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

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Abstract

Theories of the rise of the modern state hold that central rulers make land property "legible" to extract revenue, leading landholders to oppose registration by the state. I revise this logic and argue that when land ownership is disputed, landholders use inscription into state records to secure legal property rights. To minimize resulting tax liabilities, propertied interests may exploit opportunities to manipulate land valuations, which determine the tax burden. I substantiate this argument using rich historical tax and cadastral records from Colombia. Difference-in-differences analyses of two critical attempts at land reform led by the Liberal Party show land property registration spiked disproportionately in threatened Conservative municipalities, where tax revenues nevertheless lagged behind due to systematic undervaluation of property. I conclude that landholders' selective subversion of state-building may disrupt the assumed link between legibility and taxation and spawn territorially uneven patterns of state capacity that mirror domestic conflict lines.

Keywords: State-building; property tax; land reform; legibility; property rights; landowners; state capacity; Colombia

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Introduction

The use and production of standardized information to govern territory and society is a distinctive characteristic of the modern state (Lee and Zhang 2017; Scott 1998). Prominent among its tools of "legibility" is the land cadaster, a streamlined register of real estate property that helps control the physical landscape, regulate property, and above all, extract taxes. The first cadastral surveys trace their origins to rulers' drive to increase the tax yield from land, the primary factor of production and the main source of wealth and status in agrarian societies (D'Arcy and Nistotskaya 2017; Kain and Baigent 1992). There is a considerable consensus that "the driving logic behind the [cadastral] map is to create a manageable and reliable format for taxation" (Scott 1998, 36).

Land is a ready target for state efforts to extract revenues because, unlike other assets, it cannot be moved or hidden from authorities. This premise underlies a distinguished research tradition that singles out landowner fear of redistribution as an obstacle to democracy (Acemoglu and Robinson 2006; Boix 2003; Ziblatt 2008). The same line of reasoning expects recalcitrant landholder opposition to state efforts to survey, register, map, and measure land property, especially under high inequality. As the primary instrument to render the agrarian landscape "legible" and hence taxable, the land cadaster is at the core of the politics of state-building, democracy, and redistribution.

This article offers an alternative account of the development of these two core functions of the modern state across the territory it governs—registering and taxing land property. I argue that under certain circumstances, landowners *embrace*, rather than resist, registration into state cadastral records, a basic form of legibility. Where the legal system is an important arena of adjudication, landholders facing redistributive threats

mounted by political opponents, such as land reform programs, have incentives to enter the state's purview, as a means to defend property claims.

For rightful owners, registration in the state's land cadaster adds a layer of legal protection in the face of threat and bolsters demands for state enforcement of property rights. For land grabbers, it can be part of a strategy to legalize current or past confiscation. In all, incorporation into the cadaster helps access state protection, justify private evictions, counter mobilization from below in the legal arena, and overall block attempts at land reform to redress rural grievances. The key point is that incentives exist for threatened landholders to be seen, listed, noted by the public power—in a word, to be recognized by the state and detected by its registering devices.

Registration, however, is a double-edged sword. As emphasized by the literature, it carries permanent taxpaying responsibilities for landowners and, under high inequality, the risk of heavy redistribution to the poor. Landholders must thus assess the costs and benefits of inscription into the public cadaster—after all, a record of ownership and assessments of land property in the hands of a potentially tax-hungry state.

The article contends, first, that landholders' willingness to bear some tax cost increases with the perceived level of threat to property claims, provided registration can bring potential legal advantages. Who controls the executive and leads land reform projects is crucial. In general, those who stand in opposition to the party in power logically perceive greater vulnerability; therefore, they are more likely to formalize property in the cadaster as a preemptive strategy.

Second, tolerance to registration into state records varies inversely with the actual weight of the tax burden, itself a function of tax regulations and opportunities for evasion.

I focus on one major mechanism through which propertied interests mitigate the trade-off between inscription in the cadaster and the attendant taxpaying obligations. This consists in having cadastral records themselves misrepresent a second key piece of information: the value of land property.

Because property taxes are levied on the value of land property as registered by the state (i.e. the *official* fiscal value, different from the *actual* market value), cadastral assessments directly determine the weight of the fiscal burden. In developing contexts where cadastral authorities often lack autonomy and administrative capacity, landholders can capture or undermine the assessment process to keep official land values down. In doing so, they assert claims to property rights at minimal tax cost. In the face of threat, landowners work to uphold property rights while restraining the tax state.

Overall, the theoretical argument holds that challenged propertied actors can assert their interests by rendering the state's vision selective in two respects. First, in who is registered (and thus more likely to be legally 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 holders, but *not* the actual value of their property. In short, landowners' interest lies in the rise of a "one-eyed" state.

I provide empirical support for this theory using longitudinal micro-level data from Colombia, coded from previously untapped historical and archival sources. I analyze changes in both the coverage of cadastral records and tax revenues at the municipal level at two critical moments of the country's history: the adoption of polarizing land reforms by the Liberal Party during the Liberal Republic (1930-1946) and at the beginning of the National Front (1958-1974). In both cases, I exploit the fact that

Liberal-led reformist episodes were especially threatening to Conservative landholders.

Using a difference-in-differences design, I show that these Liberal reformist episodes triggered a strategic Conservative reaction in the countryside that durably shaped municipal-level patterns of cadastral coverage and tax extraction Consistent with landholders using legibility to secure legal protection, registration in cadastral records increased disproportionately in historically Conservative municipalities in response to the redistributive threats mounted by Liberal central governments.

However, this larger broadening of the tax base in Conservative areas did *not* produce a commensurate larger expansion of land tax revenues in them. In fact, fiscal capacity remained higher in *Liberal* municipalities. Rather than greater legibility translating into greater taxation, the gap in tax extraction across the partisan divide either remained as large as before the land reforms or widened. Relying on quantitative and qualitative historical evidence, I attribute this pattern to strategic landholder behavior to maintain property systematically undervalued in cadastral records, so as to evade the tax state while asserting legal property rights.

Such defensive strategy spawned uneven territorial patterns of legibility and taxation that conventional theories that expect these two dimensions of state-building to go together cannot account for. Land property registration increased disproportionately in regions of Conservative strength, precisely where fiscal capacity stagnated. The map of state capacities thus reflected the underlying partisan divide but varied across dimensions of state activity. On the aggregate, the Colombian state increasingly recognized (some) landowners but remained fiscally weak, while landed interests successfully used the legal system—among other instruments—to block redistributionist attempts.

The theory and findings provide new insight into the mechanics of state-building and distributive politics. Standard narratives expect landholders to resist legibility, out of the fear of redistribution, and emphasize rulers' interest in increasing their tax take as the main driver of its expansion. I instead bring the attention to demand-side forces in shaping patterns of (il)legibility and taxation, two pillars of modern state-building.

In my account, property holders shape the geography of the state across its territory *and* across domains of state activity simultaneously. They do so by engaging strategically with different state institutions, like tax authorities, land-surveying agencies, or courts, to advance their interests. These do not lie in rejecting the state altogether. Rather, landholders seek to be "seen" and protected by the state as owners, "blind" it to competing property claims, and minimize their tax contributions. Though this perspective shifts the emphasis away from tax extraction by self-interested rulers as the main engine of political development and state capacity outcomes, it evokes another distinctive tradition of political thought that traces the rise of the state to the defense of property.

