

**ONLINE APPENDIX**

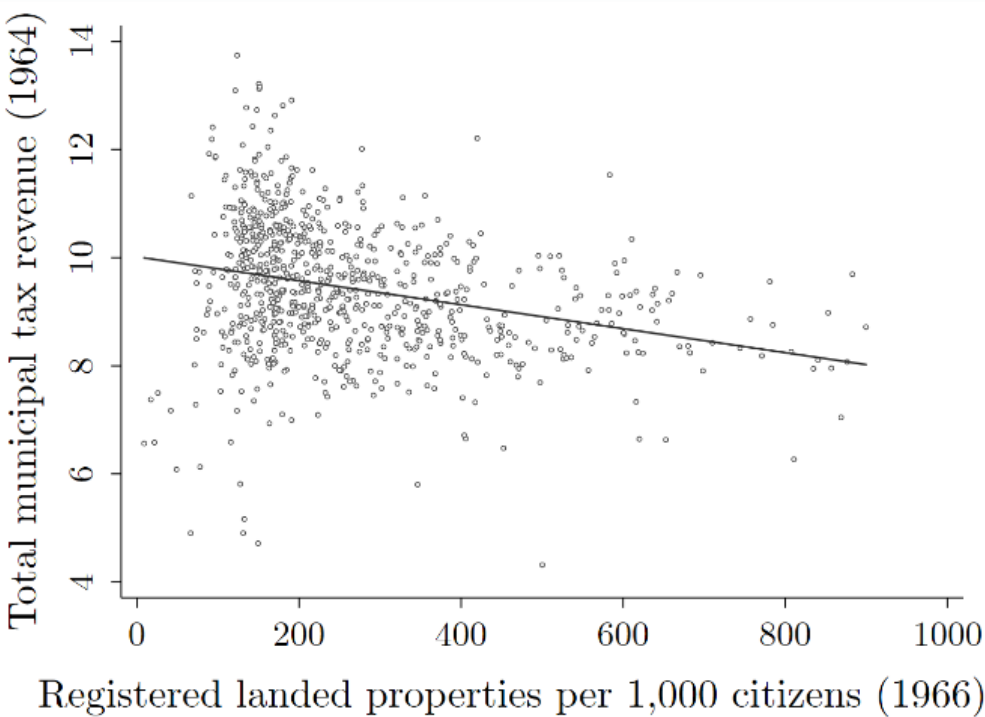
**Descriptive statistics**

	Obs	Mean	SD	Min	Max
<i>Cadastral registration</i>					
Registered properties per 1,000 citizens (1915)	647	93.70	66.61	0.00	424.38
Registered properties per 1,000 citizens (1931)	593	89.09	51.08	5.75	351.20
Registered properties per 1,000 citizens (1950)	755	237.20	174.04	6.76	1,392.17
Registered properties per 1,000 citizens (1958)	759	264.35	166.08	4.55	1,094.05
Registered properties per 1,000 citizens (1966)	836	272.38	184.32	8.91	1,454.40
<i>Property value assessments (constant prices)</i>					
Value of properties in cadaster per 1,000 (1931)	614	85.32	61.22	0.75	602.27
Value of properties in cadaster per 1,000 (1950)	756	72.00	58.23	0.11	397.05
Value of properties in cadaster per 1,000 (1958)	757	105.38	67.80	2.56	595.36
Value of properties in cadaster per 1,000 (1966)	834	250.41	188.86	2.61	1,703.49
<i>Municipal tax revenues (logged constant prices)</i>					
Per capita municipal tax revenues (1926)	762	0.23	0.20	0.000	1.73
Per capita municipal tax revenues (1950)	753	0.28	0.29	0.000	2.55
Per capita property tax revenues (1958)	760	0.36	0.28	0.001	2.17
Per capita property tax revenues (1964)	844	0.69	0.47	0.012	3.20
<i>Partisanship</i>					
Conservative Party majority (1930)	685	0.57	0.50	0	1.00
Conservative Party majority (1958)	1,123	0.62	0.49	0	1.00
<i>Other variables</i>					
Literacy rate (1931)	697	33.85	11.59	6.47	66.72
Literacy rate (1950)	769	36.91	12.13	3.02	67.79
Literacy rate (1958)	777	41.90	10.55	12.25	67.63
Literacy rate (1966)	869	36.49	7.91	7.60	56.35
% Rural population (1931)	804	84.37	22.87	1.28	100.00
% Rural population (1950)	736	76.40	20.60	1.23	100.00
% Rural population (1958)	745	75.45	22.45	0.87	100.00

