

# LOCAL TAXATION AND FINANCE

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BY

G. H. BLUNDEN

SECOND



EDITION

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## SOME OPINIONS OF THE PRESS.

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"Supplies a want which has been long felt by local administrators. Although the book is little more than a sketch, the points are clearly made and the arguments concisely and ably put. It is a highly suggestive and useful little work."—*Westminster Review*.

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## PREFACE.

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THE recent wide extension of popular local governmental institutions in Great Britain induces me to hope that a new and comprehensive work on Local Taxation and Finance may be found especially useful at the present time. No such work has appeared since the publication of Mr. R. H. Inglis Palgrave's essay in 1871, notwithstanding that very considerable and important developments of local fiscal and financial organisation have received legislative sanction in the interval. The excellent work done by the Local Government Board during the last twenty years in gathering, compiling, and publishing the English statistics relating to this subject has, moreover, brought some degree of order out of chaos, and has rendered possible a much more exact exposition and discussion of the details of the system than was formerly attainable.

I have given special attention to the fundamental and all-important question of the incidence of rates. Until this is better understood it is almost hopeless to expect remedial legislation of any real value, and the bitter cry of the long-suffering mass of urban ratepayers will receive no satisfactory response. I

regret that this portion of the work is unavoidably somewhat controversial in character, and that I am compelled to express a decided dissent from certain of the opinions of some living writers, for whose work I, nevertheless, entertain a sincere respect. I trust, however, that the following pages will throughout be found to display evidences of a conscientious desire and effort to ascertain and set out the true facts, and to arrive at sound conclusions.

I desire to acknowledge my indebtedness to Sir Hugh Owen, Mr. T. H. Elliott, Mr. Chas. Harrison, and many officials of local bodies, for the loan of official documents and other valuable help; and to return my hearty thanks for the courtesy and kindness of these gentlemen. I wish also to record my grateful appreciation of the assistance and counsel which I have received from Professor Edwin R. A. Seligman, of New York, editor of the *Political Science Quarterly*; and to state that a considerable portion of the earlier chapters of the present work, together with the sections relating to Scotland and Ireland, were first published in that organ in March and June, 1894. These portions have, however, undergone a thorough revision, and the latest available statistics have been incorporated.

G. H. B.

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# APPENDIX I.

## ENGLAND AND WALES.

TABLE I.

Total amount of the rates raised in England and Wales for certain years from 1803 to 1892-3, the poor rate valuation in force at the commencement of the year, and the average rate in the £ for each year of the rates raised as calculated on such rateable values.

(Compiled chiefly from Mr. Fowler's Report on Local Taxation, 1893.)

Year.	Population.	Poor Rate Valuation.	Amount of Rates Raised.	Rate in the £.
1803	9,234,649	(not known)	£5,348,000	s. d. 4 5¼
1813-15 (average)	10,649,743	{ (1815) £40,121,000 }	8,164,000	3 1¾
1817	11,555,054	(not known)	10,107,000	3 10¾
1826-27	13,247,277	(not known)	9,544,000	3 8
1841	15,562,000	{ (1840-41) 62,540,030 }	8,101,000	2 7
1851	17,773,324	{ 67,700,153 (1849-50) }	8,916,000	2 7½
1862	20,371,013	(not known)	12,207,000	2 8
1871-72	22,788,594	109,447,111	17,646,720	3 2'7
1874-75	23,724,834	115,646,631	19,335,703	3 4'1
1879-80	25,377,489	133,760,875	22,160,099	3 3'8
1884-85	26,921,737	145,527,944	25,666,552	3 6'3
1889-90	28,447,014	150,485,974	27,733,409	3 8'2
1890-91	28,762,287	152,116,008	27,818,642	3 7'9
1891-92	29,081,047	155,896,383	(not known)	(not known)
1892-93	29,403,346	157,722,913	(not known)	(not known)

TABLE II.  
General View of Certain Branches of Local Taxation from 1747 to 1892-93.  
(Compiled chiefly from the reports of the Poor Law Board and Local Government Board.)

Year ended March 25.	Net cost of Poor Relief.	Paid to Borough, County, and Police Rates out of Poor Rates.	Other Payments out of Poor Rates, except to Highway Rates.	Highway Rates Levied.	Church Rates Levied.				
(3 years average.) 1747-50	£689,971	Not ascertained.	Not ascertained.	Not recorded prior to 1811.  (3 years' average, 1811-13.) £1,407,200	Not recorded prior to 1792-97.				
1775-76	1,530,800								
(3 years' average.) 1782-85	2,004,239								
1802-03	4,077,891								
1812-13	6,656,106								
1817-18	7,870,801								
1826-27	6,441,088					£762,187	£644,000	£1,415,000	£564,388
1836-37	4,044,741					604,203	763,994	1,121,000	No record.
1839-40	4,576,905					855,552	634,909	No record.	No record.
1850-51	4,962,704					1,392,509	564,194	1,169,891	506,812
1860-61	5,778,943	1,925,210	691,059	1,663,000 (1849)	400,000				
1870-71	7,886,724	2,708,840	848,331	1,416,000 (1862)	234,000				
1880-81	8,102,136	3,588,308	1,807,595	1,379,340	23,186				
1890-91	8,643,318	6,171,171	2,450,540	1,674,848	11,996				
1892-93	39,217,514	36,739,977	32,626,602	1,322,091 (not known)	5,723 (not known)				

<sup>1</sup> Inclusive of estimated value of statute labour, £535,000. (See note 2. p. 7.)

