

# Research on Urban Real Estate Management in Chengdu During the Period of the Republic of China\*

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**Abstract**—Urban real estate management in modern times is of great significance to the development of urban construction. During the period of the Republic of China, the Chengdu government's urban real estate management experienced a gradual improvement and development course. This paper explores historical materials from existing historical archives, and tries to discuss the major contents and forms of urban real estate management in Chengdu during the period of the Republic of China from four aspects such as the management of traditional urban real estate deeds, the land consolidation and clarification of property rights, the collection of real estate taxes and fees, and the setting of real estate management authorities and formulating of relevant laws and regulations.

**Keywords**—urban area in Chengdu; real estate; government management

## I. INTRODUCTION

The modernization of China at material level is actually the urbanization of rural areas and the modernization of urban areas. Solving urban land problems is an important part in the smooth advancement of urbanization and the continuous improvement of urban development level. For modern cities that are increasingly expanding in scale and perfecting in functions, urban real estate management becomes more and more important. In educational circles, there have been many papers on modern urban real estate management<sup>1</sup>. Most of the researches are made from the perspective of urban construction development, urban residential consumption, urban "housing shortage relief" and land market management system, and are concentrated in major coastal cities such as Beijing, Tianjin and Shanghai.

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<sup>1</sup> The modern urban real estate management related papers mainly include: 1) Zhao Jin. "The Concession and the Birth of China's Modern Real Estate Industry". Historical Research. No. 6 (1993); 2) Tang Bo. "The civilian residence and its system creation during the period of the Republic of China — research on the basis of Beijing". Modern Chinese History Studies, No. 4, 2010; 3) Tian Kai. Characteristics and Trends of Residential Consumption in Urban Real Estate Market during the Period of the Republic of China. Economic Review, 2007, No.12; 4) Han Jianchen, Zhang Qun. "Housing Policy in Shanghai City in the Period of Minguo". History Teaching. 2015, No.11.

Taking the typical inland city, Chengdu, as a case, and based on existing rich and complete archives about real estate files during the period of the Republic of China as collected in the archive of Sichuan Province and the archive of Chengdu City, this paper studies the form and content of urban real estate management in Chengdu during the period of the Republic of China, in order to enrich the educational circles' discussion on urban real estate management in modern times.

## II. LAND CONSOLIDATION AND CLARIFICATION OF PROPERTY RIGHTS

There has been always the practice to control real estate by checking the land registration. In Qing Dynasty, the local government had organized measuring and clarifying of the property rights of private real estates. The owners paid the deed tax according to the results of the clarification, and the government managed the properties on the basis of the deeds. This practice has been accepted as a result of long usage. Up to the end of Qing Dynasty, on the one hand, due to the rapid expansion of urban area, urban land problems had emerged in a concentrated way. On the other hand, due to political turmoil, local administrative management was chaotic, and property right was changed more and more frequently. In addition, the property rights hadn't been clarified for long term, so that the land registration was disordered and the ownership was unclear. After the Revolution of 1911, Sichuan was caught in a chaos of incessant fighting between warlords, and the land management became more chaotic. Dan Yongzhi, a former city governmental official at that time, pointed out, "The city had been under the control of policies of the defense area for many years; the government not only failed to check the property rights of lands, but also led to the cause of many disputes in order to increase income. For example, the previous checking official and state-owned properties is actually to sell the property at any price. Even blank official deeds were pre-printed and accidentally passed on to the mass. Up to now, the issue has been complicated and not available to clarify. At the same time, the province's tax deed handling was always for the purpose of gaining revenue, with the only hope that the owner held the deed to pay tax no matter if the property right was clear and without dispute; and the old deed would not be rechecked. As a result, those having official deed might not be the true owner; official deed only became a certification of taxation, and cannot be a true proof of the property right. In this chaotic

situation, it is wondered how to solve the problem of land use. Therefore, the determination of property rights is still the first thing to be done in the city's land consolidation work".<sup>2</sup> Conducting urban land registration and further determining the property rights became one of the main tasks in the real estate management of Chengdu municipal government during the period of the Republic of China.

