

■ CHAPTER FIVE

History of Attempts at Land Value Taxation in Britain

This chapter examines the ways LVT (mainly in the form of site value rating [SVR] as an ongoing tax) has been attempted throughout Britain's history. Note that here we are addressing the tax in its simplest form: the process of raising an annual tax on land values, usually to meet some elements of government expenditures.¹

Background

A quotation from the journal of the Land Value Tax Campaign stresses the philosophical (and even theological) arguments for regarding land as a common, not privately owned, resource:

Definition of the rights of ownership and of property determines the relationship of citizens to each other, and of the citizen to the state. Whether there was a Divine Creator or not, the Earth was certainly not made by man. It follows that all men have equal rights in the bounty of Nature. A man may not own what neither he nor any other man created. It is the exertion of labour which confers legitimacy on a claim to ownership. Those who would guide public morals must not think they may shrink from a stand on an issue of such fundamental significance. The Earth, we think, is not Caesar's to dispose of. (1996, 1)

Despite this exposition of apparent natural law, however latterly expressed, the Romans were not averse to codifying a complex system of property jurisprudence, at the heart of which the control, transfer and ownership of rights over land were clearly evident (Gibbon 1951, vol. 4, 419–429). The Romans also recognised land as a target for measurement and assessment by surveyors for taxation on a quinquennial basis (Gibbon 1951, vol. 2, 124), and this would have been a normal part of imperial taxation in Roman Britain during the four centuries of occupation in the first millennium. But even the Romans were

1. Other forms of LVT, such as recoupment via ownership, development value capture and recovery of infrastructure costs, are covered in subsequent chapters.

following an earlier tradition of land taxation, as evidenced in Persia, Egypt and the Maurayan Empire in India in 300 B.C., where two types of taxes were levied, one on the amount of land cultivated and the other on the produce of the land (*Encyclopaedia Britannica* 1997, vol. 21, 41).

However, in Britain there was no systematic appraisal of supporting rationales for land taxation per se until the nineteenth century, although pragmatically various earlier attempts were made to levy special taxes on land. For example, in 1604 Robert Cecil, Earl of Salisbury, examined proposals to commute certain fiscal rights into an annual sum to be raised by a land tax. By 1610 there had been some progress, but the government eventually backed down, believing the sum was too low; the leaders of the Commons also thought that a land tax would be too unpopular (*Encyclopaedia Britannica* 1997, vol. 29, 55).

From Britain's past, Wilks summarised the fleeting remnants of land taxation by confirming, "One or two very minor residual taxes based on the value of bare land still existed; these were known as Danegeld, land tax and Queen Anne's Bounty . . . for all practical purposes, these taxes, the residue of a system that was in force 700 or more years ago, could be forgotten" (1975, 1). The basic arguments for LVT were extensively debated in political and economic circles in Britain from the latter part of the nineteenth century, and, from that time up through 1939, municipal authorities made many attempts to persuade Parliament to allow them to levy rates on land values (see Table 5 and Annexe 2 to this chapter). None succeeded.

In addition, central government did attempt to introduce land value duties as taxation for national and local purposes in 1910 and again in 1931. Although enacted, these measures proved unworkable and unacceptable in practice, and they were eventually abandoned before they could be fully implemented. But the pressure to introduce some form of LVT did not abate, and in 1942 and 1952 two government-appointed committees (Uthwatt and Simes) reported findings relevant to the possible introduction of LVT.

Interest in LVT During and After World War II

In the period during and immediately following World War II, many interested parties wished to investigate further the possibility of introducing LVT. We now examine the findings of two important committees appointed to review these matters.

Uthwatt Committee (1942)

The Uthwatt Committee, which reported on the compensation and betterment problem (see also Chapter 7), positively recommended a form of LVT in its proposal for a levy on enhanced annual site values as a practical method of recouping betterment (Uthwatt 1942, 154). The levy was to run alongside the

existing rating system; in the valuation lists made for rating purposes, it was proposed that there be an additional column containing the quinquennially measured annual site value of every hereditament separately assessable for rates.