1 Theory: Partial Legibility and Property Rights

At least since Adam Smith observed that "land is a subject which cannot be removed" or hidden, political economists have argued that landowners are distinctively vulnerable to heavy taxation ([1776] 1981, 848). Arguments that link agrarian inequality with authoritarianism are premised on the notion that landowners block democracy out of the fear of redistributive measures that would be inescapable, due to the nature of land as a fixed, visible, and hence readily taxable asset (Ansell and Samuels 2014; Boix 2003; Ziblatt 2008). Because state legibility over land is a precondition for taxation, these

influential arguments lead us to expect landowners to nip its development in the bud.

Influential models of state-building and contractarian approaches to the state, which work from the assumption of self-interested rulers maximizing extraction (Levi 1988; Tilly 1992), produce similar expectations. In this tradition, revenue-driven rulers, as rational stationary bandits, develop measurement techniques and information systems to increase their tax intake. Society strives to hold back the inherently standardizing and extractive modern state (Scott 1998). Some groups escape its grip, fleeing to remote areas and adapting their behavior to remain unseen and hence ungoverned (Scott 2009). Over the long run, captive taxpayers who lack an exit option negotiate compensation in the form of rights and public goods (Levi 1988; Tilly 2007). Any given landholder, however, would rationally prefer to free-ride and elude the state's sight.

The state's "crowning artifact" to develop legibility over land is the modern cadaster (Scott 1998, 36), whose "essential feature is that it identifies property owners, usually by linking properties in a map to a written register on which details of the property…are recorded" (Kain and Baigent 1992, xviii). Cadastral records are the key informational tool employed by political elites to govern the agrarian landscape and exact revenues from landed wealth. Prominent theories, then, expect propertied interests to resist the expansion and very construction of the cadaster, as a pillar of the tax state.

Yet as insightful and parsimonious as such models of state-building and regime change are, I argue that they have two main problems. First, they under-emphasize the influence of demand-side forces in state-making. Second, they rest on assumptions about officials' ability to enforce legislation that are problematic in many developing contexts. The result is that they leave relevant empirical patterns unexplained and paint an

incomplete picture of the ways in which landowners have shaped the territorial development of the modern state.

Demand-side forces matter for state-building outcomes because certain state interventions can be advantageous to propertied interests. For one, when land property becomes recognizable to the state, owners become subject to taxation, but also obtain validation of their property claims from the dominant coercive actor—to the exclusion of the claims of others. This is the centerpiece of the theoretical argument developed in this article: *legibility risks taxation but enables property rights.*

The process of describing a piece of land, assessing its value, and attaching it to a specific person—in short, constructing the land cadaster—incorporates a taxpayer for the state, an additional subject from whom to exact revenue. But the very same process "creates" a property owner. Cadastral maps and property registers do not merely codify the underlying social and physical world, but actively *constitute* it (Scott 1998, 37). The same holds for censuses and other instruments of legibility (Lieberman and Singh 2017; Loveman 2005). State elites define and govern them through cadastral records and other institutions, which privilege *some* ownership claims and land tenure systems over others.

When a name is listed in the public cadaster, an ownership claim is recognized in an official document backed by the state's coercive power. Even if tacitly, it is an act of adjudication. As such, it holds direct consequences for redistributive conflict in society. Social actors can use registration in the cadaster strategically to shield their interests and validate their claims with the official stamp of the state.

Titling land and fully establishing private property rights may involve other legal processes and state institutions. But the point is that the picture that the cadaster paints

matters greatly for landed interests, and not only for tax reasons. Cadastral records, for example, may hold probative value in legal disputes over land ownership, strengthen demands for state enforcement of private property rights, and bolster claims of legitimate self-defense when deploying private force against (alleged) squatters or land invaders.

Given these distributive implications, landholders have a direct stake in state projects to develop legibility over land. The stakes increase with the intensity of land conflict and reach a peak when partisan rivals control the executive and adopt redistributive measures, like land reform. Absent disputes over land or credible threats of expropriation, remaining undetected and unlisted in the state's registering instruments is optimal, as it *de facto* spares landowners any existing taxes over land property. But in the presence of land disputes and redistributive threats, cadastral registration can provide a given claimant a decisive edge over challengers.

Overall, the incentives for landholders to tolerate or seek inscription into state cadastral records therefore depend on three main factors:

a) the perception of threat over property claims, itself a function of the partisanship of the executive and its adoption of redistributive projects like land reform;
b) the degree to which registration can afford legal and other benefits in terms of the definition and protection of property rights;
c) the expected tax costs of registration into the land cadaster.

These considerations, I argue, jointly shape the extent to which landowners are willing to tolerate or even pursue the development of legibility over property, via the expansion of the cadaster's reach.

Several political and institutional variables are in turn likely to influence the three

factors just mentioned. From a political standpoint, who controls the executive power is decisive, as is its policy platform. The sense of vulnerability (factor *a*) should be highest when the government pursues a redistributive land reform agenda *and* is in the hands of partisan opponents. Landholders who are not politically aligned with a redistributive government should be (other things constant) the most inclined to embrace registration.

In addition to this partisan component, regime institutions should also matter for landholders' cost-benefit calculations. The possibility of instrumentalizing registration to assert private property rights (factor *b*), depends on the extent to which the executive can act arbitrarily or is subject to laws, judicial decisions, and predefined, impersonal procedures. If those in power are wholly unconstrained, as in the most arbitrary forms of authoritarian rule, the strategy is ineffectual—and the specific case outside the scope of this article's theory. The legal benefits of registration, in contrast, are potentially large in regimes with binding legal constraints on executives, multiple formal and informal veto points, and complex bureaucratic procedures that limit rapid or arbitrary change.

The potential for unilateral change varies along a continuum, but a basic dichotomous distinction can be drawn between autocracies and constitutional democracies. Albertus shows that land reform is far more common in the former and convincingly argues that checks and balances, along with legal formalities, may play into the hands of landowners and limit redistribution under democracy (Albertus 2015, 2017).

Building on his work, I here argue that liberal-democratic constraints on power matter for the reach of the state because they influence landholders' willingness to become "legible" to assert property rights. This emphasis on securing property rights as a key driver of property-holders' political preferences and behavior also draws on Ansell

and Samuels (2014). Yet whereas they explain democratization as an outgrowth of rising economic elites' fear of expropriation from traditional landed interests in control of the state, I argue that *already under democracy*, incumbent *landed* elites may seek legibility to secure property rights in the face of redistributive threats.

Landholders' inclination to use inscription into cadastral records to defend property should thus be larger under democracy than under autocracy—and more generally, the stronger the constraints to arbitrary decision-making by a redistributive government. In particular, a powerful judicial system can be a major roadblock to redistributive interests seeking to challenge existing property-holders. When such constraints exist, social actors with knowledge and resources may even be at an advantage in disputes over property, due to their greater ability to sustain legal cases and influence judicial outcomes in the courts, and hence yet more favorable to registration.

The final crucial determinant of landholders' propensity to assert property rights via cadastral registration is the expected tax costs of registration (factor *c*). If the fiscal burden on land ownership is prohibitive, the willingness to hide from the state should naturally be high. But as redistributive threats intensify and/or the expected fiscal obligations appear less burdensome, the benefits of inclusion into the cadaster may prevail over the aversion to become a registered taxpayer.

