

CONTENTS.

I.		PAGE
THE THEORY OF TAXATION, - - - -		I
II.		
TAXATION OF LAND VALUES :		
CHAP. I. INTRODUCTORY, - - - -		37
CHAP. II. THE LONDON COUNTY COUNCIL RESOLUTIONS, - - - -		39
CHAP. III. THE GLASGOW BILL : ITS TERMS,		55
CHAP. IV. THE GLASGOW BILL : ITS PRINCIPLE OF VALUATION, - - - -		63
GHAP. V. THE GLASGOW BILL : ITS TAXATION OF FEU-DUTIES, - - - -		79
CHAP. VI. THE GLASGOW BILL : ITS DOUBLE TAXATION OF THE PROPRIETOR,-		84
CHAP. VII. THE GLASGOW BILL : ITS PURPOSE,		86
CHAP. VIII. CONCLUSIONS, - - - -		91
III.		
THE SINGLE TAX, - - - -		99
INDEX, - - - -		123

"Amid the clashing of divergent interests, and the endeavour of each social class to roll off the burden of taxation on some other class, we discern the slow and laborious growth of standards of justice in taxation, and the attempt on the part of the community, as a whole, to realize this justice. The history of finance, in other words, shows the evolution of the principle of faculty or ability in taxation—the principle that each individual should be held to help the State in proportion to his ability to help himself."—Seligman, Essays in Taxation, p. 21.