Uthwatt also trailed the further possibility of linking the collection of local government revenues with the recoupment of betterment by suggesting that ascertaining annual site values would also provide a basis for the differential rating of sites and buildings to the relief of improvements, should it be desired to introduce such a system. (This prospect is covered further in Chapter 10.)

Very little comment on this proposal can be gleaned from later examinations of the prospects of LVT, although a brief reference appeared in the report of the Simes Committee (1952, 25), but without any evaluation of its possibilities. The solution it proposed was never tried.

Simes Committee (1947–1952)

Later, in 1947, the government appointed a committee of enquiry under the chairmanship of Erskine Simes “to consider and report on the practicability and desirability of meeting part of local expenditure by an additional rate on site values, having regard to the provisions of the Town and Country Planning Acts and other factors” (Simes 1952, 4).

It was subsequently confirmed that:

- the words “additional rate on site values” meant a rate levied upon a separate assessment of site values; and
- the expression “site values” included site values of agricultural land. (Simes 1952, 4)

The Simes Committee reported after four and a half years, in 1952, when the development charge provisions of the Town and Country Planning Act of 1947 were in operation (see also Chapter 7). This cramped the committee’s scope, since in its terms of reference it needed to have regard to this act. The committee had a difficult task: figuring out how to assess the development charge on a property if that property’s development rights were shared by both the landowner (who had pre-1947 development rights) and the government (which could impose a development charge corresponding to the increased development value at the later date of the planning applications). This and other considerations led the majority of the committee (six members) to reject LVT, but a minority (three members) dissented.

The committee also recorded in some detail the history of material relevant to the taxation of site values, which we have referred to above. (See Table 5, derived from the committee’s summary of the legislative proposals for the introduction of LVT in Britain up to 1939. Further details of the main legislative attempts are provided in Annexe 2 to this chapter.)

TABLE 5 History of Attempts to Introduce Land Value Taxation in Britain from the Late Nineteenth Century to World War II

Derived from a Schedule of Legislative Proposals (Original Source: Simes Committee Report 1952)

Proposal	To Meet Local Expenses	Levied on Annual or Capital Value	Limitation on Amount of Rate	Outcome
Royal Commission on Housing of Working Classes, 1885	Part	-	-	Commission accepted argument that LVT (or SVR) would increase the supply of land available for housing and recommended future legislation.
LCC Evidence to Royal Commission on Local Taxation, 1899	Part	Capital	6d. in £. (2.5%)	LCC (London County Council) considered that owners should be rated on the basis of site value, as later embodied in LCC 1901 Bill.
"Separate Report" of Royal Commission on Local Taxation, 1901	Part	Annual	To be fixed by Parliament	Proposed that a site value rate should be charged half on owners and half on occupiers—initially in urban areas alone. These proposals formed the basis of several private bills submitted in 1902–1905.
Judge O'Connor's Minority Report (Royal Commission on Local Taxation), 1901	Whole	-	-	Advised that the rating of site values to meet the cost of all public services was practicable.
LCC Bill, 1901	Part	Annual	2s. in £ (10%)	Followed the LCC evidence to the Royal Commission 1901 and was subsequently presented to Parliament but not approved.
Mr. C.P. Trevelyan's Bill, 1902	Part	Annual	2s. in £ (10%)	Private bill, influenced by "minority report" of Royal Commission 1901, but not subsequently approved by Parliament.
Dr. T.J. MacNamara's Bill, 1903	Part	Capital	1d. in £ (0.42%)	Private bill, influenced by "minority report" of Royal Commission 1901, but not subsequently approved by Parliament.