<sup>2</sup> Including rents of estates. See Lord Monteaigle's Draft Report on Burdens on Land, 1846, p. 26, in which the gross amounts for 1831 and 1838-39 are given as £446,247 and £263,103, respectively. The figures in this column for 1839, 1850, and 1860 are taken from Mr. Goschen's Report on Local Taxation, 1870, p. 71.

<sup>3</sup> See Table III. The highway rates in the above table are, in the later years, exclusive of urban areas, for which no separate highway rates are levied. For total highway and street expenditure see Table VII.

TABLE III.

Analysis of Expenditure out of Poor Rates and Receipts in Aid thereof, 1892-93.

(From Local Taxation Returns, 1892-93.)

<b>RELIEF OF THE POOR—</b>		
In-maintenance . . . . .	£2,105,760	
Out-relief . . . . .	2,370,613	
Maintenance of pauper lunatics . . . . .	1,393,076	
Loans repaid, and interest thereon . . . . .	640,280	
Salaries, pensions, and rations of officers . . . . .	1,566,506	
Other expenses . . . . .	1,141,279	
Total, as per column 2, Table II. . . . .		1£9,217,314
Payments for county, borough, or police rates, as per column 3, Table II. . . . .		6,739,977
Payments for highway purposes, being part of sum shown in column 5, Table II. . . . .		827,804
<b>OTHER PAYMENTS—</b>		
To burial boards . . . . .	£127,789	
" rural sanitary authorities for sanitary purposes . . . . .	176,658	
" school boards and school attendance committees . . . . .	1,023,030	
" commissioners of baths and wash-houses . . . . .	45,882	
" free library commissioners . . . . .	48,957	
" conservators of commons . . . . .	179	
Cost of legal proceedings . . . . .	40,163	
Valuation and assessment expenses . . . . .	104,448	
Salaries and pensions of parochial officers, and other expenses . . . . .	651,748	
Registration (births, deaths, etc.) . . . . .	98,419	
Registration (voters) and jury lists . . . . .	197,974	
Vaccination . . . . .	83,709	
School fees of non-pauper children . . . . .	1,557	
Other expenses . . . . .	36,089	
Total, as per column 4, Table II. . . . .		2,626,602
Total expenditure . . . . .		<u>£19,411,897</u>

<sup>1</sup> Equal to 6s. 3<sup>1</sup>/<sub>2</sub>d. per head on the estimated population. Of this, 4s. 7d. per head was borne by rates, the balance being met by receipts-in-aid, chiefly from allocated taxes. (See Tables IX. and XIX.)

TABLE IV.

Being a copy of House of Commons Return, No. 430, year 1870, showing the direct local taxation levied in England and Wales in the year ended March 25, 1868.

1. Amount levied for poor relief . . . . .		£7,325,592
2. County, hundred, borough, and police rates :		
(a) Contributed from poor rate . . . . .	£2,462,922	
(b) Levied separately . . . . .	493,285	
		2,956,207
3. Highway rate :		
(a) Contributed from poor rate . . . . .	£621,436	
(b) Levied separately . . . . .	916,779	
		1,538,215
4. Church rates . . . . .		217,482
5. Lighting and watching rates (exc. Metropolis) . . . . .		79,393
6. Improvement commissioners (exc. Metropolis) . . . . .		410,105
7. General district rates (exc. Metropolis) . . . . .		1,683,702
8. General and lighting rates in the Metropolis . . . . .		981,140
9. Rates under courts or commissioners of sewers (including drainage and embankment rates) . . . . .		714,734
10. Rates of other kinds :		
(a) Contributed from poor rate . . . . .	£152,076	
(b) Levied separately . . . . .	224,574	
		376,650
Total . . . . .		<u>£16,783,220</u>

TABLE V.

## Classified Receipts of Local Authorities (exclusive of Loans) in England and Wales.

(From Local Taxation Returns, 1890-91.)

