice the decision of the Committee to Research to the chief of the tax office.
17. The chief of the tax office should determine the rent of the residential land by the provision of the 4th of the Law to Revise the Price of the Residential Land, and notice the revised land price to the chief of the municipality by the provision of the 1st clause of the 12th article of that law.
18. When the chief of the municipality receives the notice of the previous article, he should make it inspection free since the next day and notify it.
19. Those who raise the objection, according to the provision of the 13th article of the Law to Revise the Price of the Residential Land, should specify the reason and propose it to the chief of the Bureau of the Administration of the Tax via the chief of the tax office.
When the proposal of the previous clause takes place, the chief of the Bureau of the Administration of the Tax should determine the revised land price to notice the pleader.
20. The allowance and the travel expense are paid to the researching members.
The Financial Minister determines the provision of the previous clause about the allowance and travel expense.
21. The city referred by this law is applied to the ward in Tokyo City, Kyoto City, Osaka City, Hokkaido, and Okinawa Prefecture.
The area to execute the task of a house is regarded as town and village.

The supplementary provision

This law is made effective the day after the Law to Revise the Residential Land is enforced.

“Houritsu Shinbun”(Juristic Newspaper), vol. 635, 1910.

Appendix 3

The bill to Survey Rental Price of the Land

The Act to Survey Rental Price of the Land

1. The Government researches the rent of the land by this law.
2. The research of the rent is concerned only about the land which tax must be paid in the 1st of the April in 1926.
However, as long as the tax-free land, which is designated by the Law of the Land Tax or other laws, is concerned, it is not applied.
3. The rent of the land depends on the standard rent at the area where utilizing forms of land resemble in accordance to each sort of land.
The standard rent is one for lenders to gain in the standard land at the area of the previous clause under the conditions that lenders pay the tax, repair expenses or maintaining expenses.
4. The Government determines the area and its standard rent of the previous article after the Committee to Survey Rental Price agrees, which another law establishes.

The supplementary provision

This law is not applied to the land which is not applicable in the 1st of April in 1926.

The reasoning statement of the bill to Survey Rental Price of the Land

In order to change the standard of the Land Tax [from the price of the land] to its rent, it is necessary to research the rent of the land. It is the reason why this bill is proposed.

“Houritsu Shinbun” (Juristic Newspaper), vol. 2522, 1926. [] is the author’s supplement.

Appendix 4

The bill of the Committee to Survey Rental Price of the Land

The Act of the Committee to Survey Rental Price of the Land

1. In order to determine the area and the standard rent at the 3rd article of the Law to Survey Rental Price of the Land provided by its 4th, the chief of the tax office prepares its researching result to report to the Committee to Survey Rental Price.
2. The Committee to Survey Rental Price is established at each tax office.
However, as long as the city within the jurisdiction of the tax office is concerned, the Committee to Survey Rental Price can be established especially by the order [of the given ministry].
3. The electors of the researching members, whom the payers of the land tax elect, elect the researching members.
The fixed number of the researching members and their electors is determined by the order.
4. The constituency of researching members is the area where the Committee to Survey Rental Price is established, while the constituency of the electors for the researching members is the municipality.
5. Those who are booked as the taxpayers at the list of the land tax at the present of 15 days before the voting day to elect the electors for the researching members, (including those who are free from the tax provided by the 2nd of the 13th article of the Law of the Land Tax), can elect the electors for the researching members, or be elected as the researching members or their electors.

However, as long as those who are applicable to one of the following conditions are concerned, it is not applied.

1. The disability
2. Those who are bankrupts and have not been restored yet
3. Those who are within a year after punished by the non-payment of the national tax
4. Those who have been punished by more than a six-year prison, or a serious crime of the old Criminal Law
5. Those who received a sentence of less than a six-year prison and is in the term now.

The legal person, who should pay the land tax, can elect or be elected as the electors for the researching members. He should determine his representative concerned about the election to report it to the belonging municipality by the previous clause..

Those who are applied to one of any numbers of the proviso of the 1st clause cannot be the representatives of the legal person provided by the previous clause.

6. The administrator concerned about the election of the electors for the researching members is the chief of the municipality, while one of the election of the researching members is the chief of the tax office.

7. The chief of the tax office determines the voting day for the electors for the researching members and should report it to the chief of the municipality.

When the chief of the municipality receives the report of the previous clause, he should notify it seven days before the voting day.

The time and date, and the place of the voting and the counting should be described in the notification of the previous clause.

8. The election of electors of electors for the researching members is the secret vote.

The elector has only one vote.

The elector should go to the voting place by himself at the given time of the voting day, and vote to write the only one name among the candidates in a voting paper.

The voting paper should be given to electors at the voting day in the voting place.

9. The chief of the municipality should choose two observers from those who have the qualification to elect the electors for the researching members to watch the vote and the counting of the election of the electors for the researching members.

The observers receive the allowance determined by the order.

10. The chief of the municipality determines the validity of the vote in the election of the electors for the researching members, hearing the review of observers.

11. Those who have more votes than others are elected as electors for the researching members. When the number of votes is the same, the chief determines the elected by a lot.

Even though the number of the elected doesn't attain the fixed number, there is no special election.

12. When the election of the electors for the researching members finishes, the chief of the municipality notifies the names of the elected and notices them to the elected and the chief of the tax office.

