



UNITED NATIONS CONCILIATION COMMISSION FOR PALESTINE
INTERIM REPORT OF THE COMMISSION'S LAND EXPERT
ON THE IDENTIFICATION AND VALUATION OF ARAB
REFUGEE IMMOVABLE PROPERTY HOLDINGS IN ISRAEL

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1. INTRODUCTION

1. The United Nations Conciliation Commission for Palestine which has always considered that the Compensation question holds a most important place in the refugee problem as a whole requested the Secretary-General in 1952 to set up a special staff to undertake, first, the identification and then the valuation of Arab immovable property holdings in Israel for which compensation might be claimed. Under the direction of Land Experts the Commission's Office for Identification and Valuation has carried on the project both at Headquarters in New York and in Jerusalem. The bulk of the identification work was done in Jerusalem from which city it was possible to obtain access to the various necessary records. The valuation work has been largely carried out with a smaller specialist staff at New York.

2. The purpose of the identification and valuation project was to provide reliable, detailed and complete information on the basis of which:

- a) an aggregate figure could be obtained representing the overall value of Arab refugee immovable property;

- b) an assessment of the value of each property owner's holdings could be made, and
 - c) individual claims for compensation could be verified.
3. The purpose of identification was to bring into existence a compact record of individual Arab land holdings in Israel which could be used, if the parties so desired, as a basis for verifying individual claims to ownership. The identification was to describe the ownership, interest in, and nature of, each holding as at the date of the termination of the British mandate, namely, 15 May 1948.
4. Valuation is a natural corollary of identification without which the project would be incomplete. The values to be ascertained were the market values of the various holdings as at the date of the adoption by the General Assembly of the Partition Plan, namely, 29 November 1947.
5. The following paragraphs explain in detail the methods adopted to achieve the identification and the initial phase of the valuation, ~~namely, the aggregate figure representing the overall value of Arab refugee property.~~

II. DEFINITIONS

6. In this report the words and terms set out hereunder are used in the sense indicated unless the context otherwise requires.

Commission	The United Nations Conciliation Commission for Palestine.
Office	The Commission's Office for the Identification and Valuation of Arab Refugee Immovable Property in Israel.
Land	The word land includes, where the context so requires, any buildings, trees or other fixtures thereto.
Immovable Property	Land as defined above.
Villages	The administrative entities so listed in the Administrative Divisions (Amendment) Proclamation 1947 and to which either the Rural Property Tax Ordinance or the Tithe (Commutation) Ordinance applied.
Urban Areas	The administrative entities so listed in the Administrative Divisions (Amendment) Proclamation 1947 Ordinance.
Value	Except where the context otherwise requires, the sum of money in Palestine Pounds (LP) which a property might be expected to realize in a sale in the open market on 29 November 1947, at which date the Palestine Pound was equivalent to the Pound Sterling.
Net Annual Value (N.A.V.)	Has the meaning ascribed to it in the Urban Property Tax Ordinance (see paragraph 30).
Note:	In addition to properties in Urban areas which all had a N.A.V. ascribed to them certain industrial properties in the village areas also had a N.A.V. ascribed to them when such N.A.V. was LP 20 or more.
Tax Category	The numerical category as defined in the Rural Property Tax Ordinance (See Appendix C).
Settled Land	Land to which title has been settled under the Land (Settlement of Title) Ordinance, and other land (in parts of Beisan, Tiberias and Jenin Sub-districts) in which the title to ownership has been settled under the Ghor Mudawwara Agreement. The word "settled" has nothing to do with physical occupation. Land Settlement was an operation undertaken by the Mandatory Administration for the purpose of regularizing land tenure in Palestine. The exact boundaries of parcels were set down on plans and details of ownership, etc. recorded.
Non-Settled Land	Land which is not "settled" land.
Rural Property Tax Ordinance	The ordinance which prescribed a taxation system for all property in rural areas. At the termination of the Mandate the ordinance had not been applied to the Beersheba Sub-district.
Urban Property Tax Ordinance	The ordinance which prescribed a taxation system for all property in urban areas.
Tithe (Commutation) Ordinance	The ordinance which provided for the payment of a fixed cash contribution in lieu of the old system of payment of tithes by reference to the annual yield of the land. It was applicable only to the Beersheba Sub-district.
Built-on-Area	That built on portion of a village which is classified under Tax Category 4 and comprises one or more Fiscal or Registration Blocks (q.v.)
Parcel	An area of land forming the smallest unit capable of

	identification.
Urban Assessment Block	An Area of land in a "non-settled" urban area.
Fiscal Block	An area of "non-settled" land comprising one or more parcels.
Registration Blocks	An area of "settled" land comprising one or more parcels.
Note:	Fiscal and registration blocks are not co-extensive.
Armistice Line	The boundary line as defined by the Armistice Agreements.
Demilitarized Zones and No Man's Land	Areas so designated by the Armistice Agreements.
Dunum	Unit of land measurement comprising 1,000 square metres.
Plantation	Land planted with fruit trees other than citrus and bananas.
Register of Deeds	The Register recording details of transactions in "non-settled" land which include date of transaction, description of property, its boundaries and area, the names of the vendor and purchaser, the share sold and the consideration and encumbrances, if any. The Register was also used for recording details of ownership, etc., but was not of itself absolute proof of title. It also included lands, title to which was "settled" under the Ghor Modawwara Agreement.
Register of Title	The Register recording title to about 5,000,000 dunums of lands settled under the Land (Settlement of Title) Ordinance which included the block and parcel number of the property concerned, the names of the owners and their shares, the area and description, and a note of any encumbrances. A separate folio was prepared for each parcel. The register also included the date of registration and the date of any transaction but not the consideration.
Schedule of Rights	The document published under the Land (Settlement of Title) Ordinance on which the Registers of Title were based.
Field Valuation Sheet	The working sheet of the taxation authority in urban areas which included the block and parcel number of the property, the owner or reputed owner, a description of the property whether land or building and, if the latter, a brief description of its nature. The sheet also showed the area and the values attributed to land and/or buildings in terms of gross and net annual value and date of valuation. It may be noted that the owner's name was included only to facilitate the collection of the tax and it was not uncommon for the names of one or more shareholders to be omitted.
	Encumbrances (e.g. Mortgages) are not shown.
Valuation list	The statutory document based on the Meld Valuation Sheets.
Tax Distribution List (for "non-settled" land)	The list prepared by Tax Distribution Committees for rural properties in "non-settled" areas which includes the block and parcel numbers, the reputed owner or owners and their shares, the area, tax category and the amount of tax levied on each parcel.
Taxpayers' Register	A summary of the Tax Distribution List.
Parcel Classification Schedule	The document setting out the tax category in "settled" rural areas for each parcel together with its area and description.
Land Registrars Return of Dispositions	The report prepared weekly by Land registrars, giving details of <u>all</u> transactions registered by them.
Village maps	A map showing the boundary of the village, the fiscal block division, and also registration block divisions if any part of the village was "settled", and the nature of the terrain; another map showed registration block divisions and the boundaries of each parcel; a third map merely indicated registration block divisions.
Block Plans	A plan showing the boundaries of each parcel in a registration block.

