



Royal Commission on Local Taxation  
(U.K.)

Minutes of Evidence

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(1899)
2. Vol IV — Days 50<sup>th</sup> to 56<sup>th</sup> &  
64<sup>th</sup> (1900)
3. Vol V — Ireland Days 57<sup>th</sup> to 63<sup>rd</sup>  
(1900)

ROYAL COMMISSION ON LOCAL TAXATION.

S 231  
S 2311

MINUTES OF EVIDENCE

TAKEN BEFORE THE

ROYAL COMMISSION

ON,

LOCAL TAXATION,

WITH

INDEX AND APPENDIX.

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VOLUME III.—SCOTLAND.

(37th to 42nd Days.)

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Presented to both Houses of Parliament by Command of Her Majesty.

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NOTE.—The Evidence of Mr. James M. Dodds, Senior Clerk in the Scottish Office, and of Mr. William Munro, Assessor of Railways and Canals for Scotland, is contained in Vol. I. of the Minutes of Evidence (C.—8763 of 1898). The Memoranda prepared by the Scottish Office and the Assessor are contained in the Appendix (Part I.) to Vol. I. of the Minutes of Evidence (C.—8764 of 1898).

**LIST OF WITNESSES EXAMINED DURING 1898 ON THE SYSTEM UNDER WHICH TAXATION IS RAISED FOR LOCAL PURPOSES IN SCOTLAND, WITH DESCRIPTION.**

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14. Mr. PETER BURT, J.P.	- President of the Scottish Land Restoration Union.	58	142
15. Mr. JOHN HARRISON, J.P.	- President of the Glasgow Landlords Association, Ltd.	64	142
16. Mr. WILLIAM C. M'BAIN	- Vice-President of the Glasgow Landlords Association, Ltd.	67	143
17. Mr. JOHN SPIER	} Representatives of the Highland and Agricultural Society of Scotland. {	70	143
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20. Mr. DAVID OSBORNE	- Collector of Consolidated Rates, and County Treasurer for the County of Fife, and Representative of the Scottish Chamber of Agriculture.	80	144
21. Mr. JOHN FERGUSON	- Representative of the Workers' Municipal Election Committee of Glasgow.	81	144
22. Mr. JAMES ALLISON	- Representative of the Edinburgh and Leith House Factors' Association.	88	144

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28. Mr. WILLIAM FULTON JACKSON	Rating Clerk to the North British Railway Company, and Representative of the Railway Companies of Scotland.	111	147
29. Mr. PATTEN MACDOUGALL	Member of the Local Government Board for Scotland.	119	147

## ALPHABETICAL LIST OF WITNESSES.

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## APPENDIX I.

**Memorandum as to the effect of the Local Government (Ireland) Act, 1898, on Local Taxation, prepared for the Commission by Sir Henry A. Robinson, K.C.B., Vice-President of the Local Government Board for Ireland. [See MINUTES OF EVIDENCE, QUESTIONS 23,382-23,477.]**

**I.—PRELIMINARY STATEMENT AS TO ALTERATION IN LOCAL GOVERNMENT AREAS AND AUTHORITIES.**

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1. The main object of the Local Government (Ireland) Act of 1898 was to transfer to popularly elected Local Bodies the powers and duties of the Grand Juries and of the County-at-large Presentment Sessions. This was done by the creation of County Councils elected by local government electors—that is, by the parliamentary electors and those persons who, but for being peers or women or being registered as parliamentary electors elsewhere, would be entitled to be entered in the parliamentary register. County Councils. Powers and duties of Grand Juries, County Presentment Sessions, and other Local Authorities transferred to them.
2. Additional duties were at the same time either imposed upon these Councils or transferred to them from other Local Authorities, such as the duties of the Guardians under the Diseases of Animals Act, 1894, and the Destructive Insects Act, 1877; of Justices in Petty Sessions under the Explosives Act of 1875; duties in connexion with the Technical Instruction Acts, 1889-91, the Military Manœuvres Acts, 1897, and the Ancient Monuments Protection Acts, 1882 and 1892; together with an extension of several of the powers inherited from their predecessors.
3. Six Municipal Boroughs (Dublin, Belfast, Cork, Limerick, Londonderry, and Waterford) were constituted Administrative Counties as "County Boroughs," and the governing body were given almost all the powers of a County Council and the powers of Baronial Presentment Sessions under the Grand Jury Acts in so far as they had not the same already. The Councils of the County Boroughs retain all their pre-existing powers, whether as Urban Sanitary Authorities or as Municipal Corporations or otherwise. County Boroughs. Six Boroughs so constituted. Powers conferred.
4. The business of the Baronial Presentment Sessions was transferred to Urban and Rural County District Councils, and in the case of the former Councils, the business also of the Grand Jury in relation to public works the expense of which is leviable off the district and not wholly or partly leviable off the county at large. Urban and Rural District Councils. Business of Baronial Presentment Sessions transferred to them. Urban District Councils also have charge of certain public works, and are the Sanitary and Road (including Main Road) Authorities.
5. The Urban County Districts are the Urban Sanitary Districts under the Public Health Acts, exclusive of the County Boroughs. The Councils of these Districts, in addition to their powers under the Sanitary Acts, the Acts constituting them municipal bodies, or other enactments, obtain, by the Local Government Act, the powers and duties of Road Authorities, except where they were already so invested by statutory authority. Some additional powers were conferred on Urban District Councils, and in particular the power of undertaking the entire maintenance of main roads within their districts which otherwise would be under the control of the County Council, and the cost partly leviable off the county at large. Main roads are roads within the county declared to be such by the County Council, but the declaration is subject to review at any time after the end of five years from the time when it came into force.
6. The Rural County District corresponds generally with the original Rural Sanitary District under the Public Health Acts, but where a Rural Sanitary District extended into more than one county the portion in each county is now constituted a Rural County District. The administrative Authority of a Rural District is a Council called the Rural District Council, who have all the powers of a Rural Sanitary Authority in addition to those of Presentment Sessions given by the Act. A few other powers, but not of very great importance, are bestowed upon these Councils. Rural District Councils replaced the Rural Sanitary Authorities.
7. Municipal towns not Urban Districts still remain and form part of the Rural Districts in which they are situated, but provision is made in the Act for the constitution of these areas as Urban Sanitary Districts by means of an order of the Local Towns not Urban Districts remain part of the Rural

## APP. I.

Districts, but may become Urban Districts.

Boards of Guardians. Duties now mainly confined to administration of Poor Law. Their rating powers are taken away and ex-officio Guardians are abolished.

Local Government. Areas and Authorities under the Local Government Act. The overlapping of areas is abolished, except in the case of Unions.

Government Board. An order of this nature does not require confirmation by Parliament if there is no petition lodged against it within three months after publication.

8. The Board of Guardians are now confined to their original duties as the local administrators of the poor law, the area of administration being the Poor Law Union as heretofore, but the Committees of Management of Dispensary Districts have been abolished and their duties transferred to the Guardians.

A few additional powers have been given the Guardians by the Act in connexion with their duties, while on the other hand their rating powers have been taken away.

Ex-officio Guardians, being representatives of the owners of property by whom half the rates were paid, are abolished, as the occupier is now liable for the entire poor rate, and controls the expenditure.

9. It thus appears that the local government areas and Authorities are now—

The Administrative County with a County Council.

The County Borough (which is both an Administrative County, an Urban District, and a Municipal Borough) with a Council the same as the Corporation of the Borough.

The Urban County District with a Council the same as the Corporation of a Borough where the district is a Municipal Borough, and the same as the Town Commissioners where the district is a town not a Borough.

The Rural County District with a Council.

The Municipal town, not an Urban District, with Commissioners.

The Union with a Board of Guardians.

Nothing, however, is to alter the style or title of the Corporation or Council of a Borough.

In all these cases the franchise has been bestowed upon the local government electors of the several areas, and overlapping of Authorities is prevented by the provision of the Local Government Act that a County District shall be situated wholly in one county. This has been carried out, and the Union alone extends beyond the county boundary—38 out of the 159 Unions in Ireland being in two counties, and 8 Unions in three counties.

## II.—ALTERATIONS IN SYSTEM OF LOCAL TAXATION.

It is, however, mainly in the following particulars that the Local Government Act of 1898 has altered the system of local taxation in Ireland, while leaving the essential basis of such taxation unchanged:—

Rates leviable. Abolition of County Cess and transfer of charges thereon to Poor Rate. Method of raising Urban rates in County Boroughs and other Urban Districts.

10. The tax known as County Cess has been abolished, and the expenses charged thereon transferred to the Poor Rate, which now constitutes the single County Rate. In Urban County Districts the expenses incurred by the Urban District Council in respect of business transferred to them in pursuance of the Act are paid, not from the Poor Rate; but from the rate out of which the paving and cleansing of the streets are or can be defrayed. In County Boroughs the mode of charging these expenses is governed by the manner in which like expenses had hitherto been defrayed. If out of a rate other than County Cess, or other than a rate levied under the enactments relating to County Cess, the same course will continue, but in any other case the expenses are to be defrayed out of the Poor Rate.

Road Rate in Urban Districts. Incidence will be changed in most Districts.

11. The result of this provision in most of the Urban Districts will be to change the incidence of the Road Tax. Hitherto expenses of this nature would as County Cess have been levied as an equal poundage rate on land and buildings; now a differential rate will be established, lands, railways, and canals being assessed at only one-fourth their valuation. The change is, however, in accordance with precedent, as where Urban Sanitary Authorities have hitherto obtained Grand Jury powers under section 206 of the Public Health Act, 1878, the charges were by the Act confirming the transfer of these powers imposed upon the town rate.

Poor Rate. Except in certain cases the occupier is now liable for whole of rate and may not deduct any part from his rent. Consequent adjustment in the case of existing tenancies.

12. The liability for assessment to the Poor Rate has been attached to the occupier in all cases with two exceptions—(a) where the house is let in separate apartments or lodgings, and (b) in the case of a half rent received for hereditaments exempt from rating. In these two cases the rate will continue to be made on the immediate lessor.

The occupier is not entitled to deduct from his rent any part of the Poor Rate, and any contract to the contrary respecting such deduction is void, except—

(a.) Where made on the immediate lessor as above mentioned.

(b.) Where an Urban District Council, independently of the Act, could raise a rate on the same basis as Poor Rate, and, in accordance with the powers given them

in that behalf by the Act, do raise such rate as part of the Poor Rate, but as a separate item. In that case any right to deduct continues as respects that item.

- (c.) In the case of existing tenancies. An elaborate scheme of adjustment is provided by the Act to prevent hardship being caused either to the occupier by reason of the terms of his existing contract, or to the landlord by reason of his not possessing any control over the expenditure.

The poundage rate of Poor Rate and County Cess in the financial year ending 1897 is taken as the basis for regulating the deductions or allowances to be made. In the case of Agricultural Land the scheme contains a further principle, that the tenant is to obtain the benefit of the State grant with respect to County Cess, and the landlord the benefit with respect to Poor Rate. This matter will be referred to in more detail below. No deduction can be made under existing tenancies in respect of so much of the Poor Rate as comprises the cost of extra police or compensation for criminal injuries, and the occupier must bear the whole of these charges.

With respect to Poor Rate levied on account of any railway, harbour, or navigation charge, or special expenses under the Public Health Acts, the same proportion as hitherto can be deducted, no matter what the amount of rate may be, without reference to any fixed or standard amount as in the other cases, and a similar principle is adopted with respect to the Poor Rate on holdings in Urban Districts constituted by a lease for lives or a lease of which not less than five years were unexpired on the 1st of April 1899.

13. The liability for assessment to Urban Rates is also shifted, and the occupier is now to be rated, except (a) where the house is let in separate apartments or lodgings, and (b) in the case of a half rent received for hereditaments exempt from rating. In these cases the rate will continue to be made on the immediate lessor.

Urban Rates. Except in certain cases, the occupier is now liable for whole of rates, though contracts to the contrary will not be void. Provisions as regards existing tenancies and local Acts.

There is no enactment, as in the case of Poor Rate, nullifying any contract by which the occupier may deduct from his rent any part of the Urban Rate, and consequently it may be open to the parties concerned to contract out of the provisions of the Act in that respect.

Where under a local Act in a County Borough a rate could hitherto have been made on the landlord or immediate lessor the Council may by resolution determine that the occupier shall not be rated under the above-mentioned provision of the Local Government Act.

It follows that in the case of rates under local Acts in Urban Districts not County Boroughs, the occupier must in all cases be rated, and any discount which has been allowed to landlords for paying rates instead of the occupier must apparently cease.

Under an existing tenancy in an Urban District the occupier may deduct from his rent the amount of Urban Rate for which he becomes liable on account of the Local Government Act, unless his contract of tenancy otherwise provides.

14. A fixed sum amounting to £727,655 (the "Agricultural Grant") is to be paid each year by the State in aid of the new Poor Rate on Agricultural Land. Agricultural Land is defined to be every hereditament entered as Land in the Valuation List within the meaning of the Valuation Acts which is not part of a railway or canal, but does not extend to any hereditament situated within the boundary of any Borough or of any town which is (for the time being) an Urban Sanitary District. Where, however, Agricultural Land is included in an Urban District after the commencement of the Act it will retain the benefit of the Grant.

Agricultural Grant. A fixed sum is to be paid by the State to County Councils in aid of the new Poor Rate on Agricultural Land. How the amount of the Grant was fixed.

