

22	Category	Description
1	Citrus (excluding Acre sub-district)	
2	Citrus (Acre sub-district)	
3	Bananas	
4	Village built-on area or land reserved therefor and any area which in the opinion of the Official Valuer is reserved for the erection of buildings.	
5	1st Grade Irrigated Land and 1st Grade Fruit Plantation	
6	2nd Grade Irrigated Land and 2nd Grade Fruit Plantation	
7	3rd Grade Irrigated Land and 3rd Grade Fruit Plantation	
8	1st Grade Ground Crop Land, 4th Grade Irrigated Land and 4th Grade Fruit Plantation	
9	2nd Grade Ground Crop Land, 5th Grade Irrigated Land and 5th Grade Fruit Plantation	
10	3rd Grade Ground Crop Land, 6th Grade Irrigated Land and 6th Grade Fruit Plantation	
11	4th Grade Ground Crop Land, 7th Grade Irrigated Land and 7th Grade Fruit Plantation	
12	5th Grade Ground Crop Land, 8th Grade Irrigated Land and 8th Grade Fruit Plantation	
13	6th Grade Ground Crop Land, 9th Grade Irrigated Land and 9th Grade Fruit Plantation	
14	7th Grade Ground Crop Land and 10th Grade Irrigated Land	
15	8th Grade Ground Crop Land	
16	Forests planted and indigenous and uncultivable land	
17	Fish ponds	

The first thirteen categories were taxed according to the estimated productivity of the soil, and in some relation to the net annual yield. Generally, the rates of tax per dunum approximated to 10 per cent of a low estimated net annual value of the several categories of land. The last three categories, namely, 14, 15 and 16, were exempted from taxation. But in 1943, the Government decided, as a war measure, to levy a tax on categories 14 and 15 and to impose a tax on fish ponds which were then coming into being under an added category 17. Category 16 remained exempt until the termination of the Mandate.

The soil of Palestine differed considerably even within the limits of a single village, particularly in the hill regions; and the usage to which certain lands could be put depended largely on the availability of a sufficient rainfall. It was for these reasons that the Government of Palestine decided upon as many as sixteen categories of land for the purpose of taxation, while classification was not as rigid as it might have been since it bore no relation to actual capital value, in the sense that two plots of land with the same productivity but falling in different locations (and of different capital values) were taxed alike.