Contents

Foreword by C. Lowell Harriss		ix
Preface and Ackno	wledgements	xi
Part I: Introduction		1
Chapter 1:	What This Book Is All About	3
Chapter 2:	Theory and Principles of Land	9
	Value Taxation	
Part II: The Britis	h Experience	21
Chapter 3:	General Taxation and Taxes on Land	23
Chapter 4:	Property Taxes for Local Government	35
-	Revenues	
Chapter 5:	History of Attempts at Land Value Taxation	49
-	in Britain	
Chapter 6:	Recoupment via Ownership	67
Chapter 7:	Recouping Betterment via the Town	79
	and Country Planning System	
Chapter 8:	Contributions to Infrastructure Costs	91
Part III: Opportui	nities for Future Land Value Taxation	101
Chapter 9:	LVT in Principle: Criteria for Choosing Options	103
Chapter 10:	Towards Acceptable LVT Systems for Britain	115
Chapter 11:	Future Recoupment via Ownership	135
Chapter 12:	Recoupment of Betterment by Capital Levy	145
Chapter 13:	Future Contributions to Infrastructure Costs	151
Chapter 14:	Making LVT Compatible with Planning	155
Chapter 15:	Political Prospects and Feasibility	159
Chapter 16:	Final Review: What Does All This Mean	165
	and How Important Is It?	

Glossary	
References	
Authors' Biographies	
Index	
S U P P L E M E N T A L M A T E R I A L	
Annexes	
Annexe 1 (to Chapter 3):	32
Summary Description of U.K. Tax System	
Annexe 2 (to Chapter 5):	(2
Features of Main Legislative Attempts up to 1939 (World War II) Annexe 3 (to Chapter 10):	63
Approach to Site Valuation in Britain	126
Annexe 4 (to Chapter 10):	120
Apportioning Land Value Tax to Hierarchical Owners	
Annexe 5 (to Chapter 10):	
Uthwatt's Betterment Levy Scheme	
Annexe 6 (to Chapter 10):	
LVT in Practice	
Annexe 7 (to Chapter 11):	
German Model of Land Pooling (Readjustment): Umlegung	142
Tables	
Table 1 (Chapter 3):	
Original Analysis of Sources of Government Revenue, 2001–2002 Forecasts	24
Table 2 (Chapter 4):	
Council Tax Bands for England and Scotland	45
Table 3 (Chapter 4):	
Council Tax Bands for Wales	45
Table 4 (Chapter 4):	
Relativity of Council Tax Liability	
Table 5 (Chapter 5):	
History of Attempts to Introduce LVT in Britain from	52-53
the Late Nineteenth Century to World War II	

Table 6 (Chapter 7):	
Summary of Post-World War II Betterment Legislation	90
Table 7 (Chapter 10):	
Apportioning LVT to Hierarchical Owners	129

ADDITIONAL MATERIAL

Available on the Lincoln Institute Web site: www.lincolninst.edu

Annexe

Annexe 5a (to Chapter 10): Apportionment of Land and Building Values

Appendices

Appendix A (to Chapter 7)
Appendix B (to Chapter 10)
Appendix C (to Chapter 13)
Appendix D (to Chapter 14)
Appendix E (to Chapter 15)
Appendix F (to Chapter 16)