Mr. C.P. Trevelyan's Bill, 1904, and Sir John Brunner's Bill, 1905	Part	Annual, defined as 3% of capital value	Same rate on improved value of occupied land and unimproved value of unoccupied land	Private bills, influenced by "minority report" of Royal Commission 1901, but not subsequently approved by Parliament.
Land Values Taxation (Scotland) Bill, 1905	Part	Annual, defined as 4% of capital value	2s. in £ (10%)	Bill passed its second reading in Parliament, but was then referred to a select committee for further consideration (see below).
Select Committee on Land Values Taxation (Scotland) Bill, 1906	Whole	Annual	-	Approved the principle of rating site values in the 1905 bill, but required changes to be incorporated in the Land Values (Scotland) Bill (1907). This later bill was not passed by the House of Lords and was thus abandoned.
Finance (1909-1910) Act and Land Value Duties Act, 1910	Part proposed but eventually undetermined	Capital Capital	Incremental and rever- sionary duties (10%). Annual levy on unde- veloped land (0.21%)	These acts, as applied to land value taxation, proved unworkable in prac- tice and nonproductive in revenue. The measures were eventually re- pealed by Finance Act of 1920.
Departmental Committee on Local Taxation, 1914 (Minority Report)	Part	Capital	10% of amount raised in rates plus half of any future increases	Minority report of this committee accepted the separate report of the Royal Commission 1901 and recommended site value rates for both ur- ban and rural areas. Majority report recommended against any rate on site values.
Manchester Bill, 1921	Part	Annual, defined as 5% of capital value	-	Local authority bill, presented to Parliament but not approved.
Finance Act, 1931	-	Capital	1d. in £ (0.42%) origi- nally proposed	Taxation of land values for "national purposes" was approved by the passing of this act but suspended following change of government in 1932 and finally repealed by the Finance Act of 1934.
Mr. J.C. (later Lord) Wedg- wood's Bill, 1932	Whole or Part	Capital	-	Private member's bill, presented to Parliament but not approved.
Mr. A. MacLaren's Bill, 1937	-	Annual	-	Private member's bill, presented to Parliament but not approved.
L.C.C. Bill, 1938-1939	Part	Annual	2s. in £ (10%)	Local authority bill, presented to Parliament but not approved.

Simes reported the findings of the committee as follows:

Majority Report:

We may summarise our findings by saying that insofar as we have been impressed by the historical case for the rating of site values, we are nevertheless of the opinion that this historical case and the evidence from overseas is not relevant to the conditions in Great Britain today.

We consider that the impact of the Town and Country Planning Act, 1947, has altered the position by enforcing the claims of the community to the fruits of development of land as far as they can be foreseen. We do not deny the possibility of the rating of site values, but we have been impressed with the administrative difficulties, the prospect of litigation which would inevitably arise, the undesirability diverting much-needed manpower for the purpose and the relatively small revenue likely to be obtained and can find no significant advantages in its introduction.

We accordingly report that the meeting of any part of local expenditure by an additional rate on site values, having regard to the Town and Country Planning Act and other relevant factors, is neither practicable nor desirable. (Simes 1952, 76)

Minority Report:

- The rating of site values is both practical and desirable. The arguments in favour of it stand unimpaired.
- The only event since 1939 having a material bearing upon the matter is the Town and Country Planning Act, 1947. This involves some changes in the method of application but does not affect the principle.
- Local authorities should be required to raise a minimum rate in the pound on site values, and should be empowered to raise a higher rate if they think fit.
- Valuations of site value should be made by the Valuation Office of the Department of Inland Revenue.
- Valuation Lists should be open to inspection by the public.
- Scientific methods of valuation should be employed (e.g., in urban areas, land value maps).
- Objections to valuation should be dealt with so as to ensure a uniformity of valuation, and the tribunal dealing with them should be both expert in matters of valuation and familiar with values in the district affected. (Simes 1952, 76)

The Minority recommendations went on to include:

To deal with quinquennial re-valuations, that the primary valuation should be of the unrestricted site value, and this site value should be estimated as an annual site value (i.e., the yearly rent which might be expected to yield if let at the valuation date upon a perpetual tenure). Furthermore where the ownership of land is divided between several interests, each should bear its appropriate share of the site value rate by a system of deduction from rent. Furthermore the rating of site

values should apply to agricultural land and other de-rated hereditaments. The exemption from local rates given to buildings occupied for certain religious or scientific purposes should not extend to exonerate from site value rate those who received rents from such occupiers. (Simes 1952, 98)