In 1939, Chengdu Municipal Government established the Division of Land Administration to serve as the competent authority for land consolidation in the whole city. In the same year, the division issued the "Rules for Land Consolidation in Chengdu" and propagated and mobilized the land consolidation related work through the "Chengdu Government Weekly". The land survey team was established in early 1940, and began to check and measure household lands and investigate the land registrations. In April 1940, Chengdu established the Chengdu Land Consolidation Office, issued the "Chengdu Land Registration Implementation Measures" and "Rules for Chengdu Land Registration", and determined that all water and land and natural resources within the city area belong to the land registration scope, and public lands should be applied for registration by the competent authority and private lands should be applied for registration by the owner. In addition to the ownership, the categories of land registration also include the easements, land right for above the ground, mortgage rights, permanent tenancy rights, and pawning rights.<sup>3</sup>

Since the previous land measuring work had already prepared conditions for land registration, in February 1941, the first land registration work in Chengdu officially began. This land registration was implemented in accordance with the "Rules for Chengdu Land Registration" which fully specified the land registration from four aspects: land ownership registration, other land rights registration, land change registration and foreign land registration. For the scope and specific procedures of the land registration, the provisions in the Rules are more specific. The detailed process of the land registration is briefly described in the form of a chart (see "Fig.1").<sup>4</sup>

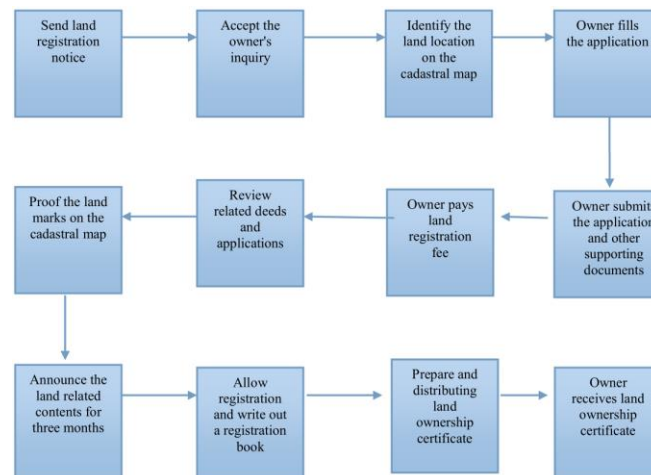


Fig. 1. The detailed process of land registration work.

By 1945, the urban land ownership registration and transfer and change registration was basically completed, and Chengdu government issued the "Land Ownership Certificate". Through the ownership registration of real estates, houses and buildings and other land fixtures were measured, checked, valued, and recorded in the "Land Ownership Certificate", then the land administration department checked and registered it and checked the tax seal, then implemented management by certificate on the land. After that, in the real estate transaction, after the buyer and the seller signed on the agreement and buyer paid the down payment, both parties should schedule a place at land administration division of the municipal government (this place was changed to the tax collection office of Chengdu city after 1946) to apply for announcement; Upon expiration of the announcement, apply to the land administration division for dispatching personnel to measure the land in field to check its compliance, then pay the deed tax, deal with transfer registration formalities and exchange for land ownership certificate. The "Land Ownership Certificate" issued after the completion of the land registration in 1945 was a real estate management certificate having relatively perfect specifications in the modern Chengdu real estate management.

### III. COLLECTION OF REAL ESTATE TAX AND FEE

The urban land consolidation and registration can provide guarantee for the collection of real estate taxes and fees. On the one hand, the collection of urban real estate tax can increase the fiscal revenue of the government; on the other hand, the urban real estate price can be regulated and controlled by collecting taxes and fees to realize effective management on urban real estate. From the period of Qing Dynasty to the Republic of China, purchasing and impawning house and land both require for paying deed tax. During the period of the Republic of China, house tax was newly added and then changed into land price tax and building improvement tax.

<sup>2</sup> Dan Yongzhi. The Importance of Land Consolidation in the City. Chengdu Municipal Government Weekly. Vol.1, No.10, Mar.18, 1939, p2.

<sup>3</sup> The archives of the Republic of China as collected in the Archive of Chengdu City. "Rules for Chengdu Land Registration", "Chengdu Land Consolidation Office's submission on land and housing investigation and land consolidation". Record group No. 93, catalog No.02, file No. 4359, p44.

<sup>4</sup> This figure is formulated on the basis of the data contained in the archives of the Republic of China as collected in the Archive of Chengdu City. "Rules for Chengdu Land Registration", "Chengdu Land Consolidation Office's submission on land and housing investigation and land consolidation". Record group No. 93, catalog No.02, file No. 4359, p44-49.