The Agricultural Grant forms part of the proceeds of the Estate Duty derived in Ireland from personal property and is payable half-yearly out of the Local Taxation (Ireland) Account to the County Councils. The amount of the Grant was ascertained by taking half of the amount raised in the whole of Ireland by Poor Rate and County Cess (1,455,310*l.*) off Agricultural Land during the 12 months ending, as regards Poor Rate, on the 29th September 1897, and as regards County Cess on the 30th June of the same year (known as the "standard financial year").

15. In ascertaining the amount so raised, the following sums were excluded:—

- (1.) Expenses in relation to additional Constabulary (*i.e.*, beyond the regular quota of men fixed by the Constabulary Acts for any place);
- (2.) Compensation for criminal injuries;
- (3.) Railway and Harbour charges;
- (4.) Navigation charges;
- (5.) Special expenses under the Public Health Acts;



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and any exceptional circumstances causing a variation from the average were taken into account. The sums levied for the purposes of the Labourers Acts were included, and the calculation was made on the assumption that the County, District, and Union rating prescribed by the Act had been in force in the standard financial year. This assumption gives a greater benefit where the Poor Rate and County Cess were under the average for the whole Union or district.

Agricultural Grant. Relief given to landlord and tenant.

16. The benefit of the Grant is strictly confined to Agricultural Land, and was intended to relieve the landlord in respect to Poor Rate and the tenant with respect to County Cess—the tenant, as a general rule, paying the whole of the County Cess, and the landlord half the Poor Rate.

The mode in which this sum is apportioned will be shown below.

Rating Authorities reduced to three.

17. The rating Authorities have been reduced to three, namely, the County Council, the Urban District Council, including the Council of a County Borough, and the Town Commissioners of towns not Urban Districts.

Poor Law Expenses will be raised equally over the whole Union by Councils of Counties, County Boroughs, and Urban Districts.

18. The expenses of County Councils may be classified under the following heads:—

(a.) Union charges. Expenses under the poor law are no longer Divisional charges, but are in future to be raised equally over the whole Union. Where a Union is divided between two or more counties, the total amount to be raised is to be apportioned between each divided part in proportion to its valuation, and the sum thus apportioned to a divided part is to be raised equally over that part as if it were a separate Union. The Poor Rate, however, will not in future be raised by the Guardians, and this duty will devolve upon the Councils of Counties, County Boroughs, and Urban Districts.

District charges are leviable in Rural Districts. Expenses included.

(b.) District charges are charges leviable over the whole of a Rural District, such as general expenses under the Public Health Acts, burial board expenses, maintenance of district roads, cost of public works in the district not leviable off the county at large. The expenses incurred in connexion with the Labourers Acts are now district charges, and not chargeable to electoral divisions or other areas as heretofore.

Excluded charges are leviable on special areas. Expenses included.

(c.) Excluded charges are charges leviable on separate areas in the county, and include the (1) cost of extra police; (2) compensation for criminal injuries; (3) charges in connexion with light railways or tramways; (4) charges in connexion with harbours under certain Acts; (5) charges in connexion with works under the Relief of Distress Act, 1880, and amending Acts; (6) charges for navigation works; and (7) special expenses leviable off a contributory place in a Rural Sanitary District, either under the Public Health Acts or any enactment directing expenses to be levied as expenses under those Acts. These special expenses are now regulated by Orders of the Local Government Board, dated respectively the 15th May and the 17th July 1899, which have been validated by section 5 of the Public Works Loans Act, 1899, and it is probable that in future the greater portion of these expenses will be made chargeable on the entire Rural District.

County-at-large charges consist of the principal expenditure of a County Council.

(d.) County-at-large charges are expenses incurred by a County Council in the execution of the Local Government Act, and in relation to their business, which are not Union, District charges or Excluded charges, and which are chargeable upon the whole county—no provision being otherwise made by law.

Urban charges leviable for expenditure of County Council.

(e.) Urban charges are expenses incurred by a County Council which may, under any enactment or any direction given thereunder, be levied off an Urban District.

Charges hitherto leviable off Baronies. Future area of chargeability.

19. Where under any enactment charges may be levied off a Barony or other portion of a county, they may be levied equally over the whole of the county district or districts comprising the barony or portion, or equally over the whole of the county, and shall be District charges or Urban charges, or County-at-large charges accordingly. This rule is, however, subject to the exception of the "excluded charges," which are leviable on any area.

Sums to be raised by County Councils. Method of apportioning (1) the charges between

20. The local financial year will in future be the 12 months ending the 31st day of March, and prior to the 1st April in each year the various Boards of Guardians and Rural District Councils must send to the County Council an estimate of their expenditure for the year. The County Council will also estimate their own expenditure for the same

period, and when the whole amount to be raised in the year has thus been ascertained, will proceed to apportion it in the following manner:—

After deducting the Government grants (other than the agricultural grant) to a share in which Urban Districts may be entitled, the County-at-large and Union charges to be levied off Urban Districts, together with any other Urban charge, will be apportioned among the Urban County Districts in the county.

The portion not so apportioned, together with the amount of Rural District charges will then be divided between the Agricultural Land in the County, Union, or District and the other rateable hereditaments therein according to valuation.

From the portion assigned to Agricultural Land there will be deducted the sum payable out of the Agricultural Grant to the Council in respect of the County-at-large, Union, or District charges as certified in the standard financial year, and the balance remaining after that deduction plus the proportion of any separate charges ("excluded charges") will be the amount to be levied off the agricultural land.

The portion of the estimated expenditure for the year, including the proportion of any separate charges ("excluded charges") to be raised off hereditaments other than agricultural land, will not be subject to any deductions.

21. The Council are to raise the several amounts not apportioned to an Urban District by means of the Poor Rate, and are to make that Poor Rate twice a year, either prior to or at the beginning of the first six months and second six months of the local financial year.

22. The Council of a County Borough are to receive the estimate of expenses of the Board of Guardians for so much of the Union as lies within their district in the same manner as a County Council, and the expenditure incurred in meeting these expenses of the Guardians or in connexion with the Poor Rate are to be defrayed out of the Poor Rate, which will be made, collected, and recovered by the Council in the same way as the Board of Guardians used to do prior to the passing of the Local Government Act.

The Council may make one Poor Rate for the whole financial year, and collect it in equal moieties, one moiety for each half year.

With respect to the expenses charged to other rates leviable by the Council of a County Borough, the only change made by the Act is the provision that the expenses incurred in relation to the business transferred to the Council by the Act, or in execution of the Act, or as incidental to their powers and duties as a County Council, are to be defrayed out of the Poor Rate, where the like expenses have hitherto been defrayed out of a rate levied by the Council, either as County Cess or under enactments relating to County Cess. The expenses incurred under the Public Health Acts are not affected by the Local Government Act.

23. The Urban District Councils, on receiving from the County Council the demand for their proportion of the County-at-large, Urban, and Union charges, are to raise by means of a Poor Rate those expenses, together with the expenses incurred in connexion with the Poor Rate. For this purpose the business of the Guardians as regards making, collecting, and recovering the Poor Rate within the district is transferred to the Urban District Council. The Council are to make the Poor Rate twice a year, either immediately prior to or at the beginning of the first six months and second six months of the local financial year, and are to pay over the amount required by the County Council on demand. It is questionable whether a local Act, by which County-at-large charges have been placed on a rate other than Poor Rate, is repealed by this provision of the Local Government Act.

The expenses incurred by the Urban District Council in respect of the business transferred to them by the Act, or in the execution of the Act, are to be defrayed from the fund or rate out of which the costs of paving and cleansing the streets are or can be defrayed, and not from the Poor Rate. The other expenses of the Urban District Council, including those under the Public Health Acts, are not affected by the Act.

24. Town Commissioners of towns not Urban Districts continue to levy their Town Rate as heretofore, and the Act does not affect their powers in this respect. The County Council will, however, levy the County or District rate in such towns, and they will be the only local government areas over which two rating Authorities will have control.

25. The law relating to municipal government has been simplified by the repeal of the Lighting and Cleansing Act of 1828, and the abolition of Municipal Commissioners in the town of Carrickfergus. The towns previously under the Act of 1828 and the urban portion of the old county of the town of Carrickfergus have been placed under the

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Urban and Rural Districts, and (2) the charges on Rural Districts between agricultural land and other hereditaments.

Poor Rate to include all Rural charges, and to be levied by County Council.

Local rates in County Boroughs to be raised by Council. How Poor Rate is to be raised, and what expenses are chargeable thereto

Local Rates in Urban Districts. Council is to raise the County and Union charges as a Poor Rate. Method of meeting Councils' own expenses.

Town Rate in Towns not Urban Districts.

Simplification of law relating to municipal government.

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Towns Improvement Act of 1854, and consequently the governing bodies of all municipalities in Ireland are now constituted either by the Municipal Corporation Acts or the Towns Improvement Act, or by local Acts (which are practically of the same character as the Towns Improvement Act).

Abolition of counties of cities and towns.

26. Counties of cities and towns are no longer recognised as local entities, and become merged either in the new County Boroughs or in the adjoining Administrative Counties.

Union rating. Poor Rate will in future be raised equally over the whole Union and not over each Electoral Division.

27. An important change, already referred to, has been introduced in the form of Union rating and the transfer of the power of making Poor Rates from Boards of Guardians to Councils of Counties, County Boroughs, and Urban County Districts. Hitherto the unit of rating in Unions was the electoral division, with the result that in many cases the division most burdened with poor and least able to support them had to bear the heaviest expense. Now all Poor Law charges are payable out of a common fund raised equally over the whole Union, and the benefit of the Agricultural Grant is more equably diffused.

Imperial grants in aid of local rates. A fixed proportion of Imperial funds is now given, instead of certain Annual grants. Increase in total amount of Imperial aid and additional charges to be met.

28. The State subventions are no longer paid by means of annual grants voted by Parliament, but by the diversion of a fixed proportion of Imperial funds to local purposes. The contributions by means of annual grants towards—

- (a.) The salaries of medical officers of workhouses and dispensaries;
- (b.) The cost of medicines and medical appliances in workhouses and dispensaries;
- (c.) The salaries of schoolmasters and schoolmistresses;
- (d.) The salaries of sanitary officers;
- (e.) The maintenance of pauper lunatics in lunatic asylums—

amounting to about 244,000*l.*, have ceased, and will in future be defrayed out of certain local licence duties, as specified in the Third Schedule to the Act, which are estimated to produce 200,000*l.* As this sum would fall short of the amount required, a fixed annual grant of 79,000*l.* from the Treasury is also to be paid over to the local Authorities, making in all 279,000*l.*, or thereabouts. Some additional charges, however, have to be met out of this sum, namely—

- (f.) One-half the salary of one trained nurse in each workhouse;
- (g.) One-half of the excess over 6*d.* in the £ of a rate levied by a County Council in any area for the purpose of meeting a railway or harbour guarantee given before the passing of the Local Government Act; and
- (h.) A sum not exceeding 2*s.* a week in aid of the maintenance of chronic and harmless lunatics in an auxiliary lunatic asylum.

If the amount of this State grant is insufficient to meet the sums payable thereout, those sums are to be proportionately abated as directed by the Lord Lieutenant, and if the grant is more than sufficient, the excess is to be accumulated and applied to meet any future deficiency, and subject thereto to be applied in such manner as Parliament directs.

The Probate Duties or Estate Duties grant will continue to be paid as hitherto.

The portion of the Custom and Excise Duty grant, amounting to 78,000*l.*, hitherto payable to the Commissioners of National Education by section 3 of the Local Taxation (Customs and Excise) Act, 1890, is, by section 15 of the Agriculture and Technical Instruction (Ireland) Act, 1899, placed at the disposal of the Department of Agriculture.

Any other annual parliamentary grants will apparently be made as heretofore, including the "Exchequer contribution" of 40,000*l.*

Re-valuation of County Boroughs, and change of basis of valuation of lands in such Boroughs to net annual letting value.

29. The Local Government Act provides for a general revaluation of rateable hereditaments in a County Borough on the application of the Council, who are to pay a portion of the costs not exceeding one-half. An important change is introduced in the mode of valuation by applying to the valuation of the land in the County Borough the principle upon which houses and buildings are valued, namely, the net annual letting value and not the average prices of agricultural produce.

Provision in such an event is made for the apportionment of Union charges where a Union is partly within and partly without a County Borough, and in the case of the Dublin Metropolitan Police District and Bridge Area.

County Councils. Borrowing powers of. Limitation of period of repayment and of amount of debt.

30. The powers of the County Council in respect to the borrowing of money have been consolidated and extended beyond those enjoyed by the Grand Juries.

Instead of numerous Acts of Parliament enabling Grand Juries to borrow for different purposes, subject to varying conditions as to periods of repayment and rates of interest, one complete system has been laid down with a maximum limit of 60 years for repayment and no limit as to rate of interest. The consent of the Local Government

Board to all loans by County Councils is made necessary and the Commissioners of Public Works are empowered to lend at such rates as the Treasury may fix for the purpose of any work for which a County Council may borrow.

APP. I.

A County Council cannot, however, borrow beyond the amount of one-tenth of the valuation of the rateable property in the county except where it is for the purpose of a lunatic asylum, or in pursuance of a provisional order made by the Local Government Board and confirmed by Parliament.

31. The power of Boards of Guardians to borrow has also been extended, but the consent of the Local Government Board to the exercise of such power is made necessary. The maximum limit of repayment is fixed at 60 years, but the total debt cannot exceed one-fourth of the valuation of the Union. The Local Government Board may, however, by provisional order extend the power of borrowing to double the amount authorised. The Commissioners of Public Works will grant loans to Guardians for the purpose of works of improvement involving additions to or alterations of existing workhouse buildings but will not do so for works of maintenance.