Subsequent Investigations

After 1952, with various changes in government, the whole financial provisions affecting development value arising from the 1947 Planning Act were under review and in process of fundamental changes (these are described in Chapter 7). However, partly because of these changes, there was still a continuing consideration of the prospects of LVT from professional bodies and later from a government-appointed committee and a government green paper and other enquiries, which are summarised below.

Royal Institute of Public Administration (1956)

The RIPA's report examined possible new sources of local revenue and gave an account of the operation of LVT in other countries, stating that where it had been adopted it appeared to be successful. However, the report concluded that while the argument for LVT, which encourages the development of land, is a particularly useful tax in an expanding country with a large area of land, it is of less interest in a country like Great Britain.

Blundell commented on this finding:

That Britain has a relatively small area of land makes it more, not less, necessary, to ensure that the land which is available for expansion is not left idle or underdeveloped, whilst making no contribution to the local services which help maintain and raise its value. (1993, 18)

Whitstable Surveys: Hector M. Wilks (1964, 1974, 1975)

Originally this was a commissioned survey of a town in Kent (Whitstable), which in 1963 tested the practicalities and effects of introducing LVT as an alternative to the established rating of landed property as combined hereditaments of land and buildings. The survey was conducted by H.M. Wilks, a leading rating surveyor, who adopted the LCC Bill's definitions of site value. He concluded that the exercise was professionally feasible but that it inevitably shifted the burden of rates between different types of property.

In 1973 Wilks revalued Whitstable with an amended definition of annual site value, and reflecting on this second valuation, he confirmed:

Comparability with the orthodox method—the total rateable value is of the same order as the orthodox rateable value list, because of the extra land and so on that one brings in and the extra values that accrue, so that the rate poundage can be of the same order of figure. It is clear and incisive to operate and from the valuer's

point of view, the number of problems seems to be far less than those which we have to meet on the orthodox system.

The only problem that I can see in this country in bringing in such a method is the interim period or changeover. It is so bound into the system in this country that the occupier pays the rates. All leases of and transactions in land are based on this premise. Is it worth upsetting all this, is it worth having to review by statute every transaction in land, every lease of land for this other system of taxation? Now that I have done my two reports my answer is an uncompromising "Yes." It is all worthwhile. (1975, 11–12)

It is also worth recording the forthright opinions of Wilks (1975, 10–11) when he reflects on his second pilot survey for LVT at Whitstable⁴ and the ability of landowners to pay such taxes. His clear view was that the ratepayers own the land out of which the tax emanates, and it is up to them to see that the land is developed to its optimum so that they are able to pay the annual impost. If they do not, only they are to blame. He regarded the assessment of annual site values as a more practical and ready process than the extant statutory valuation basis of combined hereditaments of land and buildings. As to the suitability of the tax for producing revenue, Wilks was equally forthright in confirming that the general rate at the time was held to be one of the most easily collected taxes and was cheap to administer, but that under LVT there would be fewer taxpayers, easier recovery and even lower costs.

Royal Institution of Chartered Surveyors (1964)

The Royal Institution of Chartered Surveyors in 1964 set up a working party to examine, among other things, whether anything had changed after the demise of the compensation/betterment provisions of the Town and Country Planning Act of 1947. It essentially came to the same conclusion as the Simes Committee in 1952.