### A. Deed Tax

Deed tax has existed in ancient times. It is a property tax that is levied on holder of the property right of the real estate subjecting to ownership transfer and change. Qing Qing followed the system used in Ming Dynasty, where the deed purchasing and impawning is calculated and collected at the rate regulated by the local government. "All those buying real estate properties should present the deed to local government for checking and signing with seal to change it into red title deed, and pay tax to the government on the basis of the value of the property. Previously, this tax was paid to house administration office of local government and was regarded as a bulk receipts by local government. Now Zhao Zhijun proposed to set up taxation bureau for controlling title deeds, and each country has members and branches".<sup>5</sup> In 1914, the government of the Republic of China followed the "the tax for buying is 9% and that for impawning is 6%" practice and ordered each region to respectively set the tax rate within the range of 2%-6% for buying deed and 1%-2% for impawning deed. In 1934, the government of the Republic of China changed the tax rate into "6% for buying and 3% for impawning", and the added tax should not exceed half of the normal tax. During the period of the Republic of China, due to local separatism and warlord war fares, the tax rates in various regions of China were different very much, the cadastral management was disordered, and the "white title deed" that was not recognized by the government was popular in private transactions, although the central government clearly stipulated the tax rate. In 1937, Sichuan Provincial Government issued an order to check up the "white title deeds" that did not pay the deed tax, and require all those holding white title deeds going to the municipal/county government to "pay tax and get seal" within scheduled period, then get the official deeds and pay registration fee as regulated (1% of the land price). By 1943, Chengdu's tax for purchasing deed was 10%, the tax for impawning deed was 6%, the tax for exchanging deed was 4%, and the tax for granting deed was 10%. The total amount of deed tax collected in the year was 9 million Yuan (legal money).

### B. House Tax

House tax is a kind of tax collected from the owner, tenant or lien holder of an urban house on the basis of the house price or rent. In the early years of the Republic of China, warlords in various regions of China were locked in a tangled fight, and the government orders were different. The collection of house tax was particularly confusing. Various taxes and levies similar to house tax such as shop-house tax, residential house tax, shop tax, and house police tax, have different names, tax rates and collection methods. "There is no standard for the collection so that there are many disadvantages, the taxpayer can be randomly exempted from paying tax, and the amount of tax is not fixed"<sup>6</sup>. In 1935, the Government of the Republic of China issued the "Case for Dividing the National Land Income and Expenditure

Standards" to negotiate the matter about house tax, and began pilot collection of such tax firstly in conditioned urban areas all over the country. In early 1936, Sichuan Provincial Government issued the "Provisional Regulations on Sichuan Province's Collection of House Tax from Each County and City", which was first piloted in Chengdu, Chongqing and Wanxian.<sup>7</sup>

Hence, Chengdu Municipal Government had begun collecting house tax from house owners since 1936. The scope of collection was calculated on the basis of the current price of the house if for self-use, or the rent income (including the cash pledge) if for renting. This tax was collected quarterly by the Chengdu Collection Bureau. At the same time, the "Rules for Chengdu House Tax Collection" was issued and specified the collection method, exemption scope, tax return and punishment of the house tax.

As regulated, the house tax rate in Chengdu at that time was calculated and collected based on 6% of the housing income. According to the data of the Chengdu Collection Bureau in 1938, the total number of households to be collected house tax in the whole city was 61,298, which was 20,977 fewer than the household registration statistical data from the police station. Among the more than 20,000 households, many of them escaped from and missed the taxation, in addition to those who having rent less than 2 Yuan are exempted from the taxation. In fact, the researchers at the time believed that even if the government strengthened the management and punishment on the collection of house tax, there were still large amount of house taxes underreported. "For self-occupied houses, the price reported was only 30% to 50% of the actual price; for rented house, the rent reported was less than the actual rent; although there had been very strict punishment on the underreporting, it is still an open secret to underreport the house price". "Regardless of the fraud practicing on the tax collection officers, as the house tax was collected quarterly, there were also many households failed to report due to their migration. However, with respect to those having power, they were openly refusing paying such tax"<sup>8</sup>

Chengdu's house tax rate was adjusted four times from 1936 to 1946. For houses owned by government agencies, public and private schools, and self-occupied houses, all those having not more than one room or having been seriously destroyed can be exempted from house tax. In 1946, the whole city had 14 districts, 70,190 households to be collected house tax; the tax collection amount reached 537,360,600 Yuan (legal money). Among them, there were 49,233 residential households (including 6,202 households for self-use and 43,031 households for renting) and 20,957 business premises (including 1,345 premises for self-use and 19,612 premises for renting).<sup>9</sup> Followed by, due to the

<sup>7</sup> "Study on the Land Price and Rent in Chengdu". "Information on Land Issues in Mainland China in the 20s of the Republic of China", vol. 77, p40876-40878.

<sup>8</sup> "Study on the Land Price and Rent in Chengdu". "Information on Land Issues in Mainland China in the 20s of the Republic of China", vol. 77, p40880.