	1888-89	1889-90.	1890-91.
Public rates . . . . .	£27,420,223	£27,713,409	£27,818,642
Treasury subventions and payments . . . . .	4,790,860	2,194,838	1,696,340
From Local Government Board out of the local taxation account . . . . .	—	4,327,441	5,484,670
Tolls, dues, and duties <sup>1</sup> . . . . .	3,718,381	3,642,423	3,473,876
Receipts from real and funded property (excluding sales) . . . . .	1,400,148	1,379,823	1,438,113
Sales of property . . . . .	578,746	513,001	303,104
Fees, fines, penalties, and licenses <sup>2</sup> . . . . .	1,170,984	1,173,348	1,250,464
Revenue from water works . . . . .	2,400,407	2,515,217	2,608,928
Revenue from gas works . . . . .	3,677,929	3,867,416	4,227,021
Revenue from markets, cemeteries, and burial grounds, sewage farms and works, baths, wash-houses, and open bathing-places, libraries and museums, fire brigades, lunatic asylums, hospitals, tramways, slaughter-houses, and harbours, piers or docks <sup>4</sup> . . . . .	858,838	950,500	1,001,384
Repayments in respect of private improvement works . . . . .	737,414	773,438	789,694
Other receipts . . . . .	1,221,775	1,187,008	1,345,189
Totals . . . . .	£47,975,705	£50,237,862	£51,437,425

<sup>1</sup> Including grants in aid of the cost of elementary and industrial schools, and the London fire brigade; and other payments out of Imperial funds for police, the conveyance and maintenance of prisoners, etc.; also including in the year 1889-90 balances of grants discontinued under the provisions of the Local Government Act, 1888, and of the temporary grants provided for by that act.

<sup>2</sup> Including market rents and stallages, and harbour tolls, dues, and duties.

<sup>3</sup> Including £589,404 in 1886-87, £616,933 in 1887-88, £648,502 in 1888-89, £659,669 in 1889-90, and £684,427 in 1890-91 from school fees, and sale of books, etc., to children.

<sup>4</sup> Excluding receipts entered under the heads of rates, tolls, dues, etc.

TABLE VI.

## Receipts and Expenditure, 1890-91, in England and Wales.

(Condensed from Mr. Fowler's Report on Local Taxation, 1893.)

LOCAL AUTHORITIES.	Receipts other than from Loans.	Receipts including Loans.	Expenditure not Defrayed out of Loans.	Expenditure, including that out of Loans.
Poor law authorities . . . . .	£7,975,102	£8,340,233	£9,893,941	£10,233,044
Burial boards . . . . .	449,256	538,519	428,840	513,844
London county council, Metropolitan vestries and district boards, commissioners of police of the Metropolis, corpora- tion of London, and commissioners of sewers of the City of London	7,592,797	7,961,676	6,309,108	7,292,322
Visiting committees of pauper lunatic asylums . . . . .	86,996	86,996	288,857	288,857
Churchwardens (church rate) . . . . .	5,724	5,724	5,606	5,606
School boards . . . . .	5,140,144	5,980,728	5,195,553	6,003,672
Municipal corporations, borough and other urban and port sanitary authorities and joint boards (exc. Metropolis) . . . . .	19,697,897	23,503,597	19,358,279	23,656,212
Highway authorities . . . . .	1,353,276	1,355,476	1,326,196	1,329,801
Harbour, pier, and dock authorities . . . . .	2,768,664	3,109,327	2,659,321	3,000,867
County authorities (exc. Metropolis) . . . . .	5,146,821	5,250,281	3,907,547	4,054,666
Commissioners of sewers and drainage, embankment and con- servancy boards . . . . .	547,517	593,657	544,520	554,399
Salmon fishery conservancy boards and sea fishery committees . . . . .	13,264	13,264	13,850	13,850
Turnpike trustees, and county road boards, South Wales. . . . .	3,052	3,052	4,138	4,138
Rural sanitary authorities . . . . .	491,526	656,095	510,661	680,426
Miscellaneous . . . . .	165,389	254,789	156,261	225,373
Totals . . . . .	£51,437,425	£57,659,414	£50,662,678	£57,857,077

TABLE VII.

## Classification of Expenditure not Defrayed out of Loans.

(From Local Taxation Returns, 1890-91.)

Relief of the poor (including salaries, but excluding maintenance of pauper lunatics) . . . . .	£6,737,901
Pauper lunatics and lunatic asylums . . . . .	1,032,780
Police . . . . .	4,145,575
Prosecutions, and conveyance and maintenance of prisoners . . . . .	208,006
Education (including expenses of school boards, school attendance committees, reformatories, and industrial schools) . . . . .	4,305,286
Highways, street improvements, and turnpike roads . . . . .	6,162,189
Gas works . . . . .	3,263,974
Public lighting . . . . .	973,212
Water works . . . . .	969,277
Sewerage and sewage disposal works . . . . .	1,067,364
Markets and fairs . . . . .	282,724
Cemeteries and burial grounds . . . . .	268,870
Fire brigades . . . . .	229,997
Public buildings, offices, etc. (not included under other headings) . . . . .	213,666
Parks, pleasure grounds, commons, and open spaces . . . . .	272,911
Public libraries and museums . . . . .	220,479
Baths, wash-houses, and open bathing-places . . . . .	155,530
Bridges and ferries . . . . .	199,278
Artisans' and labourers' dwellings improvements . . . . .	18,158
Contagious diseases (animals) Acts . . . . .	125,491
Hospitals . . . . .	187,677
Harbours, piers, docks, and quays . . . . .	1,429,249
Slaughter houses . . . . .	14,844
Land drainage, embankment, and river conservancy . . . . .	252,818
Tramways . . . . .	38,570
Other public works and purposes . . . . .	2,607,453
Private improvement works . . . . .	580,960
Payments in respect of principal and interest of loans (including payments to sinking funds) <sup>1</sup> . . . . .	11,393,715
Salaries and superannuation allowances <sup>2</sup> . . . . .	1,627,849
Establishment charges <sup>2</sup> . . . . .	484,994
Legal and Parliamentary expenses <sup>2</sup> . . . . .	195,658
Other expenditure . . . . .	396,223
Total . . . . .	£50,662,678