Boards of Guardians. Borrowing powers of. Limitation of period of repayment and of amount of debt.

32. An attempt has been made to enable Councils of Boroughs and other Urban Districts to consolidate the many rates leviable in their district.

Where the Council independently of the Local Government Act could raise a sum by a rate upon the same basis as the Poor Rate, that sum may be raised by the Poor Rate, but as a separate item thereof; and where the Council can make more than one rate on the same basis, but on a basis different from that of the Poor Rate, such rates may be consolidated and made as one rate half-yearly.

Consolidation of rates in Boroughs and other Urban Districts. Provisions for.

Inasmuch as the same basis means the same property, the same rateable value, and subject to the same exemptions, it is doubtful whether the power of consolidation will be exercised extensively.

33. From the foregoing statement it will be seen that the Local Government Act, while making many changes in the structure of local government, has left unimpaired, except in one instance, the basis on which the valuation of the country for purposes of taxation has been made.

Summary of changes brought about by Local Government Act.

The burden of the rates has been shifted to the occupier, but the rates themselves remain the same, reduced in the case of Agricultural Land by almost one-half, owing to the development of the principle of State subventions in aid of local rates. The annual grants of Parliament in aid of local rates have in many cases ceased, but the aid continues by means of the automatic allocation of portion of the Imperial taxes to specific local requirements.

The number of Rating Authorities has been reduced, and the overlapping of rating powers avoided, while town government has been simplified, and an attempt has been made to have the Urban rates consolidated.

Local Government Board,  
Dublin, October 1899.

TABLE I.

RETURN showing for each of the YEARS from 1894 to 1897 (inclusive) the AMOUNT of POOR RATE raised in each UNION in IRELAND; with the AVERAGE POUNDAGE of the EXPENDITURE in each of those Years, &c.

Note.—In the following Table the Unions are placed in the Counties in which the chief or central place of each is situated, but there are several cases in which a Union extends beyond the limits of the County in which it is placed.

UNIONS.	Amount of Poor Rate collected and lodged in the Year				Poundage of Expenditure (excluding Expenditure from Loans) in the Year				Valuation in 1897.	Population in 1891.	Valuation per Head of Population.
	1894.	1895.	1896.	1897.	1894.	1895.	1896.	1897.			
<b>I.—PROVINCE OF ULSTER.</b>											
<b>ANTRIM.</b>											
Antrim	£ 3,723	£ 4,270	£ 4,808	£ 4,372	s. d. 0 11	s. d. 0 10 <sup>3</sup> / <sub>4</sub>	s. d. 0 10 <sup>3</sup> / <sub>4</sub>	s. d. 0 10 <sup>3</sup> / <sub>4</sub>	£ 127,802	29,655	£ s. 4 6
Ballycastle	1,547	1,799	2,262	1,959	1 2	1 2	1 2	1 2	46,238	14,470	3 4
Ballymena	5,154	4,664	5,078	4,815	1 3	1 3 <sup>1</sup> / <sub>4</sub>	1 2 <sup>3</sup> / <sub>4</sub>	1 2 <sup>3</sup> / <sub>4</sub>	135,131	58,897	2 6
Ballymoney	2,823	2,990	3,664	3,657	1 1 <sup>1</sup> / <sub>2</sub>	1 3 <sup>1</sup> / <sub>4</sub>	1 2 <sup>3</sup> / <sub>4</sub>	1 2 <sup>3</sup> / <sub>4</sub>	85,256	31,692	2 14
Belfast	54,222	57,538	70,833	52,583	1 6 <sup>3</sup> / <sub>4</sub>	1 7	1 5 <sup>1</sup> / <sub>2</sub>	1 5 <sup>1</sup> / <sub>2</sub>	1,073,905	289,860	3 14
Larne	3,735	4,392	3,991	4,067	1 0 <sup>1</sup> / <sub>2</sub>	1 0	0 11	0 11 <sup>1</sup> / <sub>2</sub>	118,254	33,370	3 11
Lisburn	4,312	4,814	7,257	5,585	0 8 <sup>1</sup> / <sub>2</sub>	0 8 <sup>3</sup> / <sub>4</sub>	0 9 <sup>3</sup> / <sub>4</sub>	0 8 <sup>3</sup> / <sub>4</sub>	192,400	50,660	3 16
<b>ARMAGH.</b>											
Armagh	4,994	5,010	5,651	5,001	0 8 <sup>1</sup> / <sub>2</sub>	0 8 <sup>3</sup> / <sub>4</sub>	0 8 <sup>1</sup> / <sub>2</sub>	0 8 <sup>3</sup> / <sub>4</sub>	210,815	53,857	3 11
Lurgan	6,039	6,139	7,394	7,326	1 3 <sup>1</sup> / <sub>2</sub>	1 3	1 1 <sup>1</sup> / <sub>2</sub>	1 0 <sup>3</sup> / <sub>4</sub>	156,010	58,155	2 14
<b>CAVAN.</b>											
Bailieborough	2,898	2,354	2,839	3,244	1 8 <sup>3</sup> / <sub>4</sub>	1 10	1 10 <sup>1</sup> / <sub>2</sub>	1 11 <sup>1</sup> / <sub>2</sub>	40,479	16,751	2 8
Bawnboy	2,513	2,551	2,746	1,840	1 6 <sup>1</sup> / <sub>2</sub>	1 5 <sup>3</sup> / <sub>4</sub>	1 5 <sup>3</sup> / <sub>4</sub>	1 5 <sup>1</sup> / <sub>2</sub>	40,234	20,904	1 18
Cavan	6,327	6,222	6,962	7,219	1 6 <sup>3</sup> / <sub>4</sub>	1 6 <sup>1</sup> / <sub>2</sub>	1 5 <sup>3</sup> / <sub>4</sub>	1 5 <sup>3</sup> / <sub>4</sub>	117,655	41,974	2 16
Cootehill	2,313	2,236	2,567	2,473	0 10 <sup>1</sup> / <sub>2</sub>	0 10 <sup>3</sup> / <sub>4</sub>	0 11	0 11 <sup>3</sup> / <sub>4</sub>	74,503	25,670	2 18
<b>DONEGAL.</b>											
Ballyshannon	4,365	3,386	2,808	3,178	1 9 <sup>1</sup> / <sub>2</sub>	1 8 <sup>3</sup> / <sub>4</sub>	1 9	1 7 <sup>3</sup> / <sub>4</sub>	51,222	23,280	2 4
Donegal	1,786	1,836	1,931	1,613	1 5 <sup>3</sup> / <sub>4</sub>	1 5 <sup>3</sup> / <sub>4</sub>	1 4 <sup>1</sup> / <sub>2</sub>	1 6 <sup>1</sup> / <sub>2</sub>	35,065	22,891	1 11
Dunfanaghy	1,112	970	1,085	986	2 6 <sup>3</sup> / <sub>4</sub>	2 9 <sup>1</sup> / <sub>2</sub>	2 4 <sup>3</sup> / <sub>4</sub>	2 7	11,474	15,674	0 15
Glenties	3,051	2,940	3,637	2,942	3 10 <sup>1</sup> / <sub>2</sub>	3 7 <sup>1</sup> / <sub>2</sub>	3 8 <sup>3</sup> / <sub>4</sub>	3 9 <sup>3</sup> / <sub>4</sub>	21,238	34,219	0 12
Inishowen	3,045	2,980	3,079	3,095	2 0 <sup>1</sup> / <sub>2</sub>	2 1	2 0	2 0	39,907	30,459	1 6
Letterkenny	1,414	1,373	1,381	1,440	1 4 <sup>3</sup> / <sub>4</sub>	1 4	1 3	1 3 <sup>3</sup> / <sub>4</sub>	31,889	13,950	2 6
Milford	1,895	2,136	1,913	2,289	2 1	2 1 <sup>1</sup> / <sub>2</sub>	2 1 <sup>1</sup> / <sub>2</sub>	2 3 <sup>1</sup> / <sub>4</sub>	30,206	21,808	1 8
Stranorlar	1,404	1,317	1,459	1,258	1 4	1 3 <sup>1</sup> / <sub>2</sub>	1 3 <sup>1</sup> / <sub>2</sub>	1 3 <sup>1</sup> / <sub>2</sub>	30,560	15,108	2 0
<b>DOWN.</b>											
Banbridge	5,762	5,938	6,517	6,417	0 11 <sup>1</sup> / <sub>2</sub>	0 11 <sup>1</sup> / <sub>2</sub>	0 11 <sup>1</sup> / <sub>2</sub>	1 0	162,004	47,541	3 8
Downpatrick	5,008	5,166	5,672	5,337	0 11 <sup>3</sup> / <sub>4</sub>	0 10 <sup>3</sup> / <sub>4</sub>	0 10 <sup>1</sup> / <sub>2</sub>	0 11 <sup>1</sup> / <sub>2</sub>	178,376	43,236	4 3
Kilkeel	1,993	1,961	2,171	2,271	1 2 <sup>3</sup> / <sub>4</sub>	1 4	1 3 <sup>3</sup> / <sub>4</sub>	1 2 <sup>3</sup> / <sub>4</sub>	46,602	18,181	2 11
Newry	5,101	7,668	9,515	6,261	1 1 <sup>1</sup> / <sub>2</sub>	1 4	1 1 <sup>1</sup> / <sub>2</sub>	1 2 <sup>1</sup> / <sub>2</sub>	174,310	58,134	3 0
Newtownards	6,456	6,185	9,383	6,358	1 1 <sup>1</sup> / <sub>2</sub>	1 1 <sup>1</sup> / <sub>2</sub>	1 1	1 1 <sup>1</sup> / <sub>2</sub>	157,203	41,286	3 16
<b>FERMANAGH.</b>											
Kniskillen	3,924	3,375	4,267	4,211	1 0 <sup>1</sup> / <sub>2</sub>	1 1 <sup>1</sup> / <sub>2</sub>	1 0 <sup>1</sup> / <sub>2</sub>	1 0 <sup>1</sup> / <sub>2</sub>	109,780	36,255	3 1
Irvinestown	2,110	2,260	2,366	2,206	1 3 <sup>1</sup> / <sub>2</sub>	1 3 <sup>3</sup> / <sub>4</sub>	1 4 <sup>1</sup> / <sub>2</sub>	1 2 <sup>3</sup> / <sub>4</sub>	49,882	15,268	3 5
Lisnakea	1,731	1,675	2,273	1,654	0 10 <sup>1</sup> / <sub>2</sub>	0 10 <sup>1</sup> / <sub>2</sub>	0 11 <sup>1</sup> / <sub>2</sub>	0 11 <sup>1</sup> / <sub>2</sub>	59,096	18,074	3 5

RETURN showing for each of the YEARS from 1894 to 1897 (inclusive) the AMOUNT of POOR RATE raised in each UNION in IRELAND, with the AVERAGE POUNDAGE of the EXPENDITURE in each of those Years, &c.—*continued.*

APP. I.

