were most improper from the standpoint of the principle of the situation.

(Note: The people of the hostels (ch'amjom) could not devote themselves exclusively to agriculture, so they are assigned 50 mu of land comparable to artisans and merchants. But the people who reside in villages (ch'on, towns?) live together in the same house with father and son, elder and younger brother, and in accordance with the (labor) power (available), they also ought to receive extra allotments. But in the case of hostels, each household ought to be allowed to establish one shop (hostel). If you allow each man who has received 50 mu of land to have a shop, then building, then this will mean a complete (hence: absolute) exclusion of a shop (hostel) as a shop (hostel) will be isolated and weak and will not, as at the present time, take shape (form). Therefore I have decided to allow 1/2 mu of land with which to allow (accommodate) the other extra able-bodied males, and make the hostel really healthy (fruitful, give it a chance for success?).

Some might say that to collect a shop tax from those who have received land will barely pay for (the costs of) personal labor service (sinyo), but that shops with no land should not be taxed. This means that no shops have any taxes. Even though the purpose behind this is to promote and encourage (the shops), if after the (shops) are successful there will be large numbers of people chasing after a profitable situation, and on the contrary you will have the problem of people not keeping to their basic (occupation). Taxes are levied on artisans, merchants and market shops, but if alone you have no taxes on these (SHOPS), it will not be right.

I say in answer to this that in a situation where national customs and have fallen apart, where currency does not circulate, one ought to be concerned about the facts that (shops) are not flourishing; one need not be concerned about the fear that they may prosper too much. Moreover, people who receive land already pay the land tax, but the
shop tax is mutually equivalent to the personal labor service tax (sinyŏk) and the military support cloth tax (p'op'o' haksal), so that with regard to all other people they are on an equal basis and there is nothing lacking. How could we put additional excessive burdens on them? If it is said that after several generations, customs change and there are evils, then at that time we ought to take it under special consideration to make things fair. What is (then?) added on (in tax?) can not exceed 120 cash (ch'ŏn). This is the same as the purpose (the taxation of) nitrogen regarding the city shops (sijŏn): if there are many merchants (ch'ungmal), then . . . . If there are few, then . . . .

Chŏkch'ŏn (register land?) is determined in amounts of 10 kyŏng. 1 kyŏng is land cultivated on behalf of (the king? muktaes) and the other 9 is to be given to the people who can collect the harvest. On the king's land (ch'ingyŏng), it is exempt from taxation of the 9 kyŏng. (Note: Being like this, then this system of land control is the same as that of the ancient system where 10 farmers had a ditch, but in aiding in cultivation (chogyŏng), they gave 1/9 (of their labor) to the lord's fields (kongjŏn), which is similar to these 9 altar farmers, who do not perform military service, but may be used as guardians (tanjik).) (END NOTE)

Not only is this chŏkch'ŏn (king's land) located at the king's residence (wangjŏk) in the capital, but also 1 kyŏng of it may be established in each of the administrative towns as land under discussion of the protection of the magistrate. For its cultivation see the hurok (supplemental essay).

For each administrative district, the school land (hakkyojŏn), military garrison and provision land (yŏngjin kunjajŏn) and the post-station horse land (yŏngmajŏn) will all be surveyed.
and quotas determined. It will be exempted from (land) tax. (Note: This is the same as for the royal prebendal land grants (sase, described above. In each case a quota of land will be marked off from neighboring areas and exempted from public taxes and entered into the place where it is attached (to its attached agency). With regard to the furnishing of military service, it will be like standard land. For school and military land allotment quotas, see below.) Under:
For post-station horse land, see the article on the post-station system. For the determination of quotas for school land (hyangsangjön 郵库田), see the article on the school system. For ferry and ferry-boat land, quotas also ought to be surveyed, and this system will also be the same as this.) (END NOTE)

Post-station households will also receive 1 kyŏng of land and be exempt from military support cloth taxes (pop'o). (Note: There will be fixed quotas for post-station clerks and personnel (yŏngnițol 驿吏卒). Each will receive 1 kyŏng of land and be exempt from regulations for support cloth taxes, like the shepherds (mokch'ae 牧子) and other types. This land (quotas) will be determined in accordance with the number of people and it will be contiguous to (one another). It will not be allowed to mix it together with other people's land. Any time you have determined attachments (chŏngsok 定属) or fixed quotas, it will all be modelled after this. In the case of ch'albang (察訪; post station directors) who are on duty (ippŏn 立番) (and) their servants, they will receive salaries and will receive half a land (allotment) as in the case of the regulations for the yamen clerks. For details see the essay on the salary system.) (END NOTE)

For land for sites of bureaus attached to magistrate's yamen, for schools in local areas, and for village granaries (sach'ang 社倉), each will get 1 kyŏng and will be exempted from (land) tax and military service. (Note:
Note: There will be 1 medical bureau (migung) in a hyŏn, 2 in a kun, 3 in a pu, and 4 in a tohbŭ or xx large pu. It will also be permitted to combine them and establish them in one or two places. For details see the article on kun and hyŏn. The land allotments for local schools and village granaries in each myŏn will also be set at 1 kyŏng and will be exempted from land tax and military service. (Subnote: If there is any land left over after the school or granary is built, then let (the agency?) control it itself, with regard to labor service or taxation.) In addition in each case exempt the adjoining 3 households from support cloth taxes and farmers (kyŏngbu 願夫) labor service. (Subnote: In the case of local schools, then 5 farmers) and xxka make them act as guardians. For details see the article on the school system and the sach'ang.) (END NOTE)

Anybody that has a father or has the ŏn privilege, let him receive land in accordance with the status (grade) of a scholar (sa 士).

(Note: That is to say, a maesasaeng 內生 — student in school, in residence in school?), anybody who has a father or the ŏn privilege but is entered in a school will not receive a double allotment.

(Note: As for illegitimate sons (of yangban) (sŏl 素) who have fathers (to be supported) or the ŏn privileges, they also will receive 2 kyŏng. (Note: Those who are in the main line of succession (sŏnjung 素) will be (treated) the same as the eldest son of the legitimate wife (chŏk 夫). As for sŏli who are scholars (sa), naturally in accordance with the grade of scholars those who are in the Ch'ŏngmŭi and Ch'ŏngsunwi will (be treated) in accordance with regulations for those guard units.) (END NOTE)

According to national law, the sŏli can not be treated the same as some one with the ŏn privilege. Some say that can you in accordance with the present law not allow them to participate together with (legitimate sons)? Others say that you cannot have a distinction between legitimate and illegitimate sons (chŏks'o); they fear that in every case it will not be right (appropriate); that the extension of
the ūm privilege must be uniform, but that it is all right to have grades to make distinctions. The purpose of this is so that people of talent and learning entered in schools ought not to talk about their family lineages, whether they are noble or base. (Note: Some say that if you have the ūm privilege, it is the same as having the right to be a member of the Ch'ung'diwi and Ch'ungsunwi, but that if a sol has the ūm privilege, then (the right of membership in) the two guard units is taken away. How is this uniform?

I say in response to this that having the ūm privilege only means to have the ūm privilege and that is all. Membership in the Ch'ung'diwi and Ch'ungsunwi is a post. There is a difference between the two.)

Local officials (t'ogwan) in the two borfer areas (yanggye ) will be abolished. (For discussion of this, see the section on the kun and hyŏn.)

There is no doubt about the fact that the local officials (t'ogwan) ought to be abolished. Even if they were to be granted land, half of it ought to be reduced. Those who have been transferred do not receive any, but new appointees have no choice (but to get some land)—(if this is the case), the whole district will be used up in land for local officials (t'ogwan). The evils from the confusion are so great that they can not be described. For this reason, the hyangso (郞所), changgwan(將官 ), and kunjik(軍額 ) categories are all not included in the grades of land distribution. (chŏnkwang).

Artisans and merchants receive 50 mu of land and pay 1/2 the required military support (t'ong, pop'o). (That is, 1 p'il of cotton cloth or 6 tu of rice. The basic tax on artisans and merchants is 1 p'il. See below for further discussion. Artisans and merchants who live in narrow local the capital or areas (with little land) will not receive land.)

The ancients used to give artisans and merchants 20 mu. According to the Tiang dynasty system they got half the allotment for a farmer.
At the present time land management by artisans and merchants is close to that of farmers, therefore I have also determined that they will get half a land grant.

Some say that because artisans and merchants make a profit from their own activities they ought not receive land. This is not right. If artisans and merchants live in the capital among the mass of the people, then they can make a living from their occupations. If they live in the provinces (countryside) then they have absolutely no land at all and have nothing with which to make a living. If you do not establish land for artisans and merchants, then the path (for livelihood) for them will almost be cut off. This is why in the ancient systems they also had land grants for artisans and merchants.

Some might say that this law equalizes people by the control of land (chipch'on), therefore all kinds of labor service are equal and there is no one who has an excessive burden. It is only that artisans and merchants find it easy to avoid registration, if large numbers of them avoid labor service and do not receive land, then how about that? (How about not giving them land because they can avoid labor service?)

I say that this depends on an examination of the facts of the situation. If you examine human nature, you know that this can not be so (right). Land is the basis and great source of profit in the world. Even though some one might engage in artisanry and commerce, has there every been a case in the world where he did not want 1 kyōng's worth of land? If people had no agricultural land at all to manage and had to rely for their livelihood on artisanry and commerce, then if he lived in a country village, he could not do it. It is only in the capital and large towns that you have such people. The ones who work diligently making utensils have fixed places where they reside. The dealers in merchandise (seuja 貨商) have fixed shops. The
itinerant merchants are heard of by everybody, and only then can they make a living from their trade. Given a situation like this, it is not possible for these people to avoid registration. Except for those who do want to avoid registration, they are no more than hired laborers, and that is all. How could somebody who had a trade want to avoid registration for official service and be willing to be a hired laborer. Right before our eyes all matters are in confusion and there are no people who are governed by law and order. If you add to this avoidance of registration, then gradually peace (will be restored). If everything is dependent on the registration of names, it is a difficult (thing) that people can not bear, therefore many of them avoid labor service. When there are many who avoid service it is easy (for them) to mix in with the masses and hide. If you have a register, then you have peace; and if you don't have a register, then you have difficulty, so how would people be willing to abandon peace and look for difficulty? If the number who avoid service are few, then if among those who they avoid service will find it difficult to be accepted. How much more so if there are no requirements for officials tasks with which to follow after them? Therefore I know that there will be no one who will avoid labor service. Once there is no avoidance of labor service, then in the local areas how would the artisans and merchants make a livelihood by relying exclusively on their occupations and not wanting to receive land? Types such as shamans (male and female), actors and actresses (uch'ang), and Buddhist priests will not be eligible for the receipt of land. (Note: Some say that types such as shamans and actors will disguise themselves as (ordinary) people and receive land. If so, what then? I say that what is hateful to them is being shamans and actors. If then want to abandon these practices and become commoners (yangmin), then what harm is there in it? If they
If they fraudulently receive land and do not change their habits then the law allows the people to report them and punish them for the crime of fraud (kimang). Why is it necessary to be over-concerned about this? Monks and nuns are also governed by this. For other material pertaining to the prohibitions against monks, nuns, male and female shamans, see the article on them.

Those who receive land will receive an official certificate (konggwon). (Note: Those who receive land will obtain from the magistrate a certificate recording the amount of land and the number of cha units (1000 character classic registration letters). In the case of the sadaebu (scholars and officials) they will receive additional (ones) in accordance with their rank. When new deeds are made, they will be attached to the original deed, to make a single (t'ong document?). Anybody who moves from his land will give the original certificate to the magistrate. Anyone who receives an official certificate will himself provide a half sheet of paper, and that is all. If the official agency makes up an official paper, the clerks will obstruct things and ask for bribes. If they are (it is? punmun?) or above, then all will be implicated in serious violation of the law.

If after a parent dies a person wants to exchange his own land for that of his parents, it will be allowed. Exchange of land in the neighborhood or for convenience will be allowed, but only after both parties do it will it be permitted and will the land registers be changed. (Subnote: it will not be allowed unless it is the same village and a case of somebody moving his residence.) If a sadaebu (scholar or official) wants to make an exchange with a kumgin (soldier-commoner), but the soldier and his support (personnel) have moved to another village, it will not be permitted.) (END NOTE)
Once land has been received, it cannot be seized (ta'lsu). If anybody seizes land or receives double (一位受) or hides what he has (隱漏), they will all be guilty of crime which will be changed and rectified. (Note: Those who seize the land of others, receive more than what is their due under their basic grade allotment, those who receive double allotments in two places—will be obliged to return the land, but in the case of those who hide their land, fathers and sons who do not report private exchanges of their land, those who cultivate new wasteland but do not report it to the magistrate—all of these will be given 80 strokes.

In the case of officials (taebu) who are dismissed from their posts and whose names are changed to that of a commoner, they will be determined (registered) for military service. As for commoners who go to the border and are registered as soldiers, if the magistrate, (suryŏng), hyangjŏng(御正), or ijŏng(里正) does not investigate it, each will be guilty and reduced by two grades.

(Note: If an ijŏng does not report it, he will be guilty of crimes.

If an ijŏng reports it to a hyangjŏng and the later fails to report it to the magistrate, the hyangjŏng will be guilty of a crime. If the hyangjŏng reports it to the magistrate, but the magistrate fails to investigate and correct it, the magistrate will be guilty.) This (crime) will be exactly the same as permitting fraud and both will be punished by the same penalty for the original violation. As for those people who have been dismissed from their posts/(hyŏkchik chemyŏng) of their former land grant, they will be allowed to retain only 1 kyŏng, and the rest will be given back. If a women has received "land for the maintenance of faithfulness" and then should remarry and does not return her land grant, she will be guilty of the same crime as above, and another person will be allowed to impeach and report it and receive (her) grant.) (END NOTE)
In the Koryo period, anybody guilty of hiding (隠蔽) land or fraudulently taking it (from someone else) was subject to the death penalty. For fear that this is excessive punishment, I have only (thought) it was appropriate to simulate do it uniformly this way (i.e. the above way).

