

## PREFACE

THE whole of the first edition of this book, published in 1896, with a few corrections and the omission of the last five pages, reappears in the first five chapters of the present edition. To the original title, "The History of Local Rates in England," I have now added the words, "in relation to the proper distribution of the burden of taxation," to indicate the particular limitation of the scope of the work which I have always had in my mind.

The purpose of the five original chapters and of the lectures founded on them which were delivered at the London School of Economics at the end of 1895, soon after the foundation of that institution, was to explain why and how local taxation in England came to be confined to immovable property.

After that was settled in 1840, efforts soon began to be made to shift some of the expenses borne by local rates on to national funds. The powerful agrarian interest, smarting under the loss of Protection, supported these efforts, and a struggle between those who are regarded as predominantly local rate-payers and those who are regarded as predominantly national taxpayers set in, and has continued to our own time. In the sixth chapter I have endeavoured to give a sketch of the results of this struggle which shall be accurate and sufficient without being overloaded with detail. This is an extraordinarily difficult