

**LOCAL TAXATION  
AND  
FINANCE, PP. 9-136**

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Local Taxation and Finance, pp. 9-136 by G. H. Blunden

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BY

G. H. BLUNDEN



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## PREFACE.

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THE recent wide extension of popular local governmental institutions in Great Britain induces me to hope that a new and comprehensive work on Local Taxation and Finance may be found especially useful at the present time. No such work has appeared since the publication of Mr. R. H. Inglis Palgrave's essay in 1871, notwithstanding that very considerable and important developments of local fiscal and financial organisation have received legislative sanction in the interval. The excellent work done by the Local Government Board during the last twenty years in gathering, compiling, and publishing the English statistics relating to this subject has, moreover, brought some degree of order out of chaos, and has rendered possible a much more exact exposition and discussion of the details of the system than was formerly attainable.

I have given special attention to the fundamental and all-important question of the incidence of rates. Until this is better understood it is almost hopeless to expect remedial legislation of any real value, and the bitter cry of the long-suffering mass of urban ratepayers will receive no satisfactory response. I

regret that this portion of the work is unavoidably somewhat controversial in character, and that I am compelled to express a decided dissent from certain of the opinions of some living writers, for whose work I, nevertheless, entertain a sincere respect. I trust, however, that the following pages will throughout be found to display evidences of a conscientious desire and effort to ascertain and set out the true facts, and to arrive at sound conclusions.

I desire to acknowledge my indebtedness to Sir Hugh Owen, Mr. T. H. Elliott, Mr. Chas. Harrison, and many officials of local bodies, for the loan of official documents and other valuable help; and to return my hearty thanks for the courtesy and kindness of these gentlemen. I wish also to record my grateful appreciation of the assistance and counsel which I have received from Professor Edwin R. A. Seligman, of New York, editor of the *Political Science Quarterly*; and to state that a considerable portion of the earlier chapters of the present work, together with the sections relating to Scotland and Ireland, were first published in that organ in March and June, 1894. These portions have, however, undergone a thorough revision, and the latest available statistics have been incorporated.

G. H. B.

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