The majority report of the Erskine Simes Committee (1952) came to the conclusion that site value rating was neither practicable nor desirable. We have endeavoured to look again at the problem, bearing in mind that development charges introduced by the Town and Country Planning Act, 1947 have been abolished, and by taking into account the information made available by the Whitstable Pilot Survey we have come to the same conclusion. (RICS 1964, 14)

4. The Lincoln Institute of Land Policy awarded David C. Lincoln Fellowships for 2002–2003 and 2003–2004 to Frances Plimmer and Greg McGill to examine the effects of LVT in the U.K., updating the Whitstable case studies originally carried out by Wilks in 1963 and 1973. The aim of this project is to again focus on Whitstable and to establish site and property values for all the taxable units (hereditaments) in the town, taking into account the methodology used in 1973 and more recent advances in valuation, appraisal methods and geographic information systems.

Ministry of Housing and Local Government (1971)

A 1971 green paper from the Ministry of Housing and Local Government considered trends in local government expenditure, possible additional sources of revenue, improvements of the rating system, and the future system of control of government grants. Various options were examined but none specifically recommended. As far as its consideration of site value rating, Blundell (1993, 19) opined “In the examination of SVR, there is little evidence of original thinking, and the misconceptions of the Simes report were repeated without further consideration.”⁵

Layfield Committee (1976)

The Layfield Report, a 1976 report on Local Government Finance from another government-appointed committee, examined various taxation options, including LVT, for providing local government revenues. The report rejected LVT and favoured retaining the existing rating system; in this way it was influenced by the Development Land Tax Act 1976 (see Chapter 7). However, the report recommended that domestic dwellings be assessed on capital values rather than on annual values because there was more evidence of the former than of the latter. It further recommended that agricultural land and buildings should be rated and that a local income tax should be levied as an additional source of revenue.

Layfield concluded that the proposed development land tax and the Community Land Act effectively remove site value rating from consideration. Apart from these developments, a tax on site values was not considered to be a suitable or a firm enough base for raising local revenue. Local accountability would not be promoted. The practical difficulties are formidable. At least a decade would be necessary to put site value rating into use, with a long period of transition thereafter before it could become fully operative. (Layfield 1976, Annexe 21)

V. H. Blundell’s Findings on LVT

Blundell provides a close analysis of the findings of the Simes Committee:

Although the Committee acknowledged the force of much evidence in favour of SVR, it repeatedly came up against the instruction that it should have regard to the financial provision of the 1947 [Planning] Act—which effectively nullified the value of this evidence. The minority report attempted, without much difficulty, to reconcile SVR with the 1947 Act, and indeed a case of a kind was made out. But with the practical difficulties involved, the case was hardly likely to seem wholly convincing. (1993, 16)

5. For a further discussion of these misconceptions, see Chapter 7.

But it is also interesting and pertinent to quote Blundell's findings on the outcome of the various enquiry committees into LVT over the later period, 1952–1976, as he encapsulates the fundamental issues in his conclusion:

During the period when these various enquiry committees have sat to consider site value rating, one or other of a succession of land reform Acts was in operation. These Acts were alleged either to inhibit the introduction of SVR (Site Value Rating), or already to be serving its main purpose. **The confusion of a development tax with an ad valorem tax on all land values has persisted throughout.**⁶ However, the financial provisions of these Acts have long been repealed, and therefore those objections to SVR which were based upon them are no longer relevant.

The two Whitstable valuations by Wilks, H. M. (1964, 1974, 1975) have shown that most of the other criticisms were unfounded. Despite conclusive evidence to the contrary, opponents of SVR continue to claim that the Whitstable site valuations would have “priced amenities out of existence,” and to quote the Simes Report as though nothing had happened since. (1993, 22)

More Recent Commentaries

It is salutary that although there was a decline in officially inspired comment on LVT after the 1970s, there has nevertheless been considerable renewed attention to this form of taxation over recent years.

