

## The Taxation Of Land Values: And The Report Of The Select Committee On The Glasgow Bill (Classic Reprint)

*This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1915 edition. Excerpt: ... EXPLANATORY AND ILLUSTRATIVE NOTES The Headings and Reference Figures Correspond to Those of the Text PART ONE, CHAPTER I 1. The word "tax" is used comprehensively in the United States for local as well as State or national levies for public revenue, except that custom-house exactions are usually called "tariffs" or "duties." In Great Britain, however, the word "tax" is usually understood to designate Imperial levies, local taxes being called "rates." In this volume the words "tax" and "taxation" are used indiscriminately for fiscal exactions, whether national or local, direct or indirect, tariff, duty, excise, or license. 2. In the city of New York, according to the report of the Tax Department for 1914, the value of improvements that year was \$2,855,932,518, whereas the value of the land alone was \$4,602,852,107. As the tax rate in New York was about 1.8 per cent., it may be computed that improvement taxes amounted to about \$50,000,000, while the taxes on land values amounted to about \$82,000,000. By reference to the fourth edition of this book, at page 69, note 2, it may be seen that the increase in improvement values since 1910 was in round numbers only \$366,000,000, whereas the increase in land values was \$602,000,000. The former increase spells more building, the latter less room for building. None of the foregoing figures include either the value of special franchises, \$404,420,311 in 1914, or the value of the land and improvements of corporations, which was \$186,654,976 in that year. 3. "The general property tax" is common in the United States and Canada; but there is a tendency in both countries toward modification, it being generally conceded that this form of tax is a bungling fiscal method and hopelessly unfair in operation....*

*What it Would Do*

*The Taxation of Land Values Under the Finance (1909-10) Act, 1910, Containing a Review of the Fiscal Burdens on Land; the Provisions of the Act Under the Heads of Valuations, the Duties Imposed, and Appeals; and the Text of the Act, with Notes to Each Section; Together with an Appendix of Acts, Forms, and Regulations*

*A Delusion and a Danger*

*Report of Conference to Promote the Taxation of Land Values, Held in ... Leeds ... May 12th, 1917*

A distinguished interdisciplinary group of scholars examines the merits and shortcomings of Land-Value taxation, and how it compares and contrasts with the conventional property tax. The latter is shown as deterring enterprise to the detriment of employment and as pushing up the cost of improving property with inflationary consequences. The former, with evidence from places where it is already in use, is shown to encourage optimum land use, foster employment, and prevent urban sprawl.

*The Taxation of Land Values and the Report of the Select Committee on the Glasgow Bill*

*What it Is, and what it Would Accomplish*

*Lower Rents, Lower Rates*

*Taxation of Land Values; an Explanation with Illustrative Charts, Notes and Answers to Typical Questions of the Land-Labor-And-Fiscal Reform Advocated*  
These essays examine the merits and shortcomings of land-value taxation, which has a benign economic influence, and how it compares and contrasts with the conventional property tax.

*The United Committee for the Taxation of Land Values. Report for the Nine Months Ending December 31st, 1907*

*Land Values Taxation in Practice*

*Land Values*

*Taxation of Land Values and the Single Tax*

*First published in 1909, this book explored the Land Value Clauses of the Finance Bill issued in this year. Designed to be accessible for a common readership, Lloyd George in this book, on behalf of the Budget League, set forth the motives of the revised land values tax so to educate the public of Britain.*

*Land-Value Taxation*

*The Mirrlees Review*

*Land-value Policy*

*International Conference on the Taxation of Land Values, Held in ... Oxford, England, 13th to 19th August, 1923. Official Report of Proceedings ...*

Excerpt from *The Taxation of Land Values: And the Report of the Select Committee on the Glasgow Bill* This is a paper which was prepared for the Civic Society of Glasgow, an abstract of which was read at a meeting of the Society a fortnight ago. There is added a Memorandum on valuing land for assessment purposes in some of the colonies and in some foreign countries, which I submitted to the Select Committee upon the Glasgow Bill on 2nd July last. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at [www.forgottenbooks.com](http://www.forgottenbooks.com) This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the original format whilst repairing imperfections present in the aged copy. In rare cases, an imperfection in the original, such as a blemish or missing page, may be replicated in our edition. We do, however, repair the vast majority of imperfections successfully; any imperfections that remain are intentionally left to preserve the state of such historical works.

*The Equitable and Efficient Source of Public Finance*

The Taxation of Land Values

The taxation of land values in Germany

English League for the Taxation of Land Values

**Based on the findings of a commission chaired by James Mirrlees, this volume presents a coherent picture of tax reform whose aim is to identify the characteristics of a good tax system for any open developed economy, assess the extent to which the UK tax system conforms to these ideals, and recommend how it might be reformed in that direction.**

**Journal of the Movement for the Taxation of Land Values**

**An Address on the Land Question and the Taxation of Land Values**

**A Record of the Progress in Legislation of the Principles of Land Values Taxation**

**The Single Tax and the Taxation of Land Values**