

the tax at the time of the original distribution but this was not done. No harm was, however, seen by this departmental action at the time since land settlement of title operations when they reached the village would adjust the ownership situation to agree with the actual position.

The main defect in the 'Village Statistics' lies in the classification of land for tax purposes which in turn affected the extent of Arab ownership. No problem arose in respect of Jewish-owned lands because all Jewish purchases had been properly surveyed and registered. Existing defects may be explained as follows.

#### **Classification of Land**

To understand the extent of the defect, it is necessary to review the tax laws which were applicable to agricultural land in Palestine during the period of the Mandate. Property in urban areas presented no appreciable difficulties insofar as areas and ownership were concerned.

The taxation system applied to agricultural land inherited by the British Mandatory from the Turks was based on the *tithe*, a tax which was supposed to be equal to one-tenth of the produce. The collection of the tithe used to be farmed out by public auction, usually to influential persons, and assessment of the produce was made by assessors at the time of harvest. This practice, being open to abuse, was discontinued after the British occupation.

In 1928, the Palestine Government replaced this system by a *commutation of tithes*, that is, a fixed aggregate amount paid annually irrespective of what the produce of a farmer was. The tax was, however, related to the average amount of tithe that had been paid by the village during the years immediately preceding the application of the Commutation of Tithes Ordinance to it, and was distributed by village committees under official supervision on the basis of the productivity of the land in cereals or fruit trees. The extent of the areas cultivated were not taken into account.

In 1935, the taxation system was once again changed by the enactment of the Rural Property Tax Ordinance<sup>7</sup> which remained in force in Palestine (except in the Beersheba sub-district where the Commutation of Tithes applied) until the termination of the Mandate, and on which the figures in the 'Village Statistics' were based.

For the operation of this Ordinance, plans were prepared showing the boundaries of all villages and settlements, the boundaries and names of the various localities or blocks, the area planted with fruit trees and the cultivable and non-cultivable land. Villages and settlements were divided by official valuers into blocks of land of a roughly similar ground crop productivity value, and the category was determined in which each block should be placed. The following categories<sup>8</sup> were decided upon:

(7) Latest revised law was published in the *Laws of Palestine 1944*, Vol. I, p. 32; and Ordinance No. 8 of 1945, Supplement No. 1, p. 47.

(8) *A Survey of Palestine 1945-1946*, Vol. I, pp. 251-252.