

Historical Development of Japanese Local Governance Vol. 2

**Volume 2 Implementation of the City Law and
the Town and Village Law (1881 – 1908)**

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Foreword

The Council of Local Authorities for International Relations and the National Graduate Institute for Policy Studies have been working since FY 2005 on a “Project on the overseas dissemination of information on the local governance system of Japan and its operation”. On the basis of the recognition that the dissemination to overseas countries of information on the Japanese local governance system and its operation was insufficient, the objective of this project was defined as the pursuit of comparative studies on local governance by means of compiling in foreign languages materials on the Japanese local governance system and its implementation as well as by accumulating literature and reference materials on local governance in Japan and foreign countries.

In FY 2010, we will continue to compile “Statistics on Local Governance (Japanese/English)”, “Up-to-date Documents on Local Autonomy in Japan”, “Papers on the Local Governance System and its Implementation in Selected Fields in Japan” and “Historical Development of Japanese Local Governance”. We will also continue to conduct a search for literature and reference materials concerned with local governance in Japan and overseas to be stored in the Institute for Comparative Studies in Local Governance.

If you have any comments, suggestions or inquiries regarding our project, please feel free to contact the Council of Local Authorities for International Relations or the Institute for Comparative Studies in Local Governance of the National Graduate Institute for Policy Studies.

February 2011

Yoko Kimura

Chairperson of the Board of Directors

Council of Local Authorities for International Relations

Tatsuo Hatta

President

National Graduate Institute for Policy Studies

Preface

This booklet, one of a series which started to appear in 2010, is one result of collaboration that started in 2005 between the Institute for Comparative Studies in Local Governance, National Graduate Institute for Policy Studies, and the Council of Local Authorities for International Relations, under the title, “Project on the overseas dissemination of information on the local governance system of Japan and its operation”. For the purpose of implementing the project, a “Research committee for the project on the overseas dissemination of information on the local governance system of Japan and its operation” was established, and a chief or deputy chief with responsibility for each part of the project have been designated.

Within the framework of the above project, we began to study in 2008 how to establish and take forward a self-contained project under the title “Historical Development of Japanese Local Governance”. The project will comprise the publication of 10 volumes in the form of booklets which will examine the formation, development process and history of local governance in Japan. We are convinced that the results of the research that underlies this project will be of immense use in the comparative study of local governance in many countries. The work has been taken forward primarily by the core team members listed below, and it is planned that all the research will be brought together by the publication, one at a time, of a booklet authored by each team member during 2010 and 2011.

(Chiefs):

Hiroshi IKAWA	Professor, National Graduate Institute for Policy Studies
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This booklet, Vol. 2 in the series, “Historical Development of Japanese Local Governance” is authored by Prof. Akio Kamiko and gives an account of the development process and history of local governance in Japan in the period 1881-1908.

This period (1881-1908) covered by this volume gives an account of the development of Japan as a modern state against the background of the Sino-Japanese War and the Russo-Japanese War. It was in this period that the foundation of the local system of governance in Japan was established in the forms of the enactment of laws and regulations that determined the nature of such systems as the city system, the town and village system, and the prefectural system, all of which have survived in Japan up to the present day. This volume focuses on introducing the formation of these systems and the changes that they underwent.

I would like to express my heartfelt appreciation to Prof. Kamiko, and also to other members of the research committee for their expert opinions and advice.

February 2011

Hiroshi Ikawa
Chairperson

Research committee for the project on the overseas dissemination of information
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Volume 2 Implementation of the City Law and the Town and Village Law (1881-1908)

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Introduction

The Constitution of the Empire of Japan was promulgated in February, 1889, marking a great step forward in the establishment of a modern government system in Japan. A further very pressing matter was the establishment of a local government system, and the urgency of this matter was further magnified by the government's policy to give precedence to the establishment of a new local government system over the establishment of a new national government system, the details of which were to be stipulated in the Constitution. To this end, the government researched local government systems in several Western countries and drafted a number of plans for a system. As a result of these efforts, the City Law and the Town and Village Law were both promulgated in 1888. The government also considered implementing stipulations concerning a prefectural and county system, but the promulgation of the necessary laws was delayed until 1890, after the promulgation of the Constitution. Moreover, even when an act on prefectures and counties was introduced, this was not done at the same time all over Japan but prefecture by prefecture in a piecemeal manner, so that the introduction process took a long time.

In order to be able to implement the new local government system, the national government faced the need to create towns and villages of a size which would enable them to meet the standards of capability required under the new system. This was the reason why the mergers of towns and villages were promoted on such a large scale by the government. As a result, the number of municipalities was reduced from 71,314 at the end of 1888 to 15,820 at the end of 1889. Considering the fact that the number of municipalities exceeded 11,000 at as late a date as 1945, when WWII ended, these figures show that the main framework of local public administration was created in the period covered by this volume.

In the area of foreign relations, it was at this time that the relationship between China and Japan became tense centered on the interests of the two countries in the Korean Peninsula. War broke out in August, 1894, and ended in April, 1895. In the same period, Japanese light industries made a great leap forward.

Hostilities continued with the outbreak of another war between Russia and Japan centered on their respective interests in Manchuria. This war started in February, 1904, and ended in September, 1905.

These wars exerted a great influence on local government, especially in terms of their effect on local public finance.

On a positive note, after the conclusion of the Russo-Japanese war, Japanese industry, both light and heavy, underwent great development.

The Prefecture Law was not fully implemented even in this period, and its content was totally amended in 1899, before it became valid in every part of Japan.

Some amendments to the City Law and the Town and Village Law were also proposed in response to changes in Japan's society. The laws were first submitted to the Diet in 1906 but were not finally passed until 1911.

This concludes the summary of new developments in local government in the Meiji Era (1868-1912).

1 The Situation just before the Implementation of the City Law and the Town and Village Law

At the beginning of the 1880s, the main characteristics of the legal system underlying Japanese local government were stipulated in what were known as the Three New Laws (the Counties, Cities, Towns and Villages Organization Law, the Prefectural Assembly Law, and the Local Tax Law) and the Municipal Assembly Law. These laws were originally implemented in the difficult political situation that existed after the Abolition of Fiefs and Establishment of Prefectures, and showed a leaning toward post facto ratification of prevailing customs. They were amended in 1884 in the direction of strengthening the supervisory authority of the central government, in response to the intensification of antigovernment movements led by the Freedom and Civil Rights Movement. In sum, the search had begun for a new systematic local government system.

It should also be noted that many arguments about what kind of local government system was desirable for the development of the nation were put forward from various political standpoints.

2 Preparations for the establishment of a new local government system

2.1 Background factors influencing the search for a new local government system

Not only was it the case that the local government system in Japan at this time was nothing more than a temporary structure, but the national government system too was not systematically constituted. Hence, the establishment of a systematic central government through the medium of introducing a Constitution was seen as an urgent issue. However, while some people thought that a local government system should be established after the central government was securely founded, others thought that the order should be reversed. Finally, Aritomo Yamagata, who held the office of Minister for the Interior decided that the establishment of a local government

system should take priority, and the quest for the systematic foundation of a new local government system was made a central priority.

2.2 Various draft plans

The first draft plan for the new local government system was the one drawn up in May, 1884, by Tamotsu Murata, an undersecretary in the Ministry of the Interior. It comprised 12 chapters, made up of 220 articles. Its main proposals were (1) organizing all the resident families in cities, towns and villages into teams of five except in large cities, where the population exceeded 35,000, (2) creating a local assembly in every municipality, and (3) mandating the prefectural governor to appoint a mayor in every municipality, selected from among the 2 to 3 candidates nominated by the local assembly of the municipality concerned.

However, this draft plan was not approved by the Minister, Yamagata, who thereupon appointed several young undersecretaries as the members in November of 1884 of the newly formed Municipal Law Investigation Committee and commissioned them to draw up a draft plan. This resulted in the completion in June, 1885 of the "Draft Bill for Towns and Villages," consisting of 10 chapters and 154 articles. The plan was then re-examined and modified so that it had 11 chapters and 156 articles, and bore the title of "Town and Village Bill." Its main points were that:

- (1) As in the previous draft, a municipality, besides being an administrative area of the central government, was given the status of a corporation as a local autonomous entity;
- (2) The suggestion of a "Team of Five" system was not taken up;
- (3) A mayor was to be appointed by the prefectural governor, with the recommendation of the county governor, from among the three candidates chosen by the voters in the municipality;
- (4) Every municipality was to have a local assembly, the terms of office of the members of which were set at six years, with half of the total number to be elected every three years. Males of 20 years of age or above who paid land tax in the municipality had votes and non-residents who paid more than a certain amount of tax were also given votes. A three-class election system, whereby the voters were divided into three categories according to the amount of tax they paid and each category returned the same number of assembly members, was adopted; and
- (5) This bill was not to be applied in urban areas, for which another bill was planned.

At almost the same time as the above, another draft bill is known to have been drawn by Carl Rudolf, a German advisor employed by the Japanese government. This draft bill's main points were;

- (1) It was to be introduced in municipalities with a population of less than 8,000;

- (2) Counties were to be created as an intermediate stage between prefectures and municipalities, and each county should have a governor appointed by the prefectural governor and a county assembly whose members were elected in municipal assemblies; and
- (3) Each municipality should have a municipal assembly whose members were publicly elected, but residents who had paid more than one fifth of the municipality's total tax revenue automatically became members without having to be elected.

2.3 Examination of the Draft Bill drawn up by the Municipal Act Investigation Committee

The government showed the draft drawn up by the Municipal Act Investigation Committee to Hermann Roesler and Albert Mosse, German legal advisors employed by the Cabinet, and asked for their opinion.

The main points of Roesler's opinion were that it would be difficult to apply the same system to all municipalities given the huge variety among municipalities in the country as a whole, and that if civil rights were granted on the basis of ownership of real estate or payment of Land Tax, there would be a fear that persons engaged in commerce and industry might be left out.

Albert Mosse's opinion was that;

- (1) The foundation of a new local government system should precede promulgation of the Constitution;
- (2) Not only a new municipal act but a new comprehensive system of local government should be established; and
- (3) For that purpose, a high-level specialist research committee should be organized to plan the framework.

The government office in charge, led by the Minister for the Interior Yamagata, adopted many of these ideas and launched the Local Government System Planning Committee with the task of drawing up the outline of a plan not only for a system of municipalities but for a comprehensive local government system including prefectures and counties.

