

One-Eyed State: The Politics of Legibility and Property Taxation

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Abstract

The power of the modern state rests on the ability to render territory and society “legible,” which is thought to stem from rulers’ innate interest in social control and tax extraction. I develop an alternative demand-side argument by which dominant social groups strategically make themselves “visible” to the state in order to assert claims when property is contested. Powerful property-holders use inscription in state records to obtain legal validation and access public enforcement services, but simultaneously manipulate assessments of property value to evade taxation. Such politics of legibility-without-taxation (1) disrupts the widely-expected link between visibility before the state and fiscal capacity and (2) produces a geography of state power that maps onto lines of domestic partisan-redistributive conflict. Difference-in-differences analyses of newly-compiled historical tax and cadastral records from Colombian municipalities, covering the period 1915-1966 and two crucial attempts at land reform, provide support for the argument.

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1 Introduction

A distinctive characteristic of the modern state is its reliance on standardized information to govern territory and society (Lee and Zhang 2017; Mann 2012; Scott 1998). In addition to far-reaching apparatuses, strong states have developed technologies and forms of knowledge that provide a synoptic view of the social body and the physical landscape. This ability to construct schematic representations of a complex reality is crucial for policy implementation, nation-building, and governance of large territories populated by diverse societies. Hence states engage in practices like mapping (Craib 2004), registering, naming (Scott et al. 2002), surveying, counting, and record-keeping. The state’s heuristics and abstractions are the reverse side of the promise of equal citizenship, as a set of universal rights and obligations applicable to all within the state’s borders.

One of states’ core instruments of knowledge is the modern cadastre, a streamlined register of landed property that serves as a tool of both spatial control and fiscal extraction (D’Arcy and Nistotskaya 2017; Kain and Baigent 1992). There is near-universal agreement that “the driving logic behind the [cadastral] map is to create a manageable and reliable format for taxation” (Scott 1998, 36). The rollout of the first cadastral surveys was guided by rulers’ interest in increasing the tax yield from land, the primary factor of production in agrarian societies and a fixed asset that, by virtue of its visibility and immobility, is thought to be a ready target for taxation (Acemoglu and Robinson 2006; Boix 2003).

This article offers a complementary account in which subnational variation in state legibility and fiscal capacity is driven not by the designs of revenue-maximizing rulers, but by social actors’ strategic and selective use of state power to advance their private ends. I focus on cadastral records not only for what they tell us about the state’s ability to render territory and society “legible” for fiscal purposes, but also for what they reveal about the relative influence of different social actors over the state.

I argue that where rights to land are contested, *de facto* landed property-holders (rightful or not) have incentives to actively come under the state’s purview, as a means to bolster their claims to property. The argument builds on the observation, present in Scott’s own seminal work (1998, 37),

that cadastral maps and property registers, as censuses and other state technologies (Lieberman and Singh 2017; Loveman 2005), do not merely *describe* the underlying social and physical world, but actively *constitute* it.

In particular, cadastral records are part of the state’s toolkit to govern property relations and set in place specific systems of land tenure. The act of describing a piece of land, assessing its value, and attaching it to a specific individual turns them into taxpayers (whose contributions depend on the property’s value *as recorded in the cadastre*); at the same time, it recognizes them as property-owners. The very act of forming the cadastre is, even if tacitly, an act of adjudication.

The assemblage of cadastral records thus holds direct implications for the establishment of property rights over land. When multiple competing claims exist over possession, the state’s recognition provides any given claimant a decisive edge over competitors. This turns the manipulation of cadastral registration into an attractive strategy for social actors bent on gaining access to state enforcement services *and* denying it to others, indeed shaping who may invoke state authority to uphold their property claims. I argue that this demand-side logic is an important component of the politics of (il)legibility, in addition to rulers’ interest in increasing their tax take.

Yet registration is a double-edged sword for property claimants. Although it may help in securing access to the state as an enforcer of property rights (and excluding others from such service), it potentially carries the cost of taxation. I argue that powerful social groups—and their partisan agents in the state—can navigate this trade-off by strategically manipulating a second key aspect of cadastral records, in addition to coverage: the assessment of property value.

Because property taxes are typically levied on the registered value of land (different from its actual market value), official cadastral assessments directly determine the weight and social distribution of the fiscal burden. Once again, what matters is not the “real” value of land, as determined by market prices or other value-allocating procedure, but the cadastre’s *codification* of reality. By making the cadastre (selectively) undervalue landed property, owners can access the benefits of registration while shifting the fiscal burden to others.

Such politics of registration-without-taxation may weaken the widely-expected link between leg-

ibility and fiscal capacity, producing a complex geography of state power in which different types of institutional capacity need to be portrayed with their own, distinctive map, as a result of the very logic of domestic redistributive conflict. In the terminology of Harbers and Steele (2018), the selective engagement with different facets of state authority by powerful social actors produces *disjointed states*.

I provide empirical support for these arguments using original and finely-disaggregated historical data from Colombia. The article analyzes municipal-level patterns in both the coverage of cadastral records and property tax revenues at two critical moments of Colombia's history: the adoption of progressive land and fiscal reforms during the Liberal Republic (1930-1946) and at the beginning of the National Front, the power-sharing agreement of the late 1950s to restore partisan and rural peace. Reforms led by the progressive wing of the Liberal Party in each of these periods threatened to increase the fiscal burden on landowners and intensified property disputes between an expanding landed class and peasant settlers. Their failure set the stage for more than half a century of civil war.

Using a difference-in-differences design, I show that these reformist episodes produced seemingly counterintuitive territorial patterns of legibility and taxation, as landed property registration increased precisely where fiscal capacity stagnated. Threats by a Liberal center to redistribute and tax rural property triggered a strategic Conservative reaction in the countryside, by which calculated registration in the cadastre increased disproportionately in historically Conservative (relative to Liberal) municipalities *without* a commensurate deepening—even a deterioration—of fiscal capacity.

These findings are consistent with traditionally dominant landholders in regions of Conservative strength having successfully manipulated both land value assessments—for purposes of tax evasion—and inclusion in the cadastre, for purposes of property-rights legitimation and protection against rival claimants. Powerful social actors can thus bend the state-building process to be “seen” but remain under-taxed, while “blinding” the state to the property claims of others. Such tactic of embracing or resisting different aspects of the state produced a distinctive geography of state power in Colombia along historical partisan lines, as I document below.

The rest is organized as follows. The next section lays out the theoretical argument that social actors actively seek to shape the state’s codification of landed property to further their interests regarding property-rights protection and taxation. Section 3 outlines the reforms leading to an incoherent development of cadastral registration and property taxation in twentieth-century Colombia. Section 4 draws on primary and secondary sources to document the applicability of my theoretical account to the Colombian historical context. These pieces of qualitative evidence preface the quantitative analysis in section 5, using newly-uncovered historical data. I conclude by reflecting on the broader implications of the analysis for our understanding of state-building and the sources of the state’s uneven reach in section 6.