UNIONS.	Amount of Poor Rate collected and lodged in the Year				Poundage of Expenditure (excluding Expenditure from Loans) in the Year				Valuation in 1897.	Population in 1891.	Valuation per Head of Population
	1894.	1895.	1896.	1897.	1894.	1895.	1896.	1897.			
<b>I.—PROVINCE OF ULSTER—<i>continued.</i></b>											
<b>LONDONDERRY.</b>											
Coleraine - - -	4,303	4,300	5,024	4,531	1 2	1 0 $\frac{1}{2}$	1 1 $\frac{1}{2}$	1 0 $\frac{1}{2}$	111,859	32,887	3 8
Limavady - - -	2,083	2,211	2,319	2,207	0 11 $\frac{1}{2}$	1 1 $\frac{1}{2}$	0 11	0 11 $\frac{1}{2}$	69,890	23,369	3 0
Londonderry - - -	3,819	4,237	4,735	5,316	0 9 $\frac{1}{2}$	0 10 $\frac{1}{2}$	0 9 $\frac{1}{2}$	0 9 $\frac{1}{2}$	176,841	60,021	2 19
Magherafelt - - -	3,344	2,983	3,954	4,113	1 0 $\frac{1}{2}$	1 1 $\frac{1}{2}$	1 1	1 0 $\frac{1}{2}$	94,022	44,976	2 2
<b>MONAGHAN.</b>											
Carrickmacross - - -	2,900	2,561	2,969	2,674	1 4 $\frac{1}{2}$	1 5 $\frac{1}{2}$	1 7 $\frac{1}{2}$	1 5 $\frac{1}{2}$	51,228	16,414	3 2
Castleblayney - - -	3,588	2,912	3,352	4,444	1 2 $\frac{1}{2}$	1 2 $\frac{1}{2}$	1 3 $\frac{1}{2}$	1 3 $\frac{1}{2}$	76,950	29,574	2 12
Clones - - -	1,610	1,400	1,887	1,605	0 10	0 9 $\frac{1}{2}$	0 9 $\frac{1}{2}$	0 8 $\frac{1}{2}$	62,255	17,836	3 10
Monaghan - - -	2,363	2,029	3,019	2,290	0 9 $\frac{1}{2}$	0 9 $\frac{1}{2}$	0 9 $\frac{1}{2}$	0 9	97,449	30,452	3 4
<b>TYRONE.</b>											
Castlederg - - -	1,132	1,139	1,336	1,105	1 3 $\frac{1}{2}$	1 3 $\frac{1}{2}$	1 2 $\frac{1}{2}$	1 2 $\frac{1}{2}$	26,771	13,528	1 19
Clogher - - -	2,234	2,213	2,728	2,238	1 2 $\frac{1}{2}$	1 2 $\frac{1}{2}$	1 1 $\frac{1}{2}$	1 3 $\frac{1}{2}$	56,413	18,951	3 0
Cookstown - - -	3,271	3,365	3,614	3,516	1 3 $\frac{1}{2}$	1 5	1 5	1 5 $\frac{1}{2}$	68,051	27,161	2 10
Dungannon - - -	5,175	4,706	5,897	5,729	1 6	1 7	1 6 $\frac{1}{2}$	1 5 $\frac{1}{2}$	100,556	34,889	2 18
Omagh - - -	5,434	5,454	6,576	4,805	1 5 $\frac{1}{2}$	1 4 $\frac{1}{2}$	1 4 $\frac{1}{2}$	1 4	114,935	44,387	2 12
Strabane - - -	5,820	5,391	6,190	6,662	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 8	112,084	39,123	2 17
<b>II.—PROVINCE OF MUNSTER.</b>											
<b>CLARE.</b>											
Ballyvaghan - - -	1,928	1,869	2,245	2,621	2 6 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 11 $\frac{1}{2}$	2 8 $\frac{1}{2}$	19,765	4,387	4 10
Corrofin - - -	1,952	1,646	1,990	1,597	2 2 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 4 $\frac{1}{2}$	2 3 $\frac{1}{2}$	20,372	5,699	3 11
Ennis - - -	9,176	9,344	9,115	9,453	3 0	2 11 $\frac{1}{2}$	3 0	3 0 $\frac{1}{2}$	74,937	21,771	3 9
Ennistymon - - -	4,700	4,450	4,974	4,581	2 9 $\frac{1}{2}$	3 0 $\frac{1}{2}$	2 11	3 0	37,270	20,108	1 17
Killadysort - - -	2,793	3,174	2,234	2,723	2 5 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 6 $\frac{1}{2}$	2 5 $\frac{1}{2}$	25,437	10,503	2 8
Kilrush - - -	5,307	6,346	7,018	6,429	2 10 $\frac{1}{2}$	2 10 $\frac{1}{2}$	2 9 $\frac{1}{2}$	2 10	53,514	31,423	1 14
Scariff - - -	2,070	2,964	2,351	2,436	2 5	2 4 $\frac{1}{2}$	2 6	2 4 $\frac{1}{2}$	26,422	11,715	2 5
Tulla - - -	3,174	3,249	3,169	3,522	2 4 $\frac{1}{2}$	2 6	2 7 $\frac{1}{2}$	2 8 $\frac{1}{2}$	33,532	11,695	2 17
<b>CORK.</b>											
Bandon - - -	4,793	5,289	5,578	5,326	1 11	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 11	74,179	20,180	3 14
Bantry - - -	2,852	2,228	2,505	2,693	2 10 $\frac{1}{2}$	3 2 $\frac{1}{2}$	2 11 $\frac{1}{2}$	2 10 $\frac{1}{2}$	23,065	14,940	1 11
Castletown - - -	1,948	1,805	1,853	1,971	3 11 $\frac{1}{2}$	4 3 $\frac{1}{2}$	4 1 $\frac{1}{2}$	4 1	12,032	12,389	0 19
Clonakilty - - -	4,730	4,644	4,800	4,269	2 2 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 2 $\frac{1}{2}$	2 1 $\frac{1}{2}$	51,183	21,955	2 7
Cork - - -	47,205	45,233	44,345	46,381	3 2 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 2	3 2	365,877	132,792	2 15
Dunmanway - - -	3,239	2,883	3,122	3,126	2 5 $\frac{1}{2}$	2 6 $\frac{1}{2}$	2 9 $\frac{1}{2}$	2 7	33,903	15,197	2 5
Fermoy - - -	7,254	6,113	7,968	7,492	1 10 $\frac{1}{2}$	1 9 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	104,150	25,533	4 2
Kanturk - - -	9,660	9,407	8,441	7,503	1 1 $\frac{1}{2}$	2 10 $\frac{1}{2}$	2 8 $\frac{1}{2}$	2 9 $\frac{1}{2}$	77,570	26,171	2 19
Kinsale - - -	3,532	2,957	2,850	3,144	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	60,199	18,823	3 4
Macroom - - -	7,298	7,112	7,761	6,798	2 8	2 9 $\frac{1}{2}$	2 11 $\frac{1}{2}$	2 10 $\frac{1}{2}$	65,196	26,088	2 10
Mallow - - -	10,741	10,317	9,712	8,919	2 2 $\frac{1}{2}$	2 1 $\frac{1}{2}$	2 0	2 3 $\frac{1}{2}$	106,269	23,405	4 11
Midleton - - -	10,042	8,500	8,119	7,443	2 3 $\frac{1}{2}$	2 3	2 2 $\frac{1}{2}$	2 5	94,686	23,993	3 19
Millstreet - - -	4,729	4,842	3,282	2,146	3 4	3 3 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 0 $\frac{1}{2}$	28,265	12,163	2 5

APP. I.

RETURN showing for each of the YEARS from 1894 to 1897 (inclusive) the AMOUNT of POOR RATE raised in each UNION in IRELAND, with the AVERAGE POUNDAGE of the EXPENDITURE in each of those Years, &c.—*continued.*

UNIONS.	Amount of Poor Rate collected and lodged in the Year				Poundage of Expenditure (excluding Expenditure from Loans) in the Year				Valuation in 1897.	Population in 1891.	Valuation per head of Population.
	1894.	1895.	1896.	1897.	1894.	1895.	1896.	1897.			
<b>II.—PROVINCE OF MUNSTER—<i>continued.</i></b>											
<b>CORK—<i>continued.</i></b>											
Mitchelstown	£ 3,530	£ 3,898	£ 4,218	£ 4,913	s. d. 2 5 $\frac{1}{2}$	s. d. 2 5	s. d. 2 4 $\frac{1}{2}$	s. d. 2 4	£ 49,169	15,742	3 2
Skibbereen	6,534	5,578	6,110	5,763	3 2 $\frac{1}{2}$	3 5 $\frac{1}{2}$	3 1 $\frac{1}{2}$	3 3 $\frac{1}{2}$	47,592	28,450	1 13
Skull	1,789	1,817	1,825	1,816	2 11 $\frac{1}{2}$	3 0	2 11 $\frac{1}{2}$	3 0	15,394	11,233	1 7
Youghal	5,480	5,977	6,058	6,131	2 6 $\frac{1}{2}$	2 7 $\frac{1}{2}$	2 9 $\frac{1}{2}$	2 9 $\frac{1}{2}$	60,191	16,769	3 12
<b>KERRY.</b>											
Caherciveen	3,258	3,255	3,569	3,675	3 11 $\frac{1}{2}$	3 8	3 8 $\frac{1}{2}$	3 8	24,020	23,854	1 0
Dingle	3,463	3,296	3,191	3,587	3 8 $\frac{1}{2}$	3 9 $\frac{1}{2}$	3 7 $\frac{1}{2}$	3 10 $\frac{1}{2}$	23,096	19,021	1 4
Kenmare	2,773	2,571	3,066	2,781	3 6 $\frac{1}{2}$	3 8 $\frac{1}{2}$	3 8 $\frac{1}{2}$	3 10 $\frac{1}{2}$	20,073	16,319	1 5
Killarney	11,896	12,932	9,245	8,044	3 1 $\frac{1}{2}$	2 9 $\frac{1}{2}$	2 11 $\frac{1}{2}$	2 11	78,312	40,558	1 19
Listowel	9,983	8,732	9,560	9,953	3 3 $\frac{1}{2}$	3 4	3 5 $\frac{1}{2}$	3 4 $\frac{1}{2}$	69,104	39,121	1 15
Tralee	10,183	12,798	9,545	10,348	2 11 $\frac{1}{2}$	2 10 $\frac{1}{2}$	2 9	2 9 $\frac{1}{2}$	87,904	44,787	1 19
<b>LIMERICK.</b>											
Croom	6,081	6,191	6,972	5,850	2 6	2 4 $\frac{1}{2}$	2 7	2 5 $\frac{1}{2}$	62,872	12,539	5 0
Kilmallock	17,020	13,611	15,688	14,028	2 11 $\frac{1}{2}$	2 9	2 11 $\frac{1}{2}$	2 9	138,015	28,168	4 18
Limerick	20,900	29,302	36,039	29,578	3 4 $\frac{1}{2}$	3 5	3 3 $\frac{1}{2}$	3 0 $\frac{1}{2}$	198,886	68,992	2 18
Newcastle	6,499	7,240	6,937	7,074	2 6	2 6 $\frac{1}{2}$	2 11 $\frac{1}{2}$	2 9 $\frac{1}{2}$	63,392	26,505	2 8
Rathkeale	7,805	9,592	8,097	8,314	3 0 $\frac{1}{2}$	3 0 $\frac{1}{2}$	3 1	3 1	69,747	17,627	3 19
<b>TIPPERARY.</b>											
Borrisokane	1,710	1,524	1,597	1,816	1 2 $\frac{1}{2}$	1 3	1 4 $\frac{1}{2}$	1 3 $\frac{1}{2}$	41,626	9,180	4 11
Carrick-on-Suir	3,917	3,903	3,027	4,565	1 9	1 7 $\frac{1}{2}$	1 4 $\frac{1}{2}$	1 6 $\frac{1}{2}$	78,543	19,699	4 0
Cashel	7,826	7,616	8,363	8,197	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 11 $\frac{1}{2}$	108,533	22,183	4 18
Clogheen	4,866	5,717	5,690	5,798	2 2 $\frac{1}{2}$	2 4	2 2 $\frac{1}{2}$	2 2 $\frac{1}{2}$	63,337	17,022	3 14
Clonmel	6,908	6,755	7,315	7,963	2 5 $\frac{1}{2}$	2 7 $\frac{1}{2}$	2 7 $\frac{1}{2}$	2 10 $\frac{1}{2}$	72,154	20,774	3 9
Nenagh	7,780	8,530	8,377	8,028	2 0 $\frac{1}{2}$	2 1	2 0 $\frac{1}{2}$	1 8 $\frac{1}{2}$	94,637	27,382	3 9
Boscrea	3,866	4,307	4,546	4,793	1 2 $\frac{1}{2}$	1 3 $\frac{1}{2}$	1 3	1 4	91,657	19,359	4 15
Thurles	6,185	5,970	6,836	7,130	1 9 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	90,892	25,613	3 11
Tipperary	13,161	15,602	13,576	12,733	2 1 $\frac{1}{2}$	2 3	2 1 $\frac{1}{2}$	2 3	143,491	35,786	4 0
<b>WATERFORD.</b>											
Dungarvan	6,197	6,073	5,714	5,450	2 8 $\frac{1}{2}$	2 7	2 7	2 6	53,441	17,021	3 3
Kilmacthomas	2,663	4,221	3,797	2,770	2 8	3 0 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 6	33,036	8,342	3 19
Lismore	4,058	4,941	4,909	4,498	2 5 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 5	50,236	15,124	3 6
Waterford	15,066	15,333	15,350	16,367	2 4 $\frac{1}{2}$	2 4 $\frac{1}{2}$	2 4 $\frac{1}{2}$	2 4 $\frac{1}{2}$	156,046	50,308	3 2
<b>III.—PROVINCE OF LEINSTER.</b>											
<b>CARLOW.</b>											
Carlow	12,293	12,665	12,621	12,984	1 11 $\frac{1}{2}$	1 11 $\frac{1}{2}$	2 0	2 2 $\frac{1}{2}$	150,998	36,067	4 4
<b>DUBLIN.</b>											
Balrothery	5,595	6,902	7,457	5,914	1 9 $\frac{1}{2}$	1 9 $\frac{1}{2}$	1 8 $\frac{1}{2}$	1 9 $\frac{1}{2}$	96,174	17,119	5 12
Dublin, North	45,022	39,222	38,474	39,740	2 6 $\frac{1}{2}$	2 6	2 6 $\frac{1}{2}$	2 6 $\frac{1}{2}$	434,584	148,996	2 18
Dublin, South	49,947	53,704	62,143	62,091	1 8 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 8 $\frac{1}{2}$	2 0 $\frac{1}{2}$	743,564	200,709	3 14
Rathdown	11,035	14,932	12,531	12,980	1 2 $\frac{1}{2}$	1 4 $\frac{1}{2}$	1 3	1 2 $\frac{1}{2}$	277,927	56,074	4 19

RETURN showing for each of the YEARS from 1894 to 1897 (inclusive) the AMOUNT of POOR RATE raised in each UNION in IRELAND, with the AVERAGE POUNDAGE of the EXPENDITURE in each of those Years, &c.—continued.

APP. I.