2.4 Outline Plan for the Organization of a New Local Government System

The Local Government System Planning Committee examined the following documents written by Albert Mosse: "Outline of the Organization of Local Government Authority and Public Administration," "Supervision of Municipal Administration," "The Authority of the Committee of Councilors in Public Administration" and "Administrative Legal Procedures." After making suitable modifications, they submitted their draft to the Cabinet as an "Outline for the Organization of a Local Government System." The cabinet approved the submitted

document, which comprised 7 chapters, namely, “Organizational Fundamentals,” “Prefectures,” “Counties and Cities,” “Towns and Villages,” “Supervision of Municipal Administration,” “The Authority of the Committee of Councilors in Public Administration” and “Administrative Legal Procedures.” This document enumerated the basic principles underlying the systematic construction of the local government system, including the authority possessed by each administrative structure, namely prefectures, counties, cities, towns and villages, and the organization and authority of the assemblies and Committee of Councilors at each level, administrative supervision and administrative legal procedures.

The main features of the document were as follows:

- (1) Prefectures, counties, and cities should be established as administrative areas, and counties should include towns and villages. Prefectures, counties, cities, towns and villages were each to be given the status of an autonomous entity but they were also to be given the status of an administrative area of the central government, which gave them the dual character of an autonomous entity and an organ of central government. Towns and villages should be organized within existing boundaries, but destitute ones were to be merged as far as was geographically feasible.
- (2) Each administrative area should be provided with one person in charge of its administration; such persons were to be given the titles of prefectural governor, county governor, city mayor, town mayor and village mayor. Prefectural governors, county governors, and city mayors were to be appointed by the central government. Town mayors and village mayors were to be elected in the respective town or village assembly and were to be approved either by the county governor, the prefectural governor, the Minister for the Interior or the Emperor according to their population size.
- (3) Town assemblies and village assemblies should comprise elected members and non-elected members. The latter were those who had paid more than one-sixth of the total direct tax revenue of the municipality. Suffrage was to be granted to males aged 25 or over, who had paid tax or who had more than a certain level of education. For the purposes of elections, the voters were to be divided into three groups according to the amount of tax levied on them; each group was to elect a set number of assembly members. A further requirement was that more than half the members of each assembly should be landowners.
- (4) County assemblies should comprise members elected in town or village assemblies and those non-elected members who were large landowners or prominent merchants. Eligibility for election was to be given to males aged 30 or over, who had independent civil rights and who had paid more than ¥10 in tax.
- (5) Prefectural assembly members should be elected in county and city assemblies. Eligibility

for election was, as in the case of county assemblies, to be given to males aged 30 or over, who had independent civil right and who had paid more than ¥10 in tax.

- (6) Committees of Councilors , which were to be organized in prefectures and counties, were charged with the following responsibilities: formulating agenda for prefectural and county assemblies; executing assembly resolutions; appointing and supervising prefectural and county officials; making decisions about tasks delegated by central government; and responding to inquiries made by central government. A prefectural committee of councilors should comprise the governor or his representative, two councilors appointed by the government and four councilors elected by the prefectural assembly from among those eligible for membership.
- (7) A town or a village should have two or more deputy mayors, who should help and represent the mayor in town or village matters. These deputies were to be elected in their respective assemblies.
- (8) Persons with supervisory authority such as county governors, prefectural governors and the Minister for the Interior were to be given comprehensive power to require a report, make an audit, compile a compulsory budget, reprimand town or village mayors, deputy mayors or committees of councilors, and approve or disapprove resolutions of local assemblies and committees of councilors. The Emperor could dissolve prefectural, county or municipal assemblies based on advice given by the Minister for the Interior.

The Ministry for the Interior, headed by Yamagata, lost no time in working to prepare a legal framework for a new local government system on the basis of this proposal.

2.5 Draft Bill for an Autonomous Entity

This time too, it was Albert Mosse who drafted a bill to establish a local government system, on the basis of the “Outline for the Organization of a Local Government System”.

The bill was entitled “Draft Bill for an Autonomous Entity” and was examined, article by article, by the Local Government System Planning Committee.

The main points in this draft bill were;

- (1) It provided for 2 kinds of autonomous entities: 1) City districts; and 2) Towns and Villages. The former kind fell outside the jurisdiction of counties, while the latter kind was incorporated into counties.
- (2) It gave corporate status to autonomous entities.
- (3) It was stipulated that autonomous entities should perform their own affairs under the supervision of the central government.
- (4) It stipulated various differences in the organization of towns and villages according to the size of their population.

- (5) Persons who had a residence in an autonomous entity were categorized as “inhabitants” and were thereby given the right to utilize the public facilities of the entity and its assets, and were at the same time put under an obligation to take part in bearing the entity’s burdens.
- (6) Those males who had independent civil rights and Japanese nationality and had been “inhabitants” of the entity for more than two years were categorized as “residents”; they were thereby given the right to take part in elections of the entity and were deemed eligible to hold honorary positions in the entity with regard to public representation and public administration.
- (7) An assembly of an entity consisted of elected members with a term of office of six years. Half of the members were to be elected every three years. Normally, the voters in the elections were divided into three groups according to their tax payment. It was possible to divide the jurisdiction of the entity into several constituencies by passing a bylaw to that effect.
- (8) An Entity Office was to be established as the administrative organ of the entity. In the case of a city and a district, it consisted of the mayor, one or more deputy mayors and six Honorary Council members. In the case of a town and a village it consisted of the mayor and one or more deputy mayors.
- (9) A town mayor or a village mayor and their respective deputies were to be elected in the assembly of the entity concerned. Their respective terms of office were six years. To confirm their appointment, approval by the Emperor, the Minister for the Interior, the prefectural governor, or the county governor was required according to the size of the entity’s population. A mayor was expected to work, in principle, without salary, but where the population was 3,000 or more, he could be paid and if the population was 5,000 or more, he had to be paid.
- (10) A city mayor was to be appointed by the Emperor from among the three candidates recommended by the city. City deputy mayors and honorary council members were elected in the city assembly and deputy mayors needed the approval of the Emperor to assume their office.

2.6 Drafting of the City Law and the Town and Village Law

The Local Government System Planning Committee divided this “Draft Bill for an Autonomous Entity” into two parts, one part dealing with cities and one part with towns and villages. The parts thus created were named “Cities Bill” and “Towns and Villages Bill” respectively, and were scrutinized by the Committee.

As a result of these deliberations, both the Cities Bill, comprising 7 chapters and 139 articles,

and the Towns and Villages Bill, comprising 8 chapters and 144 articles, were finalized and submitted to the Cabinet on September 17, 1887. A number of modifications were made within the Cabinet office to both the Towns and Villages Bill and the Cities Bill before they were sent, on November 16, 1887, and November 18, 1887 respectively, to the Council of Senior Statesman (*Genrouin*).

The following are the modifications made:

- (1) The stipulation that it required a law to be passed before a task could be delegated to municipalities or a new obligation imposed on local governments or residents was deleted, and it was made possible to carry out these changes through the medium of an Imperial order or a decree issued by the Cabinet or a government minister.
- (2) The scope of residents' ability to keep a watch on local governments was narrowed by deleting the stipulations concerning the right of residents to inspect the budget and settlement of accounts and giving the chairman of an assembly the authority to forbid residents to attend its sessions. The stipulation that obliged the mayors to give an explanation of the issues submitted to the assembly was also deleted, and instead a stipulation making it easier for a mayor to dissolve an assembly was newly inserted. These various changes led to an increase in the power of the administrative branch in local governments.
- (3) The election of town and village assemblymen was now to be carried out by two groups of residents categorized according to the amount they had paid in tax.

2.7 Deliberations in the Council of Senior Statesman (Genrouin)

As mentioned above, the Cabinet sent the bills to the Council of Senior Statesmen (*Genrouin*), which was created in 1875. However, unlike the later Diet, this organ was not made up of elected members, but of members appointed from among politicians, academics, prefectural governors and military personnel. Its terms of reference were ambiguous and they could modify bills sent by the Cabinet but the modifications it made were not binding on the Cabinet.

As a result of the deliberations that took place in the Council, the following changes were made to the bill.

- (1) The differential treatment of towns and villages according to their population size was deleted.
- (2) The position of mayor of a town or village was made, in principle, an honorary, unpaid position, but payment was permitted depending on the circumstances.
- (3) The term of office of mayors was made 6 years instead of the 12 years in the draft.
- (4) Although the Draft Bill stipulated that a mayor should be appointed by the Emperor

from among three candidates nominated by the city assembly, the Cabinet Bill stipulated that a mayor should be appointed by the Emperor on the basis of advice from the Minister for the Interior. This point was intensely discussed but finally, the Cabinet Bill was upheld.

2.8 Cabinet Decision and Promulgation

After the deliberations by the Council of Senior Statesman (Genrouin) had been completed, Local Director-Generals (Prefectural Governors) were summoned and asked for their opinion. Since they wanted longer preparation time before legislation was formally implemented, it was decided that implementation should be carried out on an individual basis as the governor of a particular prefecture called for it.

The Cities Bill and Towns and Villages Bill were submitted to a Cabinet meeting on March 21, 1888 and there again three changes were made, namely:

- (1) The way in which a mayor was to be appointed was changed back to the original system under which the Emperor appoints city mayors from among the three candidates recommended by their respective city assemblies, i.e. the same as in the original draft.
- (2) The Cities Bill was now to be applied to Tokyo, Kyoto and Osaka, the application to which had been exempted.

After all these processes, the City Law and the Towns and Villages Law were promulgated on April 17, 1888.

3 Implementation of the City Law and the Towns and Villages Law

3.1 Contents of the Cities Act and the Towns and Villages Act

The City Law (comprising 7 chapters and 113 articles) and the Towns and Villages Law (comprising 8 chapters and 139 articles) were promulgated on April 17, 1888.