2 Legibility, Taxation, and Property Rights

At least since Adam Smith observed that “land is a subject which cannot be removed” and “the quantity and value which any man possesses can never be a secret,” political economists have argued that landed wealth is particularly vulnerable to heavy taxation ([1776] 1981, 848). In the literature on political regimes, landed elites block democratization when landholding inequality is high to prevent losses in wealth and status (Acemoglu and Robinson 2006; Ansell and Samuels 2014; Boix 2003; Ziblatt 2008). Yet this assumes too much—a non-trivial level of cognitive and extractive capacity (Soifer 2013). Pace Smith, landed wealth *cannot* “always be ascertained with great exactness” (848).

The state’s “crowning artifact” to make land ownership and land value legible is the modern cadastre (Scott 1998, 36), whose reach and accuracy are anything but certain. First, there are non-negligible logistical hurdles and monetary costs to surveying land throughout a vast territory, simplifying tenure systems so that they match state objectives (remaking them in the process), identifying owners, and assessing property values. But second and more important are the political obstacles, as landholders and other social actors have large stakes in the making of cadastral maps and property registers.

Political economy models of regime change would therefore lead us to expect landowners to attempt to nip the development of state legibility in the bud. As long as landed wealth remains

invisible through state lenses, it cannot be taxed or expropriated. To the extent that rulers lack practical knowledge over the possession of land, landholders may not fear redistributive taxation and even be willing to tolerate democracy.

Dominant models of state-building and contractarian approaches to the state, which work from the assumption of self-interested rulers bent on maximizing extraction (Acemoglu 2005; Levi 1988), produce similar expectations regarding the interest of landowners in remaining outside the state's field of vision. In this tradition, revenue-driven rulers, as rational stationary bandits (Olson 1993), seek to develop fiscal capacity and thereby legibility, more so in the face of intense geopolitical competition (Tilly 1992). Meanwhile, the ruled try to block the state's vision insofar as it is a precondition for extraction, even attempting to wholly escape the state's radar (Scott 2009). Ultimately, absent an exit option, taxpayers negotiate compensation in the form of rights and public goods provision (Levi 1988; Tilly 2007).

Yet as insightful and parsimonious as such models of state-society relations are, they underemphasize the influence of demand-side forces in state-making. I argue that distinct state interventions can be functional (detrimental) to the interests of different social actors, thus providing them with incentives to *selectively* embrace (thwart) the development of state capacities, depending on the particular distributional consequences of each.

Crucially, social actors are locked in conflict with each other. The struggle between different sociopolitical groups within a polity is the very essence of politics. While the substance of the cleavages that are salient at a given time varies across contexts (class, partisan allegiance, etcetera), deep cleavages sort societies into rival camps with varying hold on different areas of the national territory. Building on other work (Sánchez-Talanquer 2017), this article argues that intense domestic conflict activates selective modes of state-building and sets in motion spatially-uneven processes of state formation that map onto domestic conflict lines.

As polarization or the intensity of internal enmity increase, so do the incentives for the combating parties to weaponize the state apparatus and turn it into a partisan force, in order to subordinate rivals. I suggest that members of opposing domestic camps will strategically foster or block the

development of different state capabilities, depending on who holds power and whether each type of state capacity advances or harms their own cause. Among both among elites and society at large, the logic of conflict dictates the strategies toward each specific facet of state-building. With sustained, acute conflict along cleavage lines, the spatial distribution of the state within a given polity comes to reflect these very lines of antagonism. In short, domestic cleavages spur inequality in the way the state asserts itself over various regions of a polity.

This general, conflict-based approach to domestic state-building, by which spatially-situated social actors instrumentally favor or resist the territorial extension of components of the state, as part of their struggle with rivals, carries direct implications for the development of the state's cognitive and fiscal powers. For one, when landed property becomes recognizable to the state, owners potentially expose themselves to taxation, but also obtain external validation of their property claims over a given piece of land, to the exclusion of the claims of others. This is the centerpiece of the theoretical argument developed in this article: legibility risks taxation but also enables property rights.

Such enabling role of legibility constitutes a countervailing force against landholders' interest in eluding taxation, a force that strengthens when competition over the possession and utilization of land intensifies. As land conflict deepens or the bargaining power of rival claimants expands, the incentives to come under the state's sight—and "blind" the state to the claims of others—increase proportionately.¹ Eventually, they may reach a tipping point where they outweigh the fiscal costs. This threshold hinges on the level of threat to property claims. It is yet more likely to be met when landowners anticipate (a) being able to strangle the state's fiscal faculties through means other than complete invisibility; and/or (b) benefit from rights and legal protections that are premised on being visible.

Under the described circumstances, propertied interests may thus well turn *to* the state and harness it for protection, rather than turning *away* from it out of tax fear. What is more, entrenched propertied interests may instrumentally *exploit* the state's cognitive, coercive, and legal powers to

¹For a similar argument that citizens may seek or consent to state registration to exercise political rights, see (Slater 2008). More generally, citizens may prefer *not* to remain invisible to the state, so as to access rights and services.

enforce or suppress specific property claims. Though prominent arguments expect citizens to demand representation and property rights to protect themselves from predatory rulers (North and Weingast 1989), they are not the only sources of threat. Challenges to property claims may arise from popular sectors or rival elite factions (Ansell and Samuels 2014), thereby making (aspects of) the state worth embracing and weaponizing, rather than resisting.²

Liberal-democratic regimes that constrain governments provide unique advantages for property owners in this regard (condition *b* above). Landed elites may block democratization when states possess significant cognitive and taxing powers, stable redistributive coalitions form, and mount a credible threat to deploy them. Absent these difficult conditions, powerful landowners may instead take advantage of liberal-democratic institutions to uphold their property claims—and silence others'. The gradualism, legal formalities, and checks and balances built into the democratic process may subvert its redistributive potential, instead playing into the hands of elites (Albertus 2017). Similarly, the resolution of disputes through rule of law institutions like courts places those with knowledge, power, and resources to influence judicial outcomes and sustain legal disputes in a favorable position.

Consequently, landholders may be less opposed to being noted and recorded as owners of property—that is, to be inscribed in the state's cadastral records, with tolerance to registration increasing as property becomes more contested. Official recognition as a property owner provides access to the state in its character as enforcer and even *producer* of property rights. Indeed, there is a productive aspect to legibility in that the state's codifications, when backed by coercive power and used as a basis for policy implementation, remake the social organization they purportedly depict in neutral terms (Scott 1998, 3).

Concretely, powerful property claimants can attempt to strategically enlarge or constrain the state's field of vision—in short, manipulate inclusion in the cadastre and other instruments of state knowledge—in order to secure or recast property arrangements along their preferences. The argument applies to both “rightful” landowners, who may acquiesce to registration as a defensive strategy

²Ansell and Samuels explain democratization as an outgrowth of demand for property-rights protection by rising economic elites, who fear expropriation not from the poor but from traditional landed elites in control of the state. Here I also causally emphasize elites' interest in securing property rights, but argue that *already under democracy*, incumbent landed elites may seek legibility for increased protection in the face of threats from below and partisan rivals.

when challenges to their control over land emerge, but also less-than-legitimate claimants who may recur to cadastral registration as a tactic in a broader attempt to legalize acts of dispossession. Overall, property-rights considerations are an important demand-side factor that is likely to shape state legibility, including the territorial and social extension of the cadastre.