It is at this point that assuming enforcement of formal rules, like tax regulations, can lead us to mischaracterize the mechanics of institutional change. In practice, states are seldom fiscal juggernauts, nor can they become so overnight. They often lack basic administrative capacity to properly assess and/or collect taxes. As Soifer points out, propertied interests may adjust their behavior accordingly, accepting democracy—or in

this case, legibility—when the potential for redistributive taxation is negligible for the foreseeable future (2013).

Likewise, I argue that landholders become less reluctant to be registered as property owners—i.e., less opposed to the expansion of the cadaster's reach—in the absence of state capacity to conduct accurate value assessments. When it comes to the property tax, landholders are likely to factor in the actual efficacy and autonomy of the institutions assessing value, as tax liabilities depend on them.

Property tax liabilities are typically set as a rate over the value reported in the cadaster. The valuation process logically antecedes collection and has technological, administrative, and political complications of its own. Pace Adam Smith's claim that "the quantity and value of the land which any man possesses can never be a secret, and can always be ascertained with great exactness" ([1776] 1981, 848)—the keystone of theories of systematic landowner opposition to democracy and property registers—there are major hurdles to doing so. Accurately surveying land, determining its value, and updating records throughout vast territories is no mean feat. Practical difficulties in implementation can easily play into the hands of landholders.

Moreover, property owners have strong incentives to undermine or capture the institutions and surveyors responsible for value assessments, in order to have cadastral records misrepresent the actual value of land property. Ensuring that property remains undervalued is a superior alternative than hoping for failures in collection, for two main reasons. First, proof of compliance with property tax obligations is often a requirement to formalize land transactions or to use land as a collateral. Second, even if the state systematically fails to collect today, unmet tax payments remain attached to the property

and may become a problem tomorrow. In contrast, maintaining property undervalued in cadastral records keeps the tax burden low while averting costs for nonpayment. To the extent that landholders anticipate being able to keep property-value assessments down, inscription in the land cadaster is a low-cost-low-risk form of asserting property rights.

In all, the theoretical framework implies that independent of country or time period, being "seen" by the state is more beneficial the more legal advantages registration can confer; less costly the lower the administrative capacity and autonomy of the agencies responsible for the cadaster; and more attractive when the security of property becomes a concern. When partisan enemies threaten with land reform and landholders can influence the assessment process, the fiscal burden may be light *enough* for them to embrace inclusion in the land cadaster. In their pursuit of property rights at low cost, landowners trigger uneven territorial patterns of legibility and fiscal capacity.

2 Land Conflict and Partisan Cleavages in Colombia

I draw 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, legal reforms spearheaded by the progressive wing of the Liberal Party raised fears among landholders about the security of property. Big landowning interests existed in both of Colombia's traditional oligarchic parties. However, during these two historical episodes, mobilization from below and electoral calculations led Liberal governing elites to make overtures to peasant interests and adopt large-scale land reform programs.

Grievances ran deep in the countryside. Confiscation of land from peasants, an

unruly process of expansion to vacant public lands (*baldíos*), ill-defined property limits, and overlapping claims had sparked conflict since the nineteenth century (LeGrand 1986). Successive waves of coercive appropriation by expanding landowners and recurrent civil war violence caused mass displacement to ever-moving agrarian frontiers, where state presence was thin and property rights poorly specified (Sánchez, López-Uribe, and Fazio 2010; Steele 2017). These factors contributed to extreme levels of agrarian inequality and persistent land conflict that intensified in the 1920s and again by mid-century (Kalmanovitz and López 2006). Liberal agrarian reforms were attempts to placate such deep agrarian unrest (Henderson 2006).

Given the staunchly partisan nature of Colombian politics, Liberal reforms were especially threatening to Conservatives. My expectation of a partisan-based reaction is appropriate in the context due to entrenched animosities and documented Conservative fears that land reform would be deployed as a political weapon. Sectarian use of the state apparatus was the norm and a source of grievance at the mass level. A Schmittian friend-enemy partisan cleavage had emerged through nine major civil wars in the nineteenth century, electoral competition, and mass encapsulation in tight partisan patron-client networks (Safford and Palacios 2002). Extreme polarization—in part induced by the first land reform in the 1930s—again led to civil war during *La Violencia* (1948-1958).

This section introduces relevant elements of each of the two crucial Liberal-led reformist episodes. It also discusses qualitative evidence, derived from legal documents as well as primary and secondary sources, consistent with the logic of my argument. The next section will then provide quantitative evidence that Conservatives reacted to reforms by bending state-building in their favor—embracing cadastral registration to assert

property rights, but evading taxation via undervaluation of registered property.

The result was a process of state development characterized by two simultaneous forms of unevenness: across geography (Liberal versus Conservative areas) and spheres of the state (legibility versus fiscal capacity). In the end, landowners derailed land reform attempts through this and other legal and extra-legal strategies. Unresolved agrarian tensions are a root cause of the protracted Colombian armed conflict since the mid-twentieth century, in which capture of local institutions by interest groups continues to reproduce territorial unevenness in fiscal and property rights institutions (Ch et al. 2018).

2.1 Liberal Land Reforms and Conservative Reactions

The first major instance of attempted reform came during the Liberal Republic (1930- 1946), following half a century of Conservative Party hegemony (1886-1930). Although marred by divisions between moderates and radicals, by the 1930s Liberals attempted to stitch together a popular coalition of workers and peasants (Tirado Mejía 1981). The radical administration of López Pumarejo (1934-1938) sought to contain rising popular mobilization, which worried traditional elites in both parties and threatened to outflank Liberals on the left.

Several elements of the land law 200 of 1936 created a sense of threat among landholders (especially in Conservative areas). The law spoke of "the social function of property" and anchored property rights to land in labor and productive use. It conferred rights to peasant settlers (*colonos*) who had inadvertently occupied and toiled private idle lands for five years or more. The law also specified requirements to prove ownership.[1] Landholders needed to exhibit the original title issued by the state, or else document thirty

years of legal dominium through private titles.[2] 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.

Importantly, law 200 also created new specialized land tribunals to enforce the law and settle disputes, creating incentives to gather documentation and other elements of proof that could bolster legal cases. Prior national legislation and court rulings that at least on paper favored settlers had already made of legal activism a routine resistance strategy. The judicial branch had genuine constraining power on the executive. In her pioneering study on land conflict and agrarian frontiers, LeGrand highlights the highly legalistic component of land disputes between settlers and landholders (1986, chap. 4).

Law 200 criminalized "deliberate" squatting and in practice enabled the legalization of historical acts of dispossession (Saffon Sanín 2015). More than a revolutionary transformation of agrarian structures, it pursued accommodation of agrarian unrest (LeGrand 1986). However, it emboldened settlers and triggered new rounds of frontier colonization and land invasion (Reyes 1978). Especially among those in opposition to Liberalism in power, the land reform was received as a major threat to property. Uncertainty about limits, challenges to the legitimacy of many old and new land titles, stricter conditions to maintain ownership, and broader legal avenues for settlers all precipitated landholder anxiety. Ongoing radicalization in the Conservative Party and polarizing reforms in other domains further contributed to a virulent reaction (Stoller 1995). The Conservative leader called for "civil resistance" and "making the Liberal Republic unlivable" (Henderson 2006, 392).