<sup>9</sup> Chengdu Local Chronicle Committee. "Chengdu Local Chronicle: Real Estate". Chengdu: Chengdu Publishing House, August, 1993. p24.

<sup>5</sup> Fu Chongju. "Overview of Chengdu", Bashu Press. 1987, p35.

<sup>6</sup> Consolidation of the Collection of house tax", "Jiangnan Monthly", No. 5, 1935, p1.



opposition of the municipal council, the house tax collection was suspended from the date changing to collect building improvement tax.

### C. Land Price Tax, Land VAT, and Improvement Tax

1) *Land price tax*: Land price tax is a kind of land tax levied on the land owner on the basis of the land price. It evaluates the land grade and standard land price through urban land registration, checking up the cadastre, measuring the area, and issuing the land ownership certificate. In the period from the end of Qing Dynasty to the Republic of China, the city failed to check and measure and register the lands and thence did not collect land price tax but only collected house tax for occupied land of house.

The opinion of levying land value tax on urban lands was proposed by Mr. Sun Yat-sen. The core content of Mr. Sun Yat-sen's "equalization of land ownership" thought was to regulate the real estate price by levying land price tax, and to increase the price of land wealth and finally return to the public averagely by taking taxation financial measures. In 1930, the National Government in Nanjing announced the "Land Law" which used ten chapters to specify the declaration and valuation of land price tax, the estimation of the value of the improvement, the land price book, the difference between tax and land, the land tax collection, the collection of improvement tax, the tax owed, the exemption of land tax, and the taxation for the land with its owner absent. Land tax began to levy in city or region which firstly completed the urban land measuring and land registration. In early 1941, Chengdu Chengxiang (Old Town) completed the urban land consolidation and registration after issued corresponding land ownership certificates. Land price tax began to levy on the basis of regulated land price in 1943.

According to the rules for collection of land tax, all lands being levied land tax shall be exempted its original land tax, deed tax and various additional items, but the arrears shall still be collected according to law. Land price tax was divided into the declared land price and the estimated land price. In actual collection work, the land price tax was levied at a rate of 16‰/year of the recently marked land price or the regulated land price. The land price tax shall be levied in two phases on the basis of the annual tax amount. The period of collection shall be two months in each phase. One month before starting the collection, the competent authority shall announce the amount of tax receivable and various matters of taxation and send the taxation notice to the taxpayer. The collection of land price tax shall be completed in scheduled amount by the end of each year, and the specific deadline shall be announced by the competent taxation associations to the county and municipal governments.<sup>10</sup>

Although the National Government always claimed that its land policy was adhering to the "instructions left by the dead Prime Minister" and was guided by the "equalization of

land ownership" thought, Mr. Sun Yat-sen's equalization of land ownership thought "levy on the basis of the price" and "increase price and return to the public" was greatly changed both in the Land Law and followed many rules and regulations on land taxation systems and the practice in land tax collection. For example, on the issue of land price declaration, Mr. Sun Yat-sen advocated that the landowners should declare it by themselves; however in the Land Law (1930), it was stipulated that the pricing method should be combined with the estimated land price and the declared land price, "the lands within the region of the same land price shall be calculated by average of its recently-marked land price and declared land price. The calculated result is regarded as the standard land price, and if no objection after being announced, will be regarded as the estimated land price". But in practice, this rule makes the estimated price disaccord with the purchased price, so that it is common to see "underreporting" of the land price.<sup>11</sup> During the period of the Anti-Japanese War, in order to strengthen the collection of land price tax, the "Regulations on the Declaration of Land Price in the Extraordinary Period" was issued based on this issue, which stipulated that land price should be determined by estimation first and then declaration. In terms of tax rate, the Land Law (1930) stipulated a single proportional tax rate. Regardless of the size of the real estate, the tax rate is the same. This provided convenience for the landlord to merge land and cannot prevent the land price increase and prevent land speculation. For this reason, in addition to the serious inflation in various places during the Anti-Japanese War and the soaring urban land price, the government was forced to reassess urban land prices for many times. In 1944, the National Government issued the "Regulations on the Collection of Land Tax in Wartime", in which land price tax rate was changed into a progressive tax rate and began to levy after revaluation. The land price tax collection in Chengdu was also the same as that in many cities in China. Due to the tiny income caused by depreciation of currency, it was unable to improve the government's finances and support the urban public construction. So, the collection of this tax was suspended in 1946 and 1947. In 1948, the tax was revaluated and began to levy; after the use of gold vouchers, the present currency was depreciated, and hence this tax was suspended again. In 1949, the tax was revaluated again. In July, the reform of the currency system was conducted; Chengdu had 26,390 mu urban lands; converting into silver dollar, the total land value reached 355,570 Yuan, at an average land price of 132.84 Yuan/mu. Wherein, the taxable land area was 18,944 mu, the total taxable amount was 28,106,500 Yuan, the average land price was 148.68 Yuan/mu, the tax rate was 15%, and the progressive tax amount was 86,700 Yuan. The footnote was filled in by the Tax Collection Office was responsible for registering it in book and fill the notice. However as it was precisely encountering the liberation of Chengdu, the collection was suspended.<sup>12</sup>