UNIONS.	Amount of Poor Rate collected and lodged in the Year				Poundage of Expenditure (excluding Expenditure from Loans) in the Year				Valuation in 1897.	Population in 1891.	Valuation per Head of Population.
	1894.	1895.	1896.	1897.	1894.	1895.	1896.	1897.			
<b>III.—PROVINCE OF LEINSTER—continued.</b>											
<b>KILDARE.</b>											
Athy - - - -	8,052	9,553	8,303	7,907	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 8 $\frac{1}{2}$	1 8 $\frac{1}{2}$	110,941	25,635	4 7
Celbridge - - -	6,700	6,139	6,392	6,079	1 5	1 4 $\frac{1}{2}$	1 4 $\frac{1}{2}$	1 6 $\frac{1}{2}$	114,370	14,981	7 13
Nuas - - - -	7,146	8,387	10,302	8,336	1 5 $\frac{1}{2}$	1 5 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 6 $\frac{1}{2}$	154,195	56,978	4 3
<b>KILKENNY.</b>											
Callan - - - -	6,044	6,616	6,624	6,829	2 1 $\frac{1}{2}$	2 0 $\frac{1}{2}$	2 2 $\frac{1}{2}$	2 1 $\frac{1}{2}$	71,704	15,245	4 14
Castlecomer - -	2,895	3,637	3,580	3,399	2 10	2 9 $\frac{1}{2}$	2 9 $\frac{1}{2}$	2 10 $\frac{1}{2}$	32,044	11,499	2 16
Kilkenny - - -	8,231	9,014	10,614	10,811	2 4 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 4 $\frac{1}{2}$	99,797	25,457	3 18
Thomastown - -	4,024	4,701	4,540	4,777	1 7 $\frac{1}{2}$	1 8	1 8 $\frac{1}{2}$	1 9	66,048	14,876	4 9
Uringford - - -	2,922	3,420	3,456	2,850	1 9	1 8 $\frac{1}{2}$	1 8 $\frac{1}{2}$	1 7 $\frac{1}{2}$	48,454	10,081	4 16
<b>KING'S COUNTY.</b>											
Edenderry - - -	5,239	4,193	4,161	5,072	1 3 $\frac{1}{2}$	1 4 $\frac{1}{2}$	1 4 $\frac{1}{2}$	1 7 $\frac{1}{2}$	95,453	16,621	5 15
Parsonstown - -	4,692	5,760	5,616	6,034	1 4 $\frac{1}{2}$	1 5	1 5 $\frac{1}{2}$	1 5 $\frac{1}{2}$	102,669	28,044	3 13
Tullamore - - -	7,454	7,427	8,141	8,358	2 2 $\frac{1}{2}$	2 4 $\frac{1}{2}$	2 4 $\frac{1}{2}$	2 6 $\frac{1}{2}$	83,481	24,851	3 7
<b>LONGFORD.</b>											
Ballymahon - -	4,431	4,398	4,397	4,933	1 11	1 10 $\frac{1}{2}$	1 11 $\frac{1}{2}$	1 11 $\frac{1}{2}$	61,664	14,640	4 4
Granard - - - -	6,499	4,733	4,693	4,916	1 7	1 6 $\frac{1}{2}$	1 6	1 5 $\frac{1}{2}$	85,943	26,944	3 4
Longford - - -	5,183	5,906	5,839	5,232	2 3 $\frac{1}{2}$	2 4 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 2 $\frac{1}{2}$	60,572	24,964	2 9
<b>LOUTH.</b>											
Ardee - - - -	5,034	4,914	4,446	4,515	1 4 $\frac{1}{2}$	1 5	1 4 $\frac{1}{2}$	1 6	95,388	16,772	5 14
Drogheda - - -	12,659	14,453	12,100	11,592	2 4 $\frac{1}{2}$	2 4	2 3 $\frac{1}{2}$	2 3 $\frac{1}{2}$	126,276	29,212	4 6
Dundalk - - - -	8,457	9,079	9,115	9,908	2 0 $\frac{1}{2}$	1 11 $\frac{1}{2}$	1 11	2 0 $\frac{1}{2}$	115,776	40,144	2 18
<b>MEATH.</b>											
Dunshaughlin - -	4,457	5,211	5,745	5,361	1 2 $\frac{1}{2}$	1 2 $\frac{1}{2}$	1 2 $\frac{1}{2}$	1 3	106,047	9,136	11 12
Kells - - - -	7,841	8,099	8,839	7,589	2 2 $\frac{1}{2}$	2 2	2 0 $\frac{1}{2}$	2 0 $\frac{1}{2}$	98,433	16,875	5 17
Navan - - - -	8,654	9,932	8,411	8,547	2 4	2 1 $\frac{1}{2}$	2 2	2 2 $\frac{1}{2}$	100,192	16,099	6 4
Oldcastle - - -	5,075	5,103	5,167	5,361	2 1 $\frac{1}{2}$	2 0 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 0 $\frac{1}{2}$	63,683	17,247	3 14
Trim - - - -	8,174	8,116	8,559	8,315	1 9 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	109,059	16,011	6 16
<b>QUEEN'S COUNTY.</b>											
Abbeyleix - - -	4,886	4,649	6,495	5,901	1 5 $\frac{1}{2}$	1 9	1 8	1 8 $\frac{1}{2}$	85,145	19,080	4 9
Mountmelick - -	6,364	6,621	6,279	6,812	1 7 $\frac{1}{2}$	1 8	1 8 $\frac{1}{2}$	1 8 $\frac{1}{2}$	102,735	31,451	3 5
<b>WESTMEATH.</b>											
Athlone - - - -	7,454	6,481	7,024	6,247	1 8 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 9 $\frac{1}{2}$	89,057	29,789	3 0
Delvin - - - -	3,822	4,041	4,312	3,866	1 11	2 0 $\frac{1}{2}$	2 0 $\frac{1}{2}$	2 0 $\frac{1}{2}$	53,171	9,365	5 14
Mullingar - - -	9,798	9,961	11,393	11,150	1 8	1 8 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 9	159,142	30,614	5 4
<b>WEXFORD.</b>											
Enniscorthy - - -	8,219	7,888	8,525	9,626	1 10 $\frac{1}{2}$	1 11 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 11 $\frac{1}{2}$	111,524	33,841	3 6
Gorey - - - -	4,578	5,198	6,210	4,711	1 5	1 8 $\frac{1}{2}$	1 7 $\frac{1}{2}$	1 6 $\frac{1}{2}$	80,652	18,156	4 9
New Ross - - -	9,004	8,973	9,329	8,616	2 3 $\frac{1}{2}$	2 1 $\frac{1}{2}$	2 0 $\frac{1}{2}$	2 2	104,031	33,544	3 2
Wexford - - - -	7,409	7,859	7,903	7,862	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 9 $\frac{1}{2}$	108,610	35,142	3 2
<b>WICKLOW.</b>											
Baltinglass - -	4,863	4,987	5,112	5,197	1 8 $\frac{1}{2}$	1 10	1 8 $\frac{1}{2}$	1 8 $\frac{1}{2}$	73,658	16,070	4 12
Rathdrum - - -	6,116	6,849	9,479	9,169	1 5 $\frac{1}{2}$	1 7 $\frac{1}{2}$	1 8	1 7 $\frac{1}{2}$	128,141	27,626	4 15
Shillelogh - - -	3,727	4,168	4,739	4,712	1 11 $\frac{1}{2}$	2 0 $\frac{1}{2}$	1 11 $\frac{1}{2}$	1 11 $\frac{1}{2}$	50,372	14,109	3 11



APP. I. RETURN showing for each of the YEARS from 1894 to 1897 (inclusive) the AMOUNT of POOR RATE raised in each UNION in IRELAND, with the AVERAGE POUNDAGE of the EXPENDITURE in each of those Years, &c.—continued.

UNIONS.	Amount of Poor Rate collected and lodged in the Year				Poundage of Expenditure (excluding Expenditure from Loans) in the Year				Valuation in 1897.	Population in 1891.	Valuation per Head of Population.
	1894.	1895.	1896.	1897.	1894.	1895.	1896.	1897.			
<b>IV.—PROVINCE OF CON-NAUGHT.</b>											
<b>GALWAY.</b>											
Ballinasloe - - - - -	£ 5,236	£ 5,220	£ 5,141	£ 5,551	s. 1 8 $\frac{1}{2}$	d. 1 8 $\frac{1}{2}$	s. 1 9 $\frac{1}{2}$	d. 1 7 $\frac{1}{2}$	77,917	20,739	3 15
Clifden - - - - -	3,428	3,297	3,327	2,879	4 1	4 1 $\frac{1}{2}$	3 7 $\frac{1}{2}$	4 4	18,063	20,569	0 18
Galway - - - - -	7,656	8,275	7,641	8,027	3 2 $\frac{1}{2}$	3 0	3 0 $\frac{1}{2}$	2 10 $\frac{1}{2}$	66,782	38,719	1 14
Glennamaddy - - - - -	3,619	2,820	2,431	2,687	2 1 $\frac{1}{2}$	2 0 $\frac{1}{2}$	1 11 $\frac{1}{2}$	2 0 $\frac{1}{2}$	31,826	18,486	1 14
Gort - - - - -	3,040	3,721	3,464	4,273	2 1	2 2 $\frac{1}{2}$	2 2 $\frac{1}{2}$	2 0 $\frac{1}{2}$	43,007	14,201	3 1
Loughrea - - - - -	4,667	5,119	5,192	5,158	1 6 $\frac{1}{2}$	1 7 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 5 $\frac{1}{2}$	76,618	22,244	3 9
Mount Bellew - - - - -	2,563	2,000	2,380	2,602	1 5 $\frac{1}{2}$	1 7 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 5 $\frac{1}{2}$	40,490	16,477	2 9
Oughterard - - - - -	2,897	2,364	2,094	2,099	3 7 $\frac{1}{2}$	3 11 $\frac{1}{2}$	3 7 $\frac{1}{2}$	3 10 $\frac{1}{2}$	15,580	18,975	0 16
Portumna - - - - -	2,712	2,859	2,520	2,707	1 10 $\frac{1}{2}$	1 9 $\frac{1}{2}$	1 11	1 9 $\frac{1}{2}$	35,386	10,363	3 8
Tuam - - - - -	8,147	6,858	6,936	7,412	2 1 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 2 $\frac{1}{2}$	2 2 $\frac{1}{2}$	76,860	34,630	2 4
<b>LEITRIM.</b>											
Carrick-on-Shannon - - - - -	4,010	3,702	4,146	4,004	2 2	2 2 $\frac{1}{2}$	2 1	1 11 $\frac{1}{2}$	48,657	22,161	2 4
Manorhamilton - - - - -	3,466	3,745	3,322	2,879	2 1 $\frac{1}{2}$	1 11 $\frac{1}{2}$	1 9	1 11 $\frac{1}{2}$	44,447	25,465	1 15
Mohill - - - - -	3,137	3,236	3,603	3,102	2 3	2 2 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 2	39,804	22,471	1 15
<b>MAYO.</b>											
Ballina - - - - -	4,395	5,780	5,441	4,707	2 4 $\frac{1}{2}$	2 3 $\frac{1}{2}$	2 5 $\frac{1}{2}$	2 5	49,384	27,394	1 16
Ballinrobe - - - - -	3,766	3,183	3,143	3,272	1 6	1 7	1 6	1 7	60,482	24,694	2 9
Belmullet - - - - -	2,057	2,149	1,791	2,098	4 8	4 8	4 9 $\frac{1}{2}$	7 5 $\frac{1}{2}$	10,837	14,333	0 15
Castlebar - - - - -	2,255	2,688	3,071	3,171	1 5	1 7 $\frac{1}{2}$	1 5 $\frac{1}{2}$	1 8 $\frac{1}{2}$	46,896	28,921	1 12
Claremorris - - - - -	2,657	2,953	2,820	2,459	1 8 $\frac{1}{2}$	1 8 $\frac{1}{2}$	1 8	1 7 $\frac{1}{2}$	43,856	28,424	1 11
Killala - - - - -	1,724	2,140	1,658	1,681	2 2 $\frac{1}{2}$	2 3	2 2 $\frac{1}{2}$	2 5 $\frac{1}{2}$	20,487	9,290	2 4
Swineford - - - - -	4,927	4,706	5,398	5,435	2 10 $\frac{1}{2}$	3 0	2 10 $\frac{1}{2}$	3 1 $\frac{1}{2}$	41,605	48,261	0 17
Westport - - - - -	3,750	4,202	3,703	3,830	2 4 $\frac{1}{2}$	2 6 $\frac{1}{2}$	2 4 $\frac{1}{2}$	2 2 $\frac{1}{2}$	44,677	37,381	1 4
<b>ROSCOMMON.</b>											
Boyle - - - - -	4,990	4,593	5,127	4,857	1 6 $\frac{1}{2}$	1 9	1 7	1 7 $\frac{1}{2}$	74,861	35,352	2 2
Castlereagh - - - - -	4,540	4,627	6,320	4,758	1 8 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 7 $\frac{1}{2}$	1 8	74,292	37,474	2 0
Roscommon - - - - -	4,309	4,545	5,222	4,534	1 9 $\frac{1}{2}$	1 10	1 8 $\frac{1}{2}$	1 8 $\frac{1}{2}$	64,559	17,561	3 14
Strokestown - - - - -	4,073	3,345	3,518	2,748	1 9 $\frac{1}{2}$	1 8 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 5 $\frac{1}{2}$	51,013	18,458	2 15
<b>SLIGO.</b>											
Dromore, West - - - - -	1,977	2,346	3,214	1,856	1 9 $\frac{1}{2}$	1 8 $\frac{1}{2}$	1 6 $\frac{1}{2}$	1 7 $\frac{1}{2}$	37,112	15,019	2 9
Sligo - - - - -	6,080	7,511	7,321	9,010	1 9 $\frac{1}{2}$	1 11 $\frac{1}{2}$	2 0	1 11 $\frac{1}{2}$	104,896	41,154	2 11
Tobercurry - - - - -	3,064	3,044	3,197	3,061	1 11 $\frac{1}{2}$	2 0 $\frac{1}{2}$	1 9 $\frac{1}{2}$	1 11	41,341	22,210	1 17

## SUMMARY.

ULSTER - - - - -	197,833	201,046	239,109	206,892	1 2 $\frac{1}{2}$	1 3	1 2 $\frac{1}{2}$	1 2 $\frac{1}{2}$	4,826,800	1,614,847	3 0
MUNSTER - - - - -	350,120	359,654	362,649	352,596	2 6 $\frac{1}{2}$	2 6 $\frac{1}{2}$	2 6 $\frac{1}{2}$	2 6 $\frac{1}{2}$	3,473,219	1,188,408	2 18
LEINSTER - - - - -	339,995	353,891	369,066	364,299	1 10	1 10 $\frac{1}{2}$	1 10 $\frac{1}{2}$	1 11	4,851,674	1,210,069	4 0
CONNAUGHT - - - - -	109,142	111,028	113,141	110,857	2 0	2 0 $\frac{1}{2}$	2 0	2 0 $\frac{1}{2}$	1,381,735	691,426	2 0
<b>TOTAL, IRELAND</b>	<b>997,090</b>	<b>1,025,619</b>	<b>1,083,965</b>	<b>1,034,644</b>	<b>1 10</b>	<b>1 10<math>\frac{1}{2}</math></b>	<b>1 9<math>\frac{1}{2}</math></b>	<b>1 10</b>	<b>14,533,428</b>	<b>4,704,750</b>	<b>3 2</b>

TABLE II.