The Urban Task Force, set up in 1998 by the deputy prime minister to report on policies for urban renewal, recommended a vacant land tax (VLT), levied annually, as one highly effective measure to stimulate urban renewal, and it also called for further studies of “mixed model site value rating”:

Thinking about the longer term, and in view of the growing requirement and expectation to recognize the value of land as a finite environmental resource, there is the more fundamental issue of whether our current system of commercial property taxation the Uniform Business Rate is the best system to help us manage our scarce land and buildings resources over the first half of the next century. We are not the first to consider this question. The Layfield Committee Report on Local Government Finance [Layfield 1976] considered the merits of site value rating back in 1976 and concluded “the practical difficulties would be formidable.” Nevertheless, experience overseas suggests that it may be time for a re-consideration. A mixed rating model could provide us with an alternative way forward. This is, however, a question for others to consider in more detail. (Rogers et al. 1999)

A report by the Fabian Society, a left-wing think tank, contains a whole chapter on LVT (Plant Commission 2000, chap. 14). Although it concludes that “today land taxation is more sensibly viewed as a form of environmental taxation” (Plant Commission 2000, 318), the report implies that LVT would not work

6. Author's bolding; this confusion is further commented upon in Chapter 1.

alongside the British planning system—but it does not clearly explain why. However, the report reserves judgment on such practicalities and recommends a range of pilots of Pennsylvania-style SVR, being a dual-rate basis on separate assessments of land and buildings. After looking at a proposal to introduce LVT “by splitting business rates into an owner’s and an occupier’s component,” which “has been introduced successfully elsewhere,” it recommends “establishment of pilot schemes in different local authority areas of two-tier business rates; to investigate their feasibility and effectiveness in the U.K. context” (Plant Commission 2000, 13, 319; see also Chapter 15 and Appendix E).

Scottish Office Land Reform Policy Group

After enumerating more “advantages” for LVT in its *Identifying the Solutions* report (September 1998) than for any of its other 64 policy proposals, this group included in *Recommendations for Action* (January 1999) a comprehensive economic evaluation of the possible impact of moving in the longer term to a LVT basis. The Scottish Rating and Valuation Council is now considering a report by the Scottish executive on what further LVT research might represent value for money, prior to making recommendations to the first minister. In January 2001 the local government committee of the Scottish Parliament also specifically took evidence on LVT in its inquiry into local government finance.

Report for Town & Country Planning Association (TCPA)

Following the Urban Task Force report, TCPA was funded by Joseph Rowntree Foundation to commission a series of roundtable discussions by experts on the fiscal options for achieving urban renewal. Bob Evans of South Bank University and Richard Bate, standing adviser to the House of Commons Environment Committee, included as one of their recommendations: “The Government should seriously examine the case for establishing a system of land value taxation in the longer term” (Evans and Bate 2000, 1–2).

Consolidated Findings

What emerges from a study of these events is that, despite the strength of social, economic and political pressures since the late nineteenth century, successive governments have had a distinct lack of success in bringing LVT within their armoury of tax-gathering measures to supplement local and national revenues. But why has this been so?

The evidence points to a lack of political willpower in the face of opposition from various professional groups and landowners, each with their own taxation agendas. Modern economists have tended to rally against Georgist doctrines, although proposals under consideration by Parliament certainly did not embrace George’s root-and-branch single-tax panacea. Rating valuers and surveyors have

stressed the difficulties of site valuation (despite the findings of the Whitstable pilot surveys) and still hold to the long-established rating procedures for a tax on the occupation of combined hereditaments of both land and buildings.

In envisioning future land policies, it is important to learn from the past: to identify what went right in these endeavours over the past century and what went wrong. What were the aims and objectives of the instigators of these efforts, and how well were these aims and objectives ultimately achieved?

Aims and Objectives of LVT Proponents

- A more rational system of taxation for central and local purposes, which would aspire to the canons of Adam Smith: taxes based on the individual's ability to pay, certainty, convenience and economy.
- Extending taxation to encompass hitherto untaxed sources. Whereas in Britain property taxes for local government revenues are levied primarily on the occupier on the basis of beneficial occupation of a combined hereditament of land and buildings, proposals for LVT are directed to the ownership of land (whether occupied or not) and are assessed at site value.
- Adherence to the moral precept that land value increases not by any effort of its owners but because of the surrounding community, and that such increase in wealth should be returned to the community (in the form of tax revenue).
- Neutral and distributionally effective taxation. Taxes on economic rents from land, which is in inelastic supply, will not cause any change in demand or supply and cannot be shifted from the ownership of the land.
- Promotion and encouragement of investment in improvements to land rather than penalizing enterprise. The revenue from taxes on land would permit a reduction of taxes on buildings, which would encourage new construction.
- Encouraging land development. Taxing land at its value for highest and best use would penalize owners of undeveloped land.