Propertied interests responded with a variety of defensive strategies. These

included both legal and extra-legal measures, typically adopted as complements rather than substitutes.[3] Landholders forcibly evicted peasants and tenants, formed interest associations (Tirado Mejía 1981, ch.2), and organized private coercive structures. In parallel, they set out to produce evidentiary material to legally harass settlers, fight eventual expropriation attempts from the executive, and back their property claims in the face of actual or potential legal disputes. The 1936 reform ultimately failed to address the agrarian question, and a counter-reform was passed in 1944.

A second reformist challenge to landholders' property claims arose in the late 1950s. The unresolved problem of peasant displacement, repression, and violent land grabbing exploded during *La Violencia*. Liberal elites put agrarian reform back on the agenda, in the understanding that rural grievances were the main spring of violence in the countryside and threatened revolution.

Liberal Lleras Camargo, the first president of the National Front (a power-sharing agreement to end partisan violence) led the initial effort to redress peasant grievances and restore rural peace. Law 135 of 1961 created an institutional structure to allocate state land, mediate 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 legal maneuvers.

Below, I show that strategic manipulation of cadastral records was again part of the repertoire to counter reform. Registration of property in the cadaster at artificially low values increased disproportionately in Conservative areas for the second time, consistent with landholders persistently seeking to secure property rights without the inconvenience of taxation. The 1961 reform and a renewed Liberal attempt in the late 1960s again failed

to break landholder opposition. The counterreformist Chichoral Pact of 1972, promoted by big landowners in both parties, effectively killed the agrarian reform effort of the 1960s. Partly driven by unaddressed land grievances, several peasant groups had already radicalized and formed guerrilla movements.

2.2 Securing Property, Evading Taxes

The historical record is consistent with my argument that strategic manipulation of the land cadaster—listing of property at below-market values to evade tax—was one of the tactics to deflect Liberal reformism, with important consequences for territorial patterns of state capacity. Several pieces of qualitative evidence point in this direction. First, legal provisions made registration in the cadaster important in establishing property rights. Second, historical examples show landholders used registration in the cadaster and property tax receipts in defending in their claims. Third, the historiography supports that landholders enjoyed opportunities to manipulate land value assessments and blocked efforts to professionalize the process, to minimize their property tax liabilities. I discuss each of these elements in turn.

As part of the implementation of the 1930s Liberal reforms, technical commissions were to visit every municipality in the country to conduct a new cadastral survey (Posada Cuéllar and Grandchamp 1941). Anticipating that multiple disputes would emerge on the ground, regulations gave surveyors authority to conciliate conflicting claims.[4] The contending parts could present "titles, documents, and other pieces of evidence" to commission officials, who would then determine the "fiscal limits" of each tract of land.[5] Ultimately, if no title was presented and the commission could not verify "material

possession" by any of the claiming parties, regulations held that "*whoever has been paying the property tax will be presumed to be the owner*" (Article 64, emphasis added). In cases where a single alleged owner could not present a property title, the local cadastral lists and tax receipts from the municipal treasury were required to prove lawful possession (Article 136).

Thus, in multiple situations where titles overlapped, were ambiguous or of questionable origin, or simply did not exist (as was common for occupied public lands), receipts from the property tax held probative value. Such certificates were issued by municipal governments to (purported) owners who were registered in the cadaster and paid the tax. Municipalities were also responsible for collecting the property tax, set nationally at a maximum yearly rate of 0.2% of the *registered* value of the property (Sección Preparatoria del Catastro Nacional 1939).[6]

Anecdotal evidence confirms that both landowners and peasant settlers were keenly aware of the instrumental value of cadastral registration to secure property rights. LeGrand notes that as part of their repertoire of contention, peasant settlers sometimes "begged municipal authorities to inscribe their names on tax lists, hoping in this way to reinforce their claims to the land" (1986, 66). However, in most cases peasants and tenants had considerably less leverage over authorities than landed elites.

An early illustration of my argument comes from a paradigmatic case of landholder-*colono* conflict in the Atlantic Coast region. In 1918, Joseph Cannon and Samuel Haskell founded the American Colombian Corporation to exploit lands bought from beneficiaries of an old (and questioned) colonial title, but which had long been occupied by settlers. Settlers organized a grassroots contentious and legal resistance

movement. Cannon and Haskell used political connections and legal stratagems to secure their claims. They threatened national government officials, who had taken measures that went against the interests of the Corporation to protect an important Conservative family, with an armed US intervention. They also bribed local authorities, including the mayor, who used the local police to harass settlers (Fals-Borda 2002, 169–74).

Further, Haskell also persuaded local authorities to register the lands in the cadaster under his name (LeGrand 1986, 225, fn.11). In 1923, Haskell used the courts to contest administrative acts from the national government that conferred a citizen tenancy rights over land that the Corporation considered its property. Court records I consulted show his lawsuit included property tax receipts as evidence of ownership.[7] If this strategy was used to challenge some national government decisions already in the conflicts of the 1920s, we would only expect it generalize among Conservatives when, a few years later, Liberal administrations threatened to benefit peasant settlers at a mass scale.

The final relevant historical consideration concerns the evasion of the land property tax via the undervaluation of property in cadastral records. Municipal governments controlled cadastral records until a centralizing Liberal reform in 1935. They were responsible for surveying the land and collecting the tax, which was used to fund municipal government expenses. Typically, mayors and other municipal officials did the bidding of local landed elites (LeGrand 1986). An international expert mission reported in 1930 that the process of conforming municipal cadasters was full of "local intrigues and influences," technical procedures were wholly lacking, and "political and personal reasons" determined property value assessments (Anales de la Cámara de Representantes 1935, 882-83).

Following the mission's recommendations, Liberals centralized the land cadaster to end landowner capture at the local level. Regulations were issued to conduct a technical nation-wide land survey and determine the value of land property according to market value, land quality, and other objective criteria. Municipal governments remained in charge of collecting the property tax, but liabilities would now be calculated based on accurate assessments conducted by the central government.

However, massive logistical and financial challenges, along with landowner resistance, frustrated implementation. Several years after centralization, the national cadaster remained in its infancy (Posada Cuéllar and Grandchamp 1941). The responsible office was underfunded and understaffed. Property taxes were still calculated based on the old municipal records, although these were 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). Delays in implementation allowed landholders to retain influence over the process, in addition to the pressure they exerted over surveyors.

In 1954, the responsibility for cadastral assessments returned to local councils controlled by mayors and the powerful landowners' association.[8] Under these new regulations, landholders themselves declared the value of their property, which councils then validated. Registered values remained well below those of the market (Hirschman 1968). According to leading scholars of Colombian agriculture, undervaluation of landed wealth in cadastral records remained so acute despite reform attempts that, contrary to conventional assumptions in the political economy literature, land in Colombia became an attractive asset to "hide wealth from the state" (Kalmanovitz and López 2006, 317).

3 Empirical Analysis

3.1 Data

I constructed a new, micro-level longitudinal dataset on cadastral registration, official land property values, and tax revenues across Colombian municipalities, using a range of archival sources, statistical yearbooks, and untapped 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. Descriptive statistics for all variables are available in the online appendix.