APP. I.

RETURN showing for each of the years from 1894 to 1897 (inclusive) the amount of COUNTY CESS levied in each COUNTY in IRELAND, with the AVERAGE RATE of such CESS in the £, &c.

COUNTIES.	Amount of County Cess levied in Year.				Average Rate in the £ in respect of Amount raised in the Year.				Valuation in 1897.	Amount of Guarantees for Railways, Tramways, &c., in 1897.	Population in 1891.	Valuation per Head of Population.
	1894.	1895.	1896.	1897.	1894.	1895.	1896.	1897.				
	£	£	£	£	s. d.	s. d.	s. d.	s. d.	£	£		£ s.
ANTRIM	64,778	63,538	64,704	75,400	2 1½	2 2	2 0½	2 4½	1,457,131	386	419,205	3 10
ARMAGH	40,998	39,109	39,327	40,763	2 1½	2 0½	2 0½	2 1	442,636	—	143,289	3 2
CARLOW	18,463	17,238	16,172	16,443	2 4½	2 2½	2 1½	2 1½	165,109	1,110	40,936	4 1
CARRICKFERGUS Co. OF THE TOWN.	3,230	3,447	3,372	3,574	2 5½	2 2½	2 1½	2 3½	30,970	615	8,923	3 9
CAVAN	25,671	24,590	24,646	25,189	1 10½	1 9½	1 9½	1 10	278,479	2,064	111,917	2 9
CLARE	40,746	43,209	46,539	46,606	3 1½	3 0½	3 1½	3 1½	318,636	9,687	124,483	2 11
CORK	122,787	122,628	124,276	123,499	2 5	2 4	2 4½	2 4½	1,083,445	17,137	263,087	3 9
Co. OF THE CITY	9,002	11,060	10,309	10,788	1 2½	1 6	1 8½	1 8½	165,344	—	75,345	2 4
DONEGAL	44,803	51,200	42,861	54,051	3 0	3 5½	2 10½	3 3	302,010	1,712	185,635	1 13
DOWN	67,467	70,651	70,110	72,899	1 9½	1 9½	1 9½	1 10½	960,515	510	267,069	3 12
DROGHEDA Co. OF THE TOWN.	2,840	2,887	3,060	3,558	2 11	2 11½	3 1½	3 7	19,846	—	11,873	1 13
DUBLIN	47,678	39,517	42,987	48,912	2 1½	2 1½	2 2½	2 7½	830,834	324	174,215	4 16
Co. OF THE CITY	40,004	47,048	53,770	53,423	1 4½	1 4½	1 7	1 6½	711,539	—	245,001	2 18
FERMANAGH	20,060	18,613	20,360	20,302	1 0½	1 8	1 10½	1 9½	240,805	1,008	74,170	3 5
GALWAY	45,015	41,862	46,082	43,152	2 0½	1 10½	2 1½	1 11½	444,660	945	197,763	2 5
Co. OF THE TOWN	4,060	4,004	3,745	3,383	2 5½	2 5½	2 3½	2 0½	33,188	—	16,936	1 19
KERRY	60,940	64,395	52,548	54,428	5 0	4 6½	3 9	3 10½	224,297	18,429	173,136	1 13
KILDARE	24,246	21,106	22,031	24,535	1 5½	1 3	1 9½	1 5½	339,310	—	70,206	4 17
KILKENNY	28,001	31,061	31,358	32,927	1 7½	1 10½	1 10	1 11½	341,109	—	76,213	4 10
Co. OF THE CITY	2,551	3,136	2,322	2,483	2 11	3 7	2 8	2 10	17,529	—	11,046	1 12
KING'S COUNTY	21,569	23,212	20,679	23,025	1 9½	1 10½	1 8½	1 10½	243,045	1,451	65,563	3 14
LIMKERRY	19,665	19,206	18,922	18,322	2 10½	2 9½	2 9½	2 9½	137,755	7,556	78,618	1 15
LIMERICK	40,049	54,429	48,851	47,092	1 11½	2 4	2 1½	2 0½	466,104	351	121,737	3 17
Co. OF THE CITY	2,655	4,408	4,253	4,938	0 9½	1 3½	1 3	1 5½	60,006	—	37,155	1 17
LONDONDERRY	45,931	48,074	41,299	44,770	2 6	2 7½	2 7½	2 10½	405,425	3,482	152,009	2 13
LONGFORD	14,078	13,929	12,568	14,203	1 10	1 0½	1 7½	1 10½	153,182	50	52,647	2 18
LOUTH	18,733	18,617	18,789	18,586	1 11½	1 11½	1 11½	1 11½	220,901	—	59,165	3 15
MAYO	41,974	36,823	34,463	36,722	2 8	2 4	2 2	2 3½	317,860	5,141	219,034	1
MEATH	29,710	28,554	27,526	29,352	1 1½	1 0½	1 0	1 0½	551,284	—	76,987	7 3
MONAGHAN	22,377	25,054	22,363	24,346	2 1½	1 11½	1 8½	1 10	274,528	—	86,206	3 4
QUEEN'S COUNTY	22,766	24,326	21,150	23,065	1 9	1 10½	1 7½	1 9½	260,770	—	64,833	4 0
RATHFRY	24,971	24,306	25,083	24,237	1 8½	1 8½	1 9½	1 8	297,104	—	114,397	2 12
SLIGO	19,264	21,510	20,949	23,071	2 0½	2 2½	2 1½	2 4½	220,209	2,049	98,013	2 5
TIPPERARY, N. RIDING	28,016	29,702	28,766	28,998	2 0½	2 2	2 1	2 1	222,119	—	76,220	3 14
S. RIDING	38,634	39,875	38,915	38,533	2 0	2 1	2 0½	2 0	400,563	2,754	96,968	4 3
TYRONE	54,107	57,341	50,231	55,431	2 5½	2 7½	2 3½	2 6½	456,088	5,357	171,401	2 13
WATERFORD	36,403	38,662	37,324	38,306	2 7½	2 9½	2 9½	2 10½	272,927	12,453	77,399	3 11
Co. OF THE CITY	5,097	5,357	5,268	6,143	2 5½	2 6½	2 6½	2 11	47,223	1,547	30,832	2 5
WESTMEATH	21,564	19,778	20,353	22,329	1 4½	1 3	1 3½	1 5½	318,021	—	65,169	4 18
WEXFORD	22,911	26,255	22,377	24,499	1 6	2 0½	1 9½	1 11	377,330	—	111,778	3 8
WICKLOW	22,110	21,252	19,184	23,410	1 9½	1 8½	1 6½	1 10½	276,822	813	62,126	4 9
TOTAL	1,310,703	1,223,312	1,271,301	1,337,369	2 0½	2 1	2 0½	2 1½	14,533,428	96,091	4,704,760	3 2

## APPENDIX II.

**Memorandum prepared for the Commission by Mr. Murrough O'Brien.** [See *MINUTES OF EVIDENCE, QUESTIONS 23,478-23,624.*]

## APP. II.

Griffith's valuation. Is out of date and was always an uneven valuation.

1. Government Valuation made 40 years ago is now quite out of date. Great inequality of taxation in consequence.

No valuation can maintain its applicability for many successive years.

Changes in local values due to movement of population, changes in prices, increase of taxes, increased cost of labour, extension of railways, development of some districts and decay of others, have altered local values.

2. Griffith's Valuation popularly supposed to have been less than the full letting value. It was made hurriedly, cheaply, and was uneven from the first. Contemporaneous opinion on this point. Reports of the Irish Society of London on the rents of the London Companies' Estates in County Derry compared with Mr. Griffith's statements.

Principle on which Griffith's Valuation was made condemned by the Townland Committee of 1844. Opinions of Mr. E. Senior and Sir G. Cornwall Lewis (Poor Law Commissioners) on Griffith's system. Their objections justified by results.

If Griffith's Valuation was made on the principle laid down in the Act, viz., a scale of prices, there is no reason why it should be higher in Ulster than elsewhere; or why the Tenement Valuation (1852) should be higher than the Townland Valuation (1840).

It really followed the rents which were very uneven, and were particularly high in parts of Ulster, owing to the existence of hand-weaving industry among small farmers and the Irish system of rack-renting.

It included the value of "Tenant-right." See statement of Sir R. Griffith quoted by Townland Valuation Committee, and Sir J. B. Greene to Richmond Commission, qq. 28,314-5.

Valuation of buildings on structural cost an unsound principle.

3. Structural cost of buildings an unsound principle for valuation. Thatched and other frail buildings generally over-valued. Maintenance and insurance not sufficiently taken into account. It is doubtful whether the valuation of land and buildings was made as described by Mr. Barton at qq. 3559-61. [C.—8763, 1898.]

Difficulty of separating value of land and farm buildings fully discussed in debates on Agricultural Rates Act, 1896. Hansard, 1896, pp. 1702-10. In Irish valuation this difficulty was not guarded against as it has been in England by the Agricultural Rates Order, 1896, v. (5).

(As to the history and principles of Griffith's valuations, see Schedule I., p. 187).

Inequalities of valuation in Ireland.

4. Agricultural land has fallen in real value more in Ireland than in England. In many cases present letting value of farms is less than rateable value; but land with special advantages of situation—for building, accommodation, pleasure purposes—is very much under-valued.

5. Most country towns and villages in Ireland are decaying. Rental value of many villages and hamlets would be *nil* if properly maintained and Public Health Act requirements enforced.

For condition of such districts see Third Report of Royal Commission on Housing of the Working Classes (Ireland). [C.—4547, 1885.]

Very large sanitary expenditure required in many districts, and rates already so high that they cannot be increased on the poorer and over-valued tenements.

Valuation, basis of. There should be no exemptions,

6. All real property should be fully valued for rating, due deduction being made for maintenance, repairs, insurance, and depreciation.

There should be no exemptions. The exemption of one person is the over-taxation of another. Mr. Goschen's proposal, in 1871, laid down a correct principle. In his speech on the Rating and House Tax Bill he said:—

“ We propose to take one intelligible and uniform system, and to render every hereditament, corporeal and incorporeal, liable to these burdens, with the exception only of certain kinds of property of the nature of a rent-charge. The effect of these proposals will be that Government property will be rated; but the rule must be universal. We believe that the claims of Government property to exemption are very considerable, and if claims are set up on behalf of municipal buildings, charities, and the like, it must be clearly understood that it may be necessary for us to reconsider our decision on this point.”

7. Levy of rates in Urban Districts on land, railways, &c., at one-fourth of annual value under section 62, Towns Improvement Act, 1854, and section 266, Public Health Act, 1878, is most inequitable. It applies largely to villa and suburban holdings, whose occupants benefit most from local expenditure and are best able to bear it.

Differential rating in urban districts is inequitable.

8. Property not let, or which has a capital but no annual value, should be rated at a percentage on its selling value.

Valuation, basis of. Properties which cannot be valued on the basis of annual value should be valued on capital value.

Many large country houses with parks and pleasure grounds are very much undervalued in comparison with surrounding property.

Vacant and unproductive land in towns should be valued at a percentage on estimated saleable value.

Difficulty of estimating value of buildings which have no annual letting value not insuperable. Value for insurance would be a minimum test in many cases.

In this speech on the Rating and House Tax Bill, in April, 1871, Mr. Goschen said:—

“ With regard to another kind of property, where the system of valuation is very imperfect, it is proposed to make a change. There are many buildings and large houses in country districts which cannot be valued on a calculation of what they would be let at from year to year, and which in consequence escape paying on a fair rateable value. It causes a considerable amount of not unnatural irritation among the farmers to see a large neighbouring property escape at a low rating for this reason, while their own smaller farms are, as they complain, highly rated. The Government propose, where it is held to be impossible to get the letting value, to take the selling value, minus a certain percentage, as is done in the case of the Scotch railways, and to take 4 per cent. on their selling value as the estimated rental.”

Accordingly, clause 6 of the Bill provided—

“ That where any building cannot be fairly valued according to the annual rent which a tenant might reasonably be expected to pay for it, it shall be valued in the following manner: The gross value of any such building shall be a sum equal to 4 per cent. on the capital sum which a purchaser might justly be expected to give for such a building in its actual state and existing mode of occupation.”

9. It would be just to tax incomes and personal property for local purposes, but difficulties of localising income from other sources than land and houses, and of domiciling the income receiver for taxation are very great.

Personal property, rating of very difficult.

Public-houses should be assessed at the full value they bear with the monopoly or privilege of selling drink attached to them.