Landholders, however, need to balance such property-rights considerations with their interest in minimizing the tax burden. I argue that this provides a strong incentive for social actors to manipulate cadastral assessments of property value, in addition to the cadastre's reach. Though socially-autonomous, revenue-maximizing rulers benefit from accurate assessments, powerful social actors may effectively resist the work of assessors, misrepresent the value of their property when asked to do so, and ultimately capture the state in the implementation of this task. Strategic undervaluation of property, in addition to undermining the tax state, places the fiscal burden on others.

Registration of property in the cadastre at artificially low values minimizes the trade-off between property-rights recognition and taxation. Hence powerful propertied actors can impose their land property claims by rendering the state's vision selective in two respects. First, in who is registered (and thus recognized as a property owner) and who is overlooked (and thus maintained in a state of informality). Second, in what *should* be seen and what should *not*—namely, (some) property claimants, but *not* actual property values.

3 Land Conflict, Cadastral Registration, and (Failed) Agrarian Reform in Colombia

Extreme levels of agrarian inequality and associated disputes over land are staple features of Colombia's historical political economy (Kalmanovitz and López 2006; Lorente et al. 1985) and at the root of the country's protracted armed conflict (e.g. Comisión Histórica del Conflicto y sus Víctimas 2015). Historically, the quest for land by landless peasants, successive waves of coercive appropriation by expanding landowners, and civil war violence led to mass displacement to agrarian frontiers, where state presence was thin and property rights ill-defined (LeGrand 1986; Reyes 1978; Steele 2017).

This article draws on two decisive attempts at agrarian reform in Colombian history that greatly intensified contestation over land property rights to substantiate the theory advanced above. First in the 1930s and again in the early 1960s, distributive reforms spearheaded by the progressive wing of the Liberal Party enabled peasants to challenge landholders' property claims. In doing so, they led landed interests to selectively embrace state-building, in order to benefit from legibility without enduring taxation. The result was a process of state development characterized by two simultaneous forms of unevenness: across geography and spheres of the state.

This section introduces the relevant elements of each of the two crucial reformist episodes, whose failure is considered the prime cause of Colombia's durable armed conflict in the second half of the twentieth century. The empirical analysis will then evaluate their effects on legibility and fiscal capacity using original fine-grained data.

3.1 Reformism during the Liberal Republic (1930-1946)

A first critical instance of attempted reform came during the Liberal Republic (1930- 1946), following half a century of Conservative Party hegemony (1886-1930). Starting in the 1870s, higher export prices multiplied conflicts between peasant settlers (*colonos*) and expanding landowners, who usurped public lands, claimed ownership over long-neglected tracts cultivated by *colonos*, and either forced them out or demanded rents (LeGrand 1986; Saffon Sanín 2015). Dispossession, squatting, and violent confrontations between powerful landed elites and settlers became widespread. Against a background of deep agrarian discontent, the first administration of Liberal president López Pumarejo (1934-1938) sought to contain further escalation of peasant mobilization, which was threatening to traditional elites in both of Colombia's multiclass parties.

Although marred by internal divisions, the Liberal Party in the post-Great Depression era attempted to stitch together a popular coalition of workers and peasants ((Stoller 1995; Tirado Mejía 1981). Liberal reformism and an ongoing radicalization of the Conservative Party led to a dramatic intensification of partisan polarization, the dominant fracture of Colombian political life that had already produced nine major civil wars in the nineteenth century (González 2014; Safford and Palacios 2002). I highlight two components of Liberal reform that stoked the fears of Conservative landed

elites and are directly relevant to issues of legibility, taxation, and property rights over land.

A Threat of Heavier Taxation: Liberal Centralization of the Cadastre

First, in 1935 the national government centralized control over the land cadastre, citing the arbitrariness of the cadastral registration process and the undue influence of local elites (Sección Preparatoria del Catastro Nacional 1939). Cadastral records consisted of a list of land plots in a given municipality, their limits, owner, and official value, purportedly assessed based on economic criteria. They served as the basis for the collection of the property tax and up until Liberal ascent to power in the 1930s, had been in the hands of Conservative municipal governments.

The centralizing Liberal reform followed the recommendation of international experts, who visiting the country at the end of the Conservative Hegemony (1885-1930) observed that “since assessments of property value are conducted by neighbors and friends, political and personal reasons easily influence them.” To “remove assessments from local intrigues and influences” and “provide fairer treatment to the various owners and regions,” the mission recommended immediate centralization (“Anales de La Cámara de Representantes” 1935, 882-83).

Cadastral records were for the most part first assembled in Colombia during the Conservative Hegemony.³ Only three out of nine states had compiled a cadastral register at the end of the period of Radical Liberal government in the 1870s.⁴ By the time Liberals returned to power in 1930, technical cadastral procedures were lacking and the property tax, the main fiscal instrument for local governments, produced negligible revenues (Posada Cuéllar and Grandchamp 1941). Throughout the country, the municipal cadaster was little more than “a notebook where taxpayers are listed in alphabetical order...without any explanation for why a particular name or property was registered or assessed at a given value” (Sección Preparatoria del Catastro Nacional 1939, 68).

The progressive wing of Liberalism passed legislation with the stated objective of undertaking a new cadastral survey and reassessing the value of landed wealth across the country. Such reallocation

³Law 48 of 1887 ordered the departments to regulate the property tax and established a maximum tax of 0.4% on the value of property for the departments and 0.2% for municipalities. Law 20 of 1908 limited the property tax to a municipal levy at the maximum rate of 0.2%. Regional assemblies often granted municipalities complete discretion within these bounds.

⁴Cundinamarca, Santander, and Tolima (Oficina de Estadística Nacional 1875).

of cadastral functions represented an unequivocal attack against regional and local elites, a state-building measure to break their power in the regions. The new assessments would serve as the basis for the collection of the property tax by local governments as well as of a national tax on net wealth, also introduced by Liberalism. This tax targeted landowners and included heavy surcharges on the possession of large tracts of uncultivated land.⁵ Pending implementation of the new cadastral survey, the old municipal records would continue to determine tax obligations.

Challenging Property Claims: The First Land Reform

The threat to landowners was compounded by a reform that targeted the distribution of agrarian property itself. In an attempt to contain rural unrest and appease demands for land redistribution and restitution (Saffon Sanín 2015), the Liberal Party adopted a land reform program in 1936. Echoing the Lockean labor theory of private property yet pairing it with leftist ideology about the latter's "social function", law 200 anchored property rights in work and productive use. It conferred rights to *colonos* who had inadvertently occupied private idle lands for five years or more. As before, settlers could also obtain rights over public land, on the condition of effective economic use.

To prove ownership, landholders needed to exhibit the original title issued by the state, or else document thirty years of legal dominium through private titles.⁶ Regardless, private owners of large tracts of idle land were given ten years to initiate economic use, or else the land would revert to the state to be partitioned and reallocated. New land tribunals were created to enforce the law and settle existing disputes. Importantly, many conflicts already had expression in the judicial arena, given national legislation that formally supported settlers' claims and Colombia's legalistic tradition.⁷

Although law 200 criminalized "deliberate" squatting and in practice enabled the legalization of historical acts of dispossession (Saffon Sanín 2015), it nevertheless bolstered the bargaining power of settlers and produced new rounds of frontier colonization and land invasion. Concomitantly, it challenged the property claims of several landholders.⁸ Given prevailing uncertainty about limits,

⁵Law 78 of 1935.