Their contents were;

(1) The City Law

Chapter 1 General Stipulations

Sub-chapter 1 Cities and their Jurisdiction

Sub-chapter 2 City Residents and their Rights and Obligations

Sub-chapter 3 City Bylaws

Chapter 2 City Assembly

Sub-chapter 1 Organization and Election

Sub-chapter 2 Powers and Service Procedures

Chapter 3 Public Administration of a City

- Sub-chapter 1 Organization and Appointment of the City Council and City Officials
- Sub-chapter 2 Powers and Service Procedures of the City Council and City Officials
- Sub-chapter 3 Salary and Allowances
- Chapter 4 Management of City Assets
 - Sub-chapter 1 City Assets and City Tax
 - Sub-chapter 2 City Revenue and Expenditure Budget and Settlement of Accounts
- Chapter 5 Public Administration of Cities with Special Assets
- Chapter 6 Supervision of City Public Administration
- Chapter 7 Residual Stipulations

(2) The Towns and Villages Law

- Chapter 1 General Stipulations
 - Sub-chapter 1 Towns and Villages and their Jurisdiction
 - Sub-chapter 2 Town and Village Residents and their Rights and Obligations
 - Sub-chapter 3 Town and Village Bylaws
- Chapter 2 Town and Village Assembly
 - Sub-chapter 1 Organization and Election
 - Sub-chapter 2 Powers and Service Procedures
- Chapter 3 Public Administration of a Town or Village
 - Sub-chapter 1 Organization and Appointment of Town of Village Council and Town of Village Officials
 - Sub-chapter 2 Powers and Service Procedures of Town of Village Council and Town of Village Officials
 - Sub-chapter 3 Salary and Allowances
- Chapter 4 Management of Town and Village Assets
 - Sub-chapter 1 Town and Village Assets and Town and Village Tax
 - Sub-chapter 2 Town and Village Revenue and Expenditure Budget and Settlement of Accounts
- Chapter 5 Specific Public Administration of each Field of a Town a Village
- Chapter 6 Town or Village Union
- Chapter 7 Supervision of Town and Village Public Administration
- Chapter 8 Residual Stipulations

The main features of the Law were as follows:

- (1) Cities, towns and villages were established as basic local government units; of these units, cities were made directly subordinate to prefecture, whereas towns and villages

- were made subordinate to a county, and then counties were incorporated in a prefecture;
- (2) The City Law was implemented in urban areas with a population size of 25,000 or more. However, there was exceptional treatment for Tokyo, Kyoto and Osaka, where no mayor was appointed and the prefectural governor dealt with the affairs that would normally be taken care of by the mayor.
 - (3) Cities, Towns and Villages were explicitly given corporate status.
 - (4) Persons who lived in a city, town, or village were given the status of “resident”, and were given the right to shared use of municipal facilities or properties at the same time as being put under an obligation to share municipal burdens.
 - (5) However, only “public citizens” were given the right to take part in the municipal administration. The conditions needing to be met in order to be given the status of a “public citizen” were:
 - 1) to be aged 25 or above;
 - 2) to have Japanese nationality;
 - 3) to be the head of a family;
 - 4) to be male;
 - 5) to have shared in bearing the burdens of the municipality concerned for more than two years; and
 - 6) to have paid Land Tax in the municipality, or to have paid more than ¥2 of direct national taxes.
 - (6) “Public Citizens” were given the right to vote in municipal elections and the right to be elected to honorary public office.
 - (7) These “Public Citizens” were also put under an obligation to take part in public affairs. A reprimand could be administered if a “public citizen” refused to serve in a public office without a proper excuse such as illness.
 - (8) Cities, towns and villages were given the power to make bylaws with regard to their affairs and the rights and obligations of the residents.
 - (9) Cities, towns and villages were given the power to make rules concerning their facilities.
 - (10) Cities, Towns and Villages were obliged to have an assembly. A city assembly was to have from 36 to 60 elected members, according to the population size. A town or village assembly should have from 8 to 30 elected members according to the population size. A city assembly could increase or decrease the number of the members within the limit of 60. A town or village assembly could reduce its membership quota.
 - (11) Suffrage was given to:
 - 1) all “Public Citizens” as a matter of basic principle;
 - 2) specified large taxpayers even though their qualifications to be a “Public Citizen”

were deficient.

- (12) The eligibility to be elected in municipal elections was, basically, given to all “Public Citizens,” and there was no exceptional treatment for large taxpayers.
- (13) The most prominent feature of municipal assembly elections was that it had a system of graded voting. This meant that “Public Citizens” were sorted into three categories in the case of a city and two categories in the case of a town or a village according to the amount of tax they paid, and that each group separately elected assembly members. The votes cast by each group were weighted, resulting in a vote by larger taxpayers having relatively greater value. On the other hand, the elected persons did not need to belong to the electing group.
- (14) The office of a municipal assembly member was made an honorary position. Its term of office was six years, with half of the members elected every three years.
- (15) Ballots for these elections were single secret ones.
- (16) The chair of a city assembly was elected from among the members, at the beginning of every year. In the case of a town or village assembly, the mayor was to chair the assembly.
- (17) The competence of an assembly included the authority to make decisions on all affairs concerning the municipality, on functions that had been delegated to it, and on those which would be delegated to it by laws or imperial orders in future. The establishment of a bylaw or a rule and the approval of budgets and settlements of account were given as examples. Other powers held by an assembly included that of choosing a municipal official, making inspections, submitting an opinion and making decision on appeals concerning elections.
- (18) Sessions were to be convened by the chair, however, he had to convene it when either a quarter of the members, the city mayor or the city Council asked for it.
- (19) The quorum for a meeting was two thirds of all members.
- (20) The executive responsibility of a city was held by the City Council. The City Council consisted of a mayor, deputy mayor(s) and Honorary Council members, and was chaired by the mayor. The number of Honorary Council members was, in principle, 12 in Tokyo, 9 in Kyoto and Osaka, and 6 in other cities.
- (21) Mayors were paid and their term of office was for six years. They were appointed by the Minister for the Interior from among three candidates nominated by the city assembly with the approval of the Emperor.
- (22) Deputy city mayors and honorary city council members were elected by the city assembly.
- (23) A city mayor and a deputy city mayor did not have to be a “Public Citizen” of the city

and, if the person elected did not have the required status, he would automatically acquire it on assuming office.

- (24) A town or village mayor and a town or village deputy mayor should be elected by the municipal assembly from among the “public citizens” of the municipality. Their respective terms of office were four years. These positions were, in principle, honorary, unpaid ones but they could be changed into paid ones by means of a bylaw. Elected persons had to get the approval of the prefectural governor before taking up office.
- (25) Cities, towns and villages had a treasurer, committee members and other employees.
- (26) A City could divide its jurisdiction into several wards and appoint a head of the ward and his representatives on the basis of an opinion delivered by its Council. Similarly, a town or a village could do the same when its assembly made a resolution to that effect.
- (27) It was stipulated that the finances of a municipality should be primarily derived from the income from the properties it owned and that a municipality should impose municipal taxes only in the case that this income was insufficient. Taxes that could be imposed were additional taxes on national and prefectural taxes, and special taxes initiated by the municipality. A municipality was also given the power to impose fees and charges on its services.
- (28) A municipality was allowed to issue bonds only in the event of its being unable to cope by using its standard revenue, such as a natural disaster, a short-term expenditure which would result in profit for the municipality over a long period, or the need to renew an old loan.
- (29) Supervisory authority was exercised, with regard to cities, firstly by the prefectural governor and secondly by the Minister for the Interior, and with regard to towns and villages, in the first place by the county governor of the region, in the second place by the prefectural governor, and in the third place by the Minister for the Interior. The nature of supervisory authority comprised general power over municipal public administration; in addition, the Minister for the Interior was given the power to dissolve municipal assemblies. Taking items for which a resolution passed by a municipal assembly was required, the introduction of a bylaw and disposal of valuable assets also needed approval of the Minister for the Interior, while new borrowings, the introduction of a special tax and the imposition of additional taxes by more than a set percentage onto national taxes required the approval both of the Minister for the Interior and the Minister of Finance.
- (30) Prefectural governors had the power to reprimand city mayors, deputy mayors, council members, committee members, the head of a ward and other city employees. Prefectural governors and county governors had the power to reprimand town and

village mayors, deputy mayors, the head of a ward and other town and village employees.

- (31) Mayors should have a dual status both as an organ of central government as well as that of the head of the municipality. As a result of this dual status, they also dealt with what were termed “agency delegated affairs,” i.e. matters delegated to them by central government through the medium of laws or ordinances.

3.2 Exceptions for Three Large Cities

Tokyo, Kyoto and Osaka were, at that time, by far the largest cities in Japan. Therefore, initially, it was intended that the Cities Law should not be applied to these cities. However, at the final stage of considering the cabinet draft of the bill, its contents were changed in such a way that it was applied in principle to these three cities. Consequently, another special bill stipulating different forms of treatment for them was enacted. Its main points were:

- (1) Mayors and deputy mayors were not appointed to these cities, and the duties normally accruing to these posts were discharged by the prefectural governor or prefectural secretaries.
- (2) City Councils of these cities consisted of the prefectural governor, prefectural secretaries and honorary Council members.
- (3) A treasurer, secretaries and other employees were not appointed in these cities, and instead the duties of their posts were dealt with by prefectural officials.
- (4) Wards that had been established in these cities (15 wards in Tokyo, 2 wards in Kyoto and 4 wards in Osaka) were retained, and the head of a ward and secretaries were appointed in the case of each ward by the city Council.

3.3 Mergers of municipalities accompanying the Implementation of the Laws

In 1886, when the Bill for Cities and the Bill for Towns and Villages were being considered, there were 71,573 municipalities in Japan. Most of these municipalities were those that derived directly from villages originated as joint agricultural production units in the Edo era. They were very small, with 48,420, nearly 70 %, having less than 100 families in their jurisdiction. However, the local government system stipulated both in the Bill for Cities and the Bill for Towns and Villages assumed that municipalities should be able to cope with many functions including the management of elementary schools. It was obvious that entities of such a small scale would not be able to cope with those tasks. So the idea was conceived of letting such municipalities merge with each other and form bodies of a broader scale, thus giving them the capacity to function as modern administrative units.

A tangible move by the central government toward mergers was its decree dated June 13, 1888. In this decree, the government said that it was not enforcing mergers, but was leaving the matter to prefectural planning and decisions. However, the government also said that:

- (1) Municipalities to which new laws would be applied should in principle be existing municipalities; but
- (2) In cases where municipalities were too small, they should be permitted to merge with each other; and
- (3) The standard size for new merged municipalities should range from 300 to 500 families.

As a result, the 71,314 municipalities that existed at the end of 1888 decreased to about one fifth or 15,820 within the space of one year, at the end of 1889. Such a big wave of mergers in just a year makes it quite possible that the promotional intentions of prefectures were strongly active in the background, even though the mergers themselves were spontaneous.

One issue that occurred during these mergers was the transfer of the town and village properties.

Traditionally, towns and villages in the rural areas of Japan jointly owned and utilized hills and wastelands. At the time of a merger, the central government made it a norm that these properties should not be transferred to new municipalities, but that either the old communities should retain them, claiming customary rights, or newly created “property wards,” whose boundaries usually coincided with those of the old communities, should succeed to them. The intention of these procedures was to give due consideration to traditional property rights, but as a result:

- (1) New municipalities which were created as a result of mergers did not usually have any property, consequently property revenue, which had been the main source of revenue for municipalities, could no longer be expected;
- (2) For people living in old merged municipalities, the central focus of their identity remained the former properties even after a merger, thus delaying the harmonious formation of the identity of a new municipality.