Licensed premises.

A house tax on houses over a certain value would not be unfair.

Dwelling-house rate.

10. Owners of ground rents should be directly rated; but as regards agricultural land this would be a reversal of the policy in the Local Government (Ireland) Act, 1898, which exempts agricultural rental from local taxation.

Ground rents should be rated. Agricultural land. Objections to differential rating of, especially in the case of absentee proprietors.

Danger and bad policy of this principle. Exempted class becomes suspect by the ratepayers. Ratepayers should, on principle, exclude them from the local governing bodies who raise and spend rates.

Injustice of exempting rentals of absentee proprietors from local taxes is obvious, and such exemption is calculated to make those persons odious to the ratepayer.

The following extracts from the *Times* correspondent's letters in 1881 (Landlords and Tenants in Ireland), give some idea of the extent of absenteeism in Ireland.

## APP. II.

No correct return has ever been obtained; that referred to was clearly an underestimate:—

Absenteeism in Ireland, extent of.

"By a Return published in 1871 there were 1,443 absentee landlords, possessing 3,205,000 acres, or 16 per cent. of the area of Ireland; and 4,496 landowners who resided in Dublin, controlling 4,075,000 acres, or 20 per cent. of the total area."

"More than half the area, especially of some of the western counties, is held by men who do not spend one week a year among their tenantry, who know nothing of their condition and wants, who contribute little or nothing to private or public charities. From one poor western county, where the tenants do not average 10% of annual rent, nearly 100,000% is every year carried out of the county by six of the principal absentee owners."

"No wonder that at frequently recurring intervals the demand is made that absentees should be taxed."—p. 8.

"The evils of absenteeism are just now widely expatiated upon; the years are reckoned during which the Marquess of Hertford regularly withdrew from his estates 50,000%., to be spent abroad; the paltry sums are detailed which are devoted to the benefit of many estates and the neglected people struggling upon them."—p. 100.

"Estates in Sligo present a large proportion of absentees, who withdraw large rentals from the country, who spend little in developing their inheritance, and relegate their authority to agents more or less competent, and sometimes non-resident."—p. 187.

"The Western Counties are the stronghold of absenteeism. In Mayo, for example, nine owners hold upwards of 20,000 acres each, amongst them draw annually 100,000% from this poor western county, and spend not one-tenth of their income on their estates."—p. 254.

The agricultural grant provisions of the Local Government Act exempt such owners who fulfil no duties whatever as citizens or landlords in the districts from which they draw their incomes from all local burdens. This exemption must eventually tend to increase their rentals at the expense of their tenants and of the general body of taxpayers, out of whose pockets the taxes remitted to them must be taken.

"Grants in aid" wrong in principle.

11. "Grants in aid" wrong in principle. Local expenditure connected with local revenue to secure necessary economy. "Grants in aid" described truly by Lord Farrer as "the easy and cowardly plan of subsidising local bodies by doles from Imperial funds, ill selected, ill applied, and ill distributed—doles demoralising at once to the giver and to the receivers."—Mr. Goschen's Finance, preface, p. 7.

"No step more certain to increase our expenditure in poor relief than to open the floodgates of the Consolidated Fund."—Mr. Goschen, 1871. Hansard, April 3rd, 1871.

Annual revision of valuation insufficient and incomplete. Desirable to connect Local Authorities with valuation.

12. Annual revision of Irish valuation very insufficient and incomplete. Value of land cannot be revised. Names of owners and occupiers of land should be kept up to date; also boundaries and areas of tenements. This is not done except upon notice from the ratepayer, transmitted through the union officials to the Valuation Office in Dublin.

Names, areas and boundaries have often not been revised for 30 years.

Tenement maps not revised; where several former tenements now form one farm, the original tenements usually are preserved on map, causing much confusion.

In Rural Districts, valuation of houses is rarely revised, because ratepayers do not know that they can be, or how. Houses that have disappeared or are in ruins often remain for years on rate books.

It would be desirable to connect the District and County Councils directly with the valuation and to have a resident revising surveyor in each District.

Re-valuation urgently needed. Cost of. Principle of letting value should be adopted as the basis and valuation should be made by Local Bodies and not by a Central Department.

13. Complete re-valuation of Ireland urgently needed to secure equality of taxation. Mr. Barton's estimate of cost at qq. 3475-9,\* in my opinion, insufficient. Tenement valuation cost twelve times as much as estimated by Griffith. Periodical revision necessary, and should be provided for at periods of not less than five years.

As to re-valuation, it would be most desirable that a completely new assessment should be made of the whole country on the same principles as are adopted for the rest of the United Kingdom. Where the object of legislation, the circumstances, and principles, are identical, legislation should be uniform.

\* [C.—8763, 1898.]

This should be done by Assessment Committees appointed by the County Councils and other Local Governing Bodies, and not by a Central department like the Valuation Office. Local administration is more intelligent and acute than departmental, and is worked with greater efficiency and economy.

Local knowledge is essential for the ascertainment of real values, and cannot be dispensed with, or supplied by a department of the Central Government. The Commissioner of Valuation should have a right of appeal, and, if the Local Assessment Committees desired, the staff of the Valuation Office should be employed to make a provisional valuation for the approval of the Assessment Committees, and subject to their confirmation.

The aid of expert surveyors would be necessary, but if there was sufficient public spirit in the district, Assessment Committees should do most of the valuation.

14. A difficulty, which should not be lost sight of, exists as to any new valuation of agricultural land. A re-valuation is being made of a considerable part of the agricultural area of Ireland by the Land Commission for the purpose of fixing fair rents under the Land Law Acts.

For this purpose an estimate is made of the fair rent of each farm on the assumption that all improvements thereon belong to the landlord. This ought to correspond to the gross value in England, but the principles on which this gross fair rent is estimated have not been clearly laid down by the Courts, nor is there any general agreement as to them by those who are fixing fair rents.

(See Schedule II., p. 194.—Comparison of the Principles of Valuation in England and Ireland.)

Moreover, this Land Commission valuation is not made for the whole agricultural area of Ireland, but only for those farms where the parties do not agree on the rent.

The Land Commission valuations could, therefore, only be taken for the farms that have come under its review, and as a standard for adjoining farms in the same district.

If these values were not taken as the basis for the future rateable value, it is evident that they might be appealed to in case of a new assessment being questioned.

It would be an unnecessary expense to have the boundaries of these holdings ascertained afresh and the premises re-valued by the Valuation Office, an official valuation having already been made.

If the Land Commission valuations are to be used, the work of taking out these valuations, recording them, and laying down the tenements valued on new maps should be commenced at once.

15. Mr. Barton's proposal (qq. 3306-10)\* to take as the rateable value the judicial fair rent, plus a percentage on the sum paid for "tenant-right," would not be just; for the amount paid often includes stock, growing crops, implements and furniture on farm, as well as tillages, unexhausted manures, &c.

It is often also a "fancy price" paid by an adjoining occupier.

Tenant-right is personal property, and should not be rated as realty.

16. It is most desirable that the Local Councils should be the Assessing Authority for their districts, and that the ratepayers should know how the assessments are made. It will be the interest of each ratepayer to see that his neighbours are fully assessed, and the necessity of uniform assessment, and the justice of equal taxation will be impressed upon them. Information as to local values will be more easily obtained than if the assessment was made by a Government department.

17. Assessment Committees should have the fullest power of requiring returns of rents payable or receivable, of sales and purchases, and all other information throwing light on the real value of rateable property. Publicity is necessary to economy and purity of financial administration, and, therefore, the Valuation Lists should be printed and on sale; also the annual budgets and accounts of the Local Bodies.

Demand Notes should inform the ratepayers where and at what price Valuation Lists and accounts could be bought. As a rule, spending departments like to give as little information as possible, because criticism gives trouble, and publicity checks misapplication.

18. Demand Notes should be served through the post. Discounts should be given on payments made before appointed day, as is done in the case of certain towns

## APP. II.

Necessity of Periodical revision of valuation, and, in certain cases, of having expert surveyors.

Agricultural land. Re-valuation of. "Fair rents" are now fixed by Land Commission in certain cases and it would be an unnecessary expense to re-value in these cases.

Agricultural land. Revaluation of. The value of "tenant-right" should not be included in the valuation.

Valuation should be made by Local Bodies.

Assessment Committees should have power of obtaining returns of rent and other information. Valuation Lists and local accounts should be printed and on sale.

Rates, payment and collection of

\* [C.—8763, 1898.]

## APP. II.

described by other witnesses, or penal interest should be required on all payments made after that date.

Collecting Authorities should have as ample powers of collection and enforcing payment summarily as the law can give them.

August 1899.

## ADDITIONAL MEMORANDUM.

Re-valuation of  
Ireland.  
Suggestions.

I hope that the Commission will see their way to make substantially similar recommendations for assessment and rating in Ireland to those made in their first Report\* (p. 40) for England and Wales.

They would tend to secure equality of taxation between ratepayers and uniformity of principle between the two divisions of the United Kingdom; statistical and financial comparisons would be facilitated and made on a true basis.

I suggest that the following recommendations, numbered as in the Report, pp. 40-41, suggested alterations and additions being in italics, ought to be made as regards Ireland.

1. One Valuation Authority for each County, and one valuation for all purposes.
5. Valuation Districts to be made by the County Authority, and District Valuation Committees to be appointed by that Authority—*any ratepayer to be eligible as member of an Assessment Committee.*
6. Guiding instructions (such as those handed in by Mr. H. P. Cleaver, p. 86 of the Appendix to Vol. I.)† to be issued by the County Authorities to District Committees. *General instructions to be prepared by the County Authorities and the Commissioner of Valuation, and subject to his final approval. Gross and net values to be shown for every tenement. Valuable sites to be measured, not computed from maps. Land covered with buildings not to be valued as land and buildings.*
7. Valuation Lists to be prepared by professional surveyors, *or by the Commissioner of Valuation if required by the County Authority.*
8. Re-valuations to be made every five years; Provisional and Supplemental lists every year.
9. Representative of the Inland Revenue (*i.e., Valuation Commission official*), should have the right to attend meetings of Valuation Authorities and Committees, and to object.
10. A maximum scale of deductions to be enacted.
11. Owners and occupiers should be required to make returns of rent paid and other particulars of value; *and the Land Commission should be required to furnish all particulars asked for of judicial rents fixed or agreed on.*
- 12, 13, 14. District Committees to consider and revise Valuation Lists; to submit them to the County Authorities for final approval and publication; such approved lists to be final, subject to appeal.
15. Special notice of any increase to be sent to ratepayer affected, who should have a right to object, *in person, or by any representative, professional or otherwise, before the Valuation Authority.*
16. Appeals against finally approved lists should be *to the Commissioner of Valuation, whose decision should be final as between ratepayers and the Valuation Authority. The Commissioner of Valuation to have power to state a case on any principle or point of law for the High Court of Appeal.*
17. Special properties, such as railways, canals, mines, tramways, docks, gas, water, and electric works to be valued *in cumulo by the Commissioner of Valuation; the gross value to be distributed on the mileage system between the valuation districts affected; appeals lying to the High Court of Appeal as to principles and questions of law, but not as to amount.*

\* [C.—9141, 1899.]

† [C.—8765, 1898.]

## SCHEDULE I.

### MEMORANDUM AS TO GRIFFITH'S VALUATION AND THE PRINCIPLE ON WHICH IT WAS MADE.

1. The valuation at present in force for taxation purposes, both local and Imperial, is commonly known as Griffith's Valuation. It was commenced in 1852, and finished about 1866.

Practically no changes have been made in this valuation, except additions for new buildings, railways, and such works, striking out buildings which have disappeared, and occasional variations in the value of buildings structurally altered, or manifestly diminished in value.

The valuation of land, as distinguished from buildings, has remained unchanged, and practically cannot be changed.

Griffith's valuation was finished about 1866. It has remained practically unchanged, and is now quite out of date owing to changes in value in different localities.

2. A valuation made 40 years ago must now be, and has been for a long time, quite out of date.

Changes in local values due to movement of population, changes in prices, increase of taxes, increased cost of labour, extension of railways, development of some districts and decay of others, have altered local values. Great inequality of taxation prevails in consequence.

The following extracts from the Reports of two Royal Commissions, and of the Land Commission, show that this inequality has been recognised for many years by competent authorities.

Official reports on Griffith's valuation.

It is to be noted that the prevalent idea in Ireland is that the valuation is the standard of what the value of real property ought to be, not a record of what values really are.

(a.) *Bessborough Commission Report, 1880, par. 64 :—*

"If anything has been clearly established on evidence during this Inquiry, the fact that the present Government valuation is not a trustworthy standard for the settlement of rents, has been most thoroughly demonstrated."

"Not a trustworthy standard for the settlement of rents."

(b.) *Housing of the Working Classes Commission, 1885, Third Report, p. 13 and p. 14 :—*

"The system of valuation in Ireland is peculiar. The result is, that the valuations have become very uneven. Thus the poorest districts are said to be overtaxed, while the wealthier districts are undertaxed, and the local authorities who have the expenditure of the rates have nothing to do with the matter.

"The valuations have become very uneven."

"Your Majesty's Commissioners recommend that the present system of valuation be revised, and that a periodic and equal system of valuation be substituted."

(c.) *Land Commission Annual Report, 1889 :—*

"Griffith's Valuation, intended for purely fiscal purposes, was carried out in the years ranging from 1853 to 1866, and the original variances which it discloses arising from the different periods at which it was made in the respective districts, as well as the great changes that have occurred in the circumstances of Ireland since its promulgation, lead us to regard it at the present day as an altogether untrustworthy basis to proceed upon in estimating a fair rent in individual cases."

