

Index

- Accruals, 4, 75, 110, 119, 135, 147
- Acts (legislative)
- Compensation, 72, 81, 88, 97–98, 156
 - Finance, 18, 27–28, 53, 63–64, 84–85, 90, 107, 146, 168
 - Planning, 82, 97, 156
- Agencies
- Countryside, 152
 - Development, 152
- Agriculture, 10, 63
- Andelson, R.V., 29, 103–104, 111, 115, 117
- Assessors, 13, 37, 121
- Australia, 103–105, 174
- Barbados, 103
- Barlow Commission, 82, 86
- Belize, 103
- Betterment
- Community, 86
 - Definition of, 79
 - Legislation, 79, 87, 90, 167
 - Recoupment of, 51, 70–71, 79, 84, 89, 145, 147
 - Tax, 86, 167
 - Value, 82
- Bio-diversity, 152
- Blundell, V.H., 57–58
- Britain. *See* United Kingdom (U.K.)
- Brownfield, 148, 156
- Business Improvement Districts (BIDs), 132–134, 169
- Capital levies, 84, 89, 124, 145, 149, 165, 167–169, 174
- Central Land Board, 83, 88, 90
- Certificate of Development Value (CDV), 157
- Charities, 39, 163
- Chile, 103
- Churchill, Winston, 107
- Coal, 33, 36, 76, 107
- Colombia, 103
- Community charge. *See* Tax, Poll
- Community Land Scheme, 85–86, 90
- Compensation, 50, 56, 72–76, 79, 81–84, 86–88, 90, 97–98, 109, 116, 135–137, 140–142, 153, 155–157, 167
- Compulsory purchase order (CPO), 73, 84, 127, 135–138, 141, 153, 169
- Computer-assisted mass appraisal (CAMA), 105
- Denmark, 103
- Development
- Activities, 166–167, 170
 - Comprehensive Development Area (CDA), 73–74
 - Infill, 105
 - Land, 74, 90, 92, 148
 - Planning, 153, 155
 - Private, 68, 94
 - Public, 19
 - Rights, 51, 82–84, 86, 90, 95–96, 116, 122, 148–149, 155–156, 167
 - Sustainable, 172
 - Urban, 74, 92, 106
- Devolution, 36, 162
- Duties
- Customs, 30
 - Excise, 23–24, 33
 - Gaming, 33
 - Land Value, 50, 63
 - Stamp, 26, 28. *See also* Tax, stamp duty land (SDLT)
- Easements, 25, 63, 65
- Economic rent. *See* Rent
- Economistes*. *See* Physiocrats
- Eco-taxation, 3, 5–7, 30, 165, 171–175
- Education and schools, 26, 38, 92, 94, 106
- Egypt, 50
- Electricity, 33, 41, 71, 91–92, 94
- Eminent domain. *See* Land, compulsory purchase of
- Emissions, 33, 93, 152
- Energy, 5–6, 109, 171, 173
- Environmental
- Impact fees, 152
 - Conservation and/or preservation, 68, 96, 98, 136, 163, 171
 - Protection, 93–94. *See also* Pollution
 - Services, 38
- Environmentalism, 160
- Equation theory, 111
- Estonia, 103
- European Union (EU), 23, 29–30, 39, 166
- Fabian Society, 17, 58
- Farmland. *See* Land, agricultural
- Finland, 103
- France, 69, 139
- Freeholder, 116, 118, 128–129
- Forestry, 94
- Gains
- Capital, 27, 29, 85, 90–91, 111–112, 115, 124, 146–148
 - Development, 4, 90, 108, 110, 145, 147
 - Land, 108
 - Planning. *See* Planning, gain/obligation
- Garbage collection, 38
- Gas, 33, 41, 71, 76, 91–92, 94. *See also* Oil; Petroleum
- Geographic Information System (GIS), 56, 105, 132
- George, Henry
- Criticism of, 18

- Foundation, 18
 Ideas and philosophy of, 5, 6, 10, 17, 19, 59, 108, 166, 175
 Impact and influence of, 9, 13, 17, 19, 165
Progress and Poverty by, 17, 19, 165
 Teaching of, 17, 172, 174
 George, Lloyd, 107
 Georgism, 6, 18, 59, 103–104, 121
 Georgists, 5, 59, 104, 108, 115–116, 148, 164, 169, 171, 174
 Germany, *Umlegung* in, 141–143
 Gibbon, Edward, 49
 Great Britain. *See* United Kingdom (U.K.)