In places within ruined dikes where people illicitly cultivate the land and on that base regard it as people's land (민조), do not treat it as 식량. Wait until the dikes are repaired before dividing it up and granting it. (Note: The people which are greatly dependent on waterworks (水利). National law holds that unauthorized cultivation is prohibited is extremely strict. After (the appearance of) evils in government, (govt control in) all affairs fell apart. The following dikes in Honam (Cholla province) are all important ones--( Azerbaijan, Uzbekistan, Tajikistan), and various admin. towns receive benefits from them, but at the present time all of them have fallen into ruin and for this reason the local magnates (those) have taken them over on all sides. If it is like this, then how can it be limited? When land (grants) are determined, do not allow the land to be divided and granted. Wait for the strength of the people to be somewhat complete, and then repair the dikes. (Subnote: At the present time on both sides of the three dikes there are irrigation waterways that extent 50-60 li into the fields, but all of them are ruined. These should also be preserved and marked, so that people will not be allowed to enter the land (around them)). Even in the case of places where dikes can be built for the benefit of the people where they did not exist in former ages, it also should be done in accordance with this regulation.) (END NOTE)

As for 이(이) /The Kija lands of the Pyongyang area (익비유경양기자), in accordance with the old land boundaries, they should be repaired and completed in order to preserve the ancient relics (remains). (Note: But
land tax and military service requirements also ought to be based on a determination of the actual figures and adjustments made in accordance with regulations in order to equalize them. (j kyun chi)

(END NOTE)

One cha of the land registers x (will be equivalent to) 16 kyông mf (of land), and kyông by kyông (ch'ugyông) (the registers) will explain about the shape of the land (chönhyông), the grade of land (t'ungje), the length and width (changgwang), and the boundary markers (kyep'yo). (Note: There will be boundary markers (p'yosik) on the east, west, north, and south, just as under the present (yang?)an method.) (END NOTE) In each case it will record who such-and-such a man has received the land! (Note: In the case of a cavalryman (kibyông), it will state, 'Kibyông, such-and-such po pahch'i') In case of an infantryman (pyông), it will state, 'Pobyông, so-and-so.' For scholars (sa) and up, it will state, 'haksaeng, so-and-so's household slave (hono), so-and-so. For an official (taebu), it will state, 'Such-and-such an official, so-and-so's household slave, so-and-so.' For a prince (wangja), it will also state, 'Such-and-such a prince (kun)'s estate slave (pangno), so-and-so.

In the case of someone who has received land transferred from someone else, it will also record the year and month, such-and-such a man, has received a transfer? (END NOTE)

A re-investigation will be made every three years and a (new) register made. (Note: In the case of newly reclaimed land and land ruined by natural disaster, this will be recorded every year. It is also standard practice to revise the military registers every three years. After the land registers are revised, then the military registers (Kunjök) will also be revised. As for empty (decreases in?) quotas and increased quotas, then records will be made every year.
As for the (regulation) that 16 kyŏng of land will be one cha character, in the land registers, in all cases the characters in the Thousand Character Classic (Ch'ŏnjamun) will be taken in order. As for fractional land (yŏjŏn), adaptable calculations will be made of it in kyŏng and it will be calculated in terms of cha in accordance with the present regulations.

It has been standard practice to revise the land registers in the chin, mu, ch'uk, and mi cyclical years. In general, the land registers in the chin, mu, ch'uk, and mi (辰戍丑未) cyclical years. It is all right if they are not done on the same year.

When the land registers are revised, three copies will be made; one to be kept in the home town, one to be sent to the province, and one to be sent to the Ministry of Taxation.) (END NOTE)

In my view the cadastral survey can not avoid bothering the people, therefore the (Kyŏngguk) taejŏn made standard the practice of (revising them) every 20 years. But the present land registers are only material for the collection of (land) tax, and if they are not clear, then there is no limit to the harm done. How much more important are they in a national system of national ownership of land (kongjŏn chi pŏb gan) where all affairs are based on land. If the land registers are not clear, then there is no order in anything. We have no choice but to revise them every three years.

Moreover, registering land is like cutting hair. If you take care of it before it gets dishevelled, then the bother and trouble will be small. (Note: It will be no more than as during the fall of the present year when the kangwans and sŏwŏn (監官書吏) made personal inspections (of land), and that is all.) (END NOTE). According to Chu Hsi's Kyŏnggyejang, land resurveys were to be made in the chin, mu, ch'uk, and mi cyclical years. Even though China did not put into practice a national land system (kongjŏn), they...
I've done it like this.

Some say that if all the scholars and officials (sadaebu) have to write their names in the land registers, it will cause them inconvenience (disturb them). I say that land registers are as important as household registers (hojok), and moreover they are material necessary for future investigation. They have to be clear. As in the case of laying out all the documents of yearly use (expenditures?), then in accordance with present regulations, just have them write the name of their household slave.

The style for the land registers (chonjok).ki

The character, ch'on. (Ch'onja). (Note: Every character is equivalent to 16 kyong. The fractional (remaining) kyong will also be adapted and calculated in accordance with the kyong method to fill up the figures. If within 1 kyong you have more mu than fits into 1 character (cha), then include it under the character (cha).

At the present time 5 kyong makes one character (cha), but if in one (section of) land you have extra mu other than what goes into the character (cha), then it is also permitted to include it under the character. Do it in accordance with this. (END NOTE)

First kyong. square land (pajun). Such-and-such a grade (tong). Length, 100 paces (po). Width 100 paces. Boundaries (Note: East-such-and-such, South, such-and-such; West, such-and-such; North, such-and-such)

(Land) tax in a superior year (sangnyông) is several kok. Such-and-such a man received (it). (Note: On such-and-such a year and month it was received. For those who received it in transfer (from somebody else) attach a ticket (which says) that on such-and-such a year and month, such-and-such a person received it in transfer (ch'esu), but wait the triennial (sangnyông) (exam) year before amending (the register). If the land is residential area land (yörgyông...).
then write, 1st kyŏng, square land, length 100 paces, width 100 paces, boundaries, such-and-such, yŏri (residential area). *(END NOTE)*

East. 2nd kyŏng. *(note: chikchŏn(直田) ) so many mu, such-and-such a grade, length 100 paces, width, so many paces. Chiktap(直笛), such-and-such a grade, length 100 paces, width, so many paces. *(END NOTE)*

Boundaries *(note: East... , South... , West... , North... ) *(END NOTE)* *(Land)* taxes in a superior year *(note: dry land (chŏn) so many kok and so many tu; paddy land (tap) so many kok and so many tu) *(END NOTE)*

Such-and-such a person received (it) *(Note: If the land was empty and ruined and had no one on it and it was received by someone, then write, 'Ruined'(hwang)); If abandoned for a long time (kuwŏn), then write, 'Wasteland for a long time' *(END NOTE)*.

South. 3rd fractional land *(yŏjŏn)*, so many mu, terraced? land (chejŏn(梯田), such-and-such a grade (t'ing) *(Note: length so many paces, upper width so many paces, lower width so many paces) *(END NOTE)*

Boundaries *(East... , South... , West... , North... ) *(END NOTE)* *(Land)* taxes on a superior year, so much kok, so many tu, such-and-such a man received (it).

The above three cases will be taken as standard regulation, and all the rest can be extended *(from this)*. If they touch on the east, then say, 'east.' If they touch on the west, then say, 'west,' in accordance with the order in which the survey is paced *(off)*.

In general land is all "square land" *(pangjŏn 直田)*, which is 100 paces long in length and width, but if the circumstances make it and is unavoidable, land cut off or added in order to make a square place, then call it, "chik"(直). If it is dry land (chŏn), then in the category of call it, "chikchŏn(直田). If it is/ trapezoidal (ladder?) land (chejŏn(梯田) or land with sharp angles (?) *(kyujŏn 田), then in all cases follow its shape. If it is dry land, call it chŏn(田) and if wet land call it tap(田). *(Note: The character, "tap," was originally concocted in our country. At present we continue its use for
the sake of simplicity.) (END NOTE). If within 1 kyŏng of land there are both dry and paddy land included, then record them both, but describe the shape of the land and the paces and mu, and the grade for each of them. (Note: Between the dry and wet land, follow the order in which it is paced off and surveyed. Record first what is paced off first.) (END NOTE). (Also record) the four boundaries, east, west, south, and north. If it is dry land, then say, 'such-and-such a person has received čhŏn.' If it is mountain land, then say, 'mountain.' And take record it according to fact when it reaches to roads, dikes, or ditches.

At the end of the section for each village (hyang) (note: that is what at present is called the myŏn 面) (EN), write how many kyŏng and mu, within which, how many kyŏng and mu of residential area (yŏn yŏri). (Note: For each myŏn where there is a walled town located, then write separately the amount of kyŏng of the walled town above it.

For such things as kwaekwahap hostels (ch'anjang 店站) and the like, also list them separately at the bottom.) (EN)

Cultivated land (kanjŏn 墟田), so many kyŏng and so many mu, within which:

- scholars' land (sajŏn 土田), so many kyŏng (note: also include both tax-exempt naesa and oesa(成金,外金));

- office or officials' land of rank 9 and up (chikkwanjŏn 職官田), so many kyŏng.

- clerks' land (iryejŏn 裁員田), so many kyŏng.

- cavalrymen's land (kibyŏngjŏn 騎兵田), so many kyŏng (support personnel (po) also will be included with them beneath (their entry), the same way).

- infantrymen's land (pogyŏngjŏn 步兵田), so many kyŏng.

(Note: In each case make a separate record for any members of
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the Naegsunwi(内禁衛), people with fathers or the maxit protection privilege (yuch'in, yudam 有親有蔭), members of the Ch'ung'niwi or Ch'ungsunwi, clerks attached to garrisons (chin) or post-stations, sailors (sugun), grain transport workers, beacon soldiers, tax runners? & of various places (kakch'ô sahun, 麟川原), post-station households, hostel households, shepherds (mokcha), merchants and artisans, and miscellaneous clerks (chapsae). (EN)

Ruined land (hwangjŏn), so many kyŏng and mu.

(Headnote: At the present time all empty or ruined land is registered as chin(陳). Even though the two characters, chin(陳) and hwang(荒), can be used synonymously, nevertheless in the case of empty wasteland, call it hwang(荒). If people are there and it is uncultivated (chin), then call it, chin. Every year that land lays fallow because of natural disaster, use (the term), chinsu(陳守).)

The above 1st class (iltingch'ŏn) land: dry land (chŏn), so many kyŏng and so many mu, of which (note: so many kyŏng and mu cultivated (kan), and so many kyŏng and mu wasteland (hwang))(EN)

- 2nd class dry land (same as above)
- 3rd class dry land (same as above)
- 4th-9th class dry land (same as above)

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report it in accordance with the facts.

-for the above cultivated dry land, so many kyŏng and mu, and so many total kok in (land) taxes (se) in an superior year (sangnyŏng)

(same for paddy land)

(Note: Within the above, if there is any prebendal tax exempt land (sase myŏnsejŏn 章例免稅田), then write such-and-such a prince (kun), sasejŏn, so many kok, so many kok of school land, so many
The land is divided into 9 grades in order to determine the land tax. (Note: The land will be divided into 9 grades in accordance with the fertility of the land. Upper-upper land (sangsangjön) will be first grade; upper-middle land will be 2nd grade; upper-lower land will be 3rd grade; middle-upper land will be 4th grade; middle-middle land will be 5th grade; middle-lower land will be 6th grade; lower-upper land will be 7th grade; lower-middle land will be 8th grade, lower-lower land will be 9th grade. In all cases follow the amount (of grain) that is produced in determining (the grade). The division of land into 9 grades is not only seen in the tribute of Yi (Yi kung), it is also naturally a method that cannot be changed. Throughout successive generations in China they all used 9 grades, but in this country they only used 6 grades and (because of this) were not able to avoid coarseness and roughness (in calculations). We ought to make our calculations in terms of 9 grades.)

(Note: At the present time according to this country's system, the quality of land is divided into 6 grades, but the difference between the 1st and 6th grades of land in terms of the amount of crop produced is 4 times. The difference between them is not great, and the taxes (on different grades) are not equal. Add to this the people's requirement of personal labor service (sinyok), and (you see) that the burdens are lopsided and not uniform. Even if you wanted to equalize...
the people and make government fair, there would be no way to do if.

Once land is used to equalize the people, then personal labor service would all be equally distributed. The burden of land tax would necessarily be in accordance with how productive the land was. Only after that would you have great equality. We ought to divide land into 9 grades and make the difference (in product) between the first and the 9th grades 5 times, and investigate to make sure it was in accordance with the facts.\(^\text{(END NOTE)}\)

At present establish 9 grades and prepare the grades. (Note: First base it on land on which 1 kok of rice plant has been seeded and on the basis of a superior crop year; then investigate and determine the amount of unhulled grain produced from each grade of land. 10 tu will be called a kok, and a kok is a sŏk.)\(^\text{(END NOTE)}\)

\begin{itemize}
    \item Grade 1 land, 100 kok. \(^{\text{(Note: That is, the present kŏnsŏk (全石), which is 50 sŏk. According to present custom in the country 15 tu makes a kok, which is called a level sŏk (p'yŏngsŏk). Officially use this. Also 20 tu makes a large kok (taegok (大斛)), which is called a complete sŏk (chŏnsŏk). Among the people customarily 20 tu of unhulled rice (p'igok (皮殼) is regarded as 1 sŏk.}}\)
    \item 2nd grade land, 90 kok \(^{\text{(Note: that is at the present time 45 sŏk)}}\)
    \item 3rd grade land, 80 kok \(^{\text{(that is at present 40 sŏk)}}\)
    \item 4th grade land, 70 kok \(^{\text{(that is at present 35 sŏk)}}\)
    \item 5th grade land, 60 kok \(^{\text{(that is at present 30 sŏk)}}\)
    \item 6th grade land, 50 kok \(^{\text{(that is at present 25 sŏk)}}\)
    \item 7th grade land, 40 kok \(^{\text{(that is at present 20 sŏk)}}\)
    \item 8th grade land, 30 kok \(^{\text{(that is at present 15 sŏk)}}\)
    \item 9th grade land, 20 kok \(^{\text{(that is at present, 10 sŏk)}}\)
\end{itemize}

Some might say that the difference 5-fold difference in product between the first and the ninth grades of land in a 9-grade system
is only minutely different from the 4-fold difference (of the old system). But at the present time, the (difference) in land quality may not only be five times, and land upon which 1 tu of rice is planted might perhaps not be able to produce 1 sok (of rice). (Note: That is to say 20 tu is a complete sok (chōnsok). (Under my system) we write this as 10 tu per kok in calculating the figures, but this one item would seem to follow customary usage, and this customary practice would enable everybody to understand it easily.) (END NOTE) While in other instances it might be able to produce 7-8 sok. If x (a standard) of a 5-fold difference (in production) (were established), then it still might not fully exhaust (the possibilities). What if a 9-fold difference were taken as the standard practice and were used. Grade 9 then would not have to be used always. You would just set up (a) grade and wait until the land were (cultivated, used?) in a completely optimum way?

