

were confiscated. Thus, in 1932, 2,800 notices of seizures were imposed in the Northern District: 336 notices in the Southern District and 4,288 notices in the Jerusalem District. (67)

Seizures and confiscation were not confined to crops or to movable property only. In more than one case, land, which was the only means of survival for the cultivators, was in danger as well. Land seized from its cultivators was usually auctioned by the government and sold to the highest bidder. As a result, much of the auctioned land passed into the hands of the European Jewish investors or organizations. The tract of land in the Olive Mountain in Jerusalem on which the Hebrew University was established and the Baqa'a land in Jerusalem district, sold to the Shell Company, were both obtained in this type of transaction. (68)

In another case, that of Ceasaria village, " [due to tax default.. the state forced the land owner to auction his land. The land was consequently bought by the Jewish National Fund, [J.N.F]". Again: "In one case a judgement was delivered in 1938 against an Arab of Gaza in favour of another Arab in the sum of P.L. 150. In 1941, upon application to the Execution Officer, an area of 624 dunams belonging to the judgement debtor was put to auction in satisfaction of this debt. The land was bought at this auction by the J.N.F. for P.L. 2,900 (69).

Excessive taxation continued to be imposed on the rural population throughout the 1930s and 1940s, despite the fact that commuted tithe was replaced in 1935 with a new form of taxation, the "Rural Property Tax". The new tax did not differ significantly from its predecessor. It continued to be based on assessments made during the period of