<sup>1</sup> Under this heading are included the payments on account of the principal and interest of the loans raised for all the specific purposes mentioned in the table.

<sup>2</sup> Only a portion of the salaries of the officers, establishment charges, and legal and Parliamentary expenses of the local authorities is included under these headings. In many cases the expenditure of the local authority for these purposes in connection with some particular undertaking or purpose is included in the expenditure on that undertaking or purpose.

TABLE VIII.

## Receipts from Public Rates in England and Wales.

(Condensed from Mr. Fowler's Report on Local Taxation, 1893.)

LOCAL AUTHORITIES.	RECEIPTS FROM RATES.	
	1880-81.	1891.
Poor law authorities . . . . .	£7,969,845	£7,474,099
Burial boards . . . . .	130,229	178,030
Metropolitan board of works . . . . .	620,957	—
County authorities in the Metropolis . . . . .	157,284	—
London county council . . . . .	—	1,718,951
Metropolitan vestries and district boards . . . . .	1,578,666	1,808,777
Commissioners of police in the Metropolis . . . . .	555,844	790,826
Corporation of London . . . . .	81,653	95,498
City commissioners of sewers . . . . .	173,780	324,258
Churchwardens (church rate) . . . . .	11,996	5,723
School boards . . . . .	1,562,385	2,907,421
Highway authorities . . . . .	1,674,848	1,322,091
Municipal corporations . . . . .	1,349,128	1,311,824
Borough sanitary authorities, . . . . .	2,917,338	4,913,037
Other urban sanitary authorities, . . . . .	2,013,467	2,371,243
Joint boards . . . . .	1,790	1,710
County authorities (exc. Metropolis) . . . . .	1,587,953	1,677,791
Commissioners of sewers . . . . .	57,817	47,559
Drainage, embankment, and conservancy boards . . . . .	202,380	244,894
Rural sanitary authorities . . . . .	220,651	411,971
Miscellaneous . . . . .	39,779	152,939
Totals . . . . .	£22,907,790	£27,818,642

## Summary.

Purely urban . . . . .	£12,225,000	£17,513,000
Partly urban and partly rural . . . . .	8,748,000	8,196,000
Purely rural . . . . .	1,933,000	2,108,000

TABLE IX.

Showing the Amounts Voted in Relief of Local Taxation from National Revenues.

(Compiled from Mr. Fowler's Report on Local Taxation, 1893.)

*Parliamentary Grants in Aid of Local Rates.*

Grant in aid of	When First Voted.	1887-88.	1891-92.
Teachers in poor law schools . . . . .	1846	£36,825	—
Poor law medical officers . . . . .	1846	149,506	—
Police, counties, and boroughs . . . . .	1856	864,083	—
Metropolitan police . . . . .	1833	575,141	£4,300
Criminal prosecutions . . . . .	1835	133,732	—
Metropolitan fire brigade . . . . .	1865-66	10,000	10,000
Berwick bridge . . . . .	1831	90	90
Industrial schools (local authorities) . . . . .	1876	32,212	38,800
Elementary education (school boards)— Fee grant . . . . .	1891	—	309,285
Annual grants for day and evening scholars . . . . .	1870	1,255,938	1,508,427
School boards in poor districts . . . . .	1870	7,167	8,395
Medical officers of health and inspectors of nuisances . . . . .	1873-74	73,910	—
Pauper lunatics . . . . .	1874	485,169	—
Registration of births and deaths . . . . .	1875	9,500	—
Disturnpiked and main roads . . . . .	1882	498,797	—
Totals (carried forward) . . . . .	—	£4,132,070	£1,899,297

*Other Local Charges transferred to, or borne by, Annual Votes of Parliament.*

Charge in Respect of	When First Voted.	1887-88.	1891-92.
District auditors . . . . .	1846	£15,246	£14,069
Clerks of assize . . . . .	1852	19,502	17,975
Compensation to clerks of the peace, etc. . . . .	1855	11,806	198
Central criminal court . . . . .	1846	5,181	—
Middlesex sessions . . . . .	1859-60	819	1,454
Public vaccinators . . . . .	1867	16,468	—
Elementary education (voluntary schools) Fee grant . . . . .	1891	—	493,155
Annual grants for day and evening scholars . . . . .	1854	1,927,285	2,089,473
Reformatory schools . . . . .	1854-55	66,920	62,365
Industrial schools (other than those of local authorities) . . . . .	1856-57	103,667	109,026
Rates on government property . . . . .	1859	182,459	192,344
County and borough prisons, and removal of convicts . . . . .	1835 and 1846	398,683	398,047
Pleuro-pneumonia . . . . .	1890	—	140,000
Totals . . . . .	—	£2,738,136	£3,518,106
Total parliamentary subventions (including part 1 above) . . . . .	—	£6,870,206	£5,417,403
Probate duty and licenses . . . . .	—	—	5,313,278
Customs and excise duties . . . . .	—	—	1,115,801
Total relief of local taxation from national revenues . . . . .	—	£6,870,206	£11,846,482

