

**URBAN RATING: BEING AN INQUIRY
INTO THE INCIDENCE OF LOCAL
TAXATION IN TOWNS; WITH
SPECIAL REFERENCE TO CURRENT
PROPOSALS FOR CHANGE**

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Urban Rating: Being an Inquiry into the Incidence of Local Taxation in Towns; With Special Reference to Current Proposals for Change by Charles Henry Sargant

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CHARLES HENRY SARGANT

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URBAN RATING

PREFACE.

IN a little book published in the spring of 1886, and entitled "Ground-Rents and Building-Leases," I endeavoured to deal with two questions which were then beginning to occupy the attention of a Select Committee of the House of Commons, namely, "Leasehold Enfranchisement" and "The Rating of Ground-Rents." With regard to Leasehold Enfranchisement, I there pointed out many of the more obvious objections to the current proposals on the subject, above all that the result would be to enfranchise not the occupier but the middleman; and showed how hardly any such scheme would press on the prudent investor of moderate means. But to the rating of ground-rents I offered a still more decided and determined opposition, both as involving an unprecedented breach of the most deliberate contracts, and as throwing a burden on one class of the community to secure benefits to another class.

Since the appearance of my little work, the Select Committee of the House of Commons, which sat on through the Session of 1886 and was re-appointed in

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the Sessions of 1887, 1888, and 1889, has issued a report on the subject of Leasehold Enfranchisement, which substantially endorses both my conclusions and my reasoning on that question. But though considerable evidence was taken by the Committee upon the rating of ground-rents, and on the cognate subject of the rating of vacant building land—or, to adopt the precise terms of the reference, on “the question of imposing a direct assessment on the owners of ground-rents, and on the owners of increased values imparted to land by building operations or other improvements”—the Committee have not yet thought fit to make any report on this head, but have recommended their own further re-appointment with the view of collecting additional evidence.

Under these circumstances I have been urged by certain gentlemen with large interests in urban building land to re-state in more detail, and with the greater experience which I have since acquired on the subject, the considerations which had previously led me to condemn the current proposals to rate ground-rents; and the following pages are the result. I have felt no difficulty in complying with this request, because since the writing of my book I have devoted much attention and reflection to the subject and have carefully studied the whole of the evidence given before the Select Committee of the House of Commons, and much else that has appeared in print; and this study

and reflection have only strengthened the convictions which I had previously entertained, and had expressed in my book, before I had any professional connection with the question.

I am afraid that no treatment of the subject can render it other than a dry and repulsive one, perhaps the driest and most repulsive of all that statesmen have to deal with. But, after all, real politics are serious work. And in this case the more the question is studied the larger appear the interests involved, and the greater therefore the necessity of arriving at an accurate and dispassionate judgment.

C. H. S.

LINCOLN'S INN :

March 1890.



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[NOTE.—The references in the margin are, except when otherwise stated, to the evidence given before the Select Committee on Town Holdings during the Sessions of 1886, 1887, and 1888, which is a mine of wealth on all questions connected with building land.]