<sup>10</sup> Sichuan Provincial Archives Collection. "The signature and report format of instruction on copying and distributing the rules for land tax collection in Chengdu to each county and city". Record group No. 147, catalog No.2, file No. 3191, p27.

<sup>11</sup> Jiang Lian. "How to Prescribe the Land Price", People and Land, Vol. 1, No. 5.

<sup>12</sup> Chengdu Local Chronicle Committee. "Chengdu Local Chronicle: Real Estate". Chengdu: Chengdu Publishing House, August, 1993. p23.

2) *Land VAT*: Land VAT is a kind of land price tax. According to Mr. Sun Yat-sen's thought of levying land price tax, land VAT must be levied on the condition that the land measuring and registration have been completed, and must be levied on the owner on the basis of the added part of the land price. According to the Land Law (1930) and the subsequent "Land Enforcement Law", "within 10 years after the declaration of the land price, if the total added value of the land is not more than 30% of the original land price, the VAT can be exempted; if more than 30%, the tax rate of the part exceeding the 30% shall be calculated in progressive manner: namely, if the total added value is 30%-50% of the original price, the added tax rate shall be 20%; if the added value is 50%-100% of the original price, the added tax rate shall be 40%; if the value added is 100%-200%, the added tax rate shall be 60%; if the value added is 200%-300%, the added tax rate shall be 80%; if the value added is above 300%, the part exceeding the 300% shall be fully collected."<sup>13</sup>

In 1948, Chengdu government made ratings on land and reassessed land prices in accordance with the "Land Tax Improvement Measures" issued by the Ministry of Finance. In September of the year, Chengdu Taxation Office levied land VAT at the new land price. "The exemption of land tax as previously scheduled by the municipal government was 10% of the legal land price. The city's old urban area is re-evaluated for the land price. Up to now, it is known that the municipal government's statistical work has been completed. As a result, the total area of the city is 26,390,256 mu, the area of taxable land is 18,946,704 mu, the maximum standard land price/mu is 4,704,000 Yuan, the minimum standard land price/mu is 68,000 Yuan, and total value of the lands of the whole city is 6 billion Yuan".<sup>14</sup> In this collection, if the land price was less than 500,000 Yuan/mu, the progressive levying starting point was 100,000-200,000 Yuan; if the progressive levying starting point was more than 500,000 Yuan, the progressive levying starting point was increased by 500,000 Yuan/mu, and then the progressive starting point was increased progressively by 200,000 Yuan.

It should be noted that during the period of the Republic of China, the National Government's land price tax collection policy experienced a process of gradually exploring for transform from theory to practice aspects. It started from Mr. Sun Yat-sen's "equalization of land ownership" thought and gradually abandoned some of the original theories that could not be realized in China at that time in practice. At the same time, it also compromised with the vested interest groups, namely the landlords, in exchange for their support for the land price tax collection policy. In the end, the results were embodied in the Land Law as issued in 1946. This Law basically adhered to the principle of "heavy taxation" and "progressive system", which to some

extent was in line with the "increase price and return to the public" spirit in the "equalization of land ownership" thought.

The national government's exploration on land price tax policy occupied a place in the tax reform in modern China, and left many useful experiences and lessons, but the result was a failure. It neither played the role of tempering land prices and restraining urban land annexation, nor realized the ideal of promoting the construction of urban public utilities and sharing the land benefits with the public. Under the double blow of war and inflation in the later period of the Republic of China, the land price tax failed to play its due role in optimizing land resource allocation and strengthening urban land management, but merely became an important source of the government to scratch benefits from land and increase fiscal revenue. Those experiences and lessons are worthy of reference for future generations.