⁶Yet if settlers had occupied land in the two preceding years believing it to be in the public domain, only the original title or indisputable proof of state allocation were deemed valid.

⁷On the legalism of peasant resistance, see (LeGrand 1986, ch.4).

⁸Supreme Court decisions in 1926 and 1934 had already raised the burden of proof for landowners.

rightful challenges to the legitimacy of certain titles, stricter conditions to maintain ownership, and broader legal avenues for settlers, landowners received the reform as a threat to property.

Entrenched Conservative landed interests responded with several defensive strategies (Guerrero 1991). These included forcibly expelling peasants, forming interest associations (Tirado Mejía 1981, ch.2), and setting up coercive structures to privately enforce claims. In parallel, many set out to produce evidentiary material to legally back their property claims, in the face of actual or potential judicial disputes.⁹ The empirical analysis below suggests that strategic manipulation of cadastral records was one of the tactics deployed by landed interests to deflect Liberal reformism, with relevant consequences for territorial patterns of state capacity.

3.2 Challenge to Property Claims Redux: The Second Land Reform

A second challenge to landholders' property claims arose in the late 1950s, after deep partisan enmity and rural conflict had degenerated into a decade-long civil war. The problem of peasant displacement, repression, and violent land grabbing exploded during *La Violencia* (1948-1958). In the understanding that rural grievances were the main spring of violence in the countryside and threatened to cause revolution, traditional partisan elites returned agrarian reform to the center of the political agenda.

The first president of the National Front—the 1958-1974 bipartisan power-sharing agreement to reestablish domestic peace (Hartlyn 1988), Liberal Lleras Camargo, led the initial effort to redress land disputes and restore rural peace. Law 135 of 1961 created an institutional structure to allocate state land, mediate in disputes between landowners and peasants, and purchase large estates for redistribution (Hirschman 1968).

Recalcitrant landed interests again reacted, blocking implementation through the now usual combination of coercion and “private legal maneuvers” (Karl 2017, 140). Below, I show that as before, provincial Conservatives' repertoire to derail Liberal-led reform included strategic manipulation of cadastral registration, so as to assert property rights without the inconvenience of taxation.

⁹This dual judicial-and-coercive character is a fundamental feature of land conflict in Colombia. It highlights the need to distinguish pure “absence” from the partisan-private appropriation of the state apparatus in conceptualizing state “weakness.”

After a Conservative administration (1962-1966)—during which the Revolutionary Armed Forces of Colombia (FARC) guerrilla movement officially emerged, out of radicalized peasant movements—predictably dragged its feet in the implementation of agrarian reform, Liberal Lleras Restrepo (1966-1970) reignited the reformist drive. Lleras supported the formation of an official mass peasant organization (the ANUC) to harness peasant mobilization and bolster agrarian reform from below (Zamosc 1986). Such renewed effort at asserting the power of the national state against powerful provincial elites also included a second attempt at professionalizing cadastral registration.¹⁰

After yet a new round of land invasions, displacement, and landowner defensive politics, traditional partisan and landed elites signed the counterreformist Chicoral Pact (1972), under a Conservative administration. The agreement terminated the second attempt at agrarian reform led by a wing of the Liberal Party.

4 The Link between Cadastral Records and Property Rights

Did cadastral registration indeed influence the establishment of property rights over land? The theoretical argument is premised on the notion that in listing a particular individual as an owner in cadastral records, the state adds a taxpayer, but simultaneously validates a property claim. I have argued that landholders may exploit this act of recognition to win and prevent property disputes.

However, the legalization of property rights in Colombia historically occurred through notaries and registry offices that were independent from the cadastre. Though the cadastre determined fiscal obligations, the registry system governed the properly legal aspect of ownership (Posada Cuéllar and Grandchamp 1941).¹¹ It is therefore crucial to document that, despite this formal separation, cadastral registration could indeed carry implications for property rights.

The historical record is consistent with this logical premise. Because land titles overlapped and underspecified limits, their authenticity was contested, and frequently were simply inexistent, officials and judges resorted to other elements of proof when competing property claims were raised.

¹⁰The first attempt had proved largely unsuccessful. Further, the military dictatorship of Rojas Pinilla returned responsibility over cadastral assessments to local councils whose appointment was controlled by mayors and the Sociedad de Agricultores, the powerful landowners' guild (Decree 259, 1954).

¹¹Tight networks of politicians, rural elites, and notaries have been central to the legalization of land appropriation in Colombia (Gutiérrez Sanín 2010).

These included neighbors' testimonies, evidence of actual possession and productive use of the land, and crucially, cadastral registration and property tax receipts.

As part of the implementation of the 1930s reforms, technical commissions controlled by the center were supposed to visit every municipality in the country, in order to conduct the new cadastral survey. Anticipating that multiple disputes over ownership and limits would emerge on the ground, reformers gave surveyors authority to try to conciliate the conflicting claims. The parts to the conflict could present "titles, documents, and other pieces of evidence" to commission officials, who would then make a decision on the "fiscal limits" of each piece of land.¹² Ultimately, if no title was presented and the commission could not verify "material possession" by any of the parties, "*whoever has been paying the property tax will be presumed to be the owner*" (Article 64, emphasis added).

Also consistent with the theoretical argument, both landowners and peasant settlers were keenly aware of the potential uses of cadastral registration. In her pioneering study on land conflicts before the first Liberal agrarian reform, LeGrand cites the case of a big landowner who, seeking to counter a ministerial decision that undermined his property claims, persuaded municipal authorities to inscribe his name in the cadastre (1986, 225, fn.11). *Colonos*, with less power to control cadastral officials and turn record manipulation into a widespread strategy, nevertheless "begged municipal authorities to inscribe their names on tax lists, hoping in this way to reinforce their claims to the land" (66).

Thus although not legally equivalent to a proper land title, historical evidence confirms that cadastral registration was far from irrelevant given strong contestation over property rights. Landholders and challengers realized that strategically coming under the state's field of vision—and blocking others from entering—could serve their own private ends.

5 Empirical Analysis

5.1 Data

I constructed a new, micro-level historical dataset on cadastral registration and tax revenues across Colombian municipalities, using a range of archival sources, statistical yearbooks, and untapped

¹²Article 53, Decree 1301, 1940.

government documents. Depending on the condition of the sources, the data were processed using optical recognition software or manually coded. To my knowledge, this is the first study to leverage these fine-grained data from crucial junctures in Colombia's history.

There are two main outcome variables in the analysis below. The first is the number of land properties registered in cadastral records in each municipality. Based on availability and temporal relevance for the argument, I collected data on this variable for 1915, 1931, 1950, 1958, and 1966.¹³ To adjust for differences in population across municipalities and over time, I recalculate this variable as the total number of registered properties per 1,000 citizens in the municipality.¹⁴

I calculate the second relevant dependent variable using the sum of municipal tax revenues, of which the property tax was by far the main component.¹⁵ Based on the same considerations as above, I collected data for 1926, 1950, 1958, and 1964.¹⁶ For these last two time points, I also coded available data on revenues produced by the property tax specifically. I then calculated municipal tax revenues per capita (logged) for each year as a proxy for fiscal capacity. To make inter-temporal comparisons possible, all figures were adjusted for inflation using the implicit-price-deflator historical series from GRECO (2002).