The following items should be described in the notice of the previous clause against the chief of the tax office.

1. The fix number of the electors for the researching members and the number of taxpayers

2. The number of voters and the poll, and the number of valid and invalid votes

3. The address, the names, the birthdays and the poll of the elected

13. When those who are elected as the electors for the researching members die, resign or become applied to any number of the proviso of the 1st clause of the 5th article until the voting day to elect the researching members, those who are not elected and gain more votes than others are supplemented as the electors for the researching members.

When the number of the poll is the same, the 11th article is applied.

The provision of the previous article is applied to the case of the 1st clause.

14. The chief of the tax office should determine the voting day to elect the researching members, notify it, fifteen days before it, and notice it to the electors for the researching members.

15. The election of the researching members is the open vote.

Each elector has only one vote. However, the number of the candidates written in a vote is one fifth of the fixed number of the researching members (less than one is regarded as one).

The electors should go to the voting place to vote at the given time. However, when they cannot go on considerable reasons, they can vote by post. Their votes to reach after the voting time are invalid in this case.

Even though the number of persons written in a vote is less than the number determined by the proviso of the 2nd clause, it is valid.

16. The chief of the tax office should choose two observers among the electors for the researching members to

observe the vote and the counting for the election of the researching members.

17. The chief of the tax office determines the validity of the poll, hearing the review of observers.
18. Those who gain more votes than others become the elected in the election of the researching members. When the poll is the same, the elected is the elder, and when even the age is the same, the chief of the tax office determines the elected by a lot.
19. When the election of the researching members finishes, the chief of the tax office should notify the names of the elected and notice them to the elected and the chief of the municipality.
The chief of the municipality should notify the names of the elected, receiving the notice of the previous clause.
20. Those who are elected as the researching members cannot resign without considerable reasons.
21. The researching members, who become applied to any number of the proviso of the 1st clause of the 5th article, become unqualified.
22. When the number of the researching members becomes short of the fixed number, those who are not elected and gain more votes than others are supplemented. When the number of the poll is the same, the provision of the 18th article is applied.
23. When the number of the elected doesn't attain the fixed number in the election of the researching members, or when there is no person to be supplemented in the case of short of the number of the researching members, the special election takes place. However, when the shortage of the number arises after the Committee to Survey Rental Price opens, it can remain still.
24. The notice of the chief of the tax office opens the Committee to Survey Rental Price. Its session is less than 50 days, while it is determined in accordance to the local situation by the order.
25. The Committee to Survey Rental Price should elect the president at the beginning.
When the president has any trouble, the eldest person among the researching members who are present substitutes for the president.
26. The Committee to Survey Rental Price cannot make decision unless the present members are over the half of the fixed number.
The majority determines the agenda. When for and against is the same, the president determines it.
27. The President should notice the decision of the Committee to Survey Rental Price to the chief of the tax office.
28. Unless the Committee to Survey Rental Price opens until the 31st of October in 1927, the chief of the tax office determines the area and the standard rent provided by the 3rd article of the Law to Survey Rental Price of the Land. When the decisions are not made in the term provided by the 24th article from the opening of the Committee to Survey Rental Price or until the 31st of the October in 1927, the chief of the tax office determines the area and the standard rent provided by the 3rd of the Law to Survey Rental Price of the Land.
29. When the chief of the tax office regards as unreasonable the decision of the Committee to Survey Rental Price, he determines the term less than 10 days to discuss again. When he regards it as unreasonable again, or when the discuss is not over for the term, the chief of the tax office determines the area and the standard rent provided by the 3rd article of the Law to Survey Rental Price of the Land.
30. The chief of the tax office or his agent can attend at the Committee to Survey Rental Price to state his review.
31. The allowance and the travel expenses are paid to the researching members determined by the order.
32. When the area and the standard rent provided by the 3rd article of the Law to Survey Rental Price of the Land are determined, the chief of the tax office should notice it to the chief of the municipality.
When the chief of the municipality receives the notice of the previous clause, he should notify it to the concerned for 20 days.
The day for the notification should be notified before.
33. Those who have the objection against the standard rent applied to their owning land can make a plea of the objection to the competent authority of the tax by way of the chief of the tax office with the reasoning statement of the objection within 20 days after the notification of the previous article.
34. When the objection arises provided by the previous article, the chief of the competent authority of the tax should judge and decide its validity to notice the pleader.
35. When the pleader has the objection against the decision of the previous article, he can take legal action or take a

administrative suit.

36. Those who is occupied in the research or the decision of the rent must not leak the secret to others, which they can be aware of on researching or deciding, without the legitimate reasons.

37. When the association of the town and the village deals with all its office work, or cooperates it, it is regarded as a town, while its manager as its chief.

In the area where the institution of the town and village is not applied, the provisions of this law concerned about the town and the village are applied to its quasi-town and village, while ones concerned about the chief of the town and the village are applied to its quasi-chief.

This law is effective at the day of its issue.

The reasoning statement of the Committee to Survey Rental Price of the Land

In order to determine the area and the standard rent of the 3rd article of the Law to Survey Rental Price of the Land, it is necessary to enact the law concerned about the Committee to Survey Rental Price. It is the reason why this bill is proposed.

“Houritsu Shinbun”(Juristic Newspaper), vol.2663, 1927.