III. IDENTIFICATION

7. The territory held by Israel under the Armistice Agreements comprises some twenty million dunums about half of which constitutes what is commonly known as the "Negev." Again about half of the ten million dunums of the land outside the "Negev" was "settled" under the Land (Settlement of Titles) Ordinance.

Essentially the identification consists of preparing for each parcel owned by Arabs, including partnerships, companies and cooperative societies a basic form (RP/1) giving, as at the termination of the British mandate, the location, area, description, names of owners and their shares, particulars of encumbrances (e.g. mortgages, leases), taxation category or N.A.V. whichever is applicable, and the consideration recorded in any sale which took place in 1946 - 1947. No attempt has been made in the identification project to distinguish between those Arabs who are refugees and those who are not, as the distinction is outside the present resources of the Office. In addition record forms have also been prepared for the following classes of land. In each case the form makes the exact status clear:

- i. Land owned by religious bodies.
- ii. Land recorded as State Domain but which was subject to transfer to Arabs on payment by them of the unimproved value of the land (badl mithl).
- iii. Land recorded as State Domain but which had been occupied by Arabs for many years and which was regarded by the Mandatory Government as let to the occupiers under implied leases.
- iv. Land recorded as State Domain but which was let to Arabs under long term leases.
- v. Land owned by non-Arabs but which was let to Arabs under long term leases.

8. The identification was extended to cover the "no man's land" in the Jerusalem-Ramle area and the "demilitarized zones" in the northern region and Beersheba Sub-district. In the case of "settled" villages cut by the Armistice line it was possible to ensure that only those parcels falling wholly or partly on the Israel side of the line were included. In the "non-settled" villages where the exact location of the parcel is not known, all Arab owned parcels in the fiscal blocks cut by the line were included, even though some of them fall on the Jordan held side of the line.

9. The principle observed by the office throughout the identification project has been to include rather than exclude doubtful cases on the grounds that it would be comparatively easy to exclude such cases at a later stage. It is possible for example that there are a number of Jews of oriental origin who have Arabic names and are consequently included but their number is likely to be so small as not to cause the identification to be suspect on their account*

10. It is estimated that the total number of basic forms (RP/1) will on completion be in the order of 430,000. The total number of fiscal blocks is 1,705 and of registration blocks 6,619 making a total of 10,324 blocks outside of the rural area of Beersheba Sub-district. All the information recorded on the forms is official in the sense that it is taken from the records of the Mandatory Administration in Palestine. The Office has specifically avoided hearsay evidence or information which is unsupported by documentary evidence from official sources.

11. The various documents consulted are set out below and a description of each is included in the Definition section of this report. In the case of the Registers of Title photographic copies prepared on microfilm by the Mandatory Administration were used. When the film was illegible or non-existent and in the case of other documents, the originals were examined with the cooperation of the authorities concerned in Gaza, Israel, Jordan and Syria.

- a. Registers of Title.
- b. Registers of Deeds.
- c. Tax Distribution Lists.
- d. Field Valuation Sheets.
- e. Schedule of Rights.
- f. Parcel Classification Schedules.
- g. Land Registrar's Returns of Dispositions.
- h. Village Maps and Block Plans.

12. The following table indicates the information extracted for each parcel and the sources from which it was obtained. The reference letters refer to the different documents listed above.

Item	"Settled" land	"Non-settled" (Rural)	"Non-settled" (Urban) Beersheba (Rural)
1. Location	a,b,e	c	b, db
2. Area	a,b,d,a	c	b, d, hb
3. Description	a,b,d,e,f	-	b, db
4. Names of Owners	a. b, d, e	e	b, db
5. Shares	a,b,d,e	c	b, db
6. Rural Property Tax Category	c, f	c	--
7. Urban Property Tax Assessment	d	-	d-
8. Encumbrances	a,b,e	-	bb
9. Sale Particulars	G	G	gb

13. It will be noted that in the case of "settled" land the essential data for identification is obtained from the Registers of Title. As those Registers provide absolute proof of title, the identification may be said to be positive and definite. As the photographs were made some months before the termination of the Mandate, it was necessary to incorporate in the basic form (RP/1) all the transactions registered subsequently by reference to the Registrars' Returns of Dispositions.

Special Problems

14. In the case of "non-settled" land both in the urban and rural areas the identification based on the Field Valuation Sheets, Tax Distribution Lists and Registers of Deeds is not so definitive. The names recorded in these documents are the reputed owners or the persons responsible for paying the tax. While in the majority of cases the name is most likely to be correct, the documents themselves do not constitute

absolute proof of title. Further, the tax documents do not necessarily show all the share holders in any particular property as the tax authorities were only concerned to indicate any one share holder who they then held responsible for the tax.

15. A deficiency in the identification project occurs in the case of certain areas of land in "non-settled" villages. In the case of those areas as indicated in paragraph 12 above the names of owners have been obtained from Tax Distribution Lists, the compilation of which was the responsibility of Village Tax Distribution Committees. The duty of the Committee was to apportion the total amount of tax payable by the village, assessed by the Government officials on the basis of the various tax categories, to the different individual owners according to the category of the land owed. No special problem was involved in the case of parcels in categories 1-15. However, uncultivable and some marginal land in rural areas were placed in Category 16 under the Rural Property Tax Ordinance, and because such land was not liable to tax, the Tax Distribution Committees did not always make a distinction in their records of "non-settled" villages between land of that kind which was used in common by all the inhabitants of the village and that which was privately owed. In the "non-settled" villages the Office was obliged to use the taxation records as the basis of its identification and was therefore unable to make this distinction. Accordingly, such land has been excluded as not being privately owned. Some 800,000 dunums are affected by this difficulty.