To evaluate the differential effects of Liberal reformism on legibility and fiscal capacity across political (and geographical) conflict lines, I also collected historical election data. In the first part of the analysis (the impact of the 1930s reforms), I use the 1930 presidential election results to classify municipalities as Liberal or Conservative, depending on which party obtained the majority of votes.¹⁷ Partisan identification was already deeply rooted at this time, as a product of intense competition and nineteenth-century partisan wars. Thereby, municipalities tended to overwhelmingly lean Liberal or Conservative. Using a generous electoral margin of 20 percentage points as a threshold, only 18.5%

¹³Sources are (Ministerio de Hacienda 1917; Departamento de Contraloría 1934; Contraloría General de la República 1951; DANE 1961; 1969b).

¹⁴Yearly population figures were calculated using the census. For non-census years, I linearly interpolated the most proximate figures.

¹⁵All non-tax sources of municipal revenue are excluded, including transfers. For 1926, only total municipal revenues (tax and non-tax) are available. Disaggregation by source is only available for the sum of municipalities. To best approximate the amount coming from taxes, I multiplied each municipal figure by the departmental average. Conclusions remain the same if total revenues are used instead of this approximation.

¹⁶Sources are (Ministerio de Hacienda y Crédito Público 1927; Contraloría General de la República 1951; DANE 1961; 1969a).

¹⁷I add the vote for the two Conservative candidates in that year. This fragmentation in the Conservative vote is what allowed Liberals to capture the presidency (Safford and Palacios 2002).

of municipalities were competitive in 1930. In general, both parties drew support from heterogeneous cross-sections of society, but urban workers and peasant movements in frontier regions tended to be aligned with the popular wing of Liberalism (LeGrand 1986; Oquist 1973; Pinzón de Lewin 1989).

To examine the heterogeneous subnational effects of the second agrarian reform (1961), I classify municipalities as Liberal or Conservative using the vote for candidates of each party in the 1958 elections for the lower chamber.¹⁸ Municipal support for each party in 1930 and 1958 is very strongly correlated ($N = 670$, $\rho = 0.76$, $p < 0.0001$), confirming the rigidity of geographic patterns of partisan support and the low levels of cross-cleavage voter mobility.

Finally, I also collected a number of covariates at the municipal level. To capture varying geographic and productive conditions, some model specifications include the distance between the municipal seat and the department’s capital along the geodesic, calculated using geographic software (km); altitude, latitude, and longitude of the municipal seat; average annual rainfall (mm); surface area (km², logged); the shares of land suitable for agriculture and livestock; and an indicator variable for department capitals.¹⁹

To account for municipal differences in socioeconomic development, I use urbanization and literacy rates (recovered from historical censuses).²⁰ Finally, the dataset contains newly-collected measures of overall historical state presence (state officials per capita in 1924 for each level of government) and two “objective” indicators of agrarian property structure (farms per 1,000 citizens and average farm size), which I calculated after digitizing data from Colombia’s first agrarian census in 1960.²¹

5.2 Design

To test the effects of each wave of Liberal reformism on the development of legibility and fiscal capacity across Colombia’s partisan geography, I adopt a difference-in-differences design (DiD). Examining two separate junctures over a long period shows that the theory has legs beyond a

¹⁸The bipartisan agreement to support a common candidate and rotate the presidency under the National Front prevents using presidential results to determine partisan affiliation in 1958.

¹⁹Variables come from CEDE at Los Andes University and the dataset compiled by Acemoglu et al. (2015).

²⁰I estimate values for non-census years through linear interpolation.

²¹Farms are all rural “productive units” in the municipality as reported in the 1960 census, including those destined to agriculture, livestock raising, and other uses.

single idiosyncratic historical instance. The core objective is to test whether patterns of cadastral registration and tax extraction changed *differentially* across Colombian municipalities depending on the partisan camp they adhered to, while accounting for potentially different starting points, common time effects, and permanent characteristics of each municipality.

I therefore compare, for municipalities of each type, registration and tax patterns following each reformist episode against those that held prior to the reforms. This comparison of *trajectories*, rather than cross-sectional differences, is a plausible way of dealing with the inferential challenge that certain unobservable factors that correlate with municipal partisan affiliation may simultaneously drive variation in legibility and taxation across territory.

In some specifications, I include fixed effects at the departmental and municipality levels. These absorb, respectively, any department-wide commonalities and time-invariant municipality-specific characteristics that could confound the relationships between the partisan divide and the outcomes of interest. Formally, the difference-in-differences estimating equation for the first part of the analysis (concerning the 1930s reforms) is given by:

$$Y_{mt} = \alpha + \beta \text{Conservative}_m + \gamma \text{period}_t + \delta (\text{Conservative}_m \times \text{period}_t) + \eta X_{mt} + \lambda_d + \mu_m + \varepsilon_{mt} \quad (1)$$

Y is a vector of the outcome of interest (registered properties per capita or tax revenues per capita) in municipality m in period t ; Conservative_m is a dummy variable equal to one if the Conservative Party obtained the majority of votes in the municipality in the 1930 election; period_t is an indicator variable for the post-reform year we observe (1950), which captures time effects common to all municipalities; X is a vector of municipality-control variables that varies across specifications; λ_d and μ_m are the departmental and municipality fixed effects, respectively; and ε_{mt} is the idiosyncratic error term. The coefficient of interest is δ , which captures the differential change in cadastral registration (or tax extraction) observed in Conservative municipalities relative to Liberal ones, from the pre-reform year (1931 for registration, 1926 for taxation) to the post-reform period (1950).

To analyze the heterogeneous effects of the second Liberal-led agrarian reform of 1961, I follow an

identical approach, except that I update the baseline year (1958) and examine differential increases in cadastral registration (by 1966) and fiscal capacity (by 1964) in Liberal-versus-Conservative municipalities. Correspondingly, I code partisan affiliation using the 1958 election results.

5.3 Results

The essence of the empirical strategy is illustrated in Figure 1. Panel A shows average levels of cadastral registration in Conservative and Liberal municipalities, before and after the 1930s reforms, and before and after the 1961 land reform. Panel B does the same for municipal tax collection.

The first noticeable empirical pattern is that in all years, there are more registered property owners in Conservative than Liberal municipalities relative to population, on average. However, the opposite is true regarding taxes per capita: the average citizen in Liberal municipalities payed more in property taxes, despite more extensive registration in Conservative areas.