3.4 Implementation of the City Law and the Town and Village Law

An addendum to the City Law provided that the Law should be implemented area by area as stipulated by the Minister for the Interior after April 1, 1889, in accordance with requests from the prefectural governor in charge. On April 1, 1889, the Law was implemented in the area of thirty-one newly born cities (Kyoto, Osaka, Sakai, Yokohama, Kobe, Himeji, Nagasaki, Niigata, Mito, Tsu, Shizuoka, Sendai, Morioka, Hirosaki, Yamagata, Yonezawa,

Akita, Fukui, Kanazawa, Toyama, Takaoka, Matsue, Hiroshima, Akamaseki, Wakayama, Kochi, Fukuoka, Kurume, Saga, Kumamoto and Kagoshima). It was also implemented in eight more areas within the same year (Tokyo on May 1, Okayama on June 1, Kofu and Gifu on July 1, Nagoya, Tottori and Tokushima on October 1, and Matsuyama on December 15) creating thirty-nine cities in all. Yet another city area, Takamatsu, was added on February 15, 1890 so that all the areas originally targeted by the Law were covered.

Table 1 Implementation of City Law

Apr. 1, 1889	Kyoto, Osaka, Sakai, Yokohama, Kobe, Himeji, Nagasaki, Niigata, Mito, Tsu, Shizuoka, Sendai, Morioka, Hirosaki, Yamagata, Yonezawa, Akita, Fukui, Kanazawa, Toyama, Takaoka, Matsue, Hiroshima, Akamaseki, Wakayama, Kochi, Fukuoka, Kurume, Saga, Kumamoto, Kagoshima (Total of 31 cities)
May 1, 1889	Tokyo
June 1, 1889	Okayama
July 1, 1889	Kofu, Gifu
Oct. 1, 1889	Nagoya, Tottori, Tokushima
Dec. 15, 1889	Matsuyama
Feb. 15, 1890	Takamatsu

[Source] Produced by author using "Hundred-year history of local autonomy, Vol.1"
(Editorial Committee for the Hundred-year History of Local Autonomy, ed.)

In the same way as the City Law, an addendum to the Town and Village Law stipulated that the Law should be introduced area by area after April 1, 1889, in accordance with requests by the prefectural governor in charge to the Minister for the Interior. It was also stipulated that the Minister for the Interior could suspend the implementation of part of the Articles, but no use was ever made of this. In prefectures that included areas in which the City Law was implemented, the Town and Village Law was implemented at the same time. The result was that the Law was implemented on April 1, 1889 in the following twenty-six prefectures: Kyoto Prefecture, Osaka Prefecture, Kanagawa Prefecture, Hyogo Prefecture, Nagasaki Prefecture, Niigata Prefecture, Ibaraki Prefecture, Mie Prefecture, Shizuoka Prefecture, Miyagi Prefecture, Iwate Prefecture, Aomori Prefecture, Yamagata Prefecture, Akita Prefecture, Fukui Prefecture, Ishikawa Prefecture, Toyama Prefecture, Shimane Prefecture, Hiroshima Prefecture, Yamaguchi Prefecture, Wakayama Prefecture, Kochi Prefecture, Fukuoka Prefecture, Saga Prefecture, Kumamoto Prefecture and Kagoshima Prefecture. It was further implemented, on May 1, 1889 in Tokyo Prefecture, on June 1, 1889 in Okayama Prefecture, on July 1, 1889 in Yamanashi Prefecture and Gifu Prefecture, on October 1, 1889 in Aichi Prefecture, Tottori Prefecture and Tokushima Prefecture, on December 15, 1889 in Ehime Prefecture, and, finally, on February 15, 1890 in Kagawa

Prefecture. The implementation of the Town and Village Law in prefectures other than these took place on April 1, 1889 to nine prefectures (Fukushima Prefecture, Tochigi Prefecture, Saitama Prefecture, Chiba Prefecture, Nagano Prefecture, Shiga Prefecture, Nara prefecture and Oita Prefecture), and on May 1, 1889 in Miyazaki Prefecture. Hence the implementation of these law was completed on February 15, 1890 with their implementation in Kagawa prefecture.

Table 2 Implementation of Town and Village Law by Prefecture

Apr. 1, 1889	Kyoto, Osaka, Kanagawa, Hyogo, Nagasaki, Niigata, Ibaraki, Mie, Shizuoka, Miyagi, Iwate, Aomori, Yamagata, Akita, Fukui, Ishikawa, Toyama, Shimane, Hiroshima, Yamaguchi, Wakayama, Kochi, Fukuoka, Saga, Kumamoto, Kagoshima (26 prefectures implemented Town and Village Law and City Law simultaneously) Fukushima, Tochigi, Saitama, Chiba, Nagano, Shiga, Nara, Oita (9 prefectures implemented only Town and Village Law)
May 1, 1889	Tokyo (implemented Town and Village Law and City Law simultaneously), Miyagi (implemented only Town and Village Law)
June 1, 1889	Okayama (implemented Town and Village Law and City Law simultaneously)
July 1, 1889	Yamanashi, Gifu (implemented Town and Village Law and City Law simultaneously)
Oct. 1, 1889	Aichi, Tottori, Tokushima (implemented Town and Village Law and City Law simultaneously)
Dec. 15, 1889	Ehime (implemented Town and Village Law and City Law simultaneously)
Feb. 15, 1890	Kagawa (implemented Town and Village Law and City Law simultaneously)

[Source] Produced by author using "Hundred-year history of local autonomy, Vol.1"
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3.5 Regional Variety in the Local Government System

The number of prefectures where the above laws were implemented was forty-five at that time. The discrepancy between this number and the 47 prefectures that make up Japan is because Hokkaido and Okinawa were not included. Specifically, the exclusion of Hokkaido and Okinawa as well as a number of islands from the implementation area of the City Law and the Town and Village Law was because these regions were covered by an Imperial Order.

Instead, special regulations were enforced in these regions. It was as late as 1922 when the City Law was implemented in Hokkaido, and the comprehensive implementation of the Town and Village Law was even later, taking place in 1943. In the case of Okinawa, the Town and Village Law was introduced in 1920, making the treatment of the region just the same as other prefectures. Furthermore, two former districts, Naha and Shuri, became cities in 1921, starting the application of the City Law in Okinawa. By 1920, the Town and Village

Law had been implemented in all islands except for Ogasawara Island and Izu-Shichi-tou (the Seven Islands of Izu) in Tokyo Prefecture.

4 The Implementation of the Prefecture Law and the County Law

4.1 Background to their implementation

The government first thought of implementing the County Law and the Prefecture Law immediately after the enforcement of the City Law and the Town and Village Law. However, the enactment of the County Law and the Prefecture Law ran into difficulties, and they were finally promulgated in May, 1890, after the promulgation of the Constitution.

As noted above, the Local Government System Planning Committee, which comprised four members including Mosse, submitted recommendations not only for the bills concerned with the city, town and village systems, but also for those concerned with the prefectural and county systems in their Outline Plan for the Organization of a New Local Government System. Following the issuing of the plan, Mosse wrote up a draft for the two latter bills; they were duly considered by the Local Government System Planning Committee, which made modifications before submitting the Prefecture Bill and the County Bill to the Cabinet.

The Prefecture Bill explicitly endowed prefectures with corporate status and with the power to establish bylaws, and gave comprehensive powers to prefectural assemblies. In ways such as these, the bills clearly displayed a strong tendency to treat prefectures as local autonomous bodies, and it is for this reason that they were opposed by the House of Senior Statesmen (Genrouin). With opposition also coming from inside the government itself, the bills were discarded. At the root of most of the oppositions was the opinion that although it was acceptable to allow autonomy to cities, towns, and villages, it was going too far or, at least, too quickly to allow the same kind of autonomy to prefectures.

After this rejection, the Cabinet formulated a Second Draft in January, 1890. In this draft, provisions about the corporate status of prefectures and counties, the power of prefectures to establish bylaws and the comprehensive powers given to prefectural assemblies were deleted, and the character of prefectures as local autonomous bodies was considerably diluted. The House of Senior Statesmen (Genrouin) agreed to this draft with some modifications and the two bills were promulgated as the Prefecture Law and the County Law respectively on May 17, 1890.

4.2 Contents of the Prefecture Law

The Prefecture Law and the County Law were fundamental acts concerned with the system of prefectures and counties; in other words, their position was exactly the same as that of the City Law and the Town and Village Law in respect of cities, towns and villages. However, since

prefectural governors, county governors and their senior officials were categorized as central government officials, these laws did not apply to them. Instead they were regulated by the stipulations in the Central Government Order for Local Officials.

The Prefecture Law had 6 chapters, comprising 98 articles. They were;

Chapter 1 General Stipulations

Chapter 2 Prefectural Assembly

Chapter 3 Prefectural Council

Chapter 4 Prefectural Accounts

Chapter 5 Supervision

Chapter 6 Supplementary Stipulations

Its main points were the following:

- (1) Stipulations for the establishment, abolition, division and merger of prefectures as well as changes to their boundaries had to have a basis in law.
- (2) A prefectural assembly comprised members elected from cities and counties. In the case of cities, the city assembly and the city council should jointly elect members and in the case of counties, the county assembly and the county council should jointly elect members.
- (3) Eligibility to be a member of a prefectural assembly was given to “Public Citizens” residing in a municipality in the prefecture who had a right to vote and had paid more than ¥10 in direct national tax.
- (4) A member of a prefectural assembly was prohibited from being simultaneously a member of the House of Representatives of the Diet. Senior officials and paid employees of the prefecture, priests, monks and teachers had no eligibility to be a member of a prefectural assembly.
- (5) Elections were conducted with the use of single secret votes.
- (6) The office of the member of a prefectural assembly was treated as an honorary, unpaid one. The term of office was set at four years with half of the members elected every two years.
- (7) The authority of the prefectural assembly was limited to six items concerning financial matters, including decisions on the revenue and expenditure budget.
- (8) Prefectural Councils were established as a secondary decision-making organ. The prefectural governor served as the president of the Council, which was to comprise two senior prefectural officials and four (eight in the case of Tokyo, Kyoto and Osaka) honorary Council members, who were to be elected from among the prefectural assembly members.
- (9) The powers given to the prefectural Council were decision-making on matters which were to be decided by the assembly, and whose decision-making power had been delegated to the Council or when the governor recognized that there was no time to convene the assembly.
- (10) The prefectural governor’s power included implementation of the decisions of the

prefectural assembly and Council, management of prefectural assets and facilities, and execution of construction works whose cost was borne by the prefecture. In addition, on occasions when the Council could not be convened, a prefectural governor was given the authority to make decisions which would normally be made by the Council.