16. The Beersheba Sub-district contained about twelve million dunums, most of which was desert, and none of which was "settled" under the Land (Settlement of Title) Ordinance. In the "Village Statistics 1945" published by the Mandatory Administration the figure of 1,935,000 dunums was included as Arab owned cultivable land, some 60,000 dunums of which are now in Jordan and the Gaza Strip. In this Sub-district rural and taxation rested on a system of commuted tithes. The tithe records which might have formed the basis of identification have not been found. The Registers of Deeds were examined and registration therein was found to account for only 200,000 dunums of which about 64,000 dunums were registered in the names of Arabs. Basic forms (RP/1) have been prepared so far only for Arab owned lands included in the Register of Deeds. The information is confined to the name of the locality in which the property was situated and the boundaries of each ownership are roughly defined by physical description. It seems reasonable to suggest that any non-Bedouin, acquiring land in the Beersheba sub-district, would have taken steps to register it in order to be in a better position to resist encroachments upon it. If this is so the remainder of the two million dunums of cultivable land may be regarded as having been cultivated by the Bedouins. No precise information has yet been obtained concerning the areas which may be owned by either individual Bedouin or by the Bedouin tribes though the areas in which the various tribes were found are indicated by the tribal name on most contemporary maps of the territory.

The area of Arab owed land in the Beersheba Sub-district is as follows:

Dunums	
Cultivable Land	1,875,000
Uncultivable Land	10,570,000
Total Area	12,445,000

17. In the case of the following urban areas and villages the identification is incomplete for the reasons stated:

Ramle Urban Area

The identification is complete in the case of seven "settled" blocks with the exception of the insertion of the N.A.V. The Meld Valuation Sheets have not been found for this urban area so that it has not been possible to complete the identification for the "non-settled" blocks. However, Meld Valuation Sheets dated 1940A1 have been found for eleven blocks out of twenty-one and these have been used, but owing to the date, the identification may be incorrect.

Beersheba Urban Area

The Meld Valuation Sheets have not been found. A United amount of identification has been possible by an examination of the Register of Deeds, but it cannot be regarded as in any way complete.

Villages

In the case of Bureij, Deiraban, Jarash and Khirbat Isntallah, no Tax Distribution Lists have been found, but in the case of Deiraban about half of the identification has been completed by reference to the provisional Land Settlement records. In the case of Belt Jimal, Deir Rafat, Lifta, Suba, Dalata, Malikiya and Rosh el Ahmer the Tax Distribution Lists for one or more blocks have not been found.

18. A summary of the areas of all rural land excluding Beersheba Sub-district has been prepared and is attached as Appendix A/I to this report. This summary lists the areas under the various tax categories in which they are classified. A summary of the urban areas showing the N.A.V. of buildings and the area of vacant sites is also attached as Appendix A/2. The figures contained in Appendix A/L have been adjusted to exclude the estimated areas of fiscal blocks falling on the Jordan side of the Armistice Line. A supplementary document showing the breakdown of these areas by villages, urban areas and also the areas in non-Arab ownership is in course of preparation.

19. The basic forms (RP/1) are filed in the records of the Office under the name of the town or village in which the parcel they represent is situated. For the purpose of ensuring that the process of identification is complete, lists (RP/3) were also prepared for land owned by the State, other public authorities, Jews and other non-Arab individuals showing the area so owned. This area, added to that owned by Arabs was compared with official records of the extent of the land in each urban area and village.

IV. ANALYSIS AND VALUATION

Principles adopted

20. In accordance with the broad terms of reference set out in paragraph 5 above, the Office has conducted its work with the object of ascribing to each parcel of Arab owned land a value equivalent to the price which might have been realized on a sale of the parcel in the open market on 29 November 1947 and ultimately to apportion such value to individual owners. This latter stage has not yet been reached. This report is confined to the valuation of the total Arab land holding and an approximate estimate of the total value of the land holding of these Arabs who are refugees.

21. In its progress report to the Secretary-General covering the period 23 January to 19 November 1951 (G.A.O.R. Sixth Session Supplement No.18 [A/1985]) the Commission stated that its Refugee Office had estimated that the total value of the immovable property abandoned by Arab refugees was 100 million Palestine Pounds. This estimate was based on the value of the land for its existing use and Annex A to the report described in detail the method adopted in arriving at this estimate.

22. The valuation project at present in progress and of which a detailed description is set out in subsequent paragraphs, differs from the "global" figure referred to in paragraph 21 in the method of approach. In the "global" estimate an overall figure of the value of property for its existing use was arrived at by taking the broadly similar types of land and estimating their value whereas in the work described in subsequent paragraphs each individual parcel of land is being valued having regard to its individual market value at the 29 November 1947. The aggregate of such valuation will exceed the global figure for a number of reasons the principal of which are as follows:

- a) The existing use basis adopted in the global estimate takes no account of foreseeable future increases in value which the open market would be willing to pay for e.g. a higher value than existing use value on the fringes of town, for future development.
- b) On the principle of equity it is necessary to consider each parcel separately even though the aggregate value of such parcels would exceed the potential of the whole looked at as a single entity, or alternatively, if it were possible to conceive of all the parcels being put on the market for sale at the same time, it is obvious that the supply would exceed the demand with a consequent decrease in the price which could be realized.
- c) An analysis of actual sales has indicated that the overall values adopted in the "global" valuation were too low.
- d) The detailed identification programme has resulted in a somewhat larger area of Arab owned property than that used for the "global" valuation. The difference mainly concerns cultivable (ground crop) land and comprises an addition of some 200,000 dunums.
- e) In the "global" valuation no value was attributed to land in Tax Category 16 on the grounds that it was uncultivable, whereas the present study has shown that it had an appreciable value.

23. In approaching the task of individual valuation the Office has based its work on two fundamental principles:

- a) The valuations must be consistent though this does not mean that similar types of land throughout the area will have a similar value.
- b) The valuation must be based on the evidence of actual market transactions for the different types of land in areas in which they are situated. By the adoption of these two principles it is considered that the results obtained are fair and reasonable*

24. In order to achieve the first principle it was necessary to find some method of establishing the similarity of the various parcels of land, both in the urban and in the rural areas, as no physical inspection was possible. In the case of the urban areas the factor common to all parcels is the Net Annual Value and in the rural areas (with the exception only of the Beersheba Sub-district) the common factor is the classification into various tax categories.