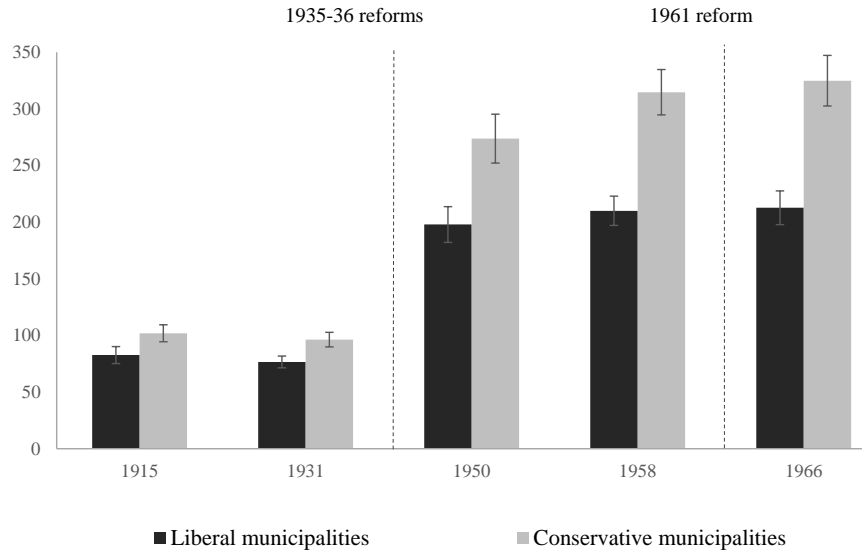
The second clear pattern from Panel A is that cadastral registration grew in all types of municipalities from 1931 to 1950, but the increase was considerably larger in Conservative ones, as the theory would predict (simple DiD estimate = $177-121 = 56$, $p < 0.001$). There is a small partisan gap in 1915 or 1931 that widens by 1950, with Conservative municipalities ahead of Liberal counterparts in the breadth of cadastral registration. Although it is not directly evident from panel A in the figure, below we will see that the same is true for the 1961 reform. Again, registration increases disproportionately in Conservative municipalities relative to Liberal ones.

Yet notice from panel B that this larger incorporation of property owners into cadastral records does *not* translate into a deepening of municipal fiscal capacity, as measured by the tax intake per municipal resident. Levels of per capita tax collection increase either in a similar proportion (1926 to 1950) across the party divide or increase significantly more in Liberal than in Conservative municipalities (1958 to 1964), despite the fact that the reverse is true for registration (i.e., the size of the tax base).

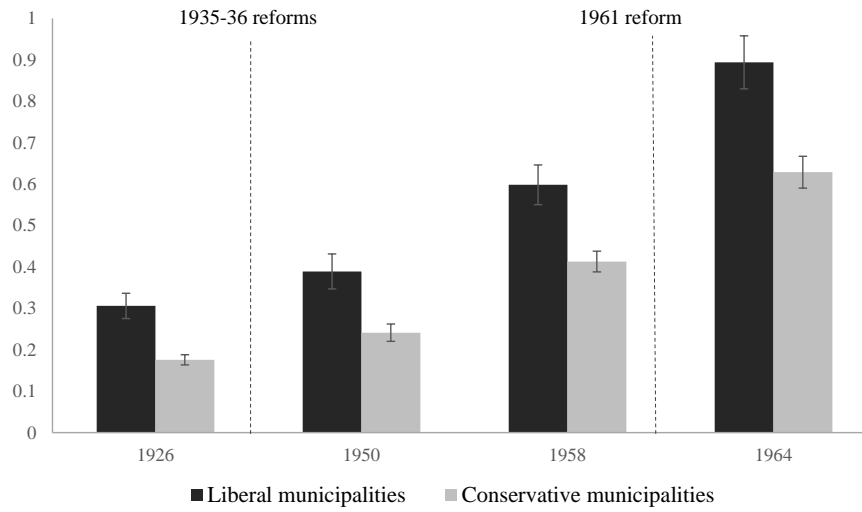
This is exactly what we would observe if Conservative landholders reacted to Liberal reforms by registering land to assert property rights, but kept assessments of land value at artificially low

Figure 1: Legibility and Taxation across Colombian municipalities

Panel A: Average land properties registered in the cadaster per 1,000 citizens



Panel B: Per capita municipal tax revenues (logged, 1975 constant prices)



levels. The statistical models below will show that more formal tests are also consistent with this interpretation.

A potential concern is that the contrasting trajectory of Conservative relative to Liberal municipalities may be responding to “real” differences in either the evolution of landholding inequality or land values across both types of subnational units, rather than in the cadastre’s *depiction* of that reality. If municipalities of each partisan type experienced opposite trends in the distribution of agrarian property and/or land values and these happen to be correlated with municipal political affiliation, without being causally related, we may be wrongly attributing to partisan conflict a role it does not have. For instance, actual landholding inequality may have decreased in Conservative but not in Liberal municipalities due to economic forces. An accurate cadastre may be accurately reflecting such differential change in the number of property owners.²²

Ideally, we would therefore observe the “real” number of land properties and their economic value over time, to then contrast them with cadastral records. Though it is unfeasible to do so for all years, three main factors plus statistical tests that control for both rural property structure (using the 1960 census) and socioeconomic development provide confidence that the reported indicators are indeed measuring the variables of interest (reach of the cadastre and fiscal capacity). First, on logical grounds, it is unlikely that the structure of agrarian property would change as swiftly *and* differentially to produce the substantial changes in cadastral registration we observe. More likely, it is inscription in tax lists what is changing. Cadastral records are more malleable than agrarian structures.

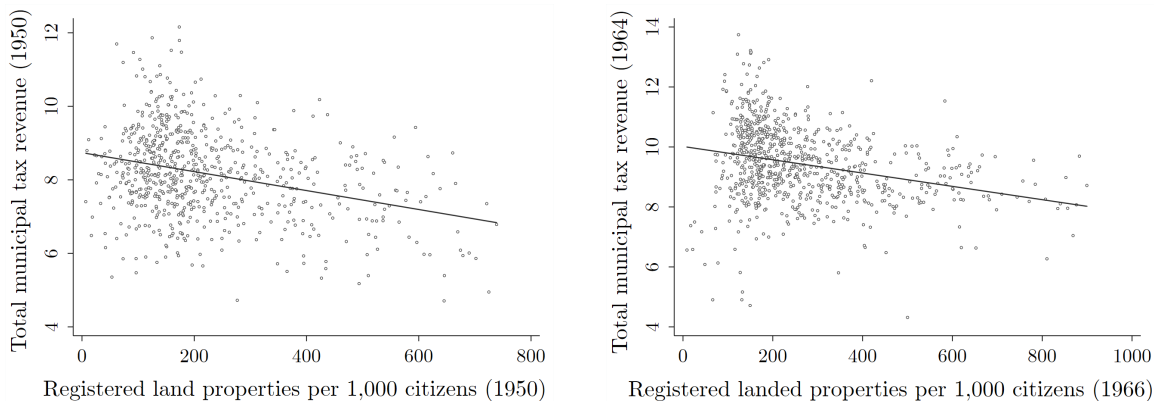
Second, the historical record is more consistent with the argument that cadastral records were politically manipulated in Colombia than with the cadastre being an accurate representation of existing patterns of landholding. Under-registration and evasion of the property tax have been and remain widespread (Kalmanovitz and López 2006) and, as discussed, inscription and assessment procedures were very much open to strategic manipulation.

Third, if the observed patterns were a product of ever-increasing property fragmentation in

²²The fact that average taxes per capita increase in a similar proportion across party lines would not be surprising either, as smaller (larger) properties in Conservative (Liberal) municipalities would likely lead to lower (higher) average property values, and thus lower (higher) tax revenues per person.

Conservative municipalities (and not manipulation of cadastral registration and assessments), we would expect lower *per capita* tax revenues (as with growing number of owners of smaller and thus less valuable holdings, each would pay less), but not lower *total* revenues necessarily. Municipalities with more equal patterns of landholding could still have produced aggregate tax revenues at least as high as municipalities where only a few owned land and thus payed the property tax. Yet this is not what we observe. The plots in Figure 2 report the unadjusted relationship between the number of registered properties per 1,000 citizens in the municipality and total tax revenues, for 1950 (after the 1930s reforms) and the mid-1960s (after the 1961 reform).