- (11) As the financial resources of prefectures, prefectural taxes and other prefectural revenues were stipulated. The kinds of taxes which prefectures were permitted to levy were Housing Tax, Household Tax and other taxes stipulated in prior legislation. Borrowing was allowed in special cases. The budget was to be compiled by the governor but he had to submit it to the prefectural Council for consideration before submitting it to the prefectural assembly.
- (12) The settlement of accounts was to be approved by the prefectural assembly after it had been inspected by the prefectural Council.
- (13) Prefectural administration was supervised by the Minister for the Interior and the supervision was more thoroughly implemented than in the case of municipalities.
- (14) When the prefectural governor deemed a decision taken either by the prefectural assembly or the prefectural Council to be detrimental to public interest, he had the power to suspend its implementation and make the organ concerned reconsider it. If the organ concerned did not change its decision, he should report the matter to the Minister for the Interior and ask for the Minister's instructions.
- (15) When the prefectural governor deemed a decision either by the prefectural assembly or the prefectural Council to fall outside the range of its jurisdiction or illegal, he had to cancel it.
- (16) When either the prefectural assembly or the prefectural Council rejected or did not approve a budget necessary for administrative purposes or for the public interest, the prefectural governor should ask the Minister for the Interior for his instructions and, with his approval, could implement the proposed budget.
- (17) The central government could dissolve a prefectural assembly on the basis of an Imperial Order.
- (18) Approval from the Minister for the Interior or another minister was needed in order to be able to make fresh borrowings or impose additional taxes on national tax in excess of a set ratio.

4.3 Contents of the County Law

Like the Prefecture Law, the County Law had 6 chapters with a slightly fewer number, namely 91 provisions. The chapter headings are as follows:

- Chapter 1 General Provisions
- Chapter 2 County Assembly
- Chapter 3 County Council

Chapter 4 County Accounts

Chapter 5 Supervision

Chapter 6 Supplementary Provisions

Its main points of difference from the Prefecture Law were the following:

- (1) Two-thirds of the membership quota of a county assembly should comprise members elected by town or village assemblies within the county, while the remaining third should comprise members elected from among large landowners within the county.
- (2) Eligibility to be a county assembly member was given to “Public Citizens” of the towns and villages within the county and large landowners who had the right to vote.
- (3) The office of a member of a county assembly was made honorary, i.e. unpaid. The members elected by town and village assemblies had a term of office of six years, and half of them were elected every three years. As for the members who were large landowners, their term of office was three years and they were all elected simultaneously.
- (4) A county Council was established as a secondary decision-making organ of a county. It was chaired by the county governor and comprised three members who were elected by the county assembly from among its members and one member who was appointed by the prefectural governor.
- (5) No authority to levy tax was given to counties. As its primary source of revenue, a county had income from its assets and when this was insufficient, a county could levy some share of its costs on the towns and villages within its boundaries. Bond issues were also allowed in specified cases.
- (6) The governor of the prefecture within which counties were located had primary supervisory authority over counties, and the Minister for the Interior had secondary supervisory authority. With regard to towns and villages, the county governor of the county in which they were located had primary supervisory authority, while secondary authority was vested in the prefectural governor, and the third stage of supervisory authority was vested in the Minister for the Interior. The nature of the supervisory authority held at different levels comprised general powers over municipal public administration, while the Minister for the Interior had the power to dissolve municipal assemblies. Items for which authority additional to a municipal assembly’s decision was required were the following: enactment of a bylaw and disposal of valuable assets needed the approval of the Minister for the Interior; new borrowing, the introduction of a special tax and the imposition of additional taxes by more than a set percentage onto national taxes needed the approval of the Minister for the Interior and the Minister for Finance.

4.4 Implementation of the Prefecture Law and the County Law

Although the Prefecture Law and the County Law were promulgated, the argument that it was still too early for them to be actually implemented was still influential. There was also a practical deadlock in that it was stipulated that the Prefecture Law should be implemented after the County Act was implemented in the prefecture. At that time there was great variety in the size of counties, and there was a need to standardize their sizes. However, changing the boundaries of counties required a new law, and the bill drafted for that purpose did not get approval in the Diet. As a result, the government changed its policy and started to implement the County Law in prefectures where there was no need to change the county boundaries, and thereafter implemented the Prefecture Law in those prefectures. Meanwhile, the government submitted one by one to the Diet bills concerning changes to the boundaries of counties in a specific prefecture. As each of these bills passed the Diet, the government implemented the County Law and then the Prefecture Law in the prefecture concerned.

So when implementation of the County Law started on April 1, 1891, it was implemented in only nine prefectures, namely, Aomori Prefecture, Akita Prefecture, Yamagata Prefecture, Fukui Prefecture, Nagano Prefecture, Aichi Prefecture, Tokushima Prefecture, Kochi Prefecture and Oita Prefecture. Among these prefectures, the Prefecture Law was implemented in Nagano Prefecture on July 1, 1891, in six prefectures, i.e., Aomori Prefecture, Akita Prefecture, Yamagata Prefecture, Fukui Prefecture, Tokushima Prefecture and Oita Prefecture on August 1, 1891, and in Tokushima Prefecture and Kochi Prefecture on September 1, 1891. The Law was implemented in the remaining prefecture, Aichi Prefecture, on February 1, 1892. Thereafter, the County Law was implemented in Ishikawa Prefecture on July 1, 1891 and in Yamanashi Prefecture on August 1, 1891. The Prefecture Law was implemented in both of these on October 1, 1891. However, apart from Miyagi Prefecture, where the County Law was implemented on April 1, 1894 and the Prefecture Law on July 1, 1894, the next group of prefectures following these eleven prefectures appeared as late as 1896, when those bills concerning boundary changes of counties in a specific prefecture started to be passed in the Diet. The introduction of the County Law started again with Toyama Prefecture and Kumamoto Prefecture on June 1, 1896. Ibaraki Prefecture, Hyogo Prefecture and Fukuoka Prefecture followed on July 1, then Gunma Prefecture on July 15, Saitama Prefecture and Shimane Prefecture on August 1, and Shizuoka Prefecture, Tottori Prefecture and Yamaguchi Prefecture on September 1 of the same year. The dates of implementation of the Prefecture Law were July 1, 1896 for Toyama Prefecture, September 1, 1896 for Kumamoto Prefecture, October 1, 1896 for Ibaraki Prefecture, Hyogo Prefecture and Fukuoka Prefecture, April 1, 1897 for Gunma Prefecture, Saitama Prefecture, Shizuoka Prefecture, Tottori Prefecture and Yamaguchi Prefecture, and finally, April 1, 1898 for Shimane Prefecture. The largest number of prefectures, 13 in all, in which the County Law was

implemented in a year was in 1897, namely Niigata Prefecture on January 1, Iwate Prefecture, Chiba Prefecture, Ehime Prefecture, Nagasaki Prefecture and Miyazaki Prefecture on April 1, Saga Prefecture on June 1, Tochigi Prefecture on July 1, Gifu Prefecture and Nara Prefecture on August 1, Mie Prefecture and Wakayama Prefecture on September 1 and Fukushima Prefecture on October 1. The dates of implementation of the Prefecture Law in these prefectures were April 1, 1897 for Niigata Prefecture, July 1, 1897 for Iwate Prefecture, September 1, 1897 for Saga Prefecture, Nagasaki Prefecture and Miyazaki Prefecture, October 1, 1897 for Tochigi Prefecture, Chiba Prefecture, Gifu Prefecture and Ehime Prefecture, February 1, 1898 for Fukushima Prefecture, March 1 1898 for Nara Prefecture, April 1, 1898 for Mie Prefecture, and September 1, 1898 for Wakayama Prefecture.. Except for Wakayama Prefecture, the Prefecture Law was introduced to these prefectures within seven months after the introduction of the County Act.

Table 3 Implementation of County Law and Prefecture Law

Year	County Law	Prefecture Law
1891	Aomori, Akita, Yamagata, Fukui, Nagano, Aichi, Tokushima, Kochi, Oita (Apr. 1 for 9 prefs.), Ishikawa (July 1), Yamanashi (Aug.1)	Nagano (July 1), Aomori, Akita, Yamagata, Fukui, Tokushima, Oita (July 1 for 6 prefs.), Tokushima, Kochi (Sep. 1 for 2 prefs.), Ishikawa, Yamanashi (Oct. 1 for 2 prefs.)
1892		Aichi (Oct. 1)
1894	Miyagi (Apr. 1)	Miyagi (July 1)
1896	Toyama, Kumamoto (June 1 for 2 prefs.), Miyagi, Hyougo, Fukuoka (July 1 for 3 prefs.), Gunma (July 15), Saitama, Shimane (Aug. 1 for 2 prefs.), Shizuoka, Tottori, Yamaguchi (Sep. for 3 prefs)	Toyama (July 1), Kumamoto (Sep. 1), Ibaraki, Hyogo, Fukuoka (Oct. 1 for 3 prefs.)
1897	Niigata (Jan. 1), Iwate, Chiba, Ehime, Nagasaki, Miyazaki (Apr. 1 for 5 prefs.), Saga (June 1), Tochigi (July 1), Gifu, Nara (Aug. 1 for 2 prefs.), Mie, Wakayama (Sep. 1 for 2 prefs.), Fukuoka (Oct. 1)	Gunma, Saitama, Shizuoka, Tottori, Yamaguchi, Niigata (Apr. 1 for 6 prefs.), Iwate (July 1), Saga, Nagasaki, Miyazaki (Sep. 1 for 3 prefs.), Tochigi, Chiba, Gifu, Ehime (Oct. 1 for 4 prefs.)
1898	Shiga, Kagoshima (Apr. 1 for 2 prefs.) Osaka (June 1)	Fukushima (Feb. 1), Nara (Mar. 1), Shimane, Mie (Apr. 1 for 2 prefs.), Shiga (Aug. 1), Kagoshima, Wakayama (Sep. 1 for 2 prefs.)
1899	Okayama (Apr. 1), Tokyo, Kanagawa, Kyoto, Hiroshima, Kagawa (July 1 for 5 prefs.)	Tokyo, Osaka, Kanagawa, Kyoto, Hiroshima, Kagawa, Okayama (July 1 for 7 prefs.)
1909		Okinawa (Apr. 1)

[Source] Produced by author using "Hundred-year history of local autonomy, Vol.1"
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After this, the County Law was implemented to Shiga Prefecture and Kagoshima Prefecture on April 1, 1898, and the Prefecture Law was implemented in Shiga Prefecture on August 1,

1898, and in Kagoshima Prefecture on September 1, 1898. Also the County Act was implemented in Osaka Prefecture on June 1, 1898.