There are three main outcome variables in the analysis below. All are measured at the municipal level. The first is the number of land properties registered in cadastral records. To adjust for differences in population, I recalculate this variable as the total number of registered properties per 1,000 citizens.[9] The second is the total (official) value of registered property in the municipality, also by population. To make inter-temporal comparisons possible, I adjusted for inflation using the implicit-price-deflator series from GRECO (2002). Based on availability and temporal relevance for the argument, I collected data on these two variables for 1915, 1931, 1950, 1958, and 1966.[10]

I calculate the third relevant dependent variable using total municipal tax revenues, the vast majority of which came from the property tax.[11] I adjust for population and take the log to use as a proxy for fiscal capacity. All tax figures are also adjusted for inflation. Based on the same considerations as above, I collected data for 1926, 1950, 1958, and 1964.[12] For these last two time points, I was able to code available data on property tax revenues specifically.

To evaluate the differential effects of Liberal reformism across political (and geographical) conflict lines, I collected historical election data. I first classified municipalities as Liberal or Conservative depending on which party obtained the majority in the 1930 presidential election, to analyze the impact of the 1930s reforms.[13] Partisan identification was already deeply rooted at this time. Thereby, municipalities tended to overwhelmingly lean Liberal or Conservative. Using a generous electoral margin of 20 percentage points as a threshold, only 18.5% 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 align with the popular wing of Liberalism (LeGrand 1986; Oquist 1973; Pinzón de Lewin 1989).

To examine the effects of the second agrarian reform (1961), I classify municipalities as Conservative (Liberal) if candidates of that party won the majority in the 1958 elections for the lower chamber.[14] 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 support and the low levels of cross-cleavage voter mobility.

Finally, I collected a list 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 (km); altitude, latitude, and longitude of the municipal seat; average annual rainfall (mm); surface area (km^2, logged); the shares of land suitable for agriculture and livestock; and an indicator variable for department capitals.[15]

To account for municipal differences in socioeconomic development, I use urbanization and literacy rates (recovered from historical censuses).[16] 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.[17]

3.2 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 explanatory power beyond a single idiosyncratic historical instance. The core objective for each reformist episode 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 partisan type, patterns in land registration, official land values, and taxation 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 the outcome variables.

In some specifications, I include fixed effects at the departmental and municipality levels. These absorb, respectively, any department-wide commonalities (like the property tax rate) and time-invariant municipal characteristics that could confound the

relationships of interest. Formally, the difference-in-differences estimating equation for the first part of the analysis (concerning the 1930s reforms) is given by:

$$Y_{mt} = \alpha + \beta Conservative_m + \gamma period_t + \delta(Conservative_m \times period_t) + \eta X_{mt} + \lambda_d + \mu_m + \varepsilon_{mt}$$

Y is a vector of the outcome of interest (registered properties per capita, property values per capita, or tax revenues per capita) in municipality m in period t; $Conservative_m$ is an indicator variable for municipalities where Conservatives won the majority 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 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, property values, 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 uneven 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 whether cadastral registration, property values, and tax revenues trended differentially across partisan-territorial divides, up to 1966 for the first to variables and up to 1964 for the third. Consistently, I update the partisan affiliation of municipalities based on the 1958 election results.

3.3 Results

Figure 1 illustrates the essence of the empirical strategy. Panel A summarizes the

evolution of cadastral registration in Conservative and Liberal municipalities before and after the land reforms, using local polynomial smoothing. Panel B does the same for municipal tax collection, using the linear prediction. The pattern for property values is not shown graphically given space constraints, but is very similar to Panel B. Remember that the recorded value of land determined tax liabilities and hence revenues.

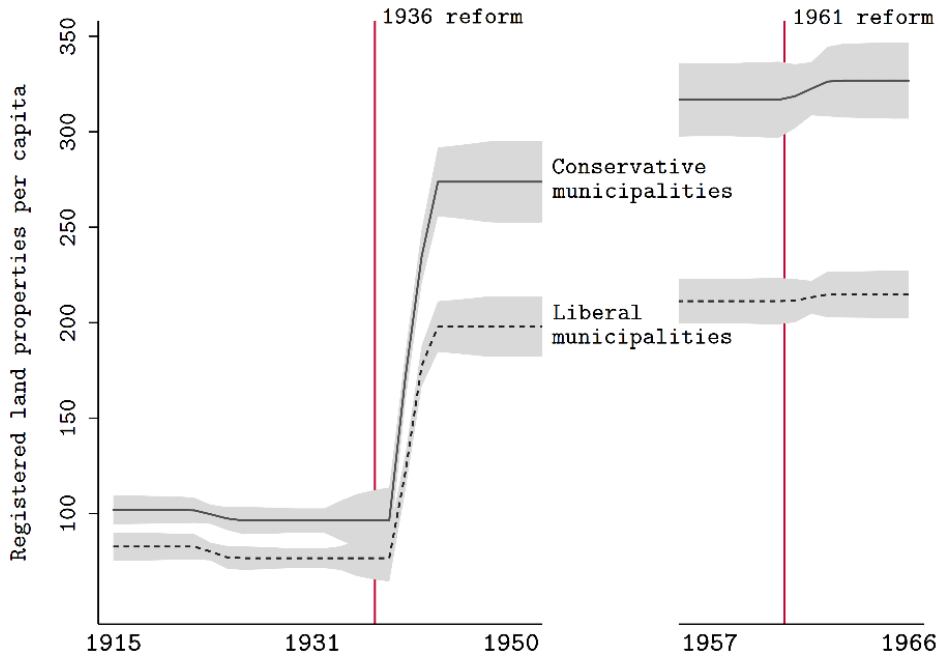
The most important pattern from Panel A is that though cadastral registration grew in all types of municipalities from 1931 to 1950, the increase was considerably larger in Conservative ones, as the theory would predict (simple DiD estimate = 177-121 = 56, $p<0.001$). There is a small and constant partisan gap in 1915 and 1931 that widens noticeably after reform, with Conservative municipalities now well ahead their Liberal counterparts in the breadth of cadastral registration by 1950.

Registration again increases more in Conservative than in Liberal municipalities after the 1961 reform. The DiD estimate is this time smaller, as one would expect with a smaller pool of unregistered landholders after the first wave of enrollment, but still significant. In both cases, the coverage of the cadaster (the potential tax base) improves disproportionately in Conservative areas in the aftermath of Liberal land reform.

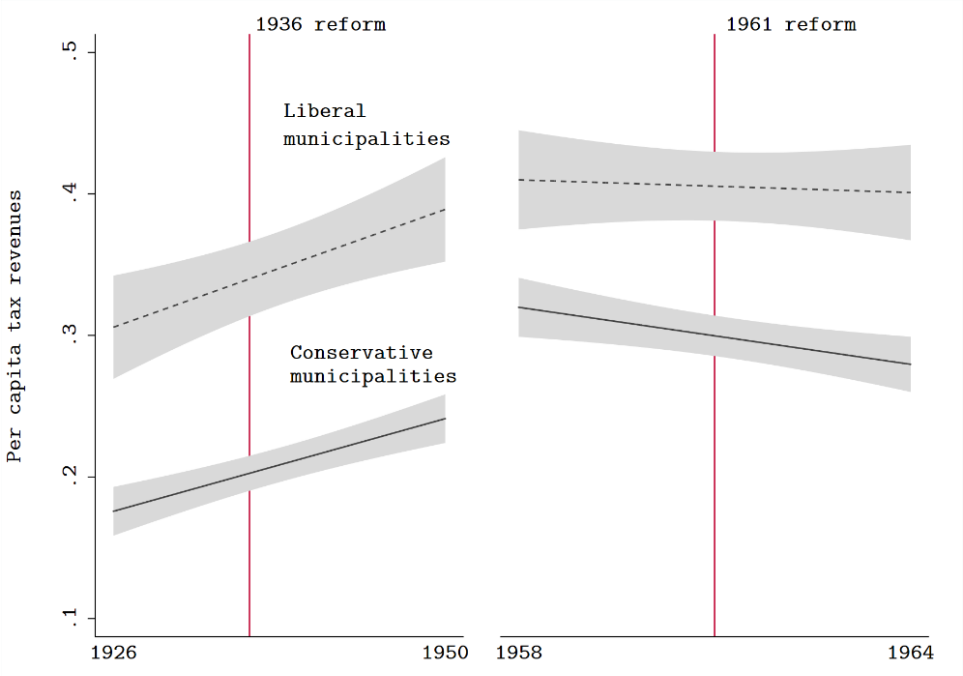
Yet notice from panel B that this larger incorporation of property owners into the cadaster in Conservative areas does *not* translate into a commensurate differential increase in municipal fiscal capacity, as measured by the tax intake per municipal resident. First, individual tax contributions are consistently higher in Liberal municipalities across years (the dotted and solid lines representing Liberal and Conservative municipalities, respectively, are inverted from Panel A to Panel B). Second, larger expansions in the cadaster's reach in Conservative areas do little to shorten the gap.