I say to this x that at the beginning stupid intentions are also all right. Try to put them in order xh and then fix it xix if you find out that they do not accord with the facts. Only after the situation is personally investigated several times can you then begin to have deep knowledge of what cannot be done, and suspend emptiness and change words (? hyǒn'gong yǒgyŏn). If you let land that can produce 7-8 sok be registered as grade 1 or 2, then you can change 6th or 7th grade land to that which can produce 3-4 sok. Grades 1 and 2 definitely can not be always used. (But) you can not avoid using always (as standard) grades 6 or 7, but land that produces 3-4 sok can not always have that which is not in accord with the facts. In general, throughout the country there are no more than 1 or 2 places where (land planted with 1 tu of seed) can produce 7-8 sok, and the production of 4-5 sok is also extremely rarely seen.

Even if you made land that produced 4-5 sok grades 1 and 2, it also would not be appropriate to use this as a standard. If you based it
in an unbalanced way on land which absolutely did not exist, it would cause harm to the mass of the people because they would all have a heavy burden of taxation. Wouldn't it be preferable to make a standard on the basis of the land that you do have (i.e. land with more realistic productivity) and allow one or two farmers to have a light tax load? Moreover, there is also some talk about land that can not even produce 1 sok. Land that can produce 7-8 sok is not due only to the power of the land (itself). It also has to do with the amount of rainfall and moisture and the effort of the farmer. If you take this and extend it (to its logical conclusion), then if rainfall and moisture is sufficient and the (labor power) of the people is at the utmost, then even the poorest land can not but produce 1 sok. If 1 sok can not be produced it is no more than the fault of the damage wrought by natural disaster or damage during a year. This is the reason why we also have a method for (determining the quality of) the crop year (yonbun) and (tax reductions for) crop damage due to natural disaster (chaesang), in order to equalize it (taxation). But we ought to rely on this method of having a 5-fold difference (in grades of productivity), and determine skillfully grades of land and make clear grades of crop year, and then how could it not help but be equal? Outside of this I do not see what is possible. (Note: Also in speaking of this in more detail, land which is said to be able to produce 7-8 sok exists only in the southern part of the country in one or two places. Of these one or two places, they also are no more than (small plots of) land where only several tu of seed are planted, but the paddy fields that extend alongside them are not necessarily like them. Most are standard quality, it is said. According to this method, even though you have fertile and poor land mixed together within 1 kyong, you estimate the high and low and (choose) a grade that averages it off. While this should not be made standard practice, it is better than having a 5-fold
In addition, land on which is planted 1 tu of rice seed should also have calculations made of the crop year, divided into upper, middle, and lower, in figuring determining the grade (of the land). (Note: For yellow and red beans on dry fields and the like, even though they produce only half (the amount), it is all right to (use) these figures.) (END NOTE)

If in a
- Superior year (sangnyŏn), produces 10 kok (that is, at present 5 sok), in a middle year, 8 kok, and in an inferior year (hanyŏn), 6 kok, then make it 1st class land.
-2nd class land: produces 9 kok in superior year, 7 kok 2 tu in middle year, and 5 kok 4 tu in lower year.
-3rd class land produces 8 kok in superior year, 6 kok 4 tu in middle year, 4 kok 8 tu in inferior year
-4th class land produces 7 kok in superior year, 5 kok 6 tu in middle year, and 4 kok 2 tu in inferior year.
-5th class land, produces 6 kok in superior year, 4 kok 8 tu in middle year and 3 kok 6 tu in inferior year
-6th class land produces 5 kok in superior year, 4 kok in middle year and 3 kok in inferior year
-7th class land produces 4 kok in superior year, 3 kok 2 tu in middle year, 2 kok 4 tu in inferior year
-8th class land, produces 3 kok in superior year, 2 kok 4 tu in middle year, 1 kok 8 tu in inferior year
-9th class land produces 2 kok in superior year, 1 kok 6 tu in middle year and 1 kok 2 tu in inferior year.

This three grades cannot be applied to bumper crops or famine periods, only if the land is superior in its product, call it a superior year, if middling, then a middle year, and if below average, then an inferior year. (Note: This so-called lower year (inferior year) means a below average year, and not a crop disaster, famine, or... damage from natural disaster. In case of natural disaster... tax reductions have to be
The basic intention of this law that provides 6 different grades of land is none other than to fix a uniform standard, but the cadastral survey officials cannot have complete knowledge, and each of them assesses the quality of the land in accordance with his own desires. Therefore grade 1 in the HÖNam area (Choll'a) is mighty different from grade 1 in the YÖngnam (Kyöng-sang) area. The six grades of one adm. town are different from the 6 grades of another town.

And in the surrounding areas of the chu and kun, in comparing the same grades of land, (you find that) there are many and special cases of land quality being better or worse. This is due to the fact that at the time (the assessment was made), the regulations were not thorough or detailed or clear. (Note: The best land was made grade 1, the next best was made grade 2, and on down to the worst land which was made grade 5 or 6, then the people must know about it, but if any old land were made 1st class, any old land made next class, and any old land made lowest grade, then people would not be able to investigate it, and therefore it would produce a situation like this.)

With regard to the land system and the regulations for these grades, when the land is surveyed and (allotments) are determined, then you must promulgate to the capital and provinces so that the governors, magistrates, supervising officials (kangwan), and clerks, and farmers—all the people, clearly understand the reason for the division (of the land) into grades, and when the grading is done, there would not be any mistaking of the facts (truth). (Note: At the present time the custom among the people is to regard 20 tu as 1 sÖk, but as for regarding 10 tu as 1 sÖk, it has never been considered. The tu-kok system basically ought to be reformed, but if at the present time we carry out the (new) land system, then the sÖk figures presented above ought for the time being...
A (crop?) year will be divided into 3 grades for the collection of taxes. (Note: 50-100% of a (normal?) crop will be divided into 3 grades. When (the crop) is extremely full (kiksil極實), it will be regarded as a superior year (sangnyŏn) and made the standard for taxes. If the crop is middling, it will be taken as a middle year and (taxes) reduced by 20%. If it is a below average year, it will be regarded as an inferior year (hanyŏn), and a reduction (of taxes) of 40%.

In case there is crop damage from natural disaster (note: A crop disaster (chaesang災傷) is defined as a situation in which more than half the crop is lost because of flood, drought, wind, rain, or insects.) (END NOTE) reduce taxes in accordance with the categories (quotas) for crop disasters. (Note: If 60% of the crop is lost, then reduce (taxes) by 60%; if 70% of the crop is lost, then reduce taxes by 70%; if 80% of the crop is lost, then reduce taxes by 80%; if 90% is lost, then reduce taxes by 90%; if all the crop is lost, then grant exemption from taxes.

If with regard to amounts of tax reductions due to crop damage in we talk about each of the grades, then 1st grade kyŏng in a superior year is supposed to pay 10 kok in taxes, 8 kok in a middle year, and 6 kok in an inferior year. If there is 60% crop damage, then (the tax) is 4 kok. If 70% damage, then 3 kok; if 80% damage, then 2 kok; if 90% damage, then 1 kok. Also in the case of 9th grade kyŏng in a superior year, it is supposed to pay 2 kok in taxes, 1 kok/2 tu in a middle year and 1 kok 2 tu in an inferior year. In case of 60% damage, then the tax is 8 tu, 70% damage, then 6 tu, 80% damage, then 4 tu, 90% damage, then 2 tu; if all is damaged, then all grades of land are exempted from taxes.) (END NOTE)

With regard to the above, unless you have a great surplus, you cannot call it a sue.
can not call it a superior year (sangnyŏn). Unless it is an abundant or full year (p'ungnyŏng), you can not regard it as a middle year. If it is a below average year, then treat it as an inferior year (hanyŏn). If it is a famine year, then it is damaged land (chaesang chi chŏn). Taxes ought to be reduced proportionately if the land is damaged.

In general (the reason why) "superior year" (grade) can not always be used is like (because) grades 1 and 2 of land do not always exist.

In my opinion at present the regulations for the 9 grades of crop year (yŏnbun) are all fine and detailed, but from the lower-upper category of (crop) year and on down, it is equivalent to 60% of crop damage and up. This is to set up two (systems?) on the basis of one fact and use them both together, therefore if you grant crop damage reductions up to 90% of the crop and the grade of the crop year is also at the lower-middle level, then double (tax) reductions are granted on the same piece of land. An administrative problem in recent times has been that if a crop year is assessed by regulations at lower-middle, then the assessment of so-called crop damage (chaesang) is on the contrary outside the law. This is why on years when crop damage (reductions) are granted, the state has no revenue. And in years when crop damage is not assessed, (note: The fact that there have been no granting of crop damage years in recent years is also not in accordance with old regulations.) (END NOTE), then those people who have (actually) suffered crop damage suffer subject to excessive difficulty (burdens). This is why I want the 9 grades of crop year to be finely (minutely) delineated, and not haphazard.

At the present time regular taxes (sangbu) are extremely light, but miscellaneous (labor service) (chapyŏk) is on the contrary burdensome. This is not equal and not fair. The open practice of bribery all stems from this. The best thing is to divide crop year into three grades and continue to grant (tax reductions) for crop damage.
Tax quotas for 1 kyŏng of various grades of land. (Note: According to the 1/20 (5%) tax rate, 1 kok of unhulled grain yields 5 tu of polished rice. At the present time (however), there are many times when 1 kok of unhulled rice cannot yield 5 tu of polished rice (mi), and so (the tax rate) comes out to about 1/15 (6.67%). If the officials take 1/15, then even though you calculate in turn the payment of wastage expenses, then what the people pay (in taxes) comes to about 1/10 (10%). (EN)

<table>
<thead>
<tr>
<th>Grade</th>
<th>Product on 1 kyŏng of land in a year at present</th>
<th>Taxes in polished rice (semi-sell)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>superior</td>
<td>middle</td>
</tr>
<tr>
<td>1</td>
<td>400 kok (200 sŏk)</td>
<td>8 kok</td>
</tr>
<tr>
<td>2</td>
<td>360</td>
<td>7 kok 2 tu</td>
</tr>
<tr>
<td>3</td>
<td>320</td>
<td>6 kok 4 tu</td>
</tr>
<tr>
<td>4</td>
<td>280</td>
<td>5 kok 6 tu</td>
</tr>
<tr>
<td>5</td>
<td>240</td>
<td>4 kok 8 tu</td>
</tr>
<tr>
<td>6</td>
<td>200</td>
<td>4</td>
</tr>
<tr>
<td>7</td>
<td>160</td>
<td>3 kok 2 tu</td>
</tr>
<tr>
<td>8</td>
<td>120</td>
<td>2 kok 4 tu</td>
</tr>
<tr>
<td>9</td>
<td>80</td>
<td>1 kok 6 tu</td>
</tr>
</tbody>
</table>

Crop Damage Reductions

<table>
<thead>
<tr>
<th>Grade</th>
<th>60% reduction</th>
<th>70% reduction</th>
<th>80% reduction</th>
<th>90% reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4 kok</td>
<td>3 kok</td>
<td>2 kok</td>
<td>1 kok</td>
</tr>
<tr>
<td>2</td>
<td>3 kok 6 tu</td>
<td>2 kok 7 tu</td>
<td>1 kok 8 tu</td>
<td>9 tu</td>
</tr>
<tr>
<td>3</td>
<td>3 kok 2 tu</td>
<td>2 kok 4 tu</td>
<td>1 kok 6 tu</td>
<td>8 tu</td>
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<td>2 kok 1 tu</td>
<td>1 kok 4 tu</td>
<td>7 tu</td>
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<tr>
<td>5</td>
<td>2 kok 4 tu</td>
<td>1 kok 8 tu</td>
<td>1 kok 2 tu</td>
<td>6 tu</td>
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<tr>
<td>6</td>
<td>2 kok</td>
<td>1 kok 5 tu</td>
<td>1 kok 5 tu</td>
<td>5 tu</td>
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<tr>
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<td>3 tu</td>
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<tr>
<td>9</td>
<td>8 tu</td>
<td>6 tu</td>
<td>4 tu</td>
<td>2 tu</td>
</tr>
</tbody>
</table>

Among the above figures of tax quotas, calculate portions for grain transport tax (chose 清税) and storage tax (yuse 留税).

The storage tax (yuse) will be paid in the winter, and the grain transport tax will be paid in the spring. (Note: The grain transport tax is for transport of grain to the capital, as in the present land tax (chŏnse 国税). The storage tax (yuse) is to be retained in the home administrative town in order to defray expenses, as in the case of the present taedong yihami (大同留下米). Calculate the salaries for large and small officials in this places and also all expenses,
and also calculate all extraordinary storage expenses in order to determine the quota for the storage tax (yuse). (Subnote: If expenses come to 3,000 kok, then establish the determined the storage (amount) at 4,000 kok in order to prepare for irregular expenses. If there is any left over (?) at the (end of?) the year, then return it to the ever-normal granary (sangpyeong ch'ang) to defray military expenses.) The rest will be grain transport tax. Both taxes will have fixed portions. The storage tax (yuse) will be paid in the winter to the magistrate, and the grain transport tax will be paid in the spring to the place where the granary is. In places like the two frontier provinces, even though they keep all the land tax there as a military reserve, and do not ship grain to the capital, yet they also ought to have two payments in winter and spring.) (END NOTE)

Some might say that under these 9 grades there also ought to be a special grade of basic tax (wons') of 15 tu for handling extremely poor land outside of the grades. I say to this that the quality of land has been discussed above. Supposing you do have some land of very poor yield, then naturally it ought to be regarded as damaged (chae) without establishing a special category for it, and naturally it will obtain a reduction of taxes. Why establish another annoying class (of land)? (Note: If it is not necessary to establish (another grade) but a special is also established, then the evils from the annoyance and confusion will be extremely great.) (END NOTE)

The above regulations are really extremely fair (kongfu). They are standards that can not be changed. If you make additional increases or reductions, then you lose the exact correctness (chungjung), and on the contrary open upon ways to harm the people. (Note: In general the harm from excessive taxation is a great (source) of cruelty to the people, but excessively light taxes is also not the...
If there are deficiencies (in funds) to meet expenses, then you have to have extraordinary taxes. The burden on the people will be heavy and they will suffer from it. This is why the tithe (10% tax) is regarded as the exact and correct tax throughout the world. If its more last rule of Hsia than this, then it is cruel; if it is lighter, then it is barbarian tribes of north.