 Green belt, 97
 Greenfield, 76, 143, 148, 156
- Hartzok, A., 105–106, 109, 117
 Hawaii, 67
 Hereditament, 39–42, 44, 46, 51, 55–56, 60, 109, 130, 166
 Housing
 Affordable, 106, 140
 Cost of, 38
 Occupancy conditions of, 96
 Hungary, 103
- Immigration, 68, 80
 Impact fees, 123, 140, 152–153, 169
 Inclosures, 71
 India, 50
 Infrastructure
 Costs of, 4, 7, 91, 99, 151, 153, 167, 170
 Definition of, 91
 Funding of, 92, 94, 96
 Land use for, 25, 69, 140
 Roads, 64, 69, 79, 92–97, 106–107, 126, 140
 Social, 92, 98
 Institute of Fiscal Studies (IFS), 23
 International Association of Assessing Officers (IAAO), 104–105
 International Union for Conservation of Nature and Natural Resources (IUCN), 172
 Internet, 163
- Jamaica, 103–105
 Japan, 103, 139
- Kenya, 103–104
 Keynes, J.M., 18
- Land
 Acquisition of, 67, 69–72, 77, 84–85, 88, 127, 140, 153, 166–167
 Agricultural, 10, 14, 16, 39, 51, 55, 57, 63, 69–70, 117, 120–121, 126, 130, 172
 Appraisals of, 13,
 Appropriation of, 73, 143
 Assembly, 90, 135, 137–139, 141, 169
 Banking, 4, 67, 69–70, 88, 135, 166, 168, 170
 Commission, 84–85, 88, 90
 Compulsory purchase of, 73, 84, 127, 135–137, 139–141, 153, 169
 Definition of, 24–25, 104
 Derelict or blighted, 5, 39, 72, 74–75, 120, 133–134, 157, 170, 174. *See also* Urban Development Area
 Market price of, 12, 15–16, 70, 84, 123
 Open market value (OMV) of, 29, 112
 Open space, 74, 172
 Ownership of, 25, 62, 68–69, 75, 82, 116, 138, 141, 156
 Policy, 19, 108, 111, 118, 120, 163
 Pooling, 138–140, 153
 Public use of, 68
 Readjustment, 141, 153
 Reclamation, 25
 Rural, 53, 80, 92
 Speculation, 83, 106, 108, 174
 Urban, 10, 14, 16, 80
 Urban fringe, 120–121, 147, 171–172
 Valuation of, 61, 105, 110, 115, 157
 Value of, 5, 58, 62–63, 83, 85, 110, 112, 119, 121, 136
- Land Value Taxation (LVT)
 3, 5–7, 9–13, 16–19, 23, 25–26, 29, 31, 35, 47, 49–53, 55–60, 62, 64, 67, 77, 79, 99, 101, 105–106, 109, 118, 120–121, 123, 126, 128, 134–135, 145, 148, 155–156, 159, 161–167, 169, 174–175
 Assessments of, 104, 111, 172
 Effectiveness of, 112, 170
 Gradualism and, 104, 110–111, 113, 119, 133, 168
- Implementation of, 103, 107, 115, 117
 Imposition of, 171
 Liability of, 129
 Owner's rate and, 122, 168
 Pilots of, 133, 160
 Proposals for, 4, 107, 132
 Reasons for, 107–108
 System of, 115–116, 124, 133, 157
- Landlords, 11–12, 17, 40, 107, 112, 120, 127–128, 165
 Landscape, 92, 152
 Layfield Committee, 57–58
 Leases. *See* Rent
 Listing Officers, 37, 46
 Liverpool, 159
 Local Planning Authority (LPA), 72–73, 83, 94–95, 98, 136–137, 157
 London County Council (LCC), 52, 55, 61, 64–65, 80, 126
 London Docklands Development Corporation (LDDC), 75
- Malawi, 103
 Marseilles, 69
 Marshall, Alfred, 10, 13, 16, 18
 Marx, 18
 Mexico, 103
 Mill, John Stuart, 10, 13, 16, 17
 Mining, 76
 Mobile phones, 76–77
 Montserrat, 103
- Nationalisation, 90, 116
 Natural resources, 3, 24, 76, 172–173, 175
 Netherlands, the, 69–70, 77
 Nongovernmental organisations (NGOs), 163
 Northern Ireland, 5, 23, 35–38, 40, 162, 164, 169, 174
- Ohio, 105
 Oil, 24, 33, 76. *See also* Gas; Petroleum
 Ownership, hierarchical, 111–112, 128–129
- Parishes, 36–37, 97
 Parks, 38, 69, 92, 141
 Pennsylvania, 59, 105–106, 109, 117, 120, 123, 159, 168
 Persia, 50
 Petroleum, 23–24, 33. *See also* Gas; Oil
 Physiocrats, 10, 13–14, 165

- Pigou, Arthur, 10, 13, 16–17
- Planning
 Application, 82, 86, 95, 99, 110, 167
 Authorities, 72–73, 83, 94–95, 98, 136–137, 139, 140, 157
 British system of, 82, 157, 169
 Gain/obligation, 93, 95, 99, 123, 140, 167
 agreements, 94, 96–98
 system, 151–153, 161, 169
 Impact fees and, 152–153
 Purposes of, 72, 168
 System of, 7, 79–80, 82, 89, 92, 94, 97–98, 118, 121, 153, 155–157, 167, 169, 171
 Town, 72, 80, 82, 108, 127–128, 155
 Town and country, 7, 51, 54, 56, 72–73, 79–83, 87, 89–90, 95–98, 118, 137, 145, 167