Figure 1. Legibility and Taxation across Colombian municipalities

Panel A: Average land properties registered in the cadaster per 1,000 citizens. Kernel-weighted local polynomial regression with 95% CIs.



Panel B: Per capita municipal tax revenues (logged, 1975 constant prices). Linear prediction with 95% CIs.



In fact, levels of per capita tax collection increase at a similar rate across the party divide from 1926 to 1950 and *deteriorate further* in Conservative relative to Liberal municipalities from to 1958 to 1964. Put differently, Conservative areas trail Liberal ones in tax contributions despite leading in the number of registered and hence potentially taxable properties, and Liberal-led land reforms only deepen this pattern. This is exactly what we would observe if Conservative landholders reacted to Liberal reforms by registering land to assert property rights, but keeping assessments of land value down to minimize liabilities. The statistical models below test this interpretation more formally.

A potential concern is that the contrasting trajectory of Conservative relative to Liberal municipalities may be reflecting objective changes in the underlying number of properties and their economic value. In this hypothetical scenario, we observe more registration in Conservative areas because the distribution of land property there became more equal, not because landholders sought to shield previously unregistered properties. Ideally, we would be able to separate the "real" number of land properties over time and their actual value from what cadastral records report.

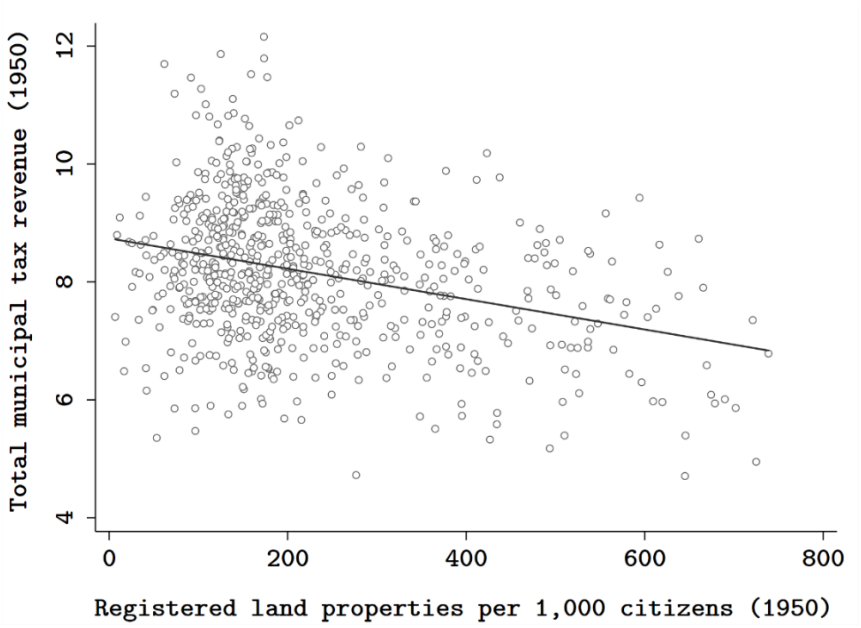
However, it is highly implausible that the structure of agrarian property changed as swiftly and differentially to produce the substantial changes in cadastral registration we observe in a short period of time. More likely, it is inscription in tax lists what is changing. Cadastral records are more malleable than agrarian structures. In models below, I show my argument holds after controlling for the actual property structure (using the 1960 census) and socioeconomic development, which is associated with tax potential.

Moreover, if the observed patterns were a product of ever-increasing property fragmentation in Conservative municipalities, we would expect *per capita* tax revenues to

decrease with the number of registered properties (as smaller holdings, being less valuable, would pay less property tax each). *Total* revenues from all landholdings, however, would not necessarily decrease. Figure 2 reports the unadjusted relationship between the number of registered properties per 1,000 citizens and total tax revenues for 1950 (after the 1930s reforms), at the municipal level. The same figure is available for the mid-1960s (after the 1961 reform) in the appendix. In both periods, there is a clear negative relationship between per capita cadastral inscription and *total* tax extraction.

This pattern is hard to reconcile with the conventional state-building narrative, by which governing elites incorporate landholders into property registers to increase extraction, and hence legibility and taxation go hand-in-hand. Instead, it is consistent with local landholders in Conservative areas strategically distorting the state's vision, so as to protect their property claims from Liberal-led reform and, simultaneously, escape the fiscal burden—visibility without taxation.

Figure 2: Legibility and Fiscal Capacity across Colombian municipalities



I now run several model specifications based on the equation above to more formally remove potential confounding. Results for the effect of the 1936 and 1961 reforms appear in Tables 1 and 2, respectively. In each table, columns 1 and 2 report results for cadastral registration; columns 3 and 4 for land property values; and columns 5 and 6 for fiscal capacity. In all cases, odd-numbered models include all covariates and departmental fixed effects. Even-numbered models introduce municipal-fixed effects, thus exploiting the within-municipality variation exclusively (all time-invariant predictors drop out). Results do not depend on the inclusion of specific covariates, as shown by more parsimonious specifications included in the online appendix.

There are three main findings. First, Conservative municipalities are always associated with larger increases in property registration after the passage of land reforms (positive and significant DiD estimates in columns 1-2). Second, such larger increases in registration do *not* produce higher tax revenues in Conservative areas (DiD estimates that are not statistically different from zero or even *negative* and significant in columns 5-6). Third, neither the official value of all land property in Conservative municipalities increase in proportion to the increase in registration (again zero or *negative* DiD estimates in columns 3-4). This pattern is consistent with the development of a "one-eyed" state, one that recognizes ownership claims but not actual property values.

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 90 properties between 1931 and 1950. This is a sizable difference: the increase in land property registration in the average Conservative municipality (111.6 + 90 = 201.6) is some 80% larger than in the average Liberal one (111.6). This result is

robust to the inclusion of department fixed effects, a range of geographic factors, detailed measures of pre-existing state presence, literacy rates, rurality, and the two measures of objective landholding inequality in the municipality.[18]

As we would expect, the number of properties in the cadaster is higher where, according to the first agrarian census, more actual farms existed. Yet crucially, the coefficient on the interaction term remains significant after inclusion of this variable, suggesting the larger increases in cadastral registration in Conservative municipalities are not merely reflecting increasing fractionalization of property. Further, the coefficient remains precisely estimated and similar in size when municipality-fixed effects are added in column 2 to rely exclusively on within-municipality changes over time.