According to the above 9 grades, the basic tax (wonsik) on 100 m² of land is 20 tu. Even though I know that this is basically a light tax, yet I fear that what will be produced (from the land) might be thinner (less) than what I calculate, so that even though I say it is a light tax, I cannot be without doubt that the people will not truly suffer hardship. And I see that in the Koryó dynasty system the tax rate was 30 tu per kyøl. 1 kyøl of inferior land is 90 or more under this (my?) system. Only after I know that both official and private (needs) are sufficiently (taken care of) can I rest at ease in my mind. It is only that in later ages (after the Koryó?) government broke down and the court established many extraordinary taxes (kmoe chi pu). Capacious officials acted tyrannically; powerful families monopolized profits; corrupt clerks sought bribes, and the people were tyrannized in all sorts of ways. Therefore the people were not able to enjoy their lives. So I know definitely that the above regulations are really exactly correct (chungjöng) and x (the tax rate) cannot be lightened or made heavier than (what I have stipulated) in them. It is only that you ought to calculate income in determining expenditures and make sure that there is not the slightest extraordinary miscellaneous tax (added on). (END NOTE)

At the present time the regulations for dry land do not provide for (tax reduction) from crop damage, and this is extremely inappropriate. In granting crop damage assessments, no mention should be made of whether it is paddy or dry land; all ought to be given damage reductions in accordance
with the facts. Also within 1 kyŏng of land if you have two (heads?, types--dry and wet?), even though there should be (either) light or serious damage, (if) it is not paddy land and dry land and two people divide it up and receive it, then examine the seriousness by the same regulation and determine the division (share). You cannot regard internal parts (naebun) differently. (This is what is commonly called "internal damage" (naejae). This is like the regulations for grading land by its quality.

Also I submit that in former ages if there were 80% or more of crop damage, then all the land was exempted from taxation. The intention of this was truly to give superior (treatment) to the people. But if 8th or 9th grade land (under my system) sustains 80% crop damage, the amount that is collected in taxes is not far from total damage (i.e., total exemption). If there is 80% damage on 1st grade land, then the taxes are also 20 tu. You have to have a 90% damage (reduction) in order to equalize things. If not thus, then within 1 kyŏng of land you divide up the (land into) mu and grant crop damage (exemptions), and only after that will it be all right. This "internal damage (assessment)" system (naejae) makes it easy for corrupt clerks to operate for their own personal profit, but it is the cause for the bother and destruction of the account ledgers and the confusion of the land system. If the land system is thrown into confusion, then tax collections are not fair, then when you look (for ways to) benefit the people, but it happens that you harm them. This is why the naejae system must not be used and why the 90% damage (exemption) has to be used. How much more so in the case of 90% damage; even though you do not grant a total tax exemption, but still tax 10%, then it is definitely (natural?--ch'ayak). This is truly to share prosperity and adversity with the people and make a most just law.

(Note: The ancient well-field system was also like this.)
In general when you make a law, you ought to stop at the highest good (fairness (chigong 至公)), and that is all. If you show special favor or pity, then all you are doing is adjusting to the circumstances, and that is all.

Some might say that if you grant fallow land damage (exemption), then you ought definitely to reduce the taxes. Wouldn't it be appropriate to give help out on the cloth (tax) for the land support persons and farmers (kyōngbobu 頃保夫) I say in answer to this that in a national landownership system (kongjōn chi pōb 公田之政) even though military service is based on land, all this means is that land is used (as a means for) equalizing the people (kyun'in 均人), and that is all. Military service is naturally personal service (sinyōk). Basically it has no connection with damaged land (tax exemptions).

The grain transport and reserve taxes (chose, yuse) must be examined in detail in order to determine in the smallest the quota to be kept on reserve (yuha 留下), but if there is an incident in the chu or hyōn (local districts) and it is charged (to the officials) to handle it, then this will lead to the growth of evils, and you will not be able to avoid irregular tax collections and extraordinary labor service. The people will receive double levies but the state will be plagued by it. Deep thought must be given at the beginning (the foundation of the system). If there is a surplus in the local districts (chu-hyōn), then this is no different than having it piled up in the capital granary. The four quarters must all have a reserve stored away, and only then can you have no fear about the disaster of a war.

In order to establish the grades of land you must examine the quality (fertility) of the land in detail. You must also examine whether or not there is a water source for paddy fields and whether there are wide and adequate dry fields, whether they are dried out or damp.
In every detail determine the grade of land in accordance with the facts. (Note: If the quality of paddy land is such that it ought to be grade 6, but the source of water is insufficient, then drop it down to grade 7. In everything you ought to investigate and assess the facts in determining the grade. At the present time the land occupied by people's families customarily are ranked as grade 1 land. Also post-station land mostly is allowed to be graded at the highest grade in order to fill up the number of kyŏl. This situation is most inappropriate. Post-station land ought to be (graded) in accordance with the facts. As for residential land (yŏngryŏng), we have seen (this) in the article pertaining to it.) (END NOTE)

In every kyŏng, if there are differences in fertility along the mokch’ŏng two borders of it, then take the average of fertility and determine the grade. (Note: At the present time on one piece of land, even though you have one part that is fertile and one part that is unfertile, they are not divided into two grades. Even though within 1 kyŏng's worth of land you have both paddy and dry fields, then each should be graded in accordance with the facts.) (END NOTE)

On both paddy and dry land, in both cases you ought to examine how much (grain) is produced from it and assign a grade in accordance with standards. Also there ought to be a separation (interval) between dry land as compared to paddy land. Even though dry land may be cultivated twice a year, what it produces in the end does not come up to that of paddy land. (Note: Whether you are comparing upper-upper dry land to upper-upper wet land, or lower-lower dry land to lower-lower wet land, in both cases (the productivity) (of the dry land) does not come up to that of the paddy land.) (END NOTE) This is why on paddy land even though it is unfertile you rarely have it graded as grade 9, while on dry land even though it is fertile you also never have grade 1.

In surveying land and determining grades, you ought to keep this in mind.
As for 1st and 2nd grade land, just set up the grades and wait for the land, and that's all. It is not necessary to have it in every province. As for grades 3 and 4, it is also not necessary to have it in every district town. As for the rest, in every case extend this (principle) and in all cases follow the facts. (Note: There is absolutely no grade 1 or 2 land, but there might be some grade 3 or 4 land, then you also do not always have it. In general, in every case follow the true amount of (grain) produced from the land in determining (the grade), then naturally it can be done fairly.

As for land along seacoasts or swamps or dikes, even though it may be beautiful, compared to standard land drop it down 2 grades in setting its grade.) (END NOTE).

If when the grade of land based on quality is first determined there may be some inaccuracy, then have it rectified afterwards.

(Note: whether the people's livelihoods are difficult or happy, depends exclusively on the grade of land. If it happens to be unequal, then you will have harm done forever. It must be done accurately and thoroughly, but if afterwards there should be an inaccuracy, then permit the people to report to the magistrate. He must wait for the people of a village to compare the land and openly talk about it and all come forward, and only after then will the magistrate personally make an inspection of the facts and report them to the governor and have them changed. Once the law has been in practice a long time, everything will probably be equal. After that you have to wait for the triennial exam year; you cannot rashly allow it to be changed.) (END NOTE)
It refers to flat land that can be perpetually cultivated (hangjon). It does not apply to mountain (forest) land that is burned off (sanhwa sokchon).

Land by the sea, swamps or dikes will be exempted from taxes for 3 years. (Note: Newly reclaimed land that does not yet pay tax will also not be required to provide military service.)

Taxes on paddy land will be in rice, and on dry land in millet (songmi) and yellow beans. (Note: On dry land taxes will be in millet and yellow beans. Every piece of dry land will have 40% in millet (songmi) and 60% in yellow beans. If you talk about what the state uses, then millet (songmi) is urgent, but perhaps the places using yellow beans are not widespread. However, if millet is in the majority, then the people who receive dry land might have a heavy tax burden, therefore I have determined it like this. If all around the grains are not the same, and perhaps you have songmi (millet) and yellow beans with no place that is (particularly) light or heavy (in them), then you ought to survey it again in accordance with what is convenient. According to present regulations, dry fields in Kwanso (Pyongan province) pay taxes on 40% millet and 60% yellow beans. In North Kyongsang, it is 20% millet and 10% yellow beans. I do not know whether it is convenient for the people or not. If it really is convenient for the land and the people, and is in accordance with the intention of making things equal and uniform (kyun'ill), the it is all right to make adjustments like this. (Note: As for the land tax in yellow beans, in addition to national expenses, in olden times it used to be commuted to silk, as in the case of regulations for the payment of cotton cloth, ramie cloth etc. It is all right to do it also like this.)

In the case of swidden (hillsides burned off to plant millet), every year survey the amount of land in kyong and mu and collect taxes. (Note: In general hillside swidden compared to flatland is slightly more fertile, therefore vagrants compete with one another to get rush there.
At the present time if 1 sŏng(+) of millet (sŏk) seed is planted, the land tax will be 2 tu of millet, but the land north and south in nature is not the same. Whether the seed is planted close together or far apart is also different. You cannot talk about it uniformly, and you cannot establish uniform grades of land. In accordance with the no of paces and in accordance with the law, permit it to be surveyed in kyŏng and mu and its grade set, and with regard to taxes, set an upper limit of 3rd grade and a lower limit of 7th grade. (Subnote too small to read) Only in managing swidden, have not registration of names. As new households are established require from them 3 days of labor service. Also for each kyŏng of land require 1 man to serve for one day.)(END NOTE)

In my opinion swidden agriculture (sanhwa sokchŏn) ought to be prohibited. Not only are they ponds and forests where vagrants can avoid labor service, but mountains, forests, rivers, and swamps also have their uses. They all should be handled in an appropriate way. If trees do not grow, the animals lose their places, and this also is not the government of a true king. In places where there are narrow strips of land and few fields the local people have their occupations, and even though they violate the hillsides, they can (cultivate) the land perpetually, Outside of these I would hope that the mountains (hills) would all be prohibited from swidden cultivation (burning off of the cover).

Every year at the beginning of the 9th month (according to the seasonal climate) the magistrate will inspect and determine the grade of crop year (yŏnbun). (Note: Within the district and in the 4 myŏn (sides?), each will determine the grades.)(END NOTE) The governor will re-inspect and memorialize (kyeun) the State Council and 6 Ministries and Seoul magistracy (Hangŏngbu) who will consult together and then submit a memorial for the collection of taxes. (Note: For the
In three grades of crop year and the quotas of tax see above. For the
North of Ch'ongbuk (North Ch'ungch'ong) and for
North Hamgyông province, reduce (taxes) by 1/3. For
in the Northwest extreme frontier and the three adm. towns of Ch'ôngju,
reduce (taxes) by half.) (END NOTE)

In the case of damaged land (chaesangjón), or land
completely uncultivated (chönjinjón) because of (crop) disease,
in both cases allow the farmer (chönbu) to make a report (changgo).
The hyangjông will personally inspect (the area)
and before the 15th of the 8th month will report it to the magistrate.
(Note: If the farmer for some reason cannot himself make the report, then
the jongjiang or ijong will make the report. If
these two cannot do it, then the hyangjông may also make
the report himself.) (END NOTE). The magistrate (suryông) will also
make a personal investigation to find the truth and report to the governor.
The governor will record it and then put the report in the form of
an official notice (ib'an) and return it to the magistrate.

At the beginning of the 9th month all the figures (quotas of tax?) will
be memorialized (kyemun) (note: by express post (p'alabal)
and hyǒllyông (express communication)(EN). Then despatch
a commissioner (ch'agwan) (note: Choose him in advance and wait
for the time to send him. Before the harvest is collect divide every
province into left and right, and where there are broad fields, divide
them into 3 or 4 parts. In everything, (one of them?), in accordance
with present regulations omission the tosa.) (END NOTE) in
Based on this an examination of the above items, establish a
ledger (pu) and certificates (ib'an), then again investigate
and memorialize in determining the grain tax (chose). (Note:
In the case of total damage and total fallow land (chönjinjón),
then exempt the land from taxation. If over half the land is damaged
then if the damage is as much as 60%, then grant 60% tax exemption and collect 40% of the taxes. Follow this regulation in this way up to 90% (crop damage). (END NOTE)

If a farmer (chŏnbu) fraudulently reports (mogok) fallow or damaged land (chinjŏ) and the appropriate magistrate (kimŏk) is implicated in it with him, then the committee of fraud will suffer 10 strokes if he has (fraudulently reported) 1-10 mu of land. For every 10 mu fraudulently reported, he will get an additional degree of punishment, up to a limit of 100 strokes. Then transport him to the frontier to be a soldier. The fraudulently reported land will be given to some one who does not have land.

As for the official who confiscated the yearly rent (taxes), in the case of a magistrate, if it is 1 kyŏng of land, then 1 1/2 he will be cut month's salary. For every additional kyŏng, cut an additional month. For 13 kyŏng or more, dismiss the official.

For any official who actually knew of the fraud being committed (by the farmer), 1 kyŏng of land or more is involved, then completely take away the official's office warrants (kosin).

Newly reclaimed land is also to be reported to the governor. (Note: When the land is first reclaimed it is to be reported to the official and a record made. At that time the magistrate will (kaegu to open and consult the report?) report what ought to be exempted from taxation, and both may be registered as fallow (damaged? hyŏnt'al? (END NOTE). At the same time as the above (reports) of damaged and fallow land (the governor) will submit a memorial (kyemun).

(Note: According to old regulations when damaged land was investigated each farmer raised a marker in the middle of his fields and on it was written the number of pu and the name of the farmer (chŏnbu) as a marker that the land was to be inspected. About a dozen years ago
you could still see them, but today there are no more people who
raise these markers (p'ae). Has everything reached this (point)?
(note continues) Some might say that at the present time the
magistrates do not have any idea what the crop year (yonbun) system
is all about and the lower clerks handle it. They say that even
in a bumper crop year, usually the lower-lower (category) is still
not sufficient (doesn't produce sufficient crops). The so-called
crop damage documents (chaesang munst') every year are all
recorded in the land registers (yang' an) in triplicate and
made into a single document (file) which is sent up to the provincial
governor and the Ministry of Taxation. There is no end to the expenses
and the officials are consumed with clerical duties. Will your (P'angye's)
system also be like this?

