

## *Preface & Acknowledgements*

**L***and Value Taxation in Britain: Experience and Opportunities* is designed to enhance research, particularly on taxation matters in the U.K. and other countries, and also for the general reader who does not necessarily have a background in economics or taxation. The book offers a survey of land value taxation as experienced in Britain and serves as a starting point for readers who wish to enquire further into various topics raised in the text.

In order to provide the most complete survey of British land taxation, and given the constraints of a single publication, the Lincoln Institute has utilised both the book format and its Web site to make this information available to the broadest audience possible. All appendices to the book's text as well as some supporting annexes and tables, which are not included in the print edition, may be found on the Lincoln Institute Web site: [www.lincolnst.edu](http://www.lincolnst.edu). The book's text, with appropriate links, is posted in its entirety on the Web site as well. Several Lincoln Institute working papers that were used as source material are also available for downloading. The reader is encouraged to explore the wealth of material presented both on the Web and in this volume.

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— Owen Connellan