- Plans
 Development, 69, 73, 81–82, 97, 110, 116, 121–122, 151–152, 156–157
 Local, 81, 97, 142
- Plato, 104
- Police, 38
- Pollution, 6, 93–94, 152, 171–173
- Poverty, 17, 19, 36, 69, 165, 174
- Powers
 Compulsory, 71, 74
 Statutory, 41
- Prest, A.R., 10, 13–14, 16–17, 86, 111–112, 115, 117–119, 123–125, 145, 147
- Privatisation, 86, 148
- Progress and Poverty*. *See* George, Henry
- Property
 Domestic, 44, 121
 Landed, 28–29, 32, 35, 86, 167
 Nondomestic, 23–24, 35–40, 46, 85, 118–119, 121
 Owner-occupied, 40
 Rateable, 39
 Residential, 117
 Vacant, 5, 44, 120, 174
- Quasi-autonomous nongovernmental organisations (QUANGOs), 163
- Quesnay, François, 13
- Railroads, 68, 71, 91
- Rates
 Burden, 4–5, 11, 62, 164, 169
 Levels, 33, 42
 Lists, 40
 National Non-Domestic (NNDR), 24, 34, 37, 42
 Property tax as, 29, 35–36, 38–39, 41, 61
 Supplementary (business), 93, 169
 Uniform Business (UBR), 37–39, 42–43, 47, 58, 118, 133, 161
- Rating
 Assessments, 122–123
 Exercise, 126
 Nondomestic, 36, 41, 122
 Scottish, 59
 System of, 36, 119–120, 168, 170
- Redevelopment, 72, 74, 87, 136–138, 140, 148
- Rent, 4, 10–12, 14–18, 24–29, 38–41, 54–56, 60–61, 63–65, 72, 74, 110–112, 115–116, 118, 120, 126–129, 165–166, 173
- Ricardo, David, 10, 13–15, 17
- Roads. *See* Infrastructure, roads
- Rome, 29
- Royal Institute of Public Administration (RIPA), 55
- Royal Institution of Chartered Surveyors (RICS), 56, 95, 122
- Santayana, George, 103
- Schumpeter, Joseph A., 18
- Scotland
 Nationalist Party (SNP) in, 5, 162, 164, 169, 174
 Rating and Valuation Council in, 59, 61
 Taxation in, 23, 35–38, 40, 43, 45, 53, 164, 169, 174
- Sewers, 71, 79, 91–93, 106
- Shaw, George Bernard, 17
- Simes, Erskine, 51
- Simes Committee of Enquiry, 10–11, 51–54, 56, 63
 Report of, 57–58, 61–62
- Singapore, 103
- Site Value Rating (SVR), 4–5, 7, 10, 23, 49–59, 61–65, 108, 110, 118–119, 124–126, 132, 161, 165–166, 168, 170
- Sites
 Development, 69
 Vacant, 26, 39, 108, 120
 Valuation of, 16–17, 60, 104, 109–111, 122, 126–128, 130–131, 173
- Smith, Adam, 9–10, 13–14, 60
- Social services, 38
- Socialism, 17
- Sweden, 70
- Taiwan, 174
- Tanzania, 103
- Tax
 Betterment, 86, 167
 Burden, 13, 46, 61, 118, 120, 123
 Capital gains (CGT), 24, 26–29, 32, 84–85, 90–91, 111–112, 115, 119, 123–124, 145–149, 168–170, 174
 Capital transfer (CTT), 28
 Corporation, 33, 124
 Council, 23–24, 26, 29, 35–39, 43–47, 93, 118, 121, 163, 170
 Development gains (DGT), 4, 85, 90, 108, 110, 119, 145–148, 168
 Greenfield, 123, 145, 147–149, 169–170
 Income, 23–24, 26–27, 32, 61, 111, 123–124, 146
 Inheritance, 26, 28, 32, 123
 Land, 12, 29, 106, 109, 111–112, 124–125, 145
 Landfill, 33
 Liabilities, 27, 47, 111, 116–121, 123, 128
 Petroleum Revenue (PRT), 33
 Poll, 35, 43–44
 Property, 4–5, 23, 29–30, 35–38, 43, 47, 58, 60, 105–106, 118–119, 123, 125, 132–133, 159, 161–162, 164, 166, 168–170, 174
 Smart, 132–133, 169
 Split-rate, 33, 59, 105–106, 109, 117, 120–121, 123, 159, 168, 170
 Stamp duty land (SDLT), 28, 32
 Telecommunications, 91–92, 94
 Vacant land (VLt), 58, 133–134
 Value added (VAT), 6, 23–24, 26, 28–30, 32, 129, 173

- Taxation
 General, 6, 23, 47, 84, 90, 146, 168
 Procedures for, 119
 Rollover, 119, 147
 Shift, 3, 5-7, 30-31, 165-166, 171, 173, 175
 System, 10, 23, 29, 32, 47, 105-106, 119, 121, 123-124, 132, 166, 172
 Two-rate. *See* Tax, split-rate
 Value, 166. *See also* Land Value Taxation (LVT)
- Tenants, 111, 127-128
- Thatcher, Margaret, 86
- Timber, 63
- Tobacco, 23-24, 33
- Town and Country Planning Acts (TCPA), 51, 54, 56, 59, 72-74, 80-83, 87-88, 90, 95-98, 137, 145, 167
- Town and Country Planning Association, 59
- Town and country planning system. *See* Planning, town and country
- Transportation, 38, 75, 91, 141
- Uganda, 103
- Unemployment, 173
- United Kingdom (U.K.)