I say to this that the documentation for the fall will only involve
copying out the records of fallow and damaged land and newly cultivated
land, and that is all. How could you have any old matter (a subject
of documentation?) This is really an evil of recent times.

It might also be said by some that it really ought to be like
this, but in conducting investigations of the land you have to investigate
the land registers (yang' an), and the four lines? (saryon) all
have to be preserved. Only after that can it be clear and without doubt.
When the crop damage examiner (kyongch'agwan) makes
the rounds on investigation, the document (the report suggested by P'angye in his system?),
then you would always have the problem of corrupt officials defrauding
and deceiving the land investigations, wouldn't you?

I say to this that when the ch'agwan makes his investigations
that everybody in the district town ought to come out to wait for
him at the district boundary carry all land registers. At the present
time even though (yangsang?) it is better than the above situation?,
it is recorded and sent up, all the land registers are stored with (missing parts) in the governor's yamen, and the commissioner (ch'agwan) does not have them with him when he goes. If he were ordered to take them when he want (on inspection), then there would be far too many land registers for the whole province. How could he carry them all? Not only would it be of no advantage, but on the contrary it would cause a great problem. (END NOTE)

Every year make a total accounting for the year of the true amounts of taxes paid for each kyŏng, per each 10 sŏk (with a unit of 10 sŏk?) (note: 10 tu is a sŏk, that is a kok)(EN) and divide up and determine (decide on) a ch'ongsu (chief, total figure). (Note: In common parlance, a hiju (EN). to be put in charge of collection straw of taxes. As for the magistrate's expenditures, firewood, fuel, and adult males for ice provision, do it also in accordance with present regulations. (Note: As in the present time/so many sok(?) of straw, so many sok of firewood, and so many names of ice adult-males. Straw, firewood, fuel on prebendal land (sasejŏn) given to princes and merit subjects will all be given to the magistrate (where the land is located). With regard to military garrison, school, and post-station land, then in all of them taxes will be paid to the place. Shepherd land (mokchajŏn), hostel land (ch'anjomajŏn), and ferry land will all be exempt.) (END NOTE)

Some might say, to appoint 1 Ch'ongsu ( ) for each 8 kyŏl of land to collect taxes and handle other matters.

I say to this that if it were like this then what was collected on each item would not be the same weight (in taxation). It would be difficult to equalize the remainder (kirŏng), and it would not be convenient for handling affairs.

Some might say that his might be true, but that if at first you have the kyŏl system and continue to use the kyŏl, it is solid.
But if you basically have the kyōng method and then end up using the sōk, then it would be inappropriate to the logic of the system.

I say to this that with regard to the present kyōng system, even though at first (land was measured) in kyōng, every year fallow and damaged land was eliminated and kyōng kyōng amounts (areas of land) were determined in accordance with the actual situation, so that every year there were changes and it was also not possible to continue using the original in kyōng kyōng. To determine (land area) using the kyōng method, but then to calculate total figures in sōk is to do what is appropriate in terms of both substance and utility (t'i-yung), and it absolutely definitely appropriate: fixation of boundaries and determination of kyōng should be done like this. (Note: Some might say that if you determine land areas in kyōng, then you also ought to collect taxes on the basis of kyōng, that this would naturally seem logical. But if you must calculate total figures in sōk and only after that obtain what is appropriate, how is that (right)?

I say to this that the principle of all things is such that substance and utility (t'i-yung) are mutually connected (dependent), what is square and round are mutually included (heterogeneous), therefore the marks on the dragon horse in the yellow river (at the time of Fu Hsi) were round in substance (t'i), but square in utility (yung), writing while the marks on the fantastic turtle (Lo-shu) were square in substance (t'i), but round in utility (yung). In general matters and things are all like this. (i.e., combine both round and square characteristics at the same time). (END NOTE)

Expenditures should all (be paid for) from tax revenues, and there should be no other levies. (Note: Outside of regular taxes you cannot encroach on the people for even a hair's worth of taxes as in the case of the tribute payments (kongnap) and royal tribute (chinsang) of the present time. With regard to misc. labor service...
and officials' horses (swaemaek, 경사마) and personal and other matters, in every case expenditures should be calculated (based) on regular funds, and should be carried out in accordance with the regulations for taedong in the capital at present. For details see the hurok (supplementary essay). (END NOTE)

Those persons without official duties are "idle households" (hanho, 한호) and every one of (those) households owed 3 days of labor service per year. (Note: Those idlers and wanderers who do not receive land and do not have their names on the registers are regarded as "idle households" (hanho). Every year the magistrate will inspect the registers. Their labor service will be no more than three days. If the number of days is (too) many, then combine (them) in calculating required (service).

What this means is that wanderers are lazy and have no steady occupations and are not registered among as scholars, farmers, artisans, or merchants, but if they are widows, widowers, or orphans or are sick, then this (above regulation) will not apply to them.) (END NOTE)

Some might say that once you have equalized the people on the basis of land (distribution), then naturally there will be no people who escape labor service, but if an investigation reveals that there are those without official duties (chikstj, 사무정부), then won't the sons and brothers who live together with those who do have labor service be encroached upon, and won't there also be all kinds of evils (from this)?

I say to this that what I call "idle households" does not mean that those people living together with (them, people with labor service) will not be encroached upon. If they are living in a different place with a separate household, then even though they are sons or brothers, they are people who do not have official duties. The ancients saw to it that everybody received land, and they also levied taxes on those that had families. This law was correct in order to support the tree? (support) the land system, and there were no mutual encroachments.
(Note) In my view at the present time miscellaneous service cannot be done without. In every case you ought to have (the costs of) hiring people (kojik) included in expenses, but the situation in the local districts is such that you cannot be completely without minor functionaries (yŏg'in) for such things as sending messages and the like. These things are difficult to include completely in (budgeted?) expenses (kyŏngbi), therefore at the present time the taedong (大同; or in a great equal fashion) (service) is levied (choju) on each household (yŏnho). But at the present time the people in households (yŏnho) who owe labor service are all people who personally have (received? garbled character) land and perform service, therefore they cannot avoid double service requirements. My here establishing a tax on idle households (hanho) is not a cloth tax but a labor service requirement, so that not only do people without land have no excessive burdens, but also the officials are able to levy labor service by this means whenever they have requirements for the (kinds of services, things) (mentioned above). (END NOTE)

For things like dike (building) and the management and repair of things beneficial to the people, and official business (construction), the labor service for this will be that those people who have received land (kyŏngbu) for every 3 kyŏng of land will furnish 1 man who will service 3 days a year of labor service. It will be reported to the governor, and he will inform the magistrate that he cannot arbitrarily levy(labor service). (Note: People who receive land are kyŏngbu. For every 3 kyŏng of land, they will furnish 1 man. If service exceeds 3 days, then calculate the number of days (required) and require men (to serve) by combining (them) and determining it. If you need 4 days of service, then 4 kyŏng of land will together furnish 1 man. If 8 days of service (are needed), then 8 kyŏng of land...
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will together furnish 1 man. In the case of fractional land (yŏjn),
mm combine the mu in a total figure and require (labor service from it).

For taebusa (大士: officials and scholars)(note: cesasaeng are also included in this category), musŏn (武鑷), changgwan (將官), kun'guan (軍官), Ch'ung'cówiswa (忠義衛士), and Ch'ungsuniswa (忠順衛士), and all kinds of regular soldiers (chesaek ch'ŏnggun)
subnote  soldiers who go on duty (as opposed to support phrase too small to read), shepherds (mokcha), post-station personnel (yŏngni-sol 驮夫), and clerks who serve the magistrate—all are
exempted (from labor service requirements).

(Note cont.) If the magistrate in the slightest levies taxes
in addition to regular taxes or arbitrarily requires labor service of
the kyŏngbu (peasants who have received land), he should be indicted
for breaking the law. If the governor fails to investigate, he also
will be punished. (END NOTE)

In requiring labor service from the people (cho millyŏk
in a good year (yunyŏn 年有)，they will service 3 days, in an average
year (p'yŏngnyŏn 平年), 2 days, and in a bad year (manyŏn 變年),
1 day. During a famine (hyungch'al), they will be exempted.

(Note: As for the service of the idle households mentioned above, it
those living together with them?)

mistaken character will be the same, but three men together will service 3 days, or
2 or 1 day. As for the idle households, then every man will service
three days, or 2 or 1 day. If it is a famine year and grain is paid to recruit
men (kŭpsok moin 给粟募), then it will not be included in this
regulations. For details see the article on relief for
starvation.)(END NOTE

(Note) The ancients when they required the labor service of the
people had 1 man service 3 days a year, but at the present time it
stops like this. Then in accordance with the situation if it exceeds (by)
one day (the labor service requirement), then it is too severe, and not convenient. Try thinking about this. Generally speaking even though in ancient times (labor service) was 3 days a year, once the well field system was accomplished a land area of 10 li square contained 100 wells (well fields?) and 900 farmers (pu). Of these 64 wells and 576 farmers paid the land tax, and 36 wells and 324 farmers took care of the ditches (治). And this system was extended to the whole territory of 100 li square. This system eliminated the furnishing of kyŏngbu(農夫: farmers) (for service) and exempted them from taxes and service, but exclusively required that they be engaged in water control. But at the present time farmers from every kyŏng are all liable for land taxes and each takes care of his ditches (p'onggu). Moreover in ancient times, the repair of city walls and suburbs and roads were all included in the 3 days of labor service, but at the present time road repair is entrusted to the people for them each to take care of their own neighborhood, and it is ill not included in official labor service.

Generally speaking this law (my law) in in all respects in accordance with the present (situation) and is appropriate, therefore it is like this (the way I have outlined it). Only then does it suit the circumstances, and is still able not to lose the intent of the ancients. If those in charge of the state can not completely restore the ancients ways, then (we still) cannot just record the words of the ancients without investigating the facts and over-using the strength of the people (for labor service), for this would naturally cause the root to be sickened.)(END NOTE)

But for large labor service projects like walls and ponds (moats), then use soldiers (kunsan) for service (cho). (Note: With regard for this, for preserving the old, making repairs, labor service is not very great, so use idle households (hanhô) or farmers (kyŏngbu).
Calculate the days of labor service and exclude (deduct) them from training and on duty (military) service (sijo p'onsang) then.

A memorial (kyep'um) must be submitted for service to be requisitioned. The governor and provincial army commander cannot arbitrarily levy labor service (cho~). (Note: Soldiers cannot be required to perform labor service except on large projects like walls or ponds.) In using soldiers for labor service, only (use) the various kinds of regular soldiers (chesaek ch'onggun). Calculate the number of days of service and deduct an equivalent time from the on-duty archery and training. In all cases the officials give them provisions. Their support personnel (pobu) are not to be put on labor service. Make them help out with cloth (payments) as in the standard regulations. For details, see the article on the military system (kunje). If the governor or provincial army commander arbitrarily levy labor service, then they are to be punished in accordance with the law against arbitrary levying of labor service on soldiers (tanjo kunbyong). For labor service on dikes, ditches, walls, and moats, with regard to monks, they naturally ought to go to serve in accordance with regulations, but you also ought to determine the number of days (quota). For details, see the article on "sifting out monks? (excess monks?)" (sajungjo). 

Regulations (sik) for eldest sons of hereditary (families) (sejok), people with (important) fathers (yuch'in), people with the "protected" privilege (yu'm), and members of the Loyal-and-Righteous Guards (Ch'ung'timwi) and members of the Loyal-and-Obedient Guards (Ch'ungsunwi).

-Eldest sons of Hereditary Families (Sejok): (Note: Eldest sons & g. sons of legitimate wives (chokchang) of princes (wajga) and merit subjects (kongsin), inherit (their status, privileges)) without limit. (EO)
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- the category of important "father" (or close relative) (ch'ün 親):

(note: any family member ch'ün (father) is defined here as anybody paternal relative
(having a father) in the category of kukka tam'yŏn(國家祖) :
degree of mourning for kings) or above; or queen (wangbi), or minor
movie subject (sŏngon 小filmdirk) or above.

* (Hanhandæsajŏn, p.1139, defines tanmyŏnch'ın 祖弔親: as

從高祖父
高大姑
再從曾祖父
再從高大姑
三從祖父
三從大姑
三從伯叔父
三從姑
四從兄弟姊妹
(=無服親: relatives beyond the 5 degrees of mourning)

Or anybody with a relative (ch'ün) in the category of a full
year of mourning or above (ki 九 世子嬪 (CP's Queen).

- "protected" privilege (Unmounted): defined as including sons, grandsons,
and great grandsons who were eldest sons and of the main legitimate
wife of merit subjects and officials of rank 2A and above; sons and
eldest grandsons of the main legitimate wife of officials of t'angganga
ranks and above; t'angganga, t'angganga サンプラー (3B-6B) officials including
the provincial governors? (chegam 議監), the directors of academies?
(siwonjang =siwonjang, the vice commanders of the g various guards
(chewi pujang chewi pujang) and officials of the State Council, Six
Ministries, Censorate (taegan), sijong 六侍從 (king's main chamberlains)
and the National Academy (sŏnggyun'gwan). (of rank 6 and up), and the
...tion and magistrates (suryeong) of each adm. town (Mp), and educational official (kyogwan) of each province. Tangha officials must have held office for three terms (sango = 3) : i.e., three inspections, once every 3 years--total of 9 years) before the kye privilege is permitted. (END NOTE)

I submit that at the present time even though the kye law extends to sons, sons-in-law, younger brothers and nephews, yet it only allows talented men from among them, and that is all. There is no other matter in particular (that is taken into account?), therefore even though it is like this, you do not know what its advantages and disadvantages (good points and bad points) are. If in fact a law is put into practice which makes it equal, and it is applied to the granting of land, then if one man becomes an official and reaches the highest posts (kyeongdaebu), he together with his whole family receives the land of the saku (scholar-official). If fear that this would not be appropriate with reason. Even in the Sung dynasty where sons (of officials) were appointed, it did not extend to brothers (hyeogje).