3) *Land improvement tax*: In 1944, Sichuan Provincial Government issued the "Regulations on the Collection of Land Improvement Tax" which stipulated, "all cities and counties starting to levy land price tax should levy land improvement tax, and suspend levying house tax at the same time. Improvement tax should be levied on building improvement, while agricultural improvement and its associated house are exempted from taxation. The tax rate for business premises should not exceed 9% of the legal price, and that for residential house for renting should not exceed 5% of the legal price, while that for the house for self use is tax-free". In April 1947, Department of Finance of Sichuan Province specified to levy land improvement tax in the whole province. In February 1948, the "By-laws for the Collection of Land Improvement Tax" in Sichuan was formulated according to the "By-laws for the Collection of Land Improvement Tax" issued by the national government at that time, and levied land improvement tax on the buildings above the ground in the counties and cities that had completed the cadastral consolidation and begun to levy land tax. The tax rate was calculated on the basis of legal price of building; wherein, the tax rate for business premises should not exceed 10% and that for renting houses should not exceed 5%.

When Chengdu assessed the land price in 1944, it reassessed the old urban architectural improvements. In addition to suburbs, in 1948, the land value was rated by gold vouchers and announced on the registration book. However, due to the depreciation of gold vouchers, they were exempted from taxation through the municipal council meeting. In 1949, the government attempted the revaluation and accounting again, but failed to re-levy tax due to another time of depreciation; in July of the year, the land price was converted into silver dollar and revaluated. The result of this evaluation showed that the approved urban housing was 6,335,300 square meters, with a total value of 34,917,700 Yuan, calculated at an average of 5.49 Yuan per square meter. The tax rate for business premises was 4%, and that for renting houses was 2%; and the total tax payment

<sup>13</sup> Land Law and Its Enforcement Act. Nanjing: Department of Lands, Land Administration Department of National Chengchi University, 1946, p33-34

<sup>14</sup> "Rong City's Land VAT is to be collected from Sep.1". New News. Sep.1, 1948.

reached 65,600 Yuan.<sup>15</sup> The tax payment notice was filled at the same land price at the end of the same year. However due to liberation of Chengdu, this taxation was suspended.

Regulating the land price by collecting real estate taxes and optimizing the allocation of land and house and other important resources in the national economy was one of the key means for each level of government during the period of the Republic of China to conduct urban real estate management to further realize the purpose of increasing social wealth and sharing land interests.

#### IV. ESTABLISHING SPECIAL AGENCIES AND FORMULATING RELEVANT LAWS AND REGULATIONS

In the process of formation of modern Chengdu city, the government's development and management on urban land was gradually developed into specialized and systematic urban land and real estate development and management from the previous simple management merely for the purpose of taxation. In October 1928, Chengdu Municipal Government was established and had one office and three bureaus; the Finance Bureau had three Divisions; the financial department also managed land. The land registration and tax collection were respectively managed by the second and third divisions. In September 1932, the Chengdu Municipal Government withdrew bureaus and established divisions; the former Finance Bureau was cancelled and changed into Finance Division; and the Finance Division had land management unit responsible for the management on land and land improvement related issues. In the early period of the Anti-Japanese War, the nationwide urban land price rise was booming, and the government further strengthened the control and management on real estate resources. "Land administration work is the foundation of benevolent government and also a fundamental task crucial for generations to come for local construction. Throughout the ages of national governance, land registration and taxation are conducted all the time. Land is a source of lives and breeds of human beings, and is also an element of economic production constituting a state. Whether the distribution and utilization is appropriate or not is deeply related to the national economy and the people's livelihood. Hence, the Party takes "equalization of land ownership thought" as the key strategy for realizing the principle of people's livelihood. If land can be put into best use for earning benefit, it will be available to increase the well-being of the public in the entire society. In the past years, the provinces, cities and counties have been actively organizing land administration undertakings, and they have gradually become effective. As far as the entire scope of land administration is concerned, the original land consolidation (including land surveying, registration, investigation, registration, and land tax collection) and land reform (including land allocation and land use) are two major sectors. At present, the city's land administration is still in initial stage, and all the works are to be carried out eagerly. In terms of land consolidation, although the provincial

government has set up Chengdu Land Consolidation Office to handle relevant matters, the division is responsible for taking part in it and thus should make joint effort to promote its early success."<sup>16</sup>

In 1936, Sichuan Provincial Land Administration Committee was established, with the provincial governor Liu Xiang serving as the chairman of the committee and the Director of Department of Civil Affairs Ji Zuyou serving as the standing committee member. In November 1937, Sichuan Provincial Land Administration Bureau was formally established. The director of the Department of Civil Affairs, Ji Zuyou, was appointed as the director and had offices in Chengdu and Huayang. Its duties are mainly formulating land policies and regulations, land administration, land rent and land tax collection, land registration, land measurement, mapping, and evaluation of land prices.

