

20 and where the costs of production outweighed the yield from the land. Ownership of these categories of land is as follows:

Arabs	4,969,395 ⁵	or 29.03%
Jews	314,954	or 1.84%
Public	1,260,026	or 7.30%
The unassigned 'uncultivable' lands of the Beersheba sub-district	10,573,110	or 61.83%
		Total
		17,117,485

The figures in the 'Village Statistics 1945' were compiled from two sources:

- (1) Where settlement of title to land had been completed in any village or part thereof, the Tax Distribution Lists for such lands were compiled to conform with the names of owners and areas appearing in the Land Settlement records.⁶
- (2) Where no land settlement of title operations had taken place, the data for the 'Village Statistics' were extracted from the lists of tax-payers prepared by a village tax distribution committee which was specifically appointed under the Rural Property Tax Ordinance to distribute the tax assessed on the lands of the village.

Since the tax was the criterion, the tax distribution committee ignored non-taxable land, and in the majority of cases did not enter any particulars in the tax lists about such lands. This was not unusual as it had always been the practice, since Ottoman times, to ignore non-taxable land.

As regards the Beersheba sub-district, the names of the tax-payers were extracted from the Commutation of Tithes Lists which showed the tax due by tribe or sub-tribe, but seldom gave the names of the individuals. At any rate, areas of land were ignored.

When the Department of Land Settlement began the preparation of the schedules on which the 'Village Statistics' was based, it was realized that the total area of the village as it actually existed did not tally with the figures extracted from the fiscal records for non-settled land. And so, for the purpose of convenience, the difference was entered in the 'Village Statistics' under the column of 'Public' whether or not it was owned by Government. Strictly speaking, this action was not in order because no authority other than the tax distribution committee was entitled to alter the records in this respect. It was the function of the committee to divide the land and apportion

(5) Of this, 60,446 dunums were recorded in the 'Village Statistics 1945' under the column of 'Others.'

(6) The settlement of title to land was completed in only about 5 per cent of the total lands of Palestine when the Mandate came to an end on 14 May 1948.