If you talk about the ancient intention of having hereditary salaries (serok), then it only extended to the eldest son in the main line (seuj) and not to the other sons (chungje).

As for the cheji (younger brothers and nephews? younger nephews of younger brothers?), I do not know whether it could extend to them. Moreover if the younger brother had received land, then does the older brother alone not receive it (present situation??). This also does not seem appropriate. I think that when I think of the ancient principle (this seems to) cut it (in two?).

(Note cont.) Some might say that even though the distinction between nobility (kun) and officials (sin) is extremely severe, the intention that (each of them) from the first should have enough
for one body (person(s)) has always been practiced among them (both). If you talk about the salary system, even though a ruler (kun) might have 10 times the salary of a minister (kyông), the taekusa (officials and scholars) also have never been without their salaries.

How much more so when under the ancient system the treatment of important officials was extremely exalted. At the present time the kum privilege of high officials does not extend to their brothers, but the status of ch'in (close relative) of the state (kukka—i.e. 5 mos. mourning king) extends down to the sogong degree of mourning for queens. Is this in accord with the ancient principle?

I say to this that the protection law (tambopp) and the state's treatment of the royal family are the same principle, and that is all. This is why the kum privilege for members of the royal family stops with the hyŏnson (grandson's grandson, desc. of 4th generation), and there are regulations which include collateral relatives (like brethren) of close relation (ch'in), then this is a separate single principle. Subjects (insin) do not discuss their degrees of close relations together with the principle governing the state (i.e. the king's relatives?). (END NOTE)

Ch'ung'čiwi (Note: Sons and grandsons not the eldest son in the main line of the royal surname (chongsŏng) and sons and grandsons not of the main line of merit subjects are attached (to this unit). (END NOTE)

Ch'ungsŏnwi (Note: Sons of officials of rank 9 and up and of chinse degree-holders presented at court are attached to this unit.

The guards (wa) of the above two units, whether (legitimate) or illegitimate (sŏl) are all the same.

In my view, (membership) in the Ch'ung'čiwi at the present time has no generational limit. If it is the eldest son of the legitimate wife in the main line (ch'okchang) who is eligible hereditarily forever without limit, then it is all right. As for the
rest, there ought to be a limit on the generation. You cannot have it without limit. It would seem to be appropriate if you limited it to 5 or 7 generations. (END NOTE)

- Quotas of land for military garrison military provision land (yŏngjin kunjajŏn) and school land (hakchon) in each adm. town.

(Note: For this system see above under kunjajŏn (military provision land).

Expenses for the feeding and awards for the troops, weapons and military expenses and the like are all to be provided from this.

With regard to school land, expenses for provision of salt to the yusaeng (scholars), fish, firewood, wine, lamp oil, expenses for expenses of guests of the school, ritual convocations of students, and expenses for books, paper, pens, and utensils, dormitories and shops, will all be provided from this. In providing better treatment by double for this land, the regulations for crop year and tax collections for the most part will be for maxmin an inferior year (hahyon) (to obtain a lower tax rate), or will be (registered) as fallow or damaged land. The same (regulations) will apply to post-station horse land. (END NOTE)

- Naval Commander's Headquarters (Suyŏng 수영), 700 kok of land.

(Note: If it is grade 1 land, then 70 kyŏng, for each lower grade add more land area up to grade 9 where 350 kyŏng of land will be granted. For the t'ongyŏng (統營: commander of two provinces), also give additional land grant of 500 kok, making (a total of) 1,200 kok. (END NOTE)

- For the Ch'ŏmsajin (鎮使鎮), 360 kok of land. (Note: If it is grade 1 land, then 36 kyŏng, down to grade 9 land, then 180 kyŏng.) (END NOTE)

- Manhojim (万户鎮), 240 kok of land. (Note: If it is grade 1 land, then 24 kyŏng, down to grade 9, which will be 120 kyŏng.) (END NOTE)

- This follow the present estimated figures for naval forces? (舟師). (Note: See military system (pyŏngje)) in setting (standard) regulations. If it is quotas of garrison troops (yŏngjin kunsu)
combined with increases or reductions, then again one ought to say that in calculating the kunjaɛ̄n (military provision) land for the capital troops and togam (kyōngbyǒng-dogam kunjaɛ̄n), you also ought to copy this. (Note: Some might say that for military provisions for naval garrisons, it is not necessary to set aside too much land. If you reduce the quotas of land (for this) and set aside and grant fishing weirs and salt flats in the vicinity (of the naval garrisons), then both public and private (interests) will be met (convenienced). This opinion appears to be (right), but it also has something (about it) which is not right. The taxes on fishing weirs, salty flats, and boats, are not the same, some are higher than others. Even if you wanted to distribute (the taxes from this), it would be difficult to keep the quotas (tax quotas) appropriate and equal (uniform chokche 誠直). How much more so when it would not be the same in surrounding areas (on four sides). How could this be made a standard fixed regulation? Moreover, it is easier to give rise to evils in the fishing and salt administration than in the land system administration. If lords (chu, owners?) are scattered in each garrison (chin), then the collection of taxes is not uniform and people living along the coast will definitely be harmed. That is why the right to levy miscellaneous taxes (chapse) cannot be left to the kungju 检校 places (where there are) scattered lords (sanju 散王).)(END NOTE)

-for the Governor's Yemen (kamyŏng 監管), 300 kok of land. (Note: 30 kyŏng of grade 1 land, down to 150 kyŏng of grade 9 land)(EN)

-for the provincial army commander's yamen (pyŏngyŏng 兵將), 60 kok of land (Note: from 60 kyŏng of land for grade 1, to 30 kyŏng for grade 9)(EN)

-for the ch'ŏmsajin 奉使鎮, 40 kok of land (Note: 4 kyŏng for grade 1 down to 15 kyŏng for grade 9)(EN)
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p.32, 1:54b

- for the manhojìn(萬戶鎮), 30 kok of land (note: from 3 kyŏng for grade 1 land to 15 kyŏng for grade 9)(EN)

(Note: For the military commander's yamen (pyŏngyŏng), you have rice your basic grant of/provisions (by) the military support personnel (kunbo), an amount which is extremely large and is sufficient for paying food and rewards ख़ज़ख for the troops. _THROWBY This (this provisions for yamen land grant) only supplements the cost of providing weapons, therefore only a small amount of land is stipulated. However, compared to the provincial navy commander's yamen (suyŏng), it would seem to provide a surplus. Both the yukkun (army) ch'ŏmsa and manhojìn(萬戶鎮) are also like this. If you do have a case where there is (panggun - interference, obstruction of the military) because of additional forces and you do not have (enough) support rice, then for these places you ought to order the release of grain from state reserves and also provide more for the granting of food for the troops.

In the regular local districts (chu-gun), you do not establish military provisions land (kunjajŏn) for such things as food for the troops and awards, and weapons. If the over-normal grain and cloth should be reduced, and if grain loans (hwanja) have not yet been abolished, then the mŏgok (wastage surcharge on loan interest?) should be sufficient for meeting these expenses. This is because each of the military garrisons has completely been allotted military provisions land, but the each of the administrative towns have their basic reserves from which(?) it calculates reductions (hoegamja). Each of the military garrisons has a standard quota (of troops), but the each of the administrative towns (districts, kagŭp) cannot have fixed quotas.) (END NOTE)

p.33, 1:55a

- for schools in pu and chu, 480 kok of land (Note: from 48 kyŏng of grade 1 land to 240 kyŏng of grade 9 land)(EN)
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- for schools in toho bu, 370 kok of land (note: from 37 kyŏng of grade 1 land to 185 kyŏng of grade 9 land)(EN)
- for schools in kun, 260 kok of land (note: from 26 kyŏng of grade 1 land to 130 kyŏng of grade 9 land)(EN)
- for schools in hyŏn, 150 kok of land (note: from 15 kyŏng of grade 1 land to 75 kyŏng of grade 9 land)(EN)

(Note: The present pu-ju ought to be changed to Taebu(대부) toho bu(태부), and toho bu ought to be changed to pu. For details see the discussion) of the local government system (kun-hyŏn), and also see the article on the school system (hakche).)(END NOTE)

-in all the above cases (take land) from the vicinity of each. (Note: First use up (the land) received by the garrisons and schools? (kyo), and only then extend it to other lands.)(END NOTE) In delineating and determining the boundaries, you cannot divide (land grants) into two places. Furthermore do not move, increase, or decrease (the land allotments) on the grounds that some land is fallow and other land is cultivated. Every year the magistrate will have (everything) done the same, and other (?) (will go to?) the land and investigate and set the degrees of crop years and damage and calculate the no. of kok in accordance with whether the official taxes are light or heavy. and transfer and give (land) belonging (to certain yamen, agencies).

Whenever land is collected or given out, the magistrate will personally go to supervise the grant. As for the basic quotas for the year (kinyŏn wŏnsu) and the expenditures for various items, every four times (every one of the four seasons?) each of the lords (chu 主) (of the land) will make a report to the governor. (Note: Expenditures of schools will also be reported.).

The provincial army and navy commanders will also every year make a complete report to the governor, and the governor will submit a memorial (kyŏmsan 呈聞) including (these figures) together with the expenditures of his own yamen.
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-In addition to this the colony land of all the yamen at the present time will all be abolished.

-regarding the requirements for the T'aehak (national academy), Chunghak (middle school) and sahak (four schools) in the capital will be provided for out of grain transport taxes. The expenses for the provincial yŏnghae (schools in the towns where the prov. gov's yamen is located?) will be provided for out of stored taxes, and land grants will not be set up (for these costs).

-hemp land (ma'jŏn 麻田) and Sung'ŭijŏn (崇義田) allotted ritual land, 80 kok of land. (Note: In addition establish 20 Suhogun(守護軍) each of whom will receive 1 kyŏng of land and will be exempted from support cloth taxes.) (END NOTE)

(Note: Since the Sung'ŭigam (崇義監) is already regarded as a rank 6 post, then it ought to receive rank land (P'umjon). In addition, the Sung'ŭigam in addition has salaries. With the salaries that go with a given rank carry it out in accordance with regulations for salaries for incumbent officials and exempt (them) from taxes. The same goes for the affairs of the Sung'ŭigam (崇仁監) at Ryŏngyang. This (provisions) is only because through ten thousand generations in our Eastern Country we repay (the benevolence of) kija, and we ought to pay homage to him just as we do to Confucius (puja 孔子). These expenses should be paid from (ordinary) revenues (cha kyŏngbi chibi 自經費支備); and not by establishing separately ritual land.) (END NOTE)

-Some feel that if these various types of land (chejŏn 諸田) each have (separate) names and designations (myŏngsok 知屬), then in the most inconsequential cases you will not be without the evil of inequality and lack of sameness (uniformity) in what each of them receive. The best thing (they say) would be make people's land equal (kyunjak minjŏn 均作民用) and not establish (separate) categories of land (myŏngsok). (They say you ought to) survey and determine. 
the amount of rice that has to be used in each place, and then determine grades in accordance with whether the crop year is superior, average, or inferior, and then grant rice to be expended.

This opinion was originally that way (OK), (koyôm 固然, but if you must have special requirements from post-station and ferry land, then even though you might eliminate these types of land, you would still have to have the distinctions indicated by their (separate, special) names (myöngsaek 名色). In addition, all these types provide for special needs outside of regular materials (food, yo 食料). (Note: The officials and soldiers of the military garrisons (yöngjin) are already provided with regular salaries, but it is difficult to assign quotas for such things as weapons, (banquet?) food provisions(hoch'amm供給), and archery practice awards, etc. The quota students of the schools (hag'eak yusaeng 學額儒生) already have standard provisions, but it is difficult to set quotas for official expenses and needs.) (END NOTE)

If at the present time we set quotas, then in case of a disaster or damaged crop year, there will be great shortages in national accounts and it will be difficult to make this (kind of) regulation permanent.

Even though in name you have separate titles (myöngsaek), and the agencies (the land) is attached to just gets to expend the income (from such lands), but the grade of crop year, (assessment) of crop damage, and the receipt (of taxes?) and other matters are all controlled by the pongwan(本官: official on the scene, official in charge of the agency?, magistrate?). (If this is the way it is done), then there shouldn't be any particular evils arise and the said agencies which to which (nominally the lands) are attached can also make plans in accordance with bumper crop years or famine years. (Note: Even though the income during a year of crop damage is small, you can also allocate surpluses from bumper crop years for what you need.) (END NOTE)

(In this way) both public and private interests are accommodated.
I once studied the Chou-li, and it also had separate categories (and titles nyöngnok名目) for miscellaneous lands (cheën 産田). In general from the pur logic of the situation (sari 事理), it ought to be like this. (Note: If you have disputes between the bureaus or agencies (to which the land) is attached over the grade of crop year, whether it is too light or too heavy, then in accordance with the regulations for saseён它 will also be all right if it is too heavy, then in accordance with the regulations for saseён it will also be all right if

will be collected by the (magistrate) of the district town, and

(the agency) will be granted rice and beans in exchange from the district town granary.) (END NOTE)

- Allow people to leave villages in narrow places (where there is little land?) and move to wide villages (where there is plentiful land). (Note: The term, narrow (hyöp狭), refers to places where there is little land but large population. The term, 'wide villages' (kwanyang, 寬鄉), refers to open places where there is a lot of land but few people.) (END NOTE).

As for those people who seek to move to villages with empty land, those who leave their homes (and move to places) more than 500 li distant will be granted tax exempt status (pok復) for 5 years (note: exemption from both land tax and military service). Those who move more than 1,000 li will be granted tax exempt status for 8 years. (Note: Those people who move will report to the official or agency where they live who will grant them a certificate (ib'an 立案) which they will turn over to the place where they arrive. After having made one move, they cannot move again.) (END NOTE)

Those people who ought to be exiled for crime may also be transported to empty fields, but people who are transported for crime will only be allowed to receive land. They will not receive exemption from taxes (pongnyōn). (Note: Some might say that at the present time those who are exiled for crime take along many (of their family) for one or two years and then return (home). How about that doing it like this?...
I say to this that among the ancients laws were simple (straightforward) and well regulated (kanjōng), therefore when people violated the laws seriously, their encouragements and penalties, their rewards and punishments were all in accordance with sincerity and truth (sōngsi). Unless they committed serious crimes, they were not from the first not exiled. If they ought to have been exiled, then it was ordered to exile them and fix a residence (in exile for them). Not only was the crime punished and their minds changed (transformed), but also it was caused that they were always able to follow their occupations. In later generations government became bothersome and the people scattered. The people found it easy to violate (laws) and also were lightly exiled (exiled on flimsy grounds) and several times pardoned. This was the same as child's play when children run back and forth, and in every case they lost their places (lost permanent residences and occupations), and in general caused them to lose permanent (stable) minds. How could this be called law?