25. As regards the second basic principle it is not of course possible to obtain a sufficient number of sales at or about the actual date of valuation namely, 29 November 1947, and it was decided to consider all the sales which took place in the two years prior to the valuation date. This period was selected as being a period after which the market might be presumed to have settled down following the end of World War II and before it was affected by the disturbances which took place in Palestine following the adoption of the Partition Plan. It may be noted when it was apparent that the level in prices was changing as between the beginning and the end of the period those changes were taken into account in establishing the level of value.

26. By law the parties to a transaction were required to appear before the Registrar of Lands. A fee based on the consideration was charged for registering the transaction. The parties were therefore required to declare to the Registrar of Lands the consideration involved. It was the duty of the Registrar to make his own assessment of what the consideration was and calculate the fee accordingly. The Registrars lived in the districts in which they operated and dealt with a vast number of transactions and they would have a shrewd idea as to the true value of any particular property. Having regard to these factors, it is considered that the declared or assessed value (whichever is the higher) is a fair guide to value.

27. Adoption of these principles ensures that the value ascribed to any particular holding is its true market value in the hands of the owner and not its value to the acquiring authority i.e. the State of

Israel. On the other hand it does not necessarily represent the capital sum which would be required to produce an income on investment equivalent to any income issuing out of such property.

Method of Valuation

28. As different criteria are involved, it will be convenient to describe the method of valuation adopted under the heads of!

- A. Urban Lands
- B. Rural Lands

A. Urban Lands

29. Urban Lands are those to which the Urban Property Tax Ordinance applied and a list of Urban areas in which Arabs owned property is attached as Appendix B/1. As stated above the criterion common to all urban properties, i.e. buildings and undeveloped land (hereafter referred to as "vacant sites"), was the Net Annual Value (N.A.V.) It is necessary to explain briefly what is meant by N.A.V.

30. Under the Urban Property Tax Ordinance the N.A.V. of any building was the rent for which such building might be expected to let from year to year after deduction of a statutory allowance for repairs. The assessment committee which was required to assess such N.A.V. was required to have regard to:

- a) The size, materials and state of repair of the proper and the amenities and value of the site;
- b) The use to which the property is put;
- c) The rent paid for, or the income produced by, similar properties in the same locality.

In the case of vacant sites, the N.A.V. was to be six percent of the sum which the land if sold in open market between a willing seller and a willing purchaser might be expected to realize. The N.A.Vs were All reassessed at intervals of five years. Exceptions to this five year assessment rule became necessary when an individual property was altered in character e.g. a vacant site developed by the erection of a building.

31. From the above it will be observed that if the law had been correctly administered, the N.A.V. would have been a fair comparison between different properties within any one town and at a certain date. All that would have been necessary would have been to establish a suitable multiplier of the N.A.V. to obtain the capital or market value. An examination of the sale prices in all classes of property at different levels of N.A.V. indicates that there was some under assessment measured in terms of what the N.A.Vs would have been in 1947/48.

32. In considering the valuation of urban property, a distinction was made between "vacant sites" and buildings owing to the different basis of N.A.V. This distinction was made possible by an examination of the Field Valuation Sheets.

Vacant Sites

33. In the case of vacant sites it will be recalled that the basis of N.A.V. was 6% of the capital value. Further, in any urban area the great majority of the N.A.Vs will have been based on capital values fixed at the same date (the quinquennial valuation). The capital figure was normally assessed at a certain figure per square metre and then adjusted to correspond with the precise area of the particular parcel. Thus it is possible to proceed direct to a comparison of capital values per unit of area to establish the different values of vacant sites in different localities.

34. The first step was to mark on large scale plans each vacant site parcel which was Arab owned using a colour code to indicate the capital value per unit of area as assessed by the tax authorities. From these plans it was possible to Obtain a picture of the relative level of values of vacant sites in the different districts of any urban area. Due regard was had during this process to any "revised" values which differed in date of assessment from the majority. These values may be called "Tax Values."

35. Next an examination of all the available sales for the urban areas concerned was made and prices reduced to a figure per square metre and these again were marked on the aforementioned large scale plans, together with the date at which the sale took place. These values may be called "Sale Values." By this procedure it was possible to ascertain the trend of value between 1 Jan. 1946 and 29 November 1947. It was found that the trend was by no means uniform as between different urban areas or even between different parts of the same urban area. The sale values were then adjusted where necessary to conform with the sale deemed to have taken place on 29 November 1947.

36. A comparison of Tax Values and Sale Values now established the relationship between the two and it became possible to ascribe a market value per unit of area to each parcel within the urban area. The capital values of the whole of each parcel at 29 November 1947 were then obtained by a simple mathematical process.

37. It is emphasized that, where necessary, parts of an urban area were considered separately and due regard was had, when fixing the market values, to the level of value in adjoining parts of the area. Whereas some of the small urban areas could be dealt with as a single unit, the large towns generally split into obvious areas of different character. These areas were not delineated by any arbitrary rule in arriving at their value but were carefully calculated by the comparison of tax values and sales values as described above.

Buildings

38. As regards buildings, the parcels included under this head are all Arab-owned buildings together with the land on which they stand and the curtilage surrounding them where it is included in the same assessment.

39. In the case of buildings an entirely different approach to the problem was necessary, owing to the fact that the N.A.V. was not, by its legal definition, tied to a capital value as in the case of vacant sites. It is normal valuation practice in calculating capital value to multiply the annual net income of a

property by a suitable multiplier. This multiplier is found by estimating the interest which the market would require if the capital sums were to be invested in the property, e.g. if a 6% rate of interest were required, this figure is divided into 100 and the result 16.66 is the multiplier by which the income is converted into capital value.

40. By definition the N.A.V. should approximate to the annual income from any particular property, and had the assessment, of N.A.V. been up to date it would have been a simple matter to estimate the different multipliers for different classes of property and proceed direct to capital value.

41. However, a cursory examination of sale prices as against corresponding N.A.V. indicated that the latter were in fact under-assessed and that a correspondingly higher multiplier was required to arrive at the sale price.

42. Further, the brief description of the building obtained from the Field Valuation Sheet was found to be insufficient as a guide to the relative values of different buildings.

43. For a similar reason it was found impossible to relate sale prices to the description of the building e.g. number of floors, number of rooms, type of construction. No doubt such a relationship existed but the scarcity of the data precluded any reliable valuation on the basis of a description of the building.

44. On the other hand it is considered that the N.A.V. (whether it be under-assessed or not) would correctly indicate the relative similarity of holdings having a similar N.A.V. assessed at the same date.