In columns 5 and 6 of Table 1, we see that despite the larger expansion in the coverage of the cadaster in Conservative municipalities between 1931 and 1950, tax revenues per capita did *not* increase differentially in these areas. This goes against conventional arguments about state legibility, which would imply a positive and significant effect given the expansion in the state's ability to identify and "observe" landowners. However, the DiD estimate is not statistically significant and *negative*.

Table 2 replicates the analysis for the second agrarian reform of 1961, with the only difference that data availability now allows focusing on the per capita revenues produced by the land property tax exclusively (columns 5-6). Again, we see that landholders in Conservative areas came under the state's purview at higher rates than their Liberal counterparts (columns 1-2). As per column 1, twice as many land properties were registered in the average Conservative as in the average Liberal municipality between 1958 and 1966 (19.8+19.9 = 39.7 *versus* 19.8 properties per 1,000 people).

Table 1. Difference-in-differences estimates of the effect of the 1936 Liberal land reform on legibility and fiscal capacity

	Properties registered in the cadaster per 1,000 citizens (1950)		Value of properties in the cadaster per 1,000 citizens (1950)		Per capita municipal tax revenues 1950 (constant prices, log)	
	(1)	(2)	(3)	(4)	(5)	(6)
Conservative municipality x after 1936	90.085***	88.672***	-5.463	-4.539	-0.028	-0.008
	(13.706)	(13.227)	(5.010)	(4.849)	(0.022)	(0.024)
Conservative municipality	-28.883***		-6.638		-0.021	
	(7.841)		(4.660)		(0.013)	
After 1936	111.636***	106.647***	-9.399*	-5.168	0.049*	0.006
	(8.371)	(10.812)	(4.141)	(4.627)	(0.020)	(0.027)
Literacy rate	2.476***	2.548	1.208***	0.221	0.004***	0.008***
	(0.475)	(1.537)	(0.241)	(0.428)	(0.001)	(0.002)
Rural population (%)	-0.388	-1.015	0.283*	0.475**	-0.003***	-0.003**
	(0.247)	(0.572)	(0.130)	(0.160)	(0.001)	(0.001)
Per capita national officials 1924 (log)	3.858		-0.254		0.053*	
	(7.585)		(5.016)		(0.021)	
Per capita dept. officials 1924 (log)	-2.982		3.294		-0.038	
	(10.142)		(5.366)		(0.023)	
Per capita mun. officials 1924 (log)	-1.719		21.314***		0.075***	
	(8.010)		(5.346)		(0.017)	
Farms per 1,000 citizens 1960	0.767***		-0.157**		-0.001***	
	(0.128)		(0.053)		(0.000)	
Average farm size 1960	0.050		0.573***		0.0004	
	(0.204)		(0.165)		(0.0004)	
Constant	2523.697**	90.868	-763.868	39.669*	-0.846	0.209*
	(923.908)	(70.232)	(415.118)	(17.442)	(1.171)	(0.099)
Geographic controls	Yes	No	Yes	No	Yes	No
Department fixed effects	Yes	No	Yes	No	Yes	No
Municipality fixed effects	No	Yes	No	Yes	No	Yes
Observations	828	862	828	862	1,054	1,104
R-squared	0.65	0.58	0.45	0.61	0.56	0.52

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 (km^2, logged); the shares of land suitable for agriculture and livestock; and an indicator variable for department capitals. * $p<0.05$, ** $p<0.01$, *** $p<0.001$

Yet this time, the negative DiD estimates for fiscal extraction (columns 5-6) are also significant, indicating that Conservative tax yields not only did not improve with respect to Liberal municipalities between 1961 and 1964, but worsened. Land tax revenues per person were already lower in Conservative than in Liberal municipalities by 1961. After the new reformist attempt, they lag further behind. Notwithstanding the larger increase in the number of officially registered properties, growth in land tax revenues per capita was approximately 3.5% *lower* in Conservative areas, in real terms (DiD estimates in columns 5-6). Again, the traditional focus on legibility as a state strategy for increased tax extraction cannot explain this result.

Why does more land registration in Conservative territory not translate into more tax revenue? Results for models 3 and 4 in both tables, using total land value assessments per 1,000 citizens as outcome variable, are consistent with my proposed explanation: systematic undervaluation of registered land property. As with taxation, we do not see the recorded value of landed wealth increasing more in Conservative areas in either reform period (the DiD estimates are not positive and significant in either case), as would have occurred, under unbiased assessment procedures, with the disproportionate increase in the number of registered land properties. The coefficients on the interaction term in columns 3-4 are negative in both tables. For the 1961 reform (Table 2), they are also significant, indicating that though more property was registered in Conservative than in Liberal municipalities between 1958 and 1966 (columns 1-2), the sum of value assessments in fact increased more in the latter.

This finding is important because the lack of larger increases in tax revenues in Conservative municipalities could result from differences in the capacity to *collect* taxes

due, even if value assessments of newly registered properties had been properly conducted. The results, however, point toward undervaluation of land as a landowner strategy to deflect taxation when listed in the cadaster. Overall, Conservative landholders appeared to have achieved greater visibility—with its legal advantages—at a small price.

The results for both reformist periods using granular municipal data are thus consistent with the argument that the state's ability to "see" land property did not come with the capacity to assess its value and tax it. More than a vehicle for state extraction, legibility evolved as a tool to defend property and subvert agrarian reform.

4 Conclusions

This article has examined spatial and temporal patterns of state-building across Colombia using newly assembled historical data on land registration and fiscal extraction, two essential procedures in the governance of territory and society 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 land property registration and tax extraction across Colombia's historical partisan fracture. In each domain, a distinctive map of the state emerged.

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

	Properties registered in the cadaster per 1,000 citizens (1966)		Value of properties in the cadaster per 1,000 citizens (1966)		Per capita municipal tax revenues 1964 (constant prices, log)	
	(1)	(2)	(3)	(4)	(5)	(6)
Conservative municipality x after 1961	19.903***	17.514***	-44.231***	-46.044***	-0.035**	-0.034**
	(5.184)	(4.736)	(11.902)	(11.494)	(0.012)	(0.011)
Conservative municipality	12.671		0.119		-0.037*	
	(8.526)		(6.671)		(0.016)	
After 1961	19.798***	6.948	176.752***	131.069***	-0.019	-0.004
	(4.802)	(3.997)	(10.039)	(8.225)	(0.011)	(0.014)
Literacy rate	2.648***	-0.281	0.750	-8.372***	0.004***	0.001
	(0.771)	(0.622)	(0.576)	(1.467)	(0.001)	(0.002)
Rural population (%)	-0.083	0.231	-0.441	-0.111	-0.002*	-0.001
	(0.267)	(0.333)	(0.325)	(1.105)	(0.001)	(0.001)
Per capita national officials 1924 (log)	2.879		14.477		0.016	
	(8.663)		(10.069)		(0.021)	
Per capita dept. officials 1924 (log)	-7.701		0.543		-0.014	
	(11.131)		(9.071)		(0.020)	
Per capita mun. officials 1924 (log)	-8.712		29.903**		0.054*	
	(10.978)		(9.559)		(0.022)	
Farms per 1,000 citizens 1960	1.220***		-0.229		-0.001**	
	(0.172)		(0.132)		(0.000)	
Average farm size 1960	-0.002		1.957***		0.003***	
	(0.282)		(0.337)		(0.001)	
Constant	2134.516	259.056***	-1353.213	461.794***	-1.262	0.426***
	(1105.003)	(30.057)	(956.590)	(76.394)	(1.325)	(0.096)
Geographic controls	Yes	No	Yes	No	Yes	No
Department fixed effects	Yes	No	Yes	No	Yes	No
Municipality fixed effects	No	Yes	No	Yes	No	Yes
Observations	1,264	1,418	1,262	1,416	1,264	1,418
R-squared	0.64	0.93	0.46	0.61	0.57	0.86