However, the implementation of these laws did not spread any further for some time thereafter. Even in March, 1899, when both the laws were amended to become the “New Prefecture Law” and the “New County Law” respectively, the County Law failed to be implemented in as many as seven prefectures, i.e. Tokyo Prefecture, Kanagawa Prefecture, Kyoto Prefecture, Okayama Prefecture, Hiroshima Prefecture, Kagawa Prefecture and Okinawa Prefecture. If one adds Osaka Prefecture, where the County Law was implemented but the Prefecture Law was not, the Prefecture Law failed to be implemented in eight prefectures. There was a special problem in Okinawa Prefecture, where the City Law and the Town and Village Law, the implementation of which was a prerequisite to that of the County Law, had not been implemented. With the exception of Okayama Prefecture, where the County Law was implemented on April 1, 1899, the County Law was implemented in these five remaining prefectures, excluding Okinawa, on July 1, 1899. The Prefecture Act was implemented in these five prefectures, plus Osaka Prefecture and Okayama Prefecture on July 1, 1899, at the same time as the introduction of the County Law except for the cases of Osaka Prefecture and Okayama Prefecture. Thus the implementation of these laws to forty-five prefectures excluding Okinawa Prefecture took as long as eight years. The implementation of the Prefecture Law in Okinawa Prefecture materialized on as late a date as April 1, 1909.

5 Modifications to the City Law, the Town and Village Law, the Prefecture Law and the County Law

5.1 Sino-Japanese War and Post-war Modifications

Japan and China (Chin Dynasty) got into a state of war in August, 1894. The war ended with an armistice, the conditions of which were favorable to Japan, in March, 1895. After this war, Japan put emphasis on augmenting its national wealth and military power. Consequently, the scale of Japanese government finance grew rapidly, which in turn affected local administration.

In this period, many laws regulating the obligatory duties of local governments were established. The River Law of 1896 stipulated that prefectures had primary responsibility for the management and prevention of river flooding. In 1897, the Surface Soil Management Law and the Forest Law were established, completing the trio of acts concerning forest and river management.

Furthermore, in 1890, the Elementary School Order was modified, and the term of compulsory education was standardized at 4 years. It was also stipulated that tuition charges would not be levied. An obligation to establish secondary schools was also placed on prefectures. All of this led to an increased financial burden on local governments.

5.2 Enactment of the “New Prefecture Law” and the “New County Law”

The Prefecture Act and the County Act were promulgated in 1890, but they encountered great difficulty at the stage of being implemented. Meanwhile, there had been few amendments to these acts until they were comprehensively modified in 1899. Although the names of the laws were not changed, the laws before these comprehensive amendments were called the “Old Prefecture Law” and the “Old County Law” and those after the amendments were called the “New Prefecture Law” and the “New County Law” respectively.

The main points of the modifications to the Prefecture Law were:

- (1) Abolition of the “double election system,” i.e. the election of prefectural assembly members in city and county assemblies;
- (2) Clarification of the necessary qualifications for and the effects of elections;
- (3) Explicit definition of the corporate status of prefectures;
- (4) Grant of discretion over the timing of convening ordinary sessions of the prefectural assembly;
- (5) Addition of regulations concerning prefectural taxes;
- (6) Creation of the possibility of having prefectural officials; and
- (7) Clarification of accounting rules.

Most notable among these changes were the abolition of the “double election system” in prefectural assemblies as well as the abolition of the same condition and of members elected from among large landowners in county assemblies. These changes reflect firstly the fact that the influence of political parties became stronger even in local assemblies and opposition parties gained more power, and secondly that the number of large landowners not dwelling in the locality concerned (absent landowners) grew and the system became hard to maintain.

5.3 The “New Prefecture Law”

The “New Prefecture Law” was passed in 1899. It grew to 7 chapters including 147 articles taken over from the previous 98 stipulations. The chapter headings were:

Chapter 1 General Stipulations

Chapter 2 Prefectural Assembly

Sub-Chapter 1 Organization and Elections

Sub-Chapter 2 Powers and Office Rules

Chapter 3 Prefectural Council

Sub-Chapter 1 Organization and Elections

Sub-Chapter 2 Powers and Office Rules

Chapter 4 Prefectural Administration

Sub-Chapter 1 Organization, Appointment and Dismissal of Prefectural Officials

Sub-Chapter 2 Powers and Office Rules of Prefectural Senior Officials and Prefectural Officials

Sub-Chapter 3 Salary and Compensation Levels

Chapter 5 Prefectural Financial Matters

Sub-Chapter 1 Assets, Facilities and Prefectural Taxes

Sub-Chapter 2 Budgets and Settlement of Accounts

Chapter 6 Supervision of Prefectural Administration

Chapter 7 Supplementary Stipulations

Its main points were the following:

- (1) Prefectures were explicitly defined as having corporate status;
- (2) The “double election system” was abolished and assembly members were elected directly by voters in each constituency, which was usually the area of a city or a county.
- (3) All assembly members were to be elected in one election.
- (4) Voting rights were given to “Public Citizens” of the municipalities within the prefecture who had paid more than ¥3 in direct national taxes in the prefecture in the preceding year. Eligibility to be elected was given to persons who had similar qualifications but had paid more than ¥10 in direct national taxes in the prefecture, which imposed a severer restriction than in the case of voting rights.
- (5) The form of ballots was single and secret; voting by proxy and having the ballot form completed by another person was banned.
- (6) In the same way as before the amendment, the powers of the prefectural assembly were limited to what was enumerated in the Law. Newly added items comprised the number of assembly members to be elected in each constituency, the imposition and collection of fees and charges, the establishment and disposal of a fund, and the amount of payment of expenses to assembly members, etc. On the other hand, the amount and the method of payment of salary and travel expenses to prefectural employees was removed from the list and stipulated as being within the powers of the governor.
- (7) The stipulation that “the ordinary session shall be convened in the fall” was abolished.
- (8) The quota needed to open a session was changed from more than a third to more than a half.
- (9) The number of Honorary Council Members was increased from four to six in prefectures excluding Tokyo, Kyoto and Osaka.
- (10) Prefectures were generally allowed to have their own employees.
- (11) Stipulations about the powers of a prefectural governor were expanded and the powers were reinforced. It was explicitly stipulated that a governor commanded a prefecture and represented the government.
- (12) With regard to prefectural employees, a governor was given the power to determine their

salaries and to reprimand them.

(13) With regard to finances, a prefecture was permitted to establish a fund and to collect fees and charges, as well as to impose prefectural costs on municipalities within its boundaries.

(14) Regarding the supervision of prefectural administration, new stipulations were added to the effect that the Minister for the Interior had the power to make an order or a decision necessary for the supervision of prefectural administration and that with regard to issues that needed the approval of the minister in charge, the minister might grant approval with some modifications to the original application as long as no substantial change was made.

This “New” Prefecture Law was implemented on July 1, 1899 in those prefectures, where the “Old” Prefecture Law had already been implemented. In the case of other prefectures, it was stipulated that the Minister for the Interior should determine the timing of implementation on the basis of the advice of the prefectural governor concerned, but in actual fact, the law was implemented in all other prefectures except for Okinawa Prefecture on the same day. In the case of Okinawa Prefecture, the law was implemented ten years later, on April 1, 1909.

5.4 The “New County Law”

The “New County Law” was passed and promulgated in 1899, at the same time as the “New Prefecture Law”. It comprised 8 chapters of 129 articles. The composition of the Law was similar to the “New Prefecture Act” and had the following chapter headings:

Chapter 1 General Stipulations

Chapter 2 County Assembly

Sub-Chapter 1 Organization and Elections

Sub-Chapter 2 Powers and Office Rules

Chapter 3 County Council

Sub-Chapter 1 Organization and Elections

Sub-Chapter 2 Powers and Office Rules

Chapter 4 County Administration

Sub-Chapter 1 Organization, Appointment and Dismissal of County Officials

Sub-Chapter 2 Powers and Office Rules of County Senior Officials and County Officials

Sub-Chapter 3 Salary and Compensation Levels

Chapter 5 County Financial Matters

Sub-Chapter 1 Assets, Facilities and County Expenditures

Sub-Chapter 2 Budgets and Settlement of Accounts

Chapter 6 Union of Counties

Chapter 7 Supervision of County Administration

Chapter 8 Supplementary Stipulations

Its main points were the following:

- (1) The “double election system” and the large landowner membership system of the county assembly were abolished and assembly members were elected directly by voters in each constituency, which was usually the area of a town or a village.
- (2) Voting rights were given to “Public Citizens” of the municipalities within the county who had paid more than ¥3 in direct national taxes in the county in the preceding year. Eligibility to be elected was given to those who had similar qualifications but had paid more than ¥5 in direct national taxes in the county, which imposed a severer restriction than in the case of voting rights, although the required amount of tax payment was lower than that for the prefectural assembly.
- (3) The form of ballots was single and secret; voting by proxy and having the ballot form completed by another person was banned.
- (4) A county council comprised the governor and five honorary council members who were elected from among the members of the county council.
- (5) Counties were generally allowed to have their own employees.
- (6) With regard to county employees, the prefectural governor was given the power to employ, dismiss or reprimand them.
- (7) With regard to the costs incurred by a county, the imposition of taxes was not permitted, therefore, other than collecting fees and charges, a county was permitted to impose its costs on towns and villages within its boundaries.

6 Local Finance in the Middle Period of Meiji

6.1 National Finance in the Middle Period of Meiji

It is said to have been 1888 when Japan’s economy finally escaped from the slump caused by the squeeze on the amount of treasury notes and bonds. This marked the end of the clearance of the aftermath of the internal war caused by the Meiji Restoration. Subsequently, the development of industries and the need to meet the financial demands of the wars with China and Russia became the primary issues of Japan’s national finances. The Land Tax, which was the mainstay of national tax revenue in the early part of the Meiji Era, was a tax on the price of land. This fact resulted in a stable form of tax revenue which was not easily affected by the economy, however, this also meant that, even though the economy showed considerable growth, this was not directly accompanied by growth in tax revenue. For this reason, the government tried to augment tax revenue by creating new taxes such as Income Tax and Enterprise Tax. The government also succeeded in obtaining the consent of the Diet to an increase in Land Tax, albeit on a temporary basis.