<sup>1</sup> Including payments to Irish officers.



TABLE X.  
Local Debt.

(From Mr. Fowler's Report on Local Taxation, 1893.)

*Amounts and Purposes of Outstanding Loans of Local Authorities  
in 1884-85 and 1890-91.*

	1884-85.	1890-91.
Poor law purposes <sup>1</sup> . . . . .	£6,361,180	£7,056,166
Lunatic asylums . . . . .	3,326,396	3,686,662
Police stations, gaols, and lock-up houses	720,737	1,122,548
Schools (including reformatories and industrial schools)	14,876,928	18,616,269
Highways, street improvements, and turnpike roads . . . . .	26,945,772	28,275,890
Electric lighting and supply . . . . .	—	56,942
Waterworks . . . . .	30,326,906	38,325,912
Gasworks . . . . .	13,768,690	14,991,197
Sewerage and sewage disposal works . . . . .	16,569,353	19,969,077
Markets . . . . .	5,004,400	5,380,982
Cemeteries and burial grounds . . . . .	2,368,638	2,492,185
Fire brigades . . . . .	308,508	483,741
Public buildings, offices, etc., (not included under other headings) . . . . .	3,751,055	4,315,707
Parks, pleasure grounds, commons, and open spaces . . . . .	2,441,108	3,992,137
Public libraries, museums, and schools of science and art . . . . .	374,887	489,693
Baths, wash-houses, and open bathing-places . . . . .	561,649	950,308
Bridges and ferries . . . . .	3,112,592	4,053,596
Artisans' and labourers' dwellings improvements . . . . .	3,532,383	3,814,035
Cattle Diseases Prevention Act, 1866 . . . . .	139,367	76,239
Hospitals . . . . .	336,184	669,234
Harbours, piers, docks, and quays . . . . .	28,537,809	31,466,462
Land drainage and embankment, river conservancy and sea defences . . . . .	2,158,452	3,147,417
Tramways . . . . .	1,167,605	1,317,555
Private improvement works . . . . .	800,019	940,969
Loans charged on church rates . . . . .	18,645	6,100
Allotments . . . . .	—	14,164
Public lighting . . . . .	28,576	46,095
Slaughter-houses . . . . .	60,325	121,631
Other purposes . . . . .	5,519,804	5,330,545
Totals . . . . .	£173,207,968	£201,215,458

<sup>1</sup> Including the asylums for imbeciles provided by the managers of the Metropolitan asylums district, loans for which are excluded from the amounts entered under the heading of "lunatic asylums."

TABLE XI.

Comparison of the Valuation of the Properties Assessed for Crown Purposes with that of the same Properties Assessed for Local Purposes.<sup>1</sup>

(From Report of Local Government Board, 1891-92.)

YEAR.	THE METROPOLIS.		THE REST OF ENGLAND.	
	(1) Gross Value in Income Tax Assessment under Schedule A.	(2) Valuation under Valuation (Metropolis) Act.	(3) Gross Value in Income Tax Assessment under Schedule A.	(4) Valuation by Assessment Committees.
1874-75	£24,192,112	{ £24,145,246 19,884,462	£107,689,995	{ £97,812,540 84,049,290
187 -80	28,444,287	{ 28,423,199 23,353,813	123,107,104	{ 111,355,633 95,390,307
1884-85	32,895,336	{ 32,895,317 27,128,614	127,047,097	{ 118,025,110 100,982,696
1889-90	35,122,308	{ 35,122,308 28,940,869	128,210,887	{ 120,499,028 102,004,910
1890-91	35,533,116	{ 35,533,116 29,268,945	129,175,384	{ 122,157,606 103,377,558

NOTE.—In columns (2) and (4) the first of the bracketed figures against each year represent the "Gross Estimated Rental," and the second the "Rateable Value."

These figures show that the valuation of property in respect of income tax under Schedule A is now the same as the gross estimated rental shown by the poor rate valuation in the Metropolis, but that, as regards the rest of England, the crown valuation is still largely in excess of the poor rate valuation. In 1890-91 the gross value in the income tax assessment for England and Wales, excluding the Metropolis, exceeded the gross estimated rental for the purposes of the poor rate by 5·7 per cent., whilst in the Metropolis the assessment and the rental were precisely the same in amount.