What Went Right?

LVT proponents succeeded in focusing political attention on:

- Taxing land values, which otherwise would be likely to escape taxation measures.
- The moral aspects of fairer taxation—the idea that positive fiscal action was necessary to redistribute socially created wealth.
- Implementing economic and taxation principles (i.e., a tax on economic rent) that would minimise intrusion upon and distortion of the economy.

- Taxing the owners of land, who were the real beneficiaries of enhanced land values, rather than the land's occupiers.
- Taxing basic land values rather than penalising investment by taxing buildings and improvements to land.
- Bringing land into "production," using land more efficiently, and discouraging owners from delaying development of their land in anticipation of rising markets.
- Demonstrating that land taxation is a practical possibility: H.M. Wilks's land valuation exercises in Whitstable in 1963 and 1973 showed that neither the valuation process nor identification of ownerships constituted an intractable problem.
- Addressing taxation in the legislative drafting of successive parliamentary bills, culminating in the London Rating (Site Values) Bill prepared by the London County Council in 1938. (This may well form a precedent for any future legislation.)
- Solving previous technical difficulties with the "sanctity of contracts" in distributing the land tax burden. For example, the Valuation and Rating Act (Scotland) 1956 abolished owners' rates in Scotland and, in parallel, reduced rents in existing leases without any shattering legal, moral or practical consequences (Prest 1981, 143). Another example of a distributive solution follows the procedure for allocating Schedule A income tax assessments and as also referred to in the Simes Committee (1952) report and previously in the 1938 LCC Bill.

What Went Wrong?

- Most of the proposals were piecemeal and selective (see schedule of legislative proposals, Table 5) and were inspired more by individual or unilateral efforts rather than coordinated policies.
- There was no overall national strategy for universal application to all land values throughout the U.K. Most of the proposals submitted by local authorities were targeted for local expenditures in their own local area. Some of the private members' bills were drafted as adoptive measures for local authority pursuance, although others had national expenditure in their sights.
- There was no consensus on proposals' *raison d'être*. The two government proposals that were enacted, in 1910 and 1931, were originally drawn as national taxation measures for central resources, but under pressure from local authorities it seemed likely that if the acts had become operative, some part of the tax collected would have gone to local resources.

- Land value taxation continued to be perceived as too complex to be practical. This was the clear downfall of the 1910 act: four different kinds of values had to be ascertained, improvements had to be valued, and the taxes fell in an irregular and partial fashion.
- Bad timing. The 1931 act emerged in difficult economic and political circumstances and was abandoned by a succeeding government within a year of reaching the statute book.
- The government did not adequately stand up to opposition. Lobbying by landowners and their professional advisers confounded the operation of the government's own legislation and the enactment of any of the multitude of bills originating from private members and local authorities.
- The tax on land values was, in the main, regarded as an addition to or partial substitution for existing rates; there was no clear-cut transference of the rates burden to owners.
- The case for land taxation for revenue-raising purposes became entangled with the development charges under the 1947 Planning Act. The majority report of the Simes Committee of Enquiry (1952) cited this as its principal reason for recommending against pursuing the rating of site values per se. But, as enumerated in Chapter 7, the abolition of these development charges in 1953 subsequently invalidated this reasoning.

Summary

There have been many attempts over the years to introduce a form of LVT as an annual tax in Britain. Analysing the degrees of success and failure of past attempts provides a basis for formulating new proposals. But first we will shift our focus from LVT as an annual tax to other forms of LVT that capture the capital value of land for the benefit of the community, starting with recouPMENT via ownership.