However, in the latter half of the Meiji Era, the government had to raise a hefty amount

for the expenditures caused by the wars with China and Russia. With particular reference to the war with Russia, on which the fate of Japan as a nation was said to be staked, the government used seven times as much money as its annual tax revenue. To finance 80% of this, the government issued bonds in foreign markets. This imposed a tremendous burden on the government, which was hard put to raise money to pay the interest.

If we examine this situation through the contents of the expenditures of the central government Ordinary Account, in 1889, expenditures for military purposes accounted for 29.4%, while those for debt service accounted for 23.0%, and expenditures on other administrative matters accounted for 47.6%. However, ten years later, in 1899, when the war against China had ended, military expenditures such as those resulting from the heightened tension with Russia in Asia had increased phenomenally to 44.9%, although those for debt service had decreased to 13.5%, and expenditures for ordinary administrative matters declined to 41.6%. Ten more years later, in 1909, after the war with Russia had ended, expenses for military purposes had decreased to 33.3%, but debt service expenses, including expenditures for the service of bonds issued overseas, had increased again to 28.7% while on the other hand, the expenditures for ordinary administrative purposes declined further to 38.0%. The trend that emerges most clearly from these figures is the marked decrease in the share of internal administration expenditures and the increase in military expenses.

6.2 Consequences of the New System for Local Government Finance

The biggest modification caused by the implementation of the City Law and the Town and Village Law was the change in the bodies bearing the burden of municipal personnel costs. Formerly, the salaries for municipal officials and employees had been paid by prefectural governments, but this was changed so that municipal governments now paid them. This was deemed natural since municipalities were given the status of local autonomous bodies by the said laws. To maintain a balance, the allocation of the revenue resulting from the Additional Tax on Land Tax of prefectural governments and municipal governments was changed so that municipal governments now had a larger share with which to finance their new obligations. However, with variety in wealth in taxable resources among municipalities, the effect of this change did not give the same degree of benefit to all the municipalities. After the change in the share of the Additional Tax on Land Tax of prefectural governments and municipal governments, the relative ratio in tax revenue between prefectures and municipalities, which had been 63:37 in 1888 became 48:52 in 1890. In the new system, the tax revenue of municipalities exceeded that of prefectures.

The following changes affecting local government finance were also made in this period.

- (1) Systematization of national treasury subsidies to certain kinds of public works

A new system was created under which a set percentage of the cost of certain kinds of public works, such as river banks, ports and roads, which were executed by prefectures, would be borne by a national treasury subsidy, while on the other hand, a set percentage of the cost of public works carried out directly by central government would be borne by prefectures. The content of the new system was not totally beneficial to prefectures.

2) Increase in delegated functions in the field of public health

As a result of outbreaks of cholera which occurred at this time, new laws like the Epidemic Prevention Law, the Filth and Excrement Cleaning Law and the Sewage Law were created, obliging local governments to deal with new responsibilities.

3) Expansion of compulsory education and abolition of the tuition fee

In 1907, compulsory education was lengthened to six years and the tuition fee was made, in principle, free in 1900. This imposed a large financial burden on municipalities which had to pay for the expansion of school facilities and the salaries of teachers.

6.3 Stipulations in the City Law and the Town and Village Law concerning Local Government Finance

The City Law and the Town and Village Law stipulated that the mainstay of municipal revenue should be the income from municipal assets. Specifically, it stipulated that municipalities should manage their finances with income from their assets and fees and charges as their regular revenue and that only when they still needed more revenue should they impose taxes. However, in reality, a large majority of municipalities depended on their taxes in their financial management.

6.4 Stipulations in the Prefecture Law and the County Law concerning the Finance of Prefectures and Counties

The stipulations concerning revenue in the Prefecture Law, which was implemented over a period of time, were markedly different from those in the City Law and the Town and Village Law. In the case of prefectures, it was stipulated that the basic source of revenue should be taxes, while municipalities had income from their assets as its main revenue.

On the other hand, counties were not given powers to impose taxes. Allotments to towns and villages within a county were stipulated as the main source of revenue for counties, which left counties themselves with a weak financial basis. This led to their abolition in 1923.

6.5 Outline of Local Government Finance

Table 4 shows the changes in the total expenditures of local governments. The table shows that, in this period, the total amount of local government finance continued to grow except in

1904, when the war with Russia broke out. It also shows that the amount grew especially rapidly after the war from 1894 to 1895 and from 1904 and 1905.

Table 4 Changes in Total Local Expenditures

Fiscal year	Total local expenditures (10 thousand yen)	Percentage change (%)
1889	3,939	12.5
1890	4,247	7.8
1891	4,500	5.9
1892	4,925	9.4
1893	5,180	5.2
1894	5,624	8.6
1895	5,838	3.8
1896	7,039	20.6
1897	8,967	27.4
1898	9,741	8.6
1899	11,405	17.1
1900	13,328	16.9
1901	14,658	9.3
1902	15,715	7.9
1903	16,610	5.7
1904	13,379	- 19.5
1905	13,681	2.3
1906	17,453	27.6
1907	20,899	19.7
1908	23,844	14.1
1909	27,228	14.2
1910	28,761	5.6
1911	39,715	38.1
(Average change during the above period)		11.8

[Source] Produced by the author using “Hundred-year history of local autonomy, Vol. 1”
(Editorial Committee for the Hundred-Year History of Local Autonomy, ed.)

Table 5 shows the share of expenditures classified by the kind of local governments. The share of expenditures by cities grew because the number of cities grew as the City Act was gradually implemented. Overall, it can be seen that the share of expenditures by prefectures, the upper tier of local government, decreased, while the share of expenditures by municipalities, the lower tier of local governments, grew from about 45% to nearly 70%. It is also apparent that unions, which counties and municipalities established jointly to deal with some of their responsibilities, did not have a significant share.

Table 5 Ratio of Expenditures by Type of Local Body

Fiscal year	Prefectures	Counties	Cities	Towns/Villages	Unions
1889	54.9	-	4.0	41.1	-
1894	46.2	0.6	9.2	44.0	-
1899	42.5	2.5	13.2	43.9	2.0
1904	35.4	2.5	18.4	41.8	1.8
1909	27.1	2.9	27.2	41.2	1.5

[Source] Produced by author using “Hundred-year history of local autonomy, Vol. 1”
(Editorial Committee for the Hundred-Year History of Local Autonomy, ed.)

Table 6 shows the content of local government revenue. It is clear that the proportion of revenue occupied by local taxes decreased and was replaced by local bond issues. The proportion of central government disbursement also decreased in this period. The increase in local bond issues is due to a rapid increase in borrowing for investment in public enterprises in large cities in this period.

Table 6 Changes in the Breakdown of Local Revenues

Fiscal year	Local taxes	National treasury disbursements	Local (government) bond issues	Amount brought forward from previous year	Rents and fees	Property revenues	Other
1889	68.7	10.2	0.8	6.2	0.1	1.0	13.0
1894	52.9	7.0	2.0	14.6	0.1	2.0	21.3
1899	58.6	7.7	7.3	8.7	0.7	2.1	14.9
1904	59.7	6.1	4.8	12.0	2.0	2.2	13.2
1909	48.2	4.7	22.7	9.1	1.7	2.4	11.1

[Source] Produced by author using “Hundred-year history of local autonomy, Vol. 1” (Editorial Committee for the Hundred-Year History of Local Autonomy, ed.)

Table 7 shows the changes in proportions by the purpose of expenditures. It is clear that the proportion taken up by police expenditures and public works expenditures decreased while that of education expenditures and industrial promotion expenditures rose. Debt service expenditures increased in response to the increase in borrowing.

Table 7 Changes in the Breakdown of Local Expenditures

Fiscal year	Police expenses	Public works expenses	Educational expenses	Sanitation expenses	Expenses related to industry & the economy	Public debt payments	Others
1889	11.6	27.6	17.4	1.8	0.9	0.3	40.4
1894	9.5	28.9	20.2	2.6	1.2	2.0	35.6
1899	6.7	17.9	24.0	7.1	1.8	5.3	37.2
1904	7.6	17.4	26.0	4.0	3.4	11.6	30.0
1909	4.9	14.9	29.3	3.5	4.2	12.5	30.7

[Source] Produced by author using “Hundred-year history of local autonomy, Vol. 1” (Editorial Committee for the Hundred-Year History of Local Autonomy, ed.)

6.6 Creation of Public Enterprises

Water supply enterprises and transport facilities are examples of the public enterprises created in this period.

In the case of water supply, the Water Supply Law was implemented in 1890, thereby establishing the legal framework for a piped water supply in Japan. The Law stipulated that only municipalities could be the supplier of piped water. A system whereby central government subsidized municipalities’ water supply enterprises was created.

As for transport enterprises, streetcar businesses were started in large cities like Tokyo and Osaka in this period.

7 Local Tax System in the Middle Period of the Meiji Era

7.1 Improvements in Prefectural Taxation

The Prefecture Act contained a number of stipulations concerning prefectural taxes but they basically followed the tax system established by the Local Tax Law.

The main changes made were:

- (1) The maximum tax rate of the Additional Tax on the Land Tax was changed from one third to one quarter, lowering the ceiling;
- (2) With the approval of the prefectural assembly, the Minister for Finance and the Minister for the Interior, a prefectural governor was enabled to impose Housing Tax in the place of Household Tax either within the entire jurisdiction of the prefecture or in the areas of cities within it.
- (3) A prefecture was permitted to impose extra obligations on residents in a area subject to the approval of the prefectural assembly, when the prefectural government executed public works beneficial only to that specific area; and
- (4) In a prefecture that included one or more cities, when the degree of benefit received by the

residents in a city and by those outside the city boundaries were deemed to be different, the prefecture might impose different tax rate., Furthermore, the Prefecture Tax Collection Act was promulgated in 1890, establishing rules about prefectural tax collection.

7.2 Improvements in Municipal Taxation

A municipal tax system was not established until after the implementation of the City Law and the Town and Village Law. The money necessary to meet expenditures was raised by imposing obligations on wards, towns and villages, and collecting it from the residents. With the advent of the city system and the town and village system, the main financial resource of municipalities was stipulated as the income from municipal assets, and in case the amount thus raised was insufficient, provision was made for municipal taxes to be levied.