45. The method finally adopted was a modification of the formula $N.A.V. \times \text{multiplier}$ based on an interest rate. Instead the multiplier was found directly by dividing the sale price by the N.A.V. of the building to which the sale price referred. As a first step this division of sale price by N.A.V. was carried out for each sale price.

46. An inspection of the results of this operation for any one urban area revealed that the multiplier for any particular level of N.A.V. was remarkably similar. Accordingly it was decided to group N.A.Vs in brackets of LP 25 and to apply the same multiplier to all the N.A.Vs within that bracket.

47. It was found that the maximum under-assessment occurred in the lower brackets and that the level of this under-assessment gradually decreased with the increase in N.A.V.

48. The method adopted also has the merit that it provided automatically for differences in the years of assessment of N.A.Vs in different towns.

49. The recorded sales in respect of urban areas were many. However, a disproportionately high number were related to buildings in the lower net annual value brackets (which reflected the higher density of parcels in those brackets). In the higher N.A.V. brackets the position was not as satisfactory as could have been wished. The parcels in the top brackets were the least represented while the next lower brackets generally fared better. However, the overall pattern obtained enabled a reasonably accurate approximation to be made which, owing to the decrease in level of underassessment noted in paragraph 47, was capable of being checked by the interest on investment method.

50. An examination of the N.A.V. of all the parcels in any urban area presented a total and revealing picture of the nature of the area, namely, the total number of buildings the locale of their density and range of net annual values and the total area of vacant land.

51. In the urban areas of Ramie and Beersheba the essential documents, namely, the Field Valuation Sheets from which the N.A.Vs of the different parcels could be extracted are missing, with the exception that, in respect of eleven blocks in Ramle, the 1940/41 documents were found. Consequently it has so far not been possible to adopt the detailed analysis which was carried out in the other urban areas.

52. In the case of the Ramle urban area a comparison was made with the adjoining area of Lydda. Three lines of study were developed:

a) The following data was extracted for the urban area of Lydda:

- i. Number of buildings
- ii. Area of vacant sites
- iii. Area of buildings and their curtilages
- iv. Population (Village Statistics 1945)

The assumption was made that the number of buildings was directly proportional to the population and hence the number of buildings in Ramle could be calculated. A further assumption was made that the two urban areas were similar in character and therefore a simple calculation produced the area of the buildings and their curtilages, and by deduction from the known total area of Ramle the area of the vacant sites was estimated. The valuation was then carried out as a direct comparison with Lydda on the assumption that values would be similar in the two areas.

b) The total amount of tax payable in the two urban areas was known and on the assumption that the nature and growth over the period 1945-1947 (1944/45 being the year of tax assessment) was similar, a direct comparison was possible between the tax payable and the capital value calculated by the method described in paragraphs 33 - 50.

c) The capital value for all the main towns as calculated by the method previously described was divided by the tax payable and resulted in a factor of 600 which was applied to the tax payable in the Ramie urban area. Methods (a) and (b) are considered the more reliable as direct comparison is made between two similar and adjoining urban areas, whereas method (c) introduces other factors not common to either.

53. The Beersheba urban area presented a more difficult problem in that there was no adjoining urban area which would be assumed to have similar characteristics. In this case two possible methods of comparison were studied:

a) The total capital value of all the smaller urban areas as calculated by the method described in paragraph 33 - 50 was divided by the tax payable and resulted in a factor of 570 which we applied

to the tax payable in Beersheba urban area.

b) The total capital value of the towns referred to in (a) above was compared to the total population (obtained from Village Statistics 1943) and resulted in a factor of 108 which was applied to the population of Beersheba urban area. The range of values for vacant sites and range of multipliers for buildings is shown in Appendix B/3.

A. Rural Lands

54. Rural lands are those to which the Urban Property Tax Ordinance did not apply. As elated in paragraph 25 the criterion common to all rural lands with the exception of the Beersheba. Sub-district was a classification into various Tax Categories under the Rural Property Tax Ordinance. An explanatory list of the tax categories is attached as Appendix C to this report.

55. With the exception of the Beersheba Sub-district each parcel of rural land ("settled" or "non-settled") was classified under one or more of the tax categories and tax was payable accordingly on the area of the individual pared in accordance with its category or categories.

56. The original classification (April 1935) was carried out by Government-appointed Committees. Thereafter the classification of the land was under a system of continuous revision as changes in land use took place. In the vast majority of cases fruit land (other than citrus, and bananas) and irrigated land was found to be classified in the categories 5-8. Similarly, although some cultivable (ground crop) land came under category 8, the majority fell within the group 9-15. For all practical purposes, therefore, the total area of land under categories 5-8 represents fruit plantations (other than citrus and bananas) and that under categories 9 - 15, cultivable (ground crop) land. It will be noted that this broad division has been adopted for the purposes of the Village Statistics 1945 where, however, cultivable (ground crop) land was sub-divided into two Groups, 9 - 13 and 14 - 15. In the analysis of sale prices as described in the following paragraphs, the value within the-above groups of categories in any one village were found to vary slightly or not at all. In view of this and since these groupings afforded a broader basis of analysis, no distinction was made between one category and another in each group. The Tax groupings adopted were as follows:

- 1-2 Citrus
- 3 Bananas
- 4 Built on areas
- 5-8 Fruit Plantations (other than Citrus & Bananas)
- 9-13 Cultivable Land (Ground Crops) (Higher Grade)
- 14-15 Cultivable Land (Ground Crop) (Lower Grade)
- 16 Uncultivable Land
- 17 Fish Ponds

57. The Mandatory Administration prepared for the Anglo-American Committee of Enquiry in 1946 a classification of the whole of Palestine by topography, soil types and rainfall. This classification fell into ten zones which are set out in detail in Appendix D to this report. These zones are referred to hereafter as Regional Zones. They are indicated on a map and the zone classification of any particular block was readily identifiable.

58. From a study of the tax categories and the regional zones in any particular village it was possible to distinguish the parcels having similar characteristics and it was on this basis that the valuation was carried out.Lands other than Garden or Fringe Areas

59. As a first step in the valuation process all the sale prices of transactions which took place in the years 1946 - 1947 were analysed for each village. The analysis consisted of setting out on forms the block and parcel number, the area of the parcel, the tax category, the date and amount of the consideration (as assessed or declared) and the share of the whole which was being sold. From this it was possible to deduce the sale price per dunum and consequently the value per dunum of the whole parcel.

60. The result of this analysis was transferred to summary sheets and the total area of each parcel affected by a sale was multiplied by the value per dunum to . give the total value of the parcel. This was done for each tax category or groups of tax categories in each village and where necessary for the different regional zones. It was then possible to obtain the average price for all land of the same tax classification in the same zone in each village.