% Rural population (1966)	871	76.12	26.05	0.56	100.00
National employees per 1,000 citizens, logged (1924)	729	0.64	0.61	0	4.42
Departmental employees per 1,000 citizens, logged (1924)	729	1.12	0.71	0	3.86
Municipal employees per 1,000 citizens, logged (1924)	729	1.64	0.54	0	5.74
Farms per 1,000 citizens (1960)	755	132.25	62.83	1.14	642.69
Average farm size (1960)	813	28.03	79.68	0.97	1,221.98
Distance to department capital (km)	1,102	73.50	58.14	0	391.75
Altitude (m)	1,121	1,119.84	905.40	2.00	3,087
Latitude	1,102	5.70	2.57	-4.21	13.37
Longitude	1,102	-74.73	1.56	-81.70	-67.49
Annual rainfall (mm)	1,018	1,894.59	1,067.15	160	9,200
Surface area (km <sup>2</sup> )	1,121	5.82	1.27	2.71	10.64
% Agriculture-suitable land	1,004	0.50	0.34	0.00	1.00
% Livestock-suitable land	1,004	0.27	0.28	0.00	1.00

---

**Legibility and Fiscal Capacity across Colombian municipalities. 1960s data.**



- This table presents different specifications of models in Table 1 in the article

**Table 1A. 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	81.951*** (12.537)	89.050*** (13.632)	-3.597 (5.276)	-5.127 (5.003)	-0.011 (0.023)	-0.025 (0.022)
Conservative municipality	19.632*** (4.225)	-21.541** (7.485)	-20.513*** (5.466)	-8.990 (4.761)	-0.134*** (0.017)	-0.029* (0.014)
After 1936	126.493*** (7.342)	119.856*** (8.393)	-8.957* (4.367)	-11.395** (4.119)	0.080*** (0.020)	0.036 (0.020)
Literacy rate		1.864*** (0.477)		1.259*** (0.240)		0.005*** (0.001)
Rural population (%)		0.234 (0.209)		0.148 (0.125)		-0.003*** (0.001)
Per capita national officials 1924 (log)		-5.298 (7.542)		4.183 (5.157)		0.066*** (0.020)
Per capita dept. officials 1924 (log)		-1.637 (9.956)		2.924 (5.270)		-0.042 (0.023)
Per capita mun. officials 1924 (log)		1.051 (8.350)		23.243*** (5.465)		0.073*** (0.017)
Constant	76.750*** (2.664)	3054.619*** (828.388)	100.887*** (4.397)	-682.581 (378.729)	0.307*** (0.016)	-0.857 (1.228)
Geographic controls	No	Yes	No	Yes	No	Yes
Department fixed effects	No	Yes	No	Yes	No	Yes
Municipality fixed effects	No	No	No	No	No	No
Observations	1,014	836	1,014	836	1,236	1,064
R-squared	0.36	0.63	0.043	0.43	0.096	0.55

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<sup>2</sup>, 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

- This table presents different specifications of models in Table 2 in the article

**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	18.654*** (4.657)	18.050*** (5.141)	-52.370*** (10.672)	-41.607*** (11.847)	-0.037*** (0.011)	-0.034** (0.012)
Conservative municipality	104.282*** (11.431)	24.477** (9.244)	-17.213*** (4.917)	-10.933 (6.846)	-0.090*** (0.020)	-0.054** (0.017)
After 1961	8.157** (2.688)	16.454*** (4.895)	176.585*** (8.616)	174.391*** (10.059)	0.004 (0.009)	-0.021 (0.011)
Literacy rate		1.725* (0.817)		0.784 (0.606)		0.005*** (0.001)
Rural population (%)		1.111*** (0.237)		-0.633* (0.299)		-0.002*** (0.001)
Per capita national officials 1924 (log)		-7.246 (9.072)		27.286* (11.133)		0.036 (0.022)
Per capita dept. officials 1924 (log)		-3.677 (11.556)		0.112 (9.127)		-0.016 (0.020)
Per capita mun. officials 1924 (log)		-9.632 (11.093)		37.656*** (10.020)		0.065** (0.022)
Constant	211.345*** (5.986)	2612.126* (1055.001)	114.016*** (3.961)	-507.324 (960.939)	0.410*** (0.017)	-0.658 (1.369)
Geographic controls	No	Yes	No	Yes	No	Yes
Department fixed effects	No	Yes	No	Yes	No	Yes
Municipality fixed effects	No	No	No	No	No	No
Observations	1,508	1,272	1,506	1,270	1,516	1,272
R-squared	0.11	0.59	0.24	0.44	0.036	0.55

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<sup>2</sup>, 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