

## P R E F A C E

THE lectures which are here published in a somewhat amplified form were given for the London School of Economics and Political Science in November and December 1895.

The fact that the words "Five Lectures" appear on the title-page will, I hope, protect me from attack on the ground that I have not dealt with the whole subject. To do so in five lectures would be obviously impossible. It was necessary to select a part; and, as is explained in the text, I have selected the part which interests the urban occupier who thinks his landlord ought to pay the rates, the urban landlord who fails to agree with him, and the rural landlord and farmer who are united in believing it unfair that certain kinds of property not possessed by them should escape being rated.

The authorities employed are sufficiently indicated in the text and notes. I have to thank Mr. Hewins and Professor Cunningham for directing my attention to several which have been of much use.