If the grand root (basis) is once established and all matters are handled in accordance with truth (sii, facts), then these kinds of things will also be such that what ought to be will be obtained. (END NOTE)

On places on mountains and hills that can not be cultivated, allow residing people/nearby and near them to make gardens, seed trees, raise mulberry bushes, varnish trees, pears, bamboo and fruit fruits and do not tax them. (Note: As for fruit, then the most important ones are dates (jujubes), chestnuts, pears (persimmons), juniper seeds, etc, so divide (the land) up equally for making gardens (arbors). Land that is seeded in trees, allow it to be inherited by sons and grandsons.

As for flat fields that can always be cultivated, then even though, lacquer, varnish, and fruit trees are there, in accordance with (regulations for) normal land divide it into kyŏng and collect taxes on it according to the grade in grain or cash.) (END NOTE)
As for those people who you are not to tax (mulseja), there should be no levies of any kind placed on them (ilch'ol mulch'ong).

If some of them should have places planted in trees, then from time to time officials or bureaus levy taxes on them in kind—in any cases like this (such officials) are to be regarded as breaking the law. (wangbyub).

As for land which is mt or forest or firewood and grass land, and land in common (use) by the masses along the sea, swamps, as fishing (weirs) or salt flats, give them to the people as (8p) hereditary grants? (On such lands) you cannot jumaksinbhan yujo'dan (sever occupancy? 僜推占斷). (Note: Only in the case of prohibited mountain areas (set aside for the purpose of) nurturing wood, then can you fix (establish) a mt. guard? (sanjik) and in accordance with law prohibit them (from using such land), and that is all. In the case of fishing weirs and salt flats on the seacoast or in swamps, you give it to the people for their profit and only collect taxes on it in accordance with law, and that is all. Each of the government bureaus or the various palace households and the influential magnates may absolutely not request official certificates to take over the land (ch'ol'eu ib'an) in order to occupy it as (land)lords (chujom) and take control of the profits (for themselves).

According to the Koryo dynasty system, land for firewood was graded and received according to rank, and in each case (the land) had its kyol (assessed quantity, area?), but this type of land was basically different in nature from ordinary (farm)land (we) ought not (do it) like this. We ought to make it public (land) and not prohibit (the people) from using it in common for herding (animals) & cutting firewood.

(End Note)

We should abolish all such (types of land) as fishing weirs and salt flats in the outside parts (provinces) occupied (sojo) by the palace (noble) households (cheung'ga) and upper official agencies.
There is no end to this evil. The (stewards, agents) that they send that are called kangwans (監官 ) and tojang (道掌 ), come and sit xerr (preside over) each of their places where they cruelly tyrannize the pumpkin fishermen so that there is no order (and law) in the extreme. The number of those who left and gave the places belonging (attached) (to them to these agencies or palaces) are very few, but the xerr seizure (of their property) by the influential was not only robbery, (but it also caused) the people of the seacoast to scatter and for mores and customs to be in disarray.

If princes and princesses have been given adequate salaries, then we ought to abolish forthwith their occupying xerr of other (lands) for their profit and other matters, and give all of it to the people for their occupations (livelihood), and have them pay taxes to the Ministry of Taxation. And order the district magistrates to collect the taxes in accordance with regulations. (Note: If the magistrate (pon'gwan 本官 ) levies extraordinary taxes, then in accordance with regulations for unauthorized collections on land grades, in all cases for the (collection) of even one hair and up, he will be guilty of violating the law. As for misc. taxes on salt and iron, they will be (handled) the same as this.

In recent times the evil of the nobles and powerful seizing profits (occupying land to take a profit) has gradually become extreme so that even the clerks and local magnates are all doing it. It is even worse in the seacoast fishing grounds, where with certificates (ib'ian), they arbitrarily claim to be lords (chu) of the land, and the fishermen are left without a place to put their hand. It is necessary to grant additional private taxes, and only after that can they (we?) obtain (kyöölchön? 结論 ). Everyone who acts this way will be indicted for crime under the law.)(END NOTE)

Some might say that the palace families and (capital) agencies at present all have firewood land. If you abolish then, then they...
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will not have anything for palace expenses, will they? I say to this
that the palace families are already given adequate salaries, and
also they have royal prebends (case which enrich them to
an extreme. What fear is there that they will be lacking in firewood?
As for the capital bureaus, they also are provided with equivalent
amounts of rice (kami) issued from kyŏngbi (regular expenditures) for firewood, charcoal, candles, etc. for their yearly
regular expenditures, so that naturally we can take these measures.

Lands for gathering firewood basically ought to be shared in common by the
people so that they can get material (what they need). They should
not be divided up for occupancy (chŏm) for people to arbitrarily
take their profits. The sikwa (grades of firewood land) in
koryŏ times were indeed not the intention of ancient systems. If we
were to allow the calculation and granting of limited areas of
mt. forests and trees, then how could we clearly set boundaries?

It would open the way to evils of trespass and disputes and promote
the custom of people yielding and seizing (each other's property).

Nothing would be worse than this.

- For quotas of various types of artisan (kongjajum),
  sedentary and travelling merchants, and shops (that is,
  market shops, sijŏn), boats, iron smelting, fishing traps,
  and salt flats, in each case draw up a file and xx for all establish
  regular taxes. (Note: As for such things as artisans, merchants, boats,
  fishing weirs
  iron smelters, fixxixixen, and salt xx flats, change the ledgers every
three years and deposit them in the Ministry of Taxation, the
  province, and the administrative town. As for artisans and merchants
  who only have their exclusive occupations, then record them in the
  ledgers and collect taxes (from them). As for those people whose basic
occupations and duties are as farmers or soldiers, then even though
temporarily they might make something with their hands or at times
engage in trade, do not treat them as artisans or merchants. As for people
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who ought to be artisans and merchants but who are hidden and lost
the law
(from the registers), it is the same as for people hidden from the
household registers. Those magistrates and ijŏng (里正) who fail to
investigate will be (prosecuted) according to the law for those
who cause omissions from the household registers. Those people who
knew of the situation and were in it with them, will be regarded as
(having violated) the same crime as the person who violated the law.
As for such things as iron smelting, boats, fishing weirs, and salt
flats, establish registers and tax them. If they are destroyed or
abolished, then the district town will report it and exclude the taxes.
In accordance with the regulations for newly reclaimed land or totally
uncultivated land in the land system, if there are those hidden from
the registers, they will be (treated) the same as those who hid land.
As for officials who confiscated the profits (from this), such as magistrates,
hyangjŏng or ijŏng or their equivalent, they too will (be indicted with)
the same crime. (Subnote: As for iron smelters, boats, fishing weirs, and
every site (chwa 生) will be regarded as equivalent to 1 kyŏng of
land (under the law).) If you have fixed artisans attached to
capital bureaus or garrisons or district towns in the provinces, then
they too will all be registered in the said ministry. Except for
the fact that their taxes will be exempted and not sent up (to the
capital, the agency).)(END NOTE)

The taxes on each type of artisan or merchant (note: that is the
present artisan cloth tax (chang'imp'o 匠人布) will be 1 p'il
of cotton cloth per year. (note: 1 p'il of cotton for every man, or
120 min of cash. This then will be the personal service tax (sinyŏkse).
Irrespective of whether in the capital or provinces, whether a person
who has received land or not, it will be the same for everyone.
In the case of artisans, if they are to perform official labor
service (kongyŏk 公役), then calculate the number of days of service.
reduce it from their taxes. For only 10 days of labor service, completely exempt their lip'il tax. For more than 10 days, then in every case given them grain (yo 利) and compensation (ka 价). The regular artisans of each yamen will be exempted from taxes. They have their regular provisions (sangp'um 祭奠). According to the national system, private slaves are not registered on the artisan register (kongjang'an 工匠案). (As for them), also you can in accordance with them see that they have no official taxes.)

(End Note)

According to the dynastic law codes (taejön) there are differences in degrees in the grades of artisans and the taxes collected (from them), and I do not know how these divisions into grades were made. If persons with technical skill or perhaps those who make heavy utensils were given the highest grades, then these two types of people ought to be encouraged, and they ought not to be taxed heavily. In general, artisanship is not a matter of hard labor, there must be technique and skill, only after which can you obtain double profits. There has never been a case where labor was graded among the people and skill was the same among the masses and profit alone was large. (??) One ought to fix taxes in general uniformly, but those with the greatest skill makers should be exempted from taxes. (Note: such as makers of bows and arrows, guns and swords; armor; books, ink, pens, carvers, makers of musical instruments; makers of fans, silk who are able. The code (taejön) holds that artisans in the capital are also taxed, but at the present time the artisans in the capital are all without regular taxes. It is only that when officials have labor service (they need) under the pretext of being called up for service when it is requested, they provide a small payment (to cover) the labor service. In the provinces, irrespective of whether there is a (legal) tax or not, directly in accordance with
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does arbitrary treatment of artisans cause them to lose their skills? It is a cause for the crude world.

Arbitrary treatment of artisans causes them to lose their skills.

A cause for the crude world.
For iron smelters and brass smelters, the tax will be 1 p'nil of cotton cloth per year (note: the payment of cash in substitution is the same as below). Every p'nil of cotton cloth is equivalent to 120 mun of cash. In what follows every case will copy this. If it is in basic produce (raw ore?) then pure iron, 10 k'In, and in brass, (blank) k'In. (END NOTE)

For iron casting (chuch'olya鉄産業), for every caster, 1 p'nil of cloth in the spring and 1 t'om p'nil in the fall.

For pig iron smelters (such'olya水産業), large smelters, 2 p'nil of cotton cloth in the spring and 2 p'nil in the fall.

- for middle size smelters, 1 p'nil and 1/2 in the fall

- for small smelters, 1 p'nil in the fall

(Note: According to the old regulations, in Kyonghae, Kyonggi and Ch'ungch'ong provinces, the iron casters paid a tax, 100 k'In (catties) for every large pig iron smelter, 75 k'In for medium sized smelters, and 50 k'In for small smelters, and cloth or cash was not collected. It would be all right to also do it like this.) (END NOTE)

(Note: I submit that according to the law code (taejøn) every smelter of iron or brass paid 1 p'nil of pure cotton in the spring and 10 tu of rice in the fall per smelter. Iron casters paid 1 p'nil of cotton cloth in the spring and 15 tu of rice in the fall per smelter. Pig iron workers in large smelters paid 1 1/2 p'nil of 3 tu of cotton cloth in the spring and 6 sók/ of rice in the fall; for medium sized smelters, 1 p'nil of cotton cloth in the spring and 6 sók 2 tu of rice in the fall; for small smelters, 1 p'nil of pure cotton in the spring and 4 sók 6 tu of rice in the fall. It would seem that the personal labor service tax of the workers was included in this, but at the
present time I hear that it is said that there is a separate collection of personal labor service cloth tax, but I fear that this is too heavy (a tax). END NOTE)

Once taxes are established on iron smelters then there should not be additional land levies on the places where iron is produced. That is all present levies will be abolished completely.

The above covers taxes on smelters. As in the case of the fact that there are taxes on land these are personal labor service taxes (note: that is, cloth taxes on the above artisans), so that it is the same. Other artisans are not included in these figures. Taxes on salt flats, fishing weirs and boats will all copy this. (Note: As for other artisans such as (?), they will only pay personal labor service cotton taxes and no special (tax). (END NOTE)

- For sedentary merchants (ch'ugungi), every man will pay 1 p'ul of cotton cloth per year. (converted to cash).

- Taxes on public shops (kongnang), are 2 tu of rice in the spring and 2 tu in the fall per kan. (Note: Payment may also be converted to cash, every tu of rice is equivalent to 20 min of cash. All following cases will follow this (regulation).) (END NOTE)

- as for the land sites for the public shops (kongnang), 6 paces (po) north and south and 10 paces east and west will make 1 one seat (chwa), which in common parlance is 1 kan.

(Note: Even though the law code (taejon) stipulates taxes for the public shops (kongnang), yet at the present time there are no regular taxes for the market merchants (sigu) and public shops (kongnang). Misc. labor service for royal envoys, ritual matters, ice storage and the repairs are all requisitioned in accordance with the situation. How can you not restore fixed taxes? (END NOTE)

Mencius said: If you do not tax the shops in a market and if the
In law does not (provide for?) shops, then the merchants in the world will all be happy and will want to store (their goods) in the market.

Chang Tzu (and) Hsieh Tzu said: "If you might control them by the method of market officials, but do not tax their shops. If you have many people "who chase after the branches" (engage in commerce), then suppress the market officials; if you have a few people (who engage in commerce), then it is not necessary to have (licensed) shops."

Because of this the tax on the public shops (kongnang) ought to be made the law.

Itinerant merchants will be given an official document (license) every year. (Note: that is to say, a passport, 王引), and they will pay 1 p'ii of cotton cloth in tax. (Note: Every man will pay 1 p'ii of cotton cloth, or may commute it to cash. This will be the same for everybody irrespective of whether in the capital or provinces, whether he has received land or not. The license (kongmun) will be like the regulations for licenses (kongmun) for boats at the present time, and all of them will have the residence, appearance, age (of the individual recorded on it) in order to prevent forgery. If it is a large merchant operation transporting goods a great distance with many people, then taxes will be paid in accordance with the no. of people.) (END NOTE)

There will be customs barriers at important points on the road. Ferries, bridges, military garrisons and post-stations will be inspected regularly, which is basically the way the king's system is. Only after this is done can this law be carried out right. (Note: At the present time the customs barriers in our country are without (gates? are not open?). Roads, ferries, and post-stations are also in confusion.
I submit that the law code (taejon) provides for the granting of passports (noin) for land merchants, and collects taxes on the basis of (the no. of) months at the rate of 8 pieces of paper money (chóhwah) per month. But at the present time agriculture and commerce are in confusion and people do not have fixed occupations, therefore it is said to be like this. If the four (categories) of people each have their job, then there ought to be fixed taxes during the year, but among (the people) it depends on the person whether he is long or fast, diligent or lazy.