In the next year, according to the "Outlines of Procedures for the Implementation of Land Administration in the Provinces and Cities" and relevant provisions of the organization law of internal affairs department of the national government, Chengdu Municipal Government, in conjunction with the actual situation in Chengdu, established Chengdu Municipal Land Administration Division which was specially responsible for land management and directly under the municipal government's jurisdiction. This Division had land administration unit, surveying and mapping unit and registration unit and then set up new village management unit with Liu Shipu and Wang Guozhang serving as the director of the Division. This Division is responsible for controlling the registration, use, collection and taxation of land in the whole city, and for handling formalities for land deed review, land and real estate dispute settlement and other land administration related matters. "The land consolidation of this city should be the responsibility of the Land Administration Division of the Municipal Government; but for the convenience of personnel and affairs management, the Division set up land consolidation office for Chengdu Municipal Government. The Office is a temporary office and will not send any document to the outside; all its action is conducted in the name of the municipal government; the Office has one director which is the director of the Land Administration Division. ... Its business personnel are completely supervised, guided and allocated by the Provincial Land Administration Bureau. Actually, it is no different from handling the formalities in the Provincial Land Administration Bureau."<sup>17</sup>

The management functions of this Division on land administration affairs mainly include: "1) receiving new urban areas and surveying and mapping the topographic map; 2) consolidating the city-owned public properties; 3) consolidating the Fucheng Scenic Area in the outside of

<sup>15</sup> Chengdu Local Chronicle Committee. "Chengdu Local Chronicle: Real Estate". Chengdu: Chengdu Publishing House, August, 1993. p25.

<sup>16</sup> Sichuan Provincial Archives Collection. "30-year Administration Plan for Lands". Three-year Administration Plan of the Municipal Government and Regulations for Reassessment of Land Price. Record group No. 38, catalog No.6, file No. 1533, p80-85.

<sup>17</sup> "Outline of Chengdu Land Consolidation Plan". Chengdu Government Weekly. Vol. II, No.1, May 4, 1940, p5.



Fuxingmen Gate, including the city land outside each Gate; 4) consolidating the Waixiyindiba (it is the place for burying royal people in pre-Qing Dynasty and is intrinsically a public cemetery, and the land should belong to the state); 5) prepare to build cemeteries; 6) improve the measures for acquiring land for self use of the Chengdu municipal government or on behalf of other authorities; 7) investigate the use of land and houses in the city; 8) assist the land consolidation work in the city; 9) improve the organization of the Division".<sup>18</sup> In May 1940, Chengdu Land Consolidation Office was established in accordance with the Order of Sichuan Provincial Government, was under the jurisdiction of Sichuan Provincial Land Administration Bureau, and had subordinate agencies such as land survey team. This Office devoted to cadastral surveying, mapping, land registration, and land price evaluation.

In July 1945, the Department of Internal Affairs of the National Government approved the Procedures for Organization of Chengdu Municipal Government. The Chengdu Municipal Government internally set up 7 divisions and 3 rooms. The 6th division was responsible for management on land matters. From that year onwards, Chengdu City had 8 districts and 8 towns and both of them were provided with cadastral officers. In 1946, the National Government Executive Office set up the Department of Land Administration which had cadastral, land administration, land price and general affairs and other sections. In March of the year, the cadastral consolidation in Chengdu was completed; Chengdu Land Consolidation Office was cancelled in accordance with the Order of Sichuan Provincial Government; the cadastral chart registration and other materials were handed over to the Land Administration Division, and hence the Land Administration Division specially set up land registration office for this purpose.

On the basis of the laws and regulations of the National Government such as the Land Law, Sichuan provincial government and Chengdu municipal government formulated and implemented a large number of local regulations on land and housing management in combination with the actual conditions of the local place, and formulated relevant regulations and rules in the practice of local real estate related engineering and management, for example: the "Outline of Chengdu Land Consolidation Plan", the "Rules for Chengdu Land Registration", "Sichuan Provincial Land Measuring Rules", and the "Chengdu Land Re-measuring Rules" related to land consolidation and registration; the "City and County Financial Plan for Consolidation in Sichuan Province" and "Measures for Implementation of Chengdu Municipal Government's Consolidation of Public School Properties" related to local public property management; the "Chengdu Interim Rules for Widening Road Compensation Disassembly and Relocation" specifying the detailed work of urban land acquisition; the series of laws and regulations on construction of new villages formulated by Sichuan Provincial Government in