 Government, 30, 46
 Department of the Environment (DoE), 92, 94-95, 97, 135, 147
 Department of the Environment, Transport and the Regions (DETR), 118, 135-136, 138, 147, 152, 156, 160
 House of Commons, 65, 71, 137
 Ministry of Housing and Local, 57
 Mistrust of local, 159
 Office of the Deputy Prime Minister (OPDM), 136, 153, 160
 Parliament, 43, 50, 59, 71-72, 136, 166-167
 Revenue, 23-24, 159, 164, 169
 World War II and, 90, 145
- Political parties
 Conservatives, 85-87, 90, 96, 146, 148, 161, 167
 Greens, 5, 161-162, 164, 169, 174
 Labour, 18, 84-85, 87, 90, 145-146, 148-149, 160-161, 167, 169, 188
 Liberal Democrats, 5, 161-162, 164, 169, 174
 Nationalists. *See* Scotland, Nationalist Party in
- Royalty, 50, 71, 86, 122, 167
- United States (U.S.)
 Land acquisition in, 67-68
 Planning in, 82, 155
 Taxation system of, 103, 105-106, 124-125, 152, 155, 159, 169, 173-174
- Urban development
 Area (UDA), 74-75
 Corporation (UDC), 72, 74, 76,
 In Europe, 70
- Urban renewal, 58-59, 133
- Urban sprawl, 105, 171
- Urban Task Force (UTF), 58-59, 133, 152
- Urban Villages Forum (UVF), 138-139, 153
- Uthwatt Committee
 (Expert Committee on Compensation and Betterment), 50-51, 79, 82, 86, 109-111, 117, 119-120, 122-123, 130, 167-170
 Report of, 82, 86
- Utility services, 9, 15, 92-94, 126
- Valuation
 Date, 26, 36, 40-41, 46, 54, 64, 126
 Exercises, 46, 61, 120
 Land. *See* Land, valuation of
 Lists, 35, 37, 46-47, 51, 54, 130-131
 Office, 54
 Office Agency (VOA), 37, 40-41
 Officers, 37, 41-42, 46
 Site. *See* Sites, valuation of
 Tribunals, 42, 47
- Valuation and Land Agency (VLA) (Northern Ireland), 35, 37
- Value bands, 36, 45-46, 121-122
- Value capture, 4, 7, 49, 67, 73-75, 89, 108, 110, 113, 123-124, 135, 140-141, 145, 149, 165-166, 168-170
- Values
 Annual site, 50-51, 54-56, 64, 126, 128, 130-131
 Development, 82-83, 85, 88, 137, 148
 Market, 14, 16, 28-29, 33, 69-70, 73-74, 76, 85, 90, 105, 108, 112, 136-137
 Property, 37, 45-46, 56
 Rateable, 34, 38-42, 55
- Voltaire, 10
- Wales, 3, 5, 23, 26, 35-38, 40, 43, 45-46, 81, 162, 164, 169, 174
- Water, 25, 41, 68, 71, 91-94, 107, 152, 173
- Webb, Sidney and Beatrice, 17
- Wells, H.G., 17
- Wilks, Hector M.
 Opinions of, 50, 56, 108
 Whitstable Surveys by, 55-56, 58, 60-61, 112, 116, 120, 126-127, 166
- Windfall. *See* Compensation
- Wipe-outs, 82
- World Commission on Environment and Development (WCED), 5, 172
- Zambia, 103
- Zimbabwe, 103
- Zoning, 80, 105, 141, 155