In the above-mentioned laws, municipalities were given powers to impose taxes that were additional to national and prefectural taxes. They were also given powers to impose direct and indirect special taxes. With regard to the former case, the national taxes on which additional taxes could be imposed were basically limited to direct national taxes, and limits were placed on the tax rate, but if a municipality obtained approval from both the Minister of Finance and the Minister for the Interior, it could impose additional taxes on indirect national taxes or impose additional taxes on direct national taxes at tax rates that exceeded the standard limit. In the latter case, i.e. the imposition of special taxes, it was stipulated that a municipal bylaw was required, and addition to this, the approval of the Minister of Finance and the Minister for the Interior were required for the said taxes to be established, abolished or modified.

7.3 The Impact of Foreign Wars

As a result of the war against China from 1894 to 1895, national financial demands increased, and to meet these demands, taxes such as the Business Tax, the revenue from which could expand in line with the growth of the economy, were transferred to the national government in 1896. Prefectures were allowed to impose additional taxes on top of these and were also allowed to impose tax on smaller businesses to which the national Business Tax was not applied.

In response to the increase in local governments' administrative cost after the war against China, the upper limits on the rate of the additional tax imposition continued to be modified upwards. As a result, at a time just before the war against Russia, a regular inventory of prefectural tax revenue consisted of the Additional Tax on the Land Tax, set at a rate 50% the amount of the national Land Tax, plus either Household Tax or Housing Tax, Business Tax (levied on small businesses), the Additional Tax to the national Business Tax, set at a rate of 20%, and the Miscellaneous Tax. In the case of municipalities, a regular inventory contained the Additional Tax on Land Tax, set at a rate of 20%, the Additional Tax on Income Tax, the

Additional Tax on the national Business Tax, set at a rate of 50%, the Municipal Household Tax, the Municipal Housing Tax and the Municipal Business Tax.

At the time of the war against Russia (1904-1905), the central government introduced the Emergency Special Tax Law. This Law tried to increase national tax revenues as well as putting tighter restrictions on the imposition of additional taxes by local governments in order to limit the burden on the people. The part of the Law concerning the restriction on local additional taxes was incorporated into the Law concerning Restriction on Local Taxes implemented in 1908 and became part of the permanent system.

[References]

Editorial Committee for the Hundred-Year History of Local Autonomy, ed. (1992), [in Japanese] *Chihou jichi hyakunen-shi*, [*Hundred-year history of local autonomy, Vol.1*], Institute of Local Finance.

[Attachment]

Table 8 Population, National Income, Central Government Expenditure, Local Expenditure, Local Tax Revenue, Price of Rice over the Years

(Unit: thousand people (population), million yen (national income), thousand yen (central government expenditure, local expenditure, local tax revenue), yen/180.4liters (rice), %(percentage change))

Year (Fiscal year)	Population	Percentage change	National income	Percentage change	Central government expenditure	Percentage change	Local expenditure	Percentage change	Local tax revenue	Percentage change	Price of rice	Percentage change
1881	36,965	-	794	-	71,460	-	34,533	-	33,128	-	10.5	-
1882	37,259	0.8	748	Δ 5.8	73,480	2.8	38,102	10.3	35,288	6.5	8.9	Δ 15.5
1883	37,569	0.8	710	Δ 5.1	83,107	13.1	36,852	Δ 3.3	33,995	Δ 3.7	6.5	Δ 27.2
1884	37,962	1.0	743	4.6	76,663	Δ 7.8	37,158	0.8	32,730	Δ 3.7	5.1	Δ 20.8
1885	38,313	0.9	832	12.0	61,115	Δ 20.3	31,773	Δ 14.5	28,023	Δ 14.4	6.5	27.8
1886	38,541	0.6	918	10.3	83,223	36.2	37,489	18.0	31,524	12.5	5.7	Δ 13.3
1887	38,703	0.4	934	1.7	79,453	Δ 4.5	33,740	Δ 10.0	29,757	Δ 5.6	5.0	Δ 11.8
1888	39,029	0.8	970	3.9	81,504	2.6	35,006	3.8	29,475	Δ 0.9	4.9	Δ 1.6
1889	39,473	1.1	1,030	6.2	79,713	Δ 2.2	39,392	12.5	29,371	Δ 0.4	6.0	22.2
1890	39,902	1.1	1,260	22.3	82,125	3.0	42,474	7.8	30,581	4.1	8.9	49.0
1891	40,251	0.9	1,290	2.4	83,555	1.7	44,988	5.9	30,184	Δ 1.3	7.1	Δ 21.0
1892	40,508	0.6	1,275	Δ 1.2	76,734	Δ 8.2	49,254	9.5	32,070	6.2	7.3	4.0
1893	40,860	0.9	1,380	8.2	84,581	10.2	51,797	5.2	33,514	4.5	7.4	0.8
1894	41,142	0.7	1,591	15.3	78,128	Δ 7.6	56,243	8.6	35,264	5.2	8.8	18.9
1895	41,557	1.0	1,725	8.4	85,317	9.2	58,381	3.8	38,784	10.0	8.9	0.8
1896	41,992	1.0	1,702	Δ 1.3	168,856	97.9	70,392	20.6	46,385	19.6	9.5	7.6
1897	42,400	1.0	1,933	13.6	223,678	32.5	89,673	27.4	53,665	15.7	11.9	24.5
1898	42,886	1.1	2,233	15.5	219,757	Δ 1.8	97,406	8.6	66,008	23.0	14.7	23.6
1899	43,404	1.2	2,219	Δ 0.6	254,165	15.7	114,054	17.1	76,568	16.0	10.0	Δ 31.9
1900	43,847	1.0	2,519	13.5	292,750	15.2	133,282	16.9	89,825	17.3	11.9	19.1
1901	44,359	1.2	2,597	3.1	266,856	Δ 8.8	145,678	9.3	101,720	13.2	12.3	3.7
1902	44,964	1.4	2,524	Δ 2.8	289,226	8.4	157,147	7.9	108,832	7.0	12.7	2.7
1903	45,546	1.3	2,575	2.0	249,596	Δ 13.7	166,094	5.7	111,095	2.1	14.4	13.9
1904	46,135	1.3	2,612	1.4	277,055	11.0	133,787	Δ 19.5	88,163	Δ 20.6	13.2	Δ 8.4
1905	46,620	1.1	2,510	Δ 3.9	420,741	51.9	136,807	2.3	93,389	5.9	12.8	Δ 2.9
1906	47,038	0.9	2,970	18.3	464,275	10.3	174,530	27.6	107,591	15.2	14.7	14.3
1907	47,416	0.8	3,336	12.3	602,400	29.8	208,994	19.7	132,800	23.4	16.4	11.9
1908	47,965	1.2	3,407	2.1	636,361	5.6	238,443	14.1	150,359	13.2	16.0	Δ 2.7
Average rate of increase	-	1.0	-	5.5	-	8.4	-	7.4	-	5.8	-	1.6

[Source] Produced by the author using the following publications.

- 1 Data for Population was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
- 2 Data for National income was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
- 3 Data for Central government expenditure was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
Central government expenditure is the general account expenditure which includes expenditures of administration, military, government debt expenses, annuity & pension, and imperial household expenses)
As a note of reference, data for the central government's special accounts is available from 1890.
Breakdown of special accounts includes public enterprises accounts, control accounts, insurance accounts, loan accounts, settlement accounts, overseas territory accounts, military accounts.
- 4 Data for Local expenditure was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
Local expenditure is the ordinary account.
- 5 Data for Local tax revenue was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.)
Local tax revenue is the ordinary account.
- 6 Data for Price of rice was taken from "Hundred-year statistics of the Japanese economy" (Bank of Japan, Statistics Department, ed.) Price of rice is the price for a koku (about 180 liters) of rice.

Volume 2 (1881-1908): Implementation of the City Law and the Town and Village Law

Trends of the Era and National Policy	Trends in Local Autonomy (Local Administration / Local Tax and Finance Policy)
<p>1889 (Feb.) Promulgation of the Constitution of Japan(policy)</p> <p>1890 (Nov.) The First Imperial Diet (policy)</p> <p>1894 (Aug.) Start of the Sino-Japanese War (policy)</p> <p>1895 (Apr.) Signing of treaty that ended the Sino-Japanese War (policy)</p> <p>1900 The Boxer Rebellion (current)</p> <p>1902 (Jan.) Conclusion of the Anglo-Japanese Alliance (policy)</p> <p>1904 (Feb.) Start of the Russo-Japanese War (policy)</p> <p>1905 (Sep.) Signing of the treaty that ended the Russo-Japanese War (policy)</p> <p>1905 (Nov.) Second Japan-Korea Convention (policy)</p>	<p>1886 (July) Stipulation of the Central Government Order for Local Officials (admin)</p> <p>1887 (Oct.) Start of the provision of a piped water supply in Yokohama (finance)</p> <p>1888-1889 The Great Meiji Consolidation (admin)</p> <p>1888 (Apr.) Promulgation of the City Law and the Town and Village Law (admin)</p> <p>(Apr. -) Start of implementation of the City Law and the Town and Village Law (admin)</p> <p>1890 (May) Promulgation of the Prefectural Law and the County Law (admin)</p> <p>(Feb.) Enactment of the Sewerage Bylaw (finance)</p> <p>1891 (Apr. -) Start of implementation of the Prefectural Law and the County Law (admin)</p> <p>1896 (Apr.) Promulgation of the River Law (admin)</p> <p>(Mar.) Promulgation of the Harmful Insect Eradication and Damage Prevention Law (admin)</p> <p>(Mar.) Law for the Prevention of Infectious Disease among Livestock (admin)</p> <p>1897 (Mar.) Promulgation of the Landslide Prevention Law (admin)</p> <p>(Mar.) Promulgation of the Law concerning the Inspection of Silkworm Eggs (admin)</p> <p>(Apr.) Promulgation of the Law concerned with the provision of National Treasury Subsidies to Public Enterprises (finance)</p> <p>(Apr.) Promulgation of the Forestry Law (admin)</p> <p>(Apr.) Promulgation of the Infectious Diseases Control Law (admin)</p> <p>1899 (Mar.) Total revision of the Prefectural Law and the County Law (admin)</p> <p>1900 (Mar.) Promulgation of the Sewage Law (finance)</p> <p>(Mar.) Promulgation of the Sewage Disposal Law (admin)</p> <p>(Aug.) Amendment of the Elementary School Order (admin)</p> <p>1903 (Sep.) Start of streetcar enterprise in Osaka (finance)</p>

[Note] In this table, "current" denotes matters concerned with the current of times, "policy" matters concerned with national policy, "admin" matters concerned with local administration, and "finance" matters concerned with local financial policy.