<sup>1</sup> In 1889-90 the gross estimated rental of property in England and Wales rated, but not assessed under Schedule A, was £27,301,566. The rateable value of this property was £21,931,257.

APPENDIX II.  
SCOTLAND.

TABLE XII.

Showing the Amounts Received and Expended by the Various Local Authorities in Scotland,  
during the Year 1889-90.

(From Local Taxation Returns. <sup>1</sup>)

LOCAL AUTHORITIES.	RECEIPTS.						EXPENDITURES.	
	Rates. <sup>2</sup>	Tolls, Dues, Fees, Fines, and Rents.	Grants- in-Aid.	All other Sources (excluding Loans).	Total Receipt.	Borrowed during the Year.	Total Expenditure (excluding Repayment of Instalments of Loans).	Instalments of Loans Repaid during the Year (exclusive of Interest).
Parochial boards . . . . .	£1,391,666 <sup>3</sup>	—	£166,995	£67,223	£1,625,884	£30,154	£1,035,932	£57,638
School boards . . . . .	—	£272,225	423,655	70,766	766,646	162,385	1,355,009	92,876
Burgh authorities . . . . .	1,430,559	255,733	98,585	202,048	1,986,925	829,200	1,901,270	648,971
Commissioners of supply . . . . .	201,739	4,421	74,105	22,935	303,200	12,958	336,921	21,060
Roads and bridges trusts:								
Counties . . . . .	262,058	511	23,306	32,526	318,401	7,294	329,935	19,433
Burghs . . . . .	160,881	29	3,940	12,467	177,317	69,343	239,241	12,199
County road trusts—	69,602	19	7,277	1,019	77,917	672	88,947	4,039
Heritors for ecclesiastical purposes . . . . .	37,884	—	—	4,269	42,153	4,972	43,606	3,927
Harbour authorities . . . . .	—	742,331	—	40,740	783,071	240,536	797,512	232,606
District fishery boards . . . . .	10,740	219	—	782	11,741	—	11,557	121
<b>Totals . . . . .</b>	<b>£3,565,129</b>	<b>£1,275,488</b>	<b>£797,863</b>	<b>£454,775</b>	<b>£6,093,255</b>	<b>£1,357,514</b>	<b>£6,139,930</b>	<b>£1,022,890</b>

<sup>1</sup> See *ante*, p. 200, note 1.

<sup>2</sup> For apportionment of rates between owners and occupiers, see Table XV.

<sup>3</sup> Including school rate of £562,969.

TABLE XIII.  
 Loans on Security of Rates, Dues, or Property, 1889-90.

*Scotland.*

LOCAL AUTHORITIES.	Outstanding at beginning of Year.	Borrowed during Year.	Repaid during Year.	Outstanding at close of Year.	Increase + or Decrease - of Debt.
Parochial boards . . . . .	£200,000	£20,154	£27,728	£192,426	- 7,574
School boards . . . . .	2,181,226	170,365	20,576	2,330,815	+ 149,289
Rural authorities . . . . .	11,457,148	300,000	665,071	11,492,077	+ 34,929
Commissioners of supply . . . . .	200,620	12,055	21,000	191,675	- 8,945
District fishery boards . . . . .	241	-	241	-	- 241
<b>Roads and bridges trusts—</b>					
Commisses . . . . .	282,057	7,004	10,452	278,609	- 3,448
Rural . . . . .	120,101	60,343	12,209	168,235	+ 48,134
<b>County road trusts . . . . .</b>	25,045	0	0	25,045	0
Ferries for ecclesiastical purposes . . . . .	12,165	0	5,007	7,158	- 5,007
Harbour authorities . . . . .	0,725,725	200,526	250,000	676,251	- 50,000
<b>Totals . . . . .</b>	<b>£25,125,000</b>	<b>£2,557,524</b>	<b>£1,000,200</b>	<b>£27,682,324</b>	<b>+ £2,589,848</b>

TABLE XIV.  
Allocated Taxes.

(From Parliamentary Paper C. 7516, 1894.)

Summary of the Total Payments into and out of the Local Taxation  
(Scotland) Account for the Financial Year, ended 31st March,  
1892.

