

INDEX

- Ability to Pay, 31, 64, 65
Acquisition of Land, 28
Agricultural land, 52-53
— Rates Act, 1896, 7
Amortization of a tax, 22
Annual value, 45
Assessee, 49
Australia, 40, 57
- Blunden, G. H., 36
Buildings, rates on, 23
- Cannan, Prof. E., 35
Capital, 14
— value, 45
Cardiff Corporation, 12
Congestion, urban, 29
Copenhagen, 58, 71
Courtney, Leonard, 38
- Definitions, Assessee, 49
— Land, 13
— Economic Rent, 15
— Land Value, 43-47
Denmark, 40, 53, 70
Departmental Committee on Local Taxation, 10, 61
De-rating, 7, 24, 54
Durban, 56
- East London, 46
Economists, Views of the, 34
Equalization of Rates, 62
Exchequer Grants, 59
Exemptions, 52-53
- Farrer, Lord, 34
Feu duties, 27, 50
Finance Act (1909-10) 10, 47
— (1931) 11, 44, 47
- George, Henry, 18, 34
Giffen, Sir Robert, 34
Glasgow Town Council, 9
Gomme, G. L., 38
Gonner, Prof., 35
Grants in Aid, 59
Ground Annuals, 50
- Houses, rates on, 23
- Improvements, 14
Income Tax, Local, 64
Interest, distinguished from rent, 15
- Johannesburg, 56
- Kingsway—Aldwych, 30
- Land, Meaning of, 13
— Tax, 50
— Value—variation of, with situation, 2
— Ratio to value of improvements, 2-3
— Maps, 41, 71, 73
— Definition of, 43-45
— *see also* Rating of Land Values
— Values Group of M.P.s, 61
Leases, 26-7, 49
Local Income Tax, 64-67
London County Council, 9, 30, 38
— London Rating (Site Values) Bill, 47, 48, 49
- Manufacturers Appraisal Co., 42
- Marshall, Prof. Alfred, 35
Moulton, Lord, 27
Municipal Agitation, 9-11
Municipal Trading, 67

INDEX

- New South Wales, 57
 New York, 40, 42
 New Zealand, 40, 56-57
- Objections considered, 31-33
- Parochial Assessments Act, 1936, 6
 Pittsburgh, 58
 Pollock, W. W., 42
 Poor Rate Exemption Act, 1840, 6
 — Relief Act, 1601, 6
 Price, L. L., 36
 Principle, Land Value Rating, 31
 Progress & Poverty—*see* Pre-face
 Proportion of land value, 2, 3
- Queensland, 54, 57
- Rates, Incidence of, 23, 37
 — Equalization of, 62
 — and Taxes, Amount of, 59, 65
 Rating System, 23
 — and Valuation Act, 1925, 7-8
 — Bills, 8-10
 — of Land Values—Arguments for, 2
 — Meaning of, 25
 — Effects of, 27
 — Adequacy of, 31
 — Objections, 31-33
 — Valuation for, 40, 73
 — Collection, 49
 — *see also* Land Value
 Rent, Economic, 15, 17
 Ricardo, David, 13
 Romney Marsh, 6
- Royal Commission on Housing, 9
 — on Local Taxation, 9, 34, 60, 65
- Sargent, C. H., 34
 Scholz, Karl W. H., 42
 Select Committee on Land Value Taxation (Scotland) Bill, 10
 Seligman, Edwin R. A., 21
 Sharing of land value rate, 1-2
 Shearman, Thomas G., 18
 Smith, Adam, 64
 Snowden, 44
 South Africa, 56
 Speculation in land, 19
 Strathclyde, Lord, 10
 Sydney, 57
- Taxation, Incidence of, 21
 Tithe, 50
 Town and Country Planning Act 1947, 29
 Town Planning, 29
 Trading Profits, 67
 Transvaal, 55
- Unearned Increment, 37
 United Committee for the Taxation of Land Values Ltd., 55
 United States, 42, 55
 Unused Land, 22, 28
 Ure, Alexander, 10
- Valuation, Method of, 40-48, 71
 — Register, 25
 Vested Rights, 32
- Wellington (New Zealand), 57
 White, Dr. J. Dundas, 27