Figure 2: Legibility and Fiscal Capacity across Colombian municipalities



For both periods, the figure shows a clear *negative* relationship between per capita cadastral inscription and fiscal prowess. This pattern is hard to reconcile with conventional state-building models in which the engine of legibility is the desire to extract, citizens unqualifiedly prefer invisibility, and the broader the state’s range of vision, the more rulers’ appropriate in taxes. Instead, the pattern is consistent with local landholders in Conservative areas, facing redistributive threats from Liberal political enemies, strategically distorting the state’s vision, so as to protect their property claims and, simultaneously, escape the fiscal burden—visibility without taxation.

Yet to more formally remove potential confounding, I now run several model specifications based on equation 1. Results for the effect of the 1930s and 1961 reforms appear in Tables 1 and 2,

respectively. In each, columns 1 to 4 report results for cadastral registration, and columns 5-8 for fiscal capacity.

There are two main findings. First, Conservative municipalities are always associated with larger increases in the number of registered properties per 1,000 citizens after the passage of land reforms. Second, a larger incorporation of Conservative landholders into cadastral records does *not* produce higher tax revenues per person in the municipality. In fact, taxpaying per person in Conservative municipalities—which was already below that of Liberal areas, on average—lags *further* behind after the early 1960s reformist attempt, *despite a yet more comprehensive cadastre*. Overall, the evidence is consistent with Conservative landholders achieving greater visibility (and hence legal validation) for their property claims while bearing lighter taxation.

Column 1 of Table 1 indicates that on average, Conservative municipalities saw an *extra* increase in the number of registered land properties per 1,000 citizens of approximately 88 properties between 1936 and 1950. This is a sizable difference: the increase in property recording in the average Conservative municipality is 70% larger than in the average Liberal one. In columns 2, we see this result remains robust to the inclusion of department fixed effects, a variety of geographic controls, measures of pre-existing state presence, and variables that capture cross-municipal differences in socioeconomic development.

In column 3, I further add the two measures of objective landholding inequality in the municipality.²³ As we would expect, the more actual farms existed in a municipality, the higher the number of properties in the cadastre. Yet crucially, the coefficient on the interaction term remains significant and in fact increases in size, suggesting the larger increases in cadastral registration in Conservative municipalities are not simply a manifestation of the underlying distribution of landed property. This result also remains robust after neutralizing all the characteristics of municipalities that remain constant, with the inclusion of municipality fixed effects in column 4 (all time-invariant predictors drop out).

²³Using the first available figures for 1960. There is an obvious issue with including measures for 1960 in models examining change up to 1950 in Table 1. To the extent that patterns of landholding across municipalities exhibit path-dependence, however, the 1960 figures can be a reasonable proxy for patterns in previous decades. My only purpose here is showing that the actual structure of agrarian property does not explain away the different trajectories in cadastral registration across the party divide.

Table 1: Difference-in-differences estimates of the effect of 1930s Liberal reforms on legibility and fiscal capacity

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Properties registered in the cadastre per 1,000 citizens (1950)				Per capita municipal tax revenues 1950 (constant prices, log)			
Conservative municipality \times after 1936	87.702*** (13.769)	95.667*** (15.169)	96.672*** (15.263)	95.382*** (14.805)	-0.011 (0.023)	-0.025 (0.022)	-0.024 (0.022)	-0.008 (0.024)
Conservative municipality	19.576*** (4.217)	-24.087** (7.961)	-30.885*** (8.096)		-0.134*** (0.017)	-0.029* (0.014)	-0.021 (0.013)	
After 1936	126.493*** (7.342)	120.323*** (8.414)	112.922*** (8.523)	102.474*** (11.602)	0.080*** (0.020)	0.036 (0.020)	0.045* (0.020)	0.006 (0.027)
Literacy rate		1.718*** (0.509)	2.260*** (0.534)	3.306† (1.717)		0.005*** (0.001)	0.004*** (0.001)	0.008*** (0.002)
Rural population (%)		0.222 (0.212)	-0.334 (0.255)	-1.163† (0.598)		-0.003*** (0.001)	-0.003*** (0.001)	-0.003*** (0.001)
Per capita national officials 1924 (log)		-10.930 (9.670)	-2.814 (10.215)			0.066*** (0.020)	0.054** (0.020)	
Per capita dept. officials 1924 (log)		3.515 (11.366)	2.762 (11.841)			-0.042 (0.023)	-0.042 (0.023)	
Per capita mun. officials 1924 (log)		0.289 (8.473)	-2.141 (8.130)			0.073*** (0.017)	0.077*** (0.017)	
Farms per 1,000 citizens 1960			0.688*** (0.150)			-0.001*** (0.000)	-0.001*** (0.000)	
Average farm size 1960			-0.006 (0.218)			0.0004 (0.0004)	0.0004 (0.0004)	
Constant	76.750*** (2.664)	3230.181*** (820.078)	2773.149** (920.656)	78.351 (72.504)	0.307*** (0.016)	-0.857 (1.228)	-0.701 (1.155)	0.209* (0.099)
Geographic controls	No	Yes	Yes	No	No	Yes	Yes	No
Department fixed effects	No	Yes	Yes	No	No	Yes	Yes	No
Municipality fixed effects	No	No	No	Yes	No	No	No	Yes
Observations	1,016	838	828	864	1,236	1,064	1,052	1,104
R ²	0.33	0.56	0.57	0.76	0.096	0.55	0.56	0.76

Note: OLS models. Parentheses contain clustered standard errors at the municipality level. Geographic controls are the distance between the municipal seat and the department's capital (km); altitude, latitude, longitude of the municipal seat; average annual rainfall (mm); surface area (km², logged); the shares of land suitable for agriculture and livestock; and an indicator variable for department capitals.

† $p < 0.1$ * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

In columns 5-8 of Table 1, we see that municipal taxes per capita did not change differentially across party lines between 1936-1950, despite expanding cadastral records in Conservative municipalities. The coefficients on the Conservative main effect suggest that the average Conservative taxpayer already paid less than the Liberal by the end of the Conservative hegemony (as also shown in Figure 1), and Liberal reforms failed to change this. Thus cadastral registration (and the security of property rights) increased disproportionately where the state was and remained fiscally weaker—visibility without taxation.

Table 2 replicates the analysis for the second agrarian reform of 1961, with the only difference that data availability now allows using as a dependent variable the per capita revenues produced by the property tax exclusively (models 5-8). Again, we see that in the face of challenges to property claims and efforts to redress rural grievances, landholders in Conservative areas came under the state’s fiscal purview at higher rates than their Liberal counterparts. Between 1958 and 1966, the increase in registration in the average Conservative municipality is 2.6 times larger than the increase in the average Liberal municipality (approximately 18 more properties per 1,000 citizens).

Yet this time (when we can directly measure property taxation), the increase in legibility not only did not translate into greater fiscal capacity; the gap in per capita tax contributions across the partisan divide further *deepened* following land reform, as indicated by the negative and statistically significant coefficients on the interaction term in columns 5-8. Property tax revenues per person grew between 3 and 4% less in Conservative than in Liberal municipalities between 1961 and 1964 (in real terms), despite being already lower on average before this period, and despite the rise of yet more encompassing cadastral records.