1937 for supporting the construction of Chengdu new village, such as the "Sichuan Provincial Government's Articles of Association for the Chengdu New Village Preparatory Committee", "Sichuan Provincial Government's Rules for Land Acquisition in the Construction of Chengdu New Village", "Sichuan Provincial Government's Rules for Land Release in the Construction of Chengdu New Village" "Measures for the Implementation of the First Land Acquisition for the Construction of Chengdu New Village", "Sichuan Provincial Government's Measure for Acquiring the land in Old Imperial City Area of Chengdu for Preparing for the Construction of Chengdu New Village"; the regulations for land acquisition involved in other projects, such as the "Pricing Measures for Acquiring the Land in the Northeast Ring Road of Chengdu", "Sichuan Provincial Government's Implementation Rules for Sichuan University Campus Migration Committee to Resume Its Land in the Imperial City Area", and "Measures for Demolishing the Fire Lanes in Chengdu"; the rules and regulations on consolidation of land price and house price, such as the "Implementation Rules for Land Pricing in the Urban Cadastral Consolidation in Sichuan Province" issued by the Sichuan Provincial Lands Bureau in August 1937, and the "Sichuan Province Building Improvement Price Implementation Rules" issued in October, 1946; the "Chengdu Housing Tenancy Rules", "Chengdu Government's Rules for Granting House Lease Deed", "Chengdu Municipal Finance Bureau's Rules for City-owned House and Land Lease", "Implementation Regulations on the Prohibition of Raising Prices for House Rents in Evacuation Area", "Rules for House Renting in Chengdu in Special Period", "Regulations on House Leasing Criteria for Evacuation Areas in Sichuan Provinces", and "Implementation Measures for Compulsory Leasing of Empty Houses in Chengdu" specifying the management on house lease; the "General Rules for Special Taxation in Urban Improvement Areas", "Rules for the Collection of Land Taxes in Counties and Cities of Sichuan Province", "Temporary Regulations of Sichuan Province for the Collection of House Tax in Counties and Cities of the Province", "Chengdu House Tax Collection Regulations", "Regulations on the Collection of Land Improvement Tax in Counties and Cities of Sichuan Province", and "Supplementary Measures for Specifying the Land Price and Collecting Land Taxes and Fees after the Reform of the Currency System" relevant to collection of land tax and house tax; the rules and regulations on housing construction, such as "Building Group Loan Measures", "Measures for Land Borrowing for Construction and Management of Civilian Homes in Evacuation Areas of Sichuan Province", "Measures for Building Civilian Housing in Chengdu", and "Implementation Measures for Short-term Small-amount Loan Lending for Improvement Urban Lands in Chengdu"; in addition to the "Provisional Regulations of Chengdu Housing Lease Dispute Mediation Committee" relevant to mediation of housing lease dispute, and the "Chengdu Municipal Government's Rules for Management on Masons and Wood Foremen".

The formulation of various laws, regulations and rules is the exploration and attempt of the governments at all levels

<sup>18</sup> Sichuan Provincial Archives Collection. "30-year Administration Plan for Lands". Three-year Administration Plan of the Municipal Government and Regulations for Reassessment of Land Price. Record group No. 38, catalog No.6, file No. 1533, p80-85.

in the Republic of China to carry out standardized management of the emerging real estate industry. It is also a summary of the experience of the government in carrying out various forms of practice and solving various problems in the management of premises. From the study of these laws and regulations, it is available to make a full and in-depth understanding of the government's gradual involvement in and management on the urban real estate market.

## V. CONCLUSION

During the period of the Republic of China, the management of urban real estate was different from both the large and unified management form of the local government in traditional feudal society, and the management form of modern urban real estate with relatively perfect norms. It was the product of rapid evolution, modernization and urbanization of Chinese society during the period of the Republic of China.

During the period of the Republic of China, Chengdu government's management on urban real estate had undergone a process of gradual improvement and development. Before the formal implementation of urban land administration, and even as early as in traditional society, there had widely been matters related to the real estate management in the grassroots government and various management agencies. In addition to the management on the basis of the traditional house deeds, in the context of gradual development of China's land administration affairs during the Republic of China, the urban land price survey and land consolidation had become the important channels for real estate management. With the gradual development of municipal construction and land administration in Chengdu, Chengdu successively carried out large-scale land price survey in 1938 and 1942 during the Anti-Japanese War. The land price survey in 1942 was the preparation for the declaration of land prices, and further starting to levy land tax. The collection of taxes and duties is the main purpose and important way for the government to conduct real estate management during the Republic of China. Compared with the urban land and house taxes at the end of Qing Dynasty, the taxes and duties involved in land and house during the Republic of China had more categories and more detailed specifications and also had greater role and meaning in real estate management. The most obvious progress in urban real estate management is the establishment of special agencies for urban real estate management and the formulation and implementation of relevant laws and regulations so that the management on urban real estate became more standardized and detailed, and can more effectively promote the specific development of various land administrations.

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