Mencius said: the government of King Wen was great. He inspected the customs barriers and markets and did not tax them. (Note: Kwan means the customs barriers along the roads, and si (markets) means the markets in the capital and adm. towns. The clerks in the customs barriers and markets in the towns investigated differences? and did not levy merchant taxes on the people.) (End NOTE). He also said: "If the customs barriers are kept under surveillance and not taxed, then all travellers throughout the empire will be happy and will want to go out on the roads.

In general if the travelling merchants once pay regular taxes to the official agencies in their home places, then the places where they pass through and arrive at will only maintain surveillance and make inspections of passport licenses (mun'in), and ought not to again levy taxes (on them). (Note: At the present time the governor's yamens of the two northern provinces, Tongnae and other places, and travelling merchants of the capital and provinces who go out (to?) (from?) these places, then whether or not they have passports, you do not ask them, but customarily have them pay a cloth tax... (End NOTE)

As for boats, give them a license (kongmun) every year and...
and collect taxes (on them). (Note: The licenses will also be like the present regulations. They will record the name of the lord (owner), his residence, the size of the boat in length and width in feet, in order to prevent falsification (forgery).)(END NOTE)

-Large size seagoing ships will pay 6 pi'il of cloth (or commuted into cash).

-the next size of large ship will pay 5 pi'il of cotton cloth.
-middle sized ships will pay 4 pi'il of cotton cloth
-the next size of middle-sized ship will pay 3 pi'il of cotton cloth
-small ships will pay 2 pi'il of cotton cloth
-the next size of small ship will pay 1 pi'il of cotton cloth

(Note: In addition to this basic tax, such things as land taxes on fishing grounds, and miscellaneous levies will all be completely abolished. If (the ships) are commandeered for official use, then calculate it and make reductions in the taxes. If it is greater than the tax, then in accordance with regulations pay them a fee.) (END NOTE)

-large sized river boats will pay 3 pi'il of cotton cloth
-middle sized river boats will pay 2 pi'il of cotton cloth
-small sized river boats will pay 1 pi'il of cotton cloth

(Note: If you are talking about the boats presently on the Han River, then those that go to Haeju will be regarded as big ships. Only those that go on the surface of the river can be regarded as middle ships or below.)(END NOTE)

Seagoing ships are made 60 feet long, 22 feet wide at the waist or bigger. . .; second class large ships are 53 feet long and 19 feet or larger at the waist; middle sized ships are 46 feet long and 16 feet at the waist or larger; 2nd class middle sized ships are 39 feet long and 13 feet at the waist or lager; small ships are 30 feet long and 10 feet at the waist or lager; second class small ships are 20 feet long and 6 feet at the waist or larger. (very small boats and houseboats not included.)
On the Eastern Sea the system of large and small boats is different, so one ought to calculate them again and set standards.

**Large**

- For Xang river boats, Xang large ships are 62 feet in length and 11 feet in width at the waist or up; middle sized boats are 50 feet in length and 9 feet at the waist or up; small boats are 38 feet in length and 6 feet at the Xang waist and up. (Very small fishing boats not included). Boats of ferry stations are all exempted from taxes.

- The above ocean-going boats that pay taxes of from 1-6 p'oil per year, as for them the present fishing grounds taxes, and all miscellaneous levies will be completely abolished, and (in place of them) this regular tax will be established. At the present time the seas that the boatmen fish all are taxed, and these taxes are called "fishing grounds water tax" (Ojang suse). If they catch the stone-head fish (sokso: chogi or porgy, sea-bream), then they pay the stone-head fish tax. If they catch the herring (ch'ong:), they pay the herring tax, and for (other kinds of fish listed here) (min', chig', sot', etc.) they all have taxes on them. If there are places where (these fish are caught), then taxes are collected in accordance with the variety (of fish). Taxes are either paid in kind or in rice or cloth, and a supervisory officials (kangwan) will either tax the taxes as the fish are caught from the sea, or he will grant a fishing wair (area) sign (boundary?), appoint a harbor guard (p'ojik collected at one time ) who will collect them. What is will not be below

the standard number of tong of cloth (50 p'oil make a tong), and every time it will be like this. (Note: At the present time the porgy tax (sokso) on large goats is 6 tong of porgy. Every 1,000 fish makes 1 tong. If among this you have royal tribute (song) of 1 tong, then they have to catch 4-5 times that much, or as much as a dozen tong. There is also a salt levy (of 4 tu, and also a cloth gratuity
of 40-50 p'ili. The herring tax on large boats is 18 tong, and every 2,000 fish is regarded as 1 tong. In various places (the catch?) is stolen and taken (away), so it comes to 40 or more tong (that the fisherman have to catch?). As for the akka (taxes) on other types of fish, either they are paid in kind or in cotton cloth. Even though it is difficult to establish a general standard, still it will not be far from this. (END NOTE)

When the boatmen pay everything (in taxes) and have nothing left, then perhaps it is called lending (?) in order to benefit them?

In general having no prohibitions on weirs and pools is an ancient principle. If you have a personal labor service tax, then you also have a boat tax, but to also go on to tax the oceans where the men fish, how is this the way to benefit the people? How much worse is it when among them there are rapacious officials and corrupt clerks who take advantage of the opportunities to rob (the fishermen), x.th'ia xa'aa no different from stealing from them. They even go so far as to levy a tax on the places where the merchant ships pass by or stop on the pretext that it is a land tax. That is why the hakhalka boats' households wherever they go are taxed and they cannot endure the difficulty. And that is why I have calculated and set boat taxes and eliminated completely all miscellaneous levies.

Some might say that if it is done like this, then the labor service of the households of the boatmen will be equal and just and without burden, kakhalka and that the state will also not suffer any losses. It is only that at the present time these taxes are not heavy, and the miscellaneous levies on the above ships are only paid if the person is engaged in fishing; if he is not, then the taxes are not assessed. If now taxes are fixed in general for all, then even those not engaged in fishing as an occupation will also have to pay the same tax (as those engaged in fishing). If this is what we are talking about, then how about tightening the basic tax and preserving...
the present miscellaneous taxes on fishing grounds?

I say to this that this is not right. Boats are scattered over so wide an area of the sea that no official magistracy can calculate them all. If because of this the matter is left to the corrupt clerks of all areas to levy miscellaneous taxes, their fraud will grow by the day, and they will compete in tyranny for the collection of taxes, and things will become bothersome and confused. This is definitely what will happen. What this will mean is that absolutely no taxes will reach the government, and it will only mean that all the boatmen households of the country will be hurt by the massive corruption of the clerks and misgovernment. Nothing could be worse than this. (Note: It will be not only the households of the boatmen that will suffer, there will not be large catches of fish, commerce will decline and the prices of goods will skyrocket, and all of it will be caused by this.) (END NOTE)

The ancients had a saying: "In the world there is basically no matter for which they common people ought to be bothered." (天下無事庸人擾之為煩). This truly covers what I am talking about.

In general, if a person has a boat and does not engage (in fishing) as an occupation, he is not a person to be concerned about. If the people have boats, then it is for engaging in an occupation. At the present time the four categories of people (scholars, peasants, artisans, merchants), are confused and mixed together. Everywhere they go they are taxed, therefore if perhaps it is like this, then it would be like going against the (proper) way. How would the people be willing to have boats and not engage in occupations (with them)? Supposing you do have lazy people who do not engage in an occupation, then they can be punished, but taxes ought not to be reduced on them.
Some might say that this is truly correct, but that the situation is not the same everywhere, so then what? I say to this that if the situation is not the same everywhere, then we ought to decide things in accordance with the situation, but if everywhere people are making profits, then even if things are not the same those people whose occupation involves boats, if it is not fishing, then it is making a profit from commerce and you can collect taxes on the places where they reside. If so, then you definitely will have no differences in all places.

Some might say that even if the court reforms this evil, how about magistrates and border commanders in distant areas who privately collect taxes on their own? I say to this that if the court thoroughly reforms this evil, then magistrates and border commanders will have no grounds for pretenses, and naturally they will not be able to levy taxes. But the evil has become common practice for a long time and you must establish strict regulations. If you have violators of the law then they should be punished under the laws of embezzlement whenever discovered, so who then would dare violate the law?

Some might say that once you eliminate these taxes, then wouldn't you also have to abolish the inspection of merchant ships in the various ports and garrison towns? I say to this that the inspection of merchant ships is basically to maintain surveillance over corruption and fraud and has nothing to do with the levying of taxes. Why should it be abolished? To maintain surveillance, but not to tax, this is basically the way of government of a true king.

-Fishing traps (격어) will be divided into 9 grades for taxation:
- grade 1, 18 p'oil of cotton cloth (or commuted to cash)
- grade 2, 16 p'oil; grade 3, 14 p'oil; grade 4, 12 p'oil; grade 5, 10 p'oil
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Grade 6, 8 p'il, grade 7, 6 p'il, grade 8, 4 p'il, grade 9 2 p'il.

(Note: At the present time fishing traps (geirs) are all attached to the palace households (cheungga) and the various capital bureaus, so that at the beginning each of their servants and slaves when any matter) they hear (of the present regulations of fishing traps) report and petition (about it). From the capital the amount of tax is set without standards (equivalences), And perhaps they pay 12 or 13/parge fish or 8-9 tu of salt, it is equivalent to 6 sung or to 60 odd p'il of cotton cloth. Or they might pay 6-7 tong or 3-4 tong, or they might pay 50-60 p'il of coarse cloth, which is equivalent to 6 sung or 5-6 p'il of cotton cloth. But this is all what is brought and paid by the servants and slaves despatched by the palace households or capital bureaus. As for their basic payments, you cannot (cut it in half? garbled for, su, collect?). Even though you might call this fixed tax quotas, afterwards it might be increased, and this indeed means that there are no fixed regulations. Because of this the seacoast people only know that there is bribery and make it their business to migrate and move. Much (land) has lain fallow and been abandoned for a long time, and generation after generation their labor service is passed on to their descendants and neighbors.) (END NOTE)

In dividing up the grades of fishing traps, the magistrate and the local officials (hyanggwan) will convene the heads of the households residing along the seacoast, and they heads will discuss the tax in detail how much or little profit is taken in each year and seek out public opinion, and personally investigate the true facts. Only after that will they compare the figures to obtain the average of several years and adjust it according to the principle of the tithe (10% tax), and set the tax and draw up the ledger and report it up.

(Note: mountain ponds and fishing ponds etc. will not be taxed and not included in this.) (END NOTE)
In general the profits from fishing also have their advantages and disadvantages every year and you cannot raise or lower the taxes, then the situation is different from land and it is difficult to set grades of yearly catch (yŏnbun—crop year). It is necessary to set the taxes in cloth or cash, and only then in accordance with noble and base it naturally will be **fixed** fair (equal, p'yon'g). (Note: If the taxes are collected in fish, then you will have the evil of too little taxes collected in good years and too much in bad years. Between cloth and cash, cash is more convenient and better and is without evils.) (END NOTE)

**Salt flats** will be divided into 3 grades and taxes set.

- On large salt flats in the spring 2 p'il of cotton cloth will be collected and 2 p'il in the fall. (commuted into cash)

- On middle flats, **explanation** 1 1/2 p'il in the spring and 1 1/2 p'il in the fall.

- On small flats, 1 p'il in the spring and 1 p'il in the fall.

(Note: At the present time I hear that the officials of Pu'ang (扶安) and Hujang (茂長) collect salt taxes and do not distinguish between large and small salt flats. Every salt flat pays a tax of 8 sŏk (of salt), or 5 sung or 8 p'il of cloth, or combines these and calculates the interval (average?). As for miscellaneous levies, then it is no less than 17-8 sŏk and the salt households cannot tolerate the burden, it is said.) (END NOTE)

For the above fishing traps and salt flats, take the province of Ch'ŏhae (Hwanghae) as a standard to set (taxes). As for tonghae (east of the sea), there are no fishing traps and salt ovens. Taxes ought to be set on steel cauldrons (ch'ŏlbu) divided into large, medium-sized, and small. (Note: At the present time there is no order to the collection of fish and salt taxes. The relatives of the princely estates and the capital bureaus all divide it up.
P'angye on land reform -143- P'angye surok (kwo'n 1), ch'unye, sang and occupy them, and each sends men to make collections. And the provinces and magistrates also make additional separate collections, and the clerks on the basis of this make demands (on the people). The tyrannies (that the people) incur are not all the same, and their burdens are worse than those of the peasants. This is why all the households of the coastal regions on the pretext that they have not yet repaid their loans migrate and move, and the minds of the people are even worse, and commodity prices skyrocket. The evils of the iron smelting shops are generally all like this (too.).(END NOTE)

In addition to this the profits of mountain swamps (ponds) are all for the profit of the people. We should cause them to prosper, but in taxing them we should tax them in accordance with the 10% land tax principle, and extend it (to them) as a standard, then we can obtain the right amount (of taxation) between what is too heavy and what is too light. (Note: Even though the land tax should be 10%, in general if it is 1/20 (5%), and only after then in truth will the taxes be 10%. It is also necessary to understand this.) (END NOTE) In general the products of mountain ponds are all living things of heaven and earth that are used for nurturing the people, and they are indeed not what people make. Even though former kings established officials for mountain ponds, they only put them in charge of administration to control and prohibit things, and that was all. It was not like the taxes of later ages which levied taxes on goods (chae--materials). It is only that if there is profit in anything, then the people will definitely chase after it. If the profit is great and it is not taxed, then many people will abandon their basic occupations to pursue subsidiary ones. Moreover, if there are taxes on the agricultural people and the subsidiary occupations are not taxed, this is also not the fairest law (method). Therefore you cannot avoid having taxes. On things like fishing, salt production, and iron production you have standard taxes, then calculate the size of the profits and set either light or heavy
As for other minor profits, even though you leave them alone, the people will not abandon agriculture and, even after that, most of them should not be taxed. (Note: As for such things as carts, tea and liquor, basically all of them are evils that later ages plotted to profit from. Hence, carts are something that according to the customs of the state (the people) did not know how to use. We ought to encourage their use and ought not to tax them. It is only in the capital where there are people who have carts that they use for their main occupations that we ought to calculate and determine their labor service, but it would be best not to require more than a few days a year of service from them. As for tea, it is also something which was not widely used in the country. It would be good to bring it in and promote it. As for liquor, we should only prohibit it from time to time, and that is all.) (END NOTE)