The results for both reformist periods using granular municipal data are thus consistent with the argument that the state’s ability and willingness to “see” and validate property claims did not come with the capacity to tax it.

Table 2: Difference-in-differences estimates of the effect of 1961 land reform on legitimacy and fiscal capacity

	Properties registered in the cadastre per 1,000 citizens (1966)			Per capita property tax revenues 1964 (constant prices, log)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Conservative municipality × after 1961	18.511*** (4.473)	17.713*** (5.142)	18.986*** (5.231)	17.514*** (4.736)	-0.038*** (0.011)	-0.034*** (0.012)	-0.033*** (0.012)	-0.034*** (0.011)
Conservative municipality	104.098*** (11.207)	24.828** (9.242)	14.045 (8.562)		-0.093*** (0.020)	-0.054** (0.017)	-0.038* (0.016)	
After 1961	7.161** (2.503)	16.390*** (4.896)	19.522*** (4.840)	6.948† (3.997)	0.004 (0.009)	-0.021* (0.011)	-0.019 (0.011)	-0.004 (0.014)
Literacy rate		1.711* (0.817)	2.496** (0.777)	-0.281 (0.622)		0.005*** (0.001)	0.004*** (0.001)	0.001 (0.002)
Rural population (%)		1.112*** (0.236)	0.121 (0.296)	0.231 (0.333)		-0.002*** (0.001)	-0.002*** (0.001)	-0.001† (0.001)
Per capita national officials 1924 (log)		-6.703 (9.009)	-2.468 (9.485)			0.035 (0.021)	0.011 (0.019)	
Per capita dept. officials 1924 (log)		-4.065 (11.531)	-3.816 (11.472)			-0.015 (0.020)	-0.018 (0.020)	
Per capita mun. officials 1924 (log)		-8.887 (10.937)	-13.983 (11.361)			0.063** (0.022)	0.060** (0.022)	
Farms per 1,000 citizens 1960			0.988*** (0.217)				-0.001** (0.000)	
Average farm size 1960			-0.026 (0.282)				0.003*** (0.001)	
Constant	210.143*** (5.879)	2663.658* (1051.968)	1961.676 (1103.272)	259.056*** (30.057)	0.410*** (0.017)	-0.793 (1.368)	-1.175 (1.313)	0.426*** (0.096)
Geographic controls	No	Yes	Yes	No	No	Yes	Yes	No
Department fixed effects	No	Yes	Yes	No	No	Yes	Yes	No
Municipality fixed effects	No	No	No	Yes	No	No	No	Yes
Observations	1,506	1,274	1,254	1,418	1,516	1,274	1,254	1,418
R ²	0.11	0.59	0.63	0.97	0.04	0.55	0.57	0.93

Note: OLS models. Parentheses contain clustered standard errors at the municipality level. Geographic controls are the distance between the municipal seat and the department's capital (km); altitude, longitude of the municipal seat; average annual rainfall (mm); surface area (km², logged); the shares of land suitable for agriculture and livestock; and an indicator variable for department capitals.

† $p < 0.1$ * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

6 Conclusions

This article has examined spatial and temporal patterns of state-building across Colombia using newly assembled historical data on cadastral registration and fiscal extraction, two essential procedures in the governance of society and geographic space by modern states. The main empirical finding is that the two were *not* one and the same. Instead, at decisive historical junctures, deep sociopolitical contestation over property spawned opposite trajectories of property registration and tax extraction across Colombia’s historical partisan fracture. In each domain, a distinctive map emerged.

This apparent incongruence between the breadth of state knowledge of property ownership and taxation is not an empirical anomaly. Rather, it emerged as a logical byproduct of strategic behavior by social and partisan actors seeking to prevail in intense struggles over land and political dominance. Deep partisan redistributive conflict engendered a “disjointed” state, with selective vision and uneven fiscal strength.

Through the cadastral register, the prime technology to observe landed property, the state recognized the property claims of some, but winked at the actual value of their land. At the same time, others were kept off the state’s visual range, thus unable to share in its services and vulnerable to dispossession. As a result, recording property ownership did not fuel taxation, as conventionally assumed. To the contrary, historically-dominant Conservative landholders in the Colombian countryside, facing redistributive challenges from partisan rivals, appeared to have successfully turned a purported instrument of state control and extraction into a tool of their own—a medium to assert property rights while evading taxes. An important lesson is that selective legibility is a weapon in the politics of wealth defense, one that may be deployed by dominant social groups to crystallize their property and tax interests in the law.

Several broader implications can be drawn from this analysis. The first is that the distinct distributional consequences of different types of state capacity force us to disaggregate state-building in two respects *simultaneously*: geographically *and* functionally. At their core, states are instruments to exercise power over others. At the same time, they are sources of services and citizen rights whose

distribution is contested. It follows that parties and social groups locked in conflict with each other are likely to strategically appropriate or resist the distinct components of state capacity and facets of state rule for their own gain.

Rather than a coherent process toward a predefined institutional endpoint, driven by large structural forces and in which various components of state capacity co-develop, state-building is thus best conceived as a malleable, multipronged process, in which the strategic micro-level calculations of parties and groups vying for power shape what types of state capacities develop, where, and for whose benefit. In the current scholarly reappraisal of the crucial role of states in creating order and prosperity, we must remain attentive to the ways in which state-building patterns may reflect and congeal existing conflicts and power asymmetries in society.

A second important implication concerns the role of domestic conflict and cleavages in state-building. Like prominent theories of state formation, this article drew connections between intense periods of conflict and state development. But whereas studies drawing on the Western European experience highlight the effects *external* competition and warfare, I have argued that deep *domestic* polarization and conflict also leave an imprint on state structures, and do so by fostering uneven patterns of state-building across territory and institutional arenas.

Societies weakly exposed to external unifying forces (Centeno 2002) and sharply divided along lines of cleavage, like has historically been the case in Latin America, are particularly likely to be governed by states with uneven capacities for commanding and provision. The article suggests that the geography of state power in a given polity tends to map onto the territorial distribution of support for historically contending political camps. Such entrenched antagonisms organize efforts at state-building and state-deflecting, thus shaping the reach of the state.

A related point is the decisive role of political parties in state formation, as the agents that articulate collective interests and structure domestic conflict. Though deep durable conflicts that sort society into rival camps enhance party-building (Levitsky et al. 2016), I have suggested that their effects often carry over to the arena of state development. Polarization triggers institutional investments to outcompete rivals, but it may also complicate the rise of states that broadly dis-

tribute rights and duties across social and political divides. Instead, highly partisan processes of state-making under sharp polarization may yield state institutions that under-provide in social and geographical “brown areas” (O’Donnell 1993) of the polity.

The counterparts of the Colombian state’s uneven formation—in both a territorial and a functional sense—were an unequal distribution of the fiscal burden and the unequal enjoyment of property rights, which continue to characterize present-day Colombia. Today, transitional justice reforms and the peace agreement with the FARC have again put the agrarian question high on the political agenda. As the state embarks on a new effort to redress rural grievances and create a more equitable distribution of land, citizen rights, and obligations, past experiences of failed reform may hold important lessons.

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