Garden and Fringe Areas

61. It was realized that there were two other classes of rural land which did not admit of analysis on the tax category basis, namely:

- a) Comparatively small areas which immediately surround the built-on-areas of villages where the land is divided info small parcels and which are used mainly for the cultivation of fruit and vegetables and also form the land immediately available for any expansion of the built-on-area. Such "garden areas" are fairly readily identified from an inspection of the various plans available.
- b) Certain areas in the neighbourhood of large towns notably Jaffa, Tel Aviv, Haifa and Jerusalem where the land had a potential development value.

62. It became apparent at an early stage that the land in the "Garden Area" had a higher value than the surrounding land and this was therefore treated as falling within a separate tone and the average value calculated accordingly.

63. It also became apparent that the land adjoining large tows had a special value and these were treated differently in that the analysis of the sale prices was not related to tax categories. It was found that such land had a value in excess of its value for existing use which was attributable to the prospect of development by buildings or other purposes required by the proximity of the urban area. In these cases the

values did not vary with the tax category in the same way as they did in the case of the purely rural areas, the sale prices were therefore analysed for each block and an appropriate value for the Arab-owned parcels in each block was deduced.

Valuation

64. The results of the analysis were then plotted on plans to a colour code by value and a clear picture was thus presented of the different values prevailing in each village and an overall picture of the trend of value throughout the country. It was therefore a simple matter to deduce values for those villages where the sale data was scanty or lacking altogether.

65. Master Sheets for each village including border villages in so far as the land falls in Israel were then produced showing the total area of Arab-owned property for each relevant tax category or group of tax categories within each Regional Zone as well as for the "Garden area" where applicable. The deduced value of each was then applied and a total market value for each village calculated. The range of value in each Sub-district and for each Tax Category is shown in Appendix B/4. In the case of the land adjoining urban areas, the total Arab-owned area in each block was multiplied by the value found to be appropriate for each. The values in this case ranged up to LP 3,000 per dunum.

Built-on areas

66. The village built-on-areas which were classified under Tax Category 4 presented special difficulties arising from the following circumstances:

- a) The detailed survey and settlement of title of these areas were abandoned at an early stage in the process of Land Settlement under the Mandatory Administration. In the vast majority of cases therefore no data is available as to buildings and since they were not subject to the Urban Property Tax, no N.A.V. is available to form a basis of valuation as in the case of urban areas.
- b) There was practically no market in the ordinary commercial sense for village houses and the matter is further complicated by the fact that the few sales available are not representative of the typical built-on-area. Also, had a large number of sales been available the difficulty of identification with the property sold precludes their use in valuation. It was therefore necessary to examine other methods of valuation from those generally adopted in this report.

67. Village Development Survey plans to a large scale, prepared in 1946, were available in a substantial number of villages and approximately 50 of these were studied in great detail. This study revealed that the built-on-areas ran remarkably true to type. In each of the villages studied the areas of the buildings were accurately measured both in the case of the buildings actually within the built-on-area and those which had been erected on land of other tax categories outside the built-on-area.

68. The area of the buildings within the built-on-area was then compared with its total area. The consistency of building coverage particularly within Sub-districts was of a sufficiently high order to justify the use of the percentage building coverage as a method of estimating the total area of buildings within the built-on-area.

69. In those built-on-areas where settlement of title operations had been carried out and consequently where the location of each individual parcel was known, a study was also made of the area of land covered by buildings in different sizes of parcels. Fourteen such villages were so studied. This study revealed a definite percentage of building coverage for different groups of parcels taken by area. As might have been expected the smaller parcels had the greater building percentage. It was not feasible to use the data from this study in arriving at the total value of any built-on-area but the information may well prove of benefit in arriving at the value of individual parcels in a subsequent operation.

70. In the absence of any reliable data as to the value of buildings and land in the open market it is a common practice of valuation to deduce a value by adding together the value of the land and the cost of the buildings. The method has considerable drawbacks, the chief of which are:

- a) The value for sale after completion is not necessarily the same as the value of the land plus building cost, as the value of the finished article is influenced by supply and demand.
- b) The method does not take into account differences in the age of different buildings unless considerable adjustment is made to the building cost. It may be noted that the Office has no means of knowing the age or condition of any particular 'building.

Nevertheless it was considered that some modified version of the above basis was the only possible method to adopt in the circumstances.

71. In the case of a few of the "settled" built-on-areas, sales transactions were available which could be attributed to individual parcels of land and buildings. From which it was possible by analysis to deduce the approximate value of the building as a price per square metre after deducting the value of the land.

72. It was accordingly decided to adopt a figure per square metre as the average value of buildings over the country as a whole. It will be noted that this figure being derived from actual sale prices, reflects the effects of depreciation and changes in market value.

73. Again very little evidence was available as to the value of vacant sites in built-on-areas. The original rate of tax in built-on-areas was 10% of a low capital value of LP 27 per dunum for the land only. In 1944/45 the tax rate was quadrupled, which may be considered to reflect the increased capital

value which would then be LP 106 per dunum. From a study of the few sales available in "settled" built-on-areas, and from a comparison with vacant sites in small urban areas, insufficient evidence was available to form a reliable guide as to the value of any particular built-on-area vacant site.

74. It seems reasonable to suppose that the vacant sites in built-on-areas would bear a relationship to the values found for the "Garden area" which generally encircles the built-on-area. It might be argued that the values within the built-on-area would be no higher, than that immediately adjoining, but such evidence as does exist indicates that this is not so, and that the value of built-on-area land exceeds that of "Garden area" land. This is supported by the official tax valuers' views in assessing the capital value at LP 27 in 1935. In order to establish the relationship between "Garden area" value with that of a vacant site in a built-on-area, the villages having the lowest garden area value were studied and it was found that if these lowest values were multiplied by 3 a figure of approximately LP 100 resulted. It was accordingly decided to adopt three times the "Garden area" value as the value of built-on-area vacant land.

75. From a consideration of the above it will be apparent that the total value of the built-on-area can be obtained by combining the building coverage in square metres multiplied by the value per metre and the value of the bare land, calculated at three times the "Garden area" value. However, study of the large scale plans indicated that in most cases there is a certain amount of building outside the built-on-area, and such building would be excluded by the above calculation. It was therefore decided to extend the built-on-area study to include such buildings, and as no comparison between building area and land area could be made, it seemed reasonable to base the total area of buildings on the total population, which is obtained from the village Statistics 1945.

