



Development of *Shōen*

743: Law authorizing long-term private use for reclaimed land

Early 10th century: Revision of tax code from taxation on a per capita basis to taxation of land

1069: Formal legal apparatus and record office created for the management and registration of *shōen*

Late 11th century: Most *shōen* are not only exempt from taxes but also off limits to entry or supervision by local government officials.

12th century: Division of *shōen* land into “*myōden*” (“named-field”) parcels under the responsibility of a “named” peasant. Also: *shōen* main source of aristocratic income