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 (km^2, logged); the shares of land suitable for agriculture and livestock; and an indicator variable for department capitals. * $p<0.05$, ** $p<0.01$, *** $p<0.001$

To address this puzzle, I shifted the analysis away from the traditional focus on legibility as a state vehicle for the extraction of resources, and on landowners as unqualified opponents to its development. I argued that confronted with the threat of partisan land reform, landholders in areas controlled by the opposition used registration into the cadaster—legibility—strategically to defend property claims and minimized the tax costs by keeping recorded property values down. The apparent incongruence between the breadth of state knowledge of property ownership and taxation therefore emerged as a logical byproduct of strategic behavior by social and partisan actors seeking to prevail in intense, dual struggles over land and political dominance.

The article makes three main contributions to broader debates about distributive politics, property rights, and state-building. First, the theoretical framework specified when and why landholders may prefer to appropriate legibility than to resist it. Key patterns of state development and of the political economy of land ownership throughout twentieth-century Colombia were illuminated using this framework. However, the three conditions identified as making legibility attractive for landowners, while variably present, are not particular to this case, rural settings, or the analyzed historical periods. Whenever contestation over land property intensifies and landholders perceive a threat to property, they face increased incentives to appear as lawful, registered taxpayers in the eye of the state. Registration in cadastral records can help in the judicial arena and facilitate access to an important good for any landowner: legal property rights.

At the same time, landholders can be expected to make efforts to undermine the capacity of surveying authorities to assess land values, or even capture the process, to limit their tax liabilities. Conservative Colombian landholders, facing Liberal-led

redistributive challenges at different historical time points, appeared to have successfully turned the cadaster, a purported instrument of state control and revenue extraction, into a tool of their own. They did so by ensuring that land properties, but not their actual values, were recorded. An important generalizable lesson is that "selective legibility" is a weapon in the politics of wealth defense, one that social actors may deploy to crystallize their property and tax interests in the law.

It is not exceptional for states to collect little in land property taxes despite possessing knowledge over land ownership. Be it in historical agrarian settings or in contemporary urban neighborhoods, established landowners are often not beyond the reach of cadastral maps. It is the poorest citizens who typically live in informal settlements, fall outside official registers, and lack property rights—who are "unseen" by the state. According to a database produced by the Lincoln Institute of Land Policy over a period of fifteen years, including data for a sample of 127 local jurisdictions in 15 Latin American countries where the property is tax is collected, 83% of total properties in the average jurisdiction are registered in the land cadaster.[19]

Yet the property tax—a direct, economically efficient, and progressive tax—has failed to live up to its potential as a source of public revenue. In Latin America, revenues from taxes on immovable land property barely averaged 0.3% of GDP in 2016, versus an OECD average of 1.1% (OECD et al. 2019, 116). The theoretical logic advanced in this article may help explain this general pattern of legibility over property with low taxation. Indeed, the political influence of registered landowners and their opposition to valuations that reflect market prices are considered important sources of the underperformance of the property tax (OECD et al. 2019, ch. 3). Because it is typically the main fiscal tool in

the hands of local governments around the world, such poor performance is a major cause of suboptimal local public goods provision.

A second important theoretical insight derived from the article is that state-building and the development of legibility are entangled in distributive politics. Through the cadastral register, the prime technology to observe land property, the Colombian state recognized the property claims of some, but winked at the actual value of their land. In contrast, others, like many peasant settlers, were kept off the state's visual range and thus insecure, unable to share in its services, and vulnerable to dispossession. This illustrates how state-building or land reform projects may stall due to selective societal pushback and strategic behavior from property owners seeking to evade the tax state and, simultaneously, avail themselves of the public power for property defense.

The more general implication is that because different types of state capacity have distinct distributional consequences, we must disaggregate state-building in two respects *simultaneously*: geographically *and* functionally (Soifer 2015). 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 embrace or resist the distinct components of state capacity—for example, legibility and taxation—for their own gain. In the current scholarly reappraisal of the crucial role of states in creating order and prosperity, we must therefore remain attentive to the ways in which state-building patterns, along with state instruments like land cadasters, reflect past distributional conflicts and power asymmetries in society.

A final relevant contribution concerns the role of political parties and domestic

antagonisms in state formation. The strong partisan effects uncovered here for Colombia provide evidence that the territorial distribution of support for historically contending political camps shapes the geography of state power. In the terminology of Harbers and Steele (this issue), Colombia's deep historical partisan divide engendered a "disjointed" state, with selective vision and uneven fiscal strength.

More generally, historical domestic cleavages can be expected to shape the reach of the state because they organize efforts at state-building and state-deflecting (Sánchez-Talanquer 2017). Polarization promotes party-building as elites seek to outcompete rivals (e.g. Levitsky et al. 2016). Its effects, however, carry over to the arena of state development. Polarization increases the likelihood of partisan state-building and of uneven social responses to the state across party lines. In doing so, it may complicate the rise of states that broadly distribute rights and duties across territory and social divides.

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Notes

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

[2] Yet 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 valid.

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

[4] A separate registry system governed land transactions and titles, but as discussed cadastral registration held important implications for the establishment of property rights.

[5] Article 53, Decree 1301, 1940.

[6] Departmental assemblies determined the rate within the 0.2% limit (laws 20 of 1908, 4 of 1913, 34 of 1920). 10 out 14 departments taxed at 0.2%. The rate oscillated between 0.1 and 0.2% in the other four (Sección Preparatoria del Catastro Nacional 1939, 83).

[7] Sentence of the Council of State, 200-CE-SCA-1923-09-07.

[8] Decree 259, 1954.

[9] Population data from the census. For non-census years, I linearly interpolated the most proximate figures.

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

[11] All 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 in the department. 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.

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

[13] I add the vote for the two Conservative candidates in that year. Liberals captured the

presidency thanks to this split in the Conservative vote (Safford and Palacios 2002).

[14] The bipartisan agreement to support a common candidate under the National Front prevents using presidential results to determine partisan affiliation in 1958.

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

[16] I estimate values for non-census years through linear interpolation. Literacy rates were calculated relative to the total municipal population.

[17] Farms are all rural "productive units" in the municipality as reported in the 1960 census, including those destined to agriculture, livestock raising, and other uses.

[18] Using 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. However, to the extent that landholding patterns across municipalities are sticky, the 1960 figures can be a reasonable proxy for previous decades. My only purpose here is showing that the distribution of agrarian property does not explain away the different trajectories in cadastral registration across the party divide.

[19] Property Tax in Latin America Database. "Estimate of the coverage ratio of the cadastre." https://www.lincolninst.edu/research-data/data/property-tax-latin-america