76. In the "Survey of Social and Economic Conditions in Arab Villages" published in 1944 by the Mandatory Administration, five carefully selected villages are studied in great detail. In a chapter on family groups the Survey concludes that "about 70% of all persons are included in families of 4 - 7 members. The most predominant size is 5 - 6 persons." In another chapter on Housing the conclusion is drawn that in a family of 5 the average density of persons per dwelling unit of one room was 2.9 and for a family of 6 it was 3.1.

77. From the Office study of building area and population and from the study of the large scale maps themselves it appeared that the average dwelling unit of one room had an area of between 25 and 35 square metres. It would appear therefore that the average family would occupy a two room house containing an area of approximately 60 square metres.

78. The method finally adopted to arrive at the value of land and buildings in the built-on-areas and the buildings only outside the limit of the built-on-area was as follows:

- a) The value of the bare land inside the built-on-area was found by multiplying its area by 3 times the value of the "Garden area" surrounding it.
- b) The population obtained from the village statistics was divided by 3 and the result gave the number of rooms of an average size of 30 square metres, and consequently the area of building which might be expected to be found in the average built-on-area and its environs.
- c) The area of buildings in square metres found by this process was then multiplied by the value per square metre added to the value of the land (a).

This process was carried out for each village, and it is considered that the resulting capital value represents a fair and reasonable assessment of the market value of the buildings, and land in the built-on-areas, together with other buildings in the environs.

79. However, it was thought desirable to check the total result by a more direct method not so closely related to the population figures. From the study of 50 villages described in paragraph 67 above, the total area of buildings both within and outside the limits of the built-on-area was compared with the total area of the latter and a percentage coverage deduced. These percentages were applied to the total areas of the built-on-areas in each Sub-district and the result gave the estimated total of building area. The result multiplied by the value per metre was added to the value of the land obtained as before.

80. difference in the two figures is accounted for by the fact that the latter takes into account out buildings, etc., whereas the former is based on the occupied rooms only. However, the second method also applies the building multiplier to these out-buildings, which is incorrect as their value is likely to be less than that of the dwelling houses. It seems reasonable therefore to employ a mean of the two figures and the resulting figure has been used in the valuation process.

81. Within the built-on-areas there generally existed one or more small industrial buildings such as an olive press or a flour mill. In most cases these are not identified by the tax lists as their net annual value was under LP 20. In order to include a value in these cases, in which no transaction has been recorded, the total figure found for each built-on-area was rounded up to the next highest LP 1,000. Their value is essentially small and for the purposes of the estimate it is considered that their value is adequately covered by this addition.

Beersheba Sub-district

82. As mentioned in paragraph 54 the land in the Beersheba Sub-district was not classified into tax categories as in the rest of the country and accordingly a different method of valuation has therefore had to be adopted. It is convenient to regard the whole area as divided into:

- a) Cultivable Land
- b) Rough grazing and Desert Lands

83. In the first place this vast region of twelve and one half million dunums was not divided into administrative villages as it was in other Sub-districts where lands sold could be precisely or reasonably

accurately located in each village. The sales in the Beersheba Sub-district therefore had to be identified with the general location of the land sold if not the precise location. Fortunately, enough information was obtained from the Registers of Deeds and the basic forms (RP/1) to enable this to be done i.e. the name of the tribal area, the name of the locality and the boundaries of each registered area proved to be sufficient guides in almost all cases.

84. The locations of all sales were plotted on a general map of the area with the value per dunum realized on the sale. The estimated values per dunum of cultivable land other than that which was tree-planted or built-upon ranged between a high of LP 15 and a low of LP 4. A decrease in value corresponded with an increase in the distance from inhabited areas and main lines of communication.

85. Using this sales information and by a careful study of topographical maps and the Regional Zones the capital value of all Arab-owned cultivable land in the Beersheba Sub-district, after allowing for trees and building was estimated at LP 15,000,000.

86. It remains only to consider the value of the rough grazing and desert areas which comprise the rest of the Sub-district. It may be argued that the ten and one-half million dunums of uncultivable land had no value but this argument is untenable as the area did, at least in part, support a nomadic population. It is most unlikely that such lands were sold in the open market and certainly this Office has no information covering any transactions in land which may have taken place. For these reasons the Office has found itself unable at this stage to put forward any figure to represent the value of this uncultivable land until such time as further information and evidence may become available.

V. CONCLUSION

87. The Office has adhered strictly to the basic principles of consistency and fairness in relating the valuation of all Arab-owned immovable property holdings in Israel to actual market transactions and has studied all the information available from official sources both as to the identification and valuation projects. It is considered that the results obtained are as fair and reasonable as the sources permit.

88. To attain the purpose of this report, namely, an estimate of the value of the immovable property of Arab Refugees, it is now necessary to consider how much should be deducted from the overall total. This deduction is the property value attributable to the Arabs who remained in Israel territory. A reasonably accurate answer to this could be deduced given a complete list of the Arab refugees registered by UNRWA or alternatively a complete list of the Arabs residing in Israel and if this information were available to compare with the owners recorded in the Office. It must be noted, however, that the task would have been a formidable one and would have required a considerable period of time to carry out. The fact that the identification project has reached a satisfactory degree of completion only recently has precluded the consideration of such an operation in the past.

89. For the purpose of this report, however, the Office considered that an approximate estimate of the value of the immovable property of Arab refugees could be obtained by an examination of the statistics of the Mandatory Administration. The relevant statistics are contained in "Village Statistics 1945" which inter alia show the population of each village. The figures of population are estimates but are considered to be reliable. These were compared with the Israeli statistics which are contained in the Israel Government Year Book 1950 where the population in each village with some exceptions is given for the year 1949 and 1949, the latter being based on a poll of each village. In that Year Book each village is also categorized to indicate whether it is an Arab village or not.

90. As a first step the "Arab villages" from the Israel Year Book were listed. The population figures for each obtained from the "Village Statistics" were adjusted to allow for natural, increase to arrive at the hypothetical population which would normally have been expected in 1949. A comparison between the Israeli figures of population and the adjusted Mandatory figures for each village then afforded a guide to the estimated degree of abandonment in each village by the population.