Particulars of Receipts and Payments.	Payments into the Account.	Payments out of the Account.	Unspent from Grant.
<b>I. CUSTOMS AND EXCISE DUTIES.</b>			
<i>Receipts.</i>			
Commissioners of Customs . . . . .	£23,553 0 0	—	—
Ditto Inland Revenue . . . . .	129,870 9 6	—	—
<i>Payments.</i>			
Technical Education . . . . .	—	£35,467 14 11	—
Police Superannuation . . . . .	—	40,000 0 0	—
Relief of School Fees . . . . .	—	40,000 0 0	—
Medical Officers and Sanitary Inspectors .	—	15,010 2 0	£7 12 1
Relief of Local Rates . . . . .	—	23,265 14 7	—
Amount unspent transferred to corresponding Grant for 1892-93 . . . . .	153,423 9 6	153,433 11 6	—
	—	—	7 12 1
<b>II. LOCAL TAXATION LICENSES AND PROBATE DUTY.</b>			
<i>Receipts.</i>			
Local Taxation Licenses . . . . .	327,299 1 4	—	—
Probate Duty . . . . .	329,230 10 6	—	—
<i>Payments.</i>			
Highlands and Islands Grant (chiefly applied in relief of Road Rates) . . . . .	—	10,000 0 0	—
Contribution to Cost of Roads . . . . .	—	35,000 0 0	—
Ditto to Pay and Clothing of Police	—	155,000 0 0	—
Ditto to Parochial Boards (Medical Relief)	—	20,023 3 5	9 14 9
Ditto ditto (Pauper Lunatics)	—	90,450 5 4	160 15 11
Relief of School Fees . . . . .	—	366,587 18 0	—
Amount unspent transferred to corresponding Grants for 1892-93 . . . . .	636,529 11 10	677,061 6 9	—
	—	—	170 10 8
Customs and Excise Duties, as above . . . . .	153,423 9 6	153,433 11 6	7 12 1
Local Taxation Licenses, etc., do. . . . .	636,529 11 10	677,061 6 9	170 10 8
Ditto Balances transferred from Grants for preceding year (Customs and Excise Duties, and Local Taxation Licenses, etc.) . . . . .	789,953 1 4	—	—
	40,719 19 8	—	—
Grand Total . . . . .	£830,673 1 0	£830,494 18 3	£178 1 9

TABLE XV.  
Apportionment of Scottish Rates between Owners and Occupiers  
in 1889-90.

(From Local Taxation Returns.)

LOCAL AUTHORITIES.	Total Amount of Assessment. <sup>1</sup>	In respect of Ownership.	In respect of Occupancy.
Parochial boards (including school rate) . . . . .	£1,391,666	£695,833	£695,833
Burgh authorities . . . . .	1,430,559	218,150	1,212,409
Commissioners of supply . . . . .	201,739	184,602	17,137
Roads and bridges trust--			
Counties . . . . .	262,058	144,008	117,150
Burghs . . . . .	160,881	90,932	69,949
County road trusts . . . . .	69,602	34,801	34,801
Heritors for ecclesiastical purposes . . . . .	37,884	37,884	—
District fishery boards . . . . .	10,740	10,740	—
<b>Totals . . . . .</b>	<b>£3,565,129</b>	<b>£1,417,850</b>	<b>£2,147,279</b>

<sup>1</sup> See "Rates," Table XII.

TABLE XVI.  
Scottish Charges borne by the Consolidated Fund and Parliamentary Votes, in addition to those shown in Table XIV.

(Extracted from Financial Relations Returns, Nos. 93 and 334, of 1893.)

	1889-90.	1890-91.	1891-92.	1892-93.
Clergy and schools . . . . .	£17,939	£17,939	£17,939	£17,939
Court-house and legal buildings . . . . .	9,710	8,547	8,800	8,350
Peterhead harbour . . . . .	29,922	29,914	29,914	29,651
Caledonian canal . . . . .	5,000	5,000	5,000	5,000
Rates on government property . . . . .	10,082	9,282	12,135	10,350
Reformatory and industrial schools . . . . .	70,084	595	71,087	62,800
Prisons . . . . .	100,281	99,836	92,446	92,518
Law charges and courts of law <sup>1</sup> . . . . .	119,279	119,888	119,598	12,684
Public education . . . . .	562,284	611,152	636,638	948,854
Pleuro-pneumonia . . . . .	—	16,800	16,800	6,000
Relief of local taxation . . . . .	—	—	110,000	—
Public works, etc. (Highlands and Islands) . . . . .	—	—	20,000	25,355
Police . . . . .	155,076			
Pauper lunatics . . . . .	91,322			
			} Defrayed out of allocated taxes in 1890-91 and after. <sup>2</sup>	

<sup>1</sup> This item is probably only to a very limited extent a relief of local taxation, if at all.<sup>2</sup> Grants of £35,000 for main roads, and £20,000 for medical relief, were made in 1888-89. These are now also defrayed out of the allocated taxes. See Table XIV.

MEMORANDUM.—In a communication received from the Treasury, the total amount of Scottish local charges borne by imperial funds in 1891-92 is set down at £315,022, exclusive of education. No details are given.

# APPENDIX III.

## IRELAND.

### TABLE XVII.

#### Local Taxation in Ireland, 1893.

(From Local Taxation Returns, 1893.)

