

Unused land in England is free from tax. However valuable a piece may be, if it is not used it is assessed as having no value at all because our standard of assessment is the rent which any property could command if it were let for a year in its existing condition. Accordingly by that definition no rent could be obtained for the land which has no improvements upon it and therefore it is free from any assessments. Also if there is land with any building upon it and that building stands empty without an occupant then these premises are exempted from any taxation. The only exemption to all this is that when a person dies his estate is valued for death duty and it is only in these circumstances that any valuable unused land is subject to taxation.

Letter from Arthur W. Madgen & Q.B. de M.
December, 1946.

This word should
be exception