91. An explanation of the list of villages showed that they fell broadly within three groups:

1. Villages in the Galilee area.
2. Villages in the Tulkarm area.
3. Isolated villages elsewhere

A further examination revealed that the villages within each group again fell into different categories as follows:

- a) Those where the population showed an increase
- b) Those where the population showed a decrease
- c) Those where the population was not indicated in the Israeli Year Book'

In case (a) the village has been assumed not to have suffered any degree of abandonment and the total value attributed to it was excluded from the overall valuation. In case (b) the value to be excluded was calculated in direct proportion to the change in population. In case (c) the location of the village in relation to the surrounding villages was studied and the proportion of value to be excluded was calculated as indicated by the situation in neighbouring villages. In addition to villages listed as Arab in the Israeli Year Book, the inhabitants of the following villages are known to have moved to other parts of Israel.

Birwa	Indur
Iqrit	Ma'lul
Sha'b	Mujeidil
Umm el Faraj	Kafr Birim

In these cases the whole of the value attributable to them was excluded.

92. The Arab owned land area falling within the villages or parts of villages whose value is excluded amounts to approximately 1,012,000 dunums excluding Beersheba Sub-district and the details by sub-district are shown in Appendix E.
93. A somewhat different problem is presented when an attempt is made to estimate the degree to which the urban areas were abandoned. In the case of three towns the 1949 figures of Arab population can be estimated from information given in the Israeli Year Book. For the rest, estimates of Arab population were made from information gained from a variety of sources which may be considered as a guide. Similar calculations to those in the village areas were then made to obtain the value to be excluded from the overall valuation.
94. The total Arab population given in the Israeli Year Book plus the Office estimation of the Arab population in the urban areas, and villages for which no figures are given and the remaining Bedouin population came to 153,000 approximately.
95. It is emphasized that the values can only be regarded as approximate and the following factors would influence their accuracy:
- The calculations assume that each member of the population owned an equal amount of property. This assumption is self-evidently incorrect and the figures would therefore depend on whether the persons who owned the greater amount of property (in terms of value) did or did not become refugees. Nevertheless, the assumption is less likely to affect the accuracy of the result in the case of the villages than it is in the case of the urban areas where the disparity between owners' holdings would tend to be much greater.
 - The calculations assume that all property of any one village was owned by the inhabitants of that village and that they owned no property outside their village. A similar assumption is made in respect of urban areas. The facts indicate that this is incorrect. However, the villages in the Galilee area form an almost contiguous group, and the same is true to a lesser extent in the Tulkarm area and consequently the effect of the assumption on the accuracy of the aggregate result is minimized.
 - No account was taken of the fact that the population of the village as shown in the Israeli Year Book may include elements from neighbouring villages. This is illustrated by the considerable increase in the population of certain villages. However, the increase in these villages are mostly accounted for by the inclusion, in the calculation, of the value of the villages listed in paragraph 87. When the population does not show an increase, it was assumed that it include no outside elements.
 - It may be argued that some Arab owners who are now outside Israel are not refugees. However that may be^ the Office has no information to enable such persons, if any^ to be identified. ^ll aspects of the above factors were carefully considered with a view to weighting the results as might be appropriate. The data available, however, was insufficient to enable any adjustment of this nature.
96. The final stage of the work under the present terms of reference, that is, to ascribe a property value to each Arab refugee holding, remains to be carried out. The work will consist of applying a value to each individual parcel of land and calculating the share of each individual owner. This stage of the work is one of considerable magnitude as will be appreciated from the numbers of basic forms (RP/1) which have resulted from the identification project.

APPENDIX A/2

SCHEDULE OF THE AREAS OF VACANT SITES AND TOTAL N.A.V. OF BUILDINGS BEING ARAB-OWNED PROPERTY IN URBAN AREAS

Urban Area	Total Area (Vacant Sites) (Metric Dunum)	Total N.A.V. (Buildings) LP	Last Quinquennial Tax Assessment made for Tax Year
ACRE	636	37428	1947/8
BEISAN	222	13588	1944/5
'AFULA	4	-	1948/9
NAZARETH	2387	38436	1946/7
SAFAD	573	13596	1946/7
TIBERIUS	308	17314	1945/6
HAIFA	4895	540527	1947/8
SHAFA AMR	1064	5091	1944/5
NATANYA	47	-	1946/7

JERUSALEM	4976	349393	1944/5
BAT YAM	3	-	1944/5
HOLON	198	14	1944/5
JAFFA	6855	401808	1944/5
RAMAT GAN	71	-	1945/6
TEL AVIV	1078	4032	1944/5
LYDDA	2349	26302	1944/5
BAMLE			1944/5
MAJDAL	823	20178	1946/9
BEERSHEBA			1946/7
	NOTE: In the case of Ramie and Beersheba identification of ownership is not complete and the statistical data is not available (See Report Para. 15)		

APPENDIX B/1

SCHEDULE OF URBAN AREAS CONTAINING ARAB OWNED PROPERTY

ACRE
BEISAN
'AFUIA
NAZARETH
SAFAD
TIBERIAS
HAIFA
SHAFR ARM
NATANYA
JERUSALEM
BAT YAM
HOLON
JAFFA
RAMAT GAN
TEL AVIV
LYDDA
RAMLE
MAJDAL
BEERSHEBA

APPENDIX B/2

SCHEDULE OF RANGE OF VALUES FOR VACANT SITES AND RANGE OF MULTIPLIERS FOR BUILDINGS IN URBAN AREAS

	TOWN	RANGE OF VALUES (per sq.metre)		RANGE OF MULTIPLIERS (applied to each LP 1 of N.A.V.)	
		Vacant Sites		Buildings	
		"High"	"Low"	"High"	"Low"
		LP	IP		
	ACRE	3.000	.050	30.600	16.700
	BEISAN	1.000	.020	40.000	25.000
	NAZARETH	1.250	.040	60.600	16.700
	SAFAD	5.400	.051	71.300	35.000
	TIBERIAS	4.000	.100	37.400	16.700
	HAIFA	48.000	.100	36.000	15.000
	SAFFR AMR	.200	.030	60.600	22.100
	JERUSALEM	45.000	.150	47.700	16.800
	JAFFA	.850	.200	35.000	10.700
	LYDDA	2.375	.050	63.200	25.000
*	RAMLE	-	-	-	-
	MAJDAL	2.000	.040	36.900	30.000
*	BEERSHEBA	-	-	-	-
X	'AFULA	1.250	.200	No Arab owned buildings	
X	NATANYA				
X	BAT YAM				

X	HOLON				
X	RAMAT GAN				
X	TEL AVIV	10.500	.900	63.600	

- * See Report Paragraph 51
- X Predominantly Jewish owned

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