CLASSIFIED SUMMARY OF LOCAL TAXATION, EXCLUSIVE OF RECEIPTS FROM LOANS, AND FROM THE IMPERIAL TAXES.	Rates on real property.	Tolls, Fees, Stamps, and Dues.	Other Receipts.	Total amount of Local Taxation.
1. Grand jury cess presented by grand juries (net amount) . . . . .	£1,211,702	—	£13,081	£1,224,782
2. Fees of clerks of the peace (exclusive of receipts from grand jury cess) . . . . .	—	£3,281	—	3,281
3. Fees of clerks of the crown . . . . .	—	443	—	443
4. Petty sessions stamps and crown fines . . . . .	—	51,871	5,851	57,722
5. Dogs license duty . . . . .	—	39,974	350	40,324
6. Dublin Metropolitan Police taxes . . . . .	35,197	10,638	3,836	49,671
7. Court leet presentments . . . . .	—	—	—	—
8. Harbour taxation (exclusive of receipts from grand jury cess, and from sale of investments) . . . . .	—	294,173	58,105	352,278
9. Inland navigation taxation (exclusive of receipts from grand jury cess) . . . . .	—	2,173	3,383	5,556
10. Town taxation (exclusive of receipts from dogs license duty, fines, grants for specific purposes, grand jury cess, etc., as above) . . . . .	676,853	49,923	143,291	870,067
11. Burial board receipts other than from rates (exclusive of sums received by urban burial boards) . . . . .	—	1,685	143	1,828
12. Poor rate and other receipts of boards of guardians (exclusive of repayment of relief, the burial board receipts which are included in No. 11, and payments from the general cattle diseases fund, etc.) . . . . .	1,028,353	—	43,770	1,072,123
13. Light dues, and fees under Merchant Shipping Act . . . . .	—	19,874	—	19,874
<b>Totals . . . . .</b>	<b>£2,952,104</b>	<b>£474,035</b>	<b>£271,810</b>	<b>£3,697,949</b>

TABLE XVIII.

Civil Government Charges, of a more or less Local Character, borne by the Consolidated Fund and Parliamentary Votes, in addition to those falling on the Allocated Taxes.

(Extracted from Financial Relations Returns, Nos. 93 and 334 of 1893.)

## Ireland.

NATURE OF CHARGE.	1889-90.	1890-91.	1891-92.	1892-93.
Exchequer contribution to Ireland . . . . .	—	—	£40,000	£40,000
Rates on government property . . . . .	£31,253	£30,661	31,708	30,235
Public works and buildings . . . . .	180,814	328,138	141,692	183,756
Railways . . . . .	—	1,152	418,529	65,562
Law charges and criminal prosecutions . . . . .	73,193	70,803	77,913	61,592
Dublin Metropolitan Police . . . . .	143,741	89,673	92,640	93,675
Royal Irish Constabulary . . . . .	1,412,680	1,574,530	1,373,740	1,345,303
Prisons . . . . .	120,483	120,940	128,562	118,111
Reformatory and industrial schools . . . . .	107,825	109,751	112,565	107,398
Dundrum Criminal Lunatic Asylum . . . . .	6,864	6,975	6,951	5,743
Public education . . . . .	866,320	868,496	834,719	994,517
Pauper lunatics . . . . .	108,671	112,211	113,042	115,754
Hospitals and charities . . . . .	18,552	18,582	18,349	18,195
Teachers' pension fund . . . . .	—	—	90,000	—
Pleuro-pneumonia . . . . .	—	20,000	20,000	40,000
Relief of distress . . . . .	—	51,309	180,964	—
Labourers' cottages . . . . .	—	40,000	—	—

MEMORANDUM.—In a communication received from the Treasury, the total of the Irish local charges borne by imperial funds in 1891-92 is set down at £2,042,359 exclusive of education. No details are given.



**APPENDIX IV.  
GREAT BRITAIN AND IRELAND.**

**TABLE XIX.  
Allocated Taxes.**

(From Finance Accounts of the United Kingdom, 1893-94.)

*Net Receipts and Payments to the Local Taxation Accounts, in the Year ended 31st March, 1894.*

	Net Receipts.	PAYMENTS TO LOCAL TAXATION ACCOUNTS.			Total Payments.
		England.	Scotland.	Ireland.	
<b>1. LOCAL TAXATION (Customs and Excise) DUTIES:—</b>					
<b>1. Customs—</b>					
Additional Beer Duty (3d. per barrel)	£480 12 11	£384 6 5	£53 13 2	£42 16 2	£480 15 9
Additional Spirit Duty (6d. per gal.)	199,314 8 1	157,126 1 0	21,604 5 8	17,677 2 10	196,407 9 6
<b>2. Excise—</b>					
Additional Beer Duty (3d. per barrel)	397,372 16 6	316,863 1 11	43,293 13 6	34,522 2 0	394,678 17 5
Additional Spirit Duty (6d. per gal.)	761,292 17 10	602,881 14 6	78,271 4 9	59,949 3 11	741,102 3 2
<b>2. ESTABLISHMENT, LIQUOR, and other LICENCES (including Penalties)</b>	3,496,942 6 2	3,140,518 6 7	331,734 10 8	—	3,472,252 17 3
<b>3. MOISTY OF PROBATE DUTY</b>	2,363,059 4 6	1,888,423 12 0	261,783 4 11	208,822 13 1	2,359,029 10 0
	£7,218,462 6 0	£6,106,197 2 5	£736,740 12 8	£321,013 18 0	£7,163,951 13 1

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