"An altogether untrustworthy basis for estimating fair rents."

3. Before the Tenement Valuation of 1852, Griffith had made a Townland Valuation of Ireland. Both valuations were professedly made on the same principle with reference to the prices of agricultural produce.

Griffith's valuation Manner in which it was made and its unreliability.



## APP. II.

It is a mistake to suppose that Griffith's Townland and Tenement valuations were carefully made by skilled and well-paid expert surveyors. The following statements are based on evidence given to a Select Committee in 1869 which enquired into the Valuation Office and system.

Beyond issuing his well-known instruction, Griffith took but a small part in these valuations.

Before he took up this work he was a mining engineer, and Professor of Geology to the Royal Dublin Society. While the Valuations were in progress, he was also employed as Government Road Engineer, Railway Commissioner, Shannon Navigation Commissioner, Relief Works Commissioner, Boundary Commissioner, and Chairman of the Irish Board of Works.

His assistants were selected, without any test of competency, from persons employed by landlords and agents to value estates. (Q. 1335.)

It was chiefly the same men who made the Townland and Tenement valuations. The surveyors and valuers were paid about 5s. a day—some as low as 2s. 6d. (Q. 82.)

In 1860 the Treasury required that anyone appointed to this work should be conversant with five books of Euclid. (Q. 24.) This was the only test of competency.

The following circular was sent out when some additional valuers were required. (1868):—

“Candidates for appointments as valuers of land, buildings, and other descriptions of property, will be required to be examined by, and obtain certificates of, the Civil Service Commissioners, in reading, writing, and arithmetic—the arithmetic to include the first four rules, and reduction, proportion, and practice.” (Qq. 1010, 4944–5, and 4968).

In making the Townland valuation, landowners from every barony were associated with Griffith. (Q. 1402.)

He sent copies in manuscript of his valuations in every instance to landowners and agents for criticism. (Q. 1414.)

He said that he formed his standard of valuation in the north (in Londonderry), where he spent three months in the field with valuers, apparently learning something about agricultural values.

Griffith's valuation professed to lay down what *ought* to be the value of property, instead of ascertaining from experience what it really was. He said that he introduced into Ireland “a system of valuation based on the composition of the subjacent rock.” (Q. 5206.) Geological considerations have, of course, no relation whatever with the value of land.

His estimate of what real estate ought to be worth was unfortunately eagerly adopted by landowners and agents—“it was used as a criterion everywhere” (Q. 1418), he said, and “put an end to all other valuations.” (Q. 1751.)

His statement in 1841 that the Townland valuation was 25 per cent. below the letting value was transferred and quoted as applicable to the Tenement valuation, which was much higher, though purporting to be made on a scale of prices on the whole lower.

4. From the history of Griffith's valuations, and from continual examination of it, and comparison with rentals paid, I have no doubt that it was always most uneven, not only as regards adjoining districts, but for farms in the same district.

It was made hurriedly, cheaply, and carelessly; professedly on a new principle, condemned by men of great experience in such matters, and different from the principle adopted for assessments, not only in Great Britain, but in all other countries where the principles of assessment and taxation have been studied.

Sec. 11 of the Valuation Act, 1852, enacts that the valuation on the scale of prices is to be made on the assumption of the tenant paying all the taxes, but in the examples given in Griffith's instructions no allowance is made for the taxes, and it is impossible to say how far they were taken into account.

5. Griffith's remarks as to the proportion his valuation bore to the real letting value are not confirmed by an examination of rentals actually paid at the time of his valuations.

In a communication, dated 1841, quoted in the Report (p. IV.) of the Committee of 1844, Mr. Griffith said :—

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Relation of  
Griffith's Valuation  
to rack rent  
value.

" I have to observe that our valuation is about 25 per cent. under the full or rackrent value, but very near that of many of the principal proprietors. Thus, in Ahanloo parish, County Derry, the valuations of the town lands rarely differed so much as 1s. in the £ from the proprietors' rental; the same fact was observed respecting the rentals of the different London companies."

But excessive and exorbitant rents were the rule at that time in that district.

Reports of deputations of the Irish Society of London (the chief owner from whom the London companies derived their estates in Derry) make the following observations on the rents on the Companies' estates about this time, showing that the rentals of the principal proprietors, the Companies, were excessively high and oppressive :—

(Clothworkers, 1841.) " Those who did not hold leases were rack-rented and paid the highest amount that could be obtained from them."

(Ironmongers, 1841.) " Tenants who have no leases are heavily rented."

(Skinners, 1841.) " Estate capable of great improvement. The late lessee seemed to look on this vast tract as a property in which his only interest was to realise the largest possible income."

(Grocers, 1841.) " The agent appears to be more intent upon realising a large income than ameliorating the condition of the tenants."

(Goldsmiths, 1841.) " The tenants are made to pay very high rents, and the cottiers live in perfect hovels."

These reports do not bear out Mr. Griffith's statement as to the relation between his valuation and the rentals of the Companies.

The rental of the Manor of Sal. (County Derry) covering about 21,000 acres, was, in 1845, 11,034*l.* 12*s.* It was 15 per cent. higher than the Townland valuation, made about that time, which for the same lands amounted to 9,596*l.* 19*s.* The Tenement valuation of the same lands, 13,339*l.*, was 39 per cent. higher than the Townland valuation, and 21 per cent. higher than the rental. (See Table on p. 192.)

6. The Committee of 1844, on the Townland valuation of Ireland, condemned emphatically the principle proposed to be introduced by Mr. Griffith, which he described as " a system of valuation based on the composition of the subjacent rock " (Committee, 1869, Q. 5206).

Griffith's valuation.  
Principle of, con-  
demned by Town-  
land Valuation  
Committee, 1844.  
Opinions of Sir  
George Cornewall  
Lewis, Mr. Senior  
and Sir R. Giffen.

This Committee recommended (Report, p. 10) " that Mr. Griffith be instructed not to continue his valuation upon the principle he has hitherto followed."

Mr. G. C. Lewis (Poor Law Commissioner and afterwards Chancellor of the Exchequer) said (Q. 1726) : " I am unable to understand the principle laid down . . . that the value of land is to be determined by its productiveness ascertained according to a scale of prices—I have great difficulty in conceiving how the productiveness of land can be taken as the test of its value independent of the annual rent, or of the value of the fee simple. The Committee will see to what absurd consequences the principle would lead—land in the midst of a desert might be extremely productive, and, nevertheless, would be devoid of value. In a new colony, land might be extremely productive, and yet, from the absence of demand, absolutely worthless."

Mr. Senior was of the same opinion; at Q. 1018, he said : " I consider the Poor Law valuation a far sounder principle, inasmuch as it affords a self-acting test which the other does not." At Q. 1023 he said " Though Mr. Griffith does not avow the element of rent, I believe he is in fact really guided by it," and as to rent, " I take it a smaller portion of the produce remains with the tenant in Ireland than in Scotland or England."

To the Committee on Taxation in 1864 Mr. Senior said, in answer to Qq. 5176-7, that Ireland was much higher valued than England.

Sir R. Giffen expressed the same opinion in 1895 to the Financial Relations Commission. At Q. 7658 he said : " I considered that question a good many years ago, and the conclusion to which I came then was that on the whole I thought Ireland was more strictly valued."

## APP. II.

Sir G. C. Lewis strongly urged on the Committee of 1844 the undesirability of making the valuation so that it might be used as a guide to what rent ought to be. At Q. 1745, he said: "I should particularly object to any such valuation being constructed with a view to furnishing a scale of reference for the determination of rent—any Government functionary constructing a valuation who should attempt to influence the letting of land—would very far exceed his proper province and functions." And at Q. 1768, "It would be highly inexpedient for Government to use, even indirectly, its influence to control bargains which landlords and tenants may make in respect of land."

The Tenement valuation was made on the principle condemned by the Committee of 1844, and by these eminent Authorities. It was thenceforth used with very disastrous consequences to good government in Ireland, as a standard for rent between landlords and tenants.

Value of permanent improvements made by tenants was included in Griffith's valuation.

7. Griffith's Valuation necessarily included all permanent improvements made by the tenants. Mr. Griffith said, in a communication to the Townland Valuation Committee of 1844 (Report, p. 5):—

"The valutors in each case value the land according to the nature and depth of the soil, and the quality of the subsoil, all the local circumstances being taken into consideration, which include permanent improvements of every kind."

Sir J. B. Greene (Commissioner of Valuation) to the Richmond Commission, 1880. (Qq. 28,314-5). "No question entertained as to whether the improvements, buildings, or other permanent improvements had been created by landlord or tenant?—No, we took them as we found them without inquiry as to whose expense they had been constructed at"

"Therefore the Tenants' outlay is included in the valuation?—Yes."

Griffith's valuation. Its relation to, and effect on, rent.

8. It was generally assumed by landowners that Mr. Griffith's statement, that the Townland valuation was 25 per cent. less than the market value, was applicable to the Tenement valuation, and that rents should be 25 per cent. higher than his valuation. The "Government Valuation" put an end to all other valuations of agricultural land, and, as Sir G. C. Lewis foresaw, the influence of Government was used to control bargains between landlord and tenant, and led to a vast amount of rent raising.

Sir G. C. Lewis pointed out that to take the fertility or productiveness of land as a test of its value would necessarily lead to absurd consequences. That occurred under Griffith's system for land whose value was due to its favourable position, to being in demand for other than farming purposes, was very much undervalued. As examples of such undervalues in my own district—38 acres, valued at 7*l.*, was recently sold for about 4,000*l.*; 1 acre, valued at 30*s.*, for 400*l.*

Buildings, valuation of, on structural cost led to such inequality.

The valuation of buildings, made on the structural principle, also led to great inequalities. Buildings in specially favoured circumstances and positions being under-valued, while those in opposite circumstances were, in comparison, over-valued.

Farm buildings were treated as an addition to the letting value of farms, instead of as part of the value of the farm as a whole. Frail thatched buildings requiring continual repairs and constant renewal were overvalued, consideration not being given to the cost of maintenance and renewal.

As tenant farmers holding from year to year had to supply buildings and all other equipments necessary to the farm, the tendency was for the farm buildings to be as frail as the tenant's tenure, and they required constant renewal.

Assessment and rental values in England and Ireland compared.

9. The difference between the relations of the assessment and rental values in England and Ireland may be explained by an extract from Sir James Caird's pamphlet:

"The Irish Land Question, 1869"—"Since Arthur Young's time the rental of the two countries up to 1846 appears to have progressed in a nearly equal ratio. To attain this increase the landowners of Great Britain made continuous and great expenditure on buildings, fences, roads and drainage, amounting to probably not less than one-third of the fee-simple value of their estates. Their present rental thus embraces a return for the land itself and the capital spent upon it. The Irish landlord . . . seems to have drawn an equal return from his property without being called upon for any capital beyond the mere land itself."

In these circumstances the assessment value of farms in Ireland should never have been taken, as it has been, and still is to some extent, as a guide to the

rent which a tenant who has made all the permanent improvements on his farm should pay.

APP. II.

10. The urgent need of a valuation of Ireland has been manifest for many years, and ought to be commenced at once. What inequalities of taxation would exist in England if there had been no valuation for 40 years?

It is to be desired that assessment for taxation shall be:—1. Uniform; 2. Real; *i.e.*, equal to the real net annual value of the premises. The same principle should be adopted in Ireland as in England.

Uniformity of method might, in theory, be best obtained by one Central Assessing Authority, but real values can only be known and truly estimated by persons having local knowledge. It is impossible that surveyors entering a Government Department, such as the Valuation Office, by examination, should have such a knowledge of local values in different parts of Ireland as would enable them to make a true, real, and equal valuation of lands, premises and tenements in different localities.

On the other hand, an Assessment Committee, selected from the local governing body, might not have the technical knowledge of mensuration and surveying necessary to determine the extent and quantities of the tenements to be valued.

The revision of tenements as regards boundaries, occupation and buildings has never been kept up to date, and the present Valuation Lists are very incorrect. I have known buildings kept on the Valuation Lists for more than 20 years after they had ceased to exist.

The Valuation Office should make for each Assessing Authority a Valuation List showing the extent, description and quantities of each tenement.

The Assessment Committee should then make the valuation, and should have power to employ an expert valuer to assist them, or to require an officer of the Valuation Department to do so.

The Commissioner of Valuation should assess in bulk all such undertakings as railways, canals, waterworks, gasworks which extend into different Local Government areas, and should furnish the Assessing Authority for each area with the full particulars and value of the undertakings within its area.

The Commissioner of Valuation should have power to appeal against any valuation made by an Assessment Committee. The appeal to be a tribunal, whose decision should be final on all points.

Any ratepayer should have power to appeal against the valuation of his property or holding, or against the valuation of any premises in the area in which he is a ratepayer. Such appeal to be to the Commissioner of Valuation, whose decision should be final. Reasons should be given for every decision made on appeal.

The valuation should be revised every five years. Valuation lists should be printed and on sale for information of all ratepayers.

In England, Local Authorities would never permit a department of the Treasury to be their Assessing Authority, and the same reasons apply in Ireland as in England.

11. The cost of a careful re-valuation of Ireland, including a revision of the tenements on the maps, will amount to a large sum.

The cost of re-valuation should be borne by the Government and not by the localities; for—

- (1.) The existing valuation has been made and maintained by the Government.
- (2.) The Government is responsible for the existing chaos of assessment and inequality of rating. It should set this right before the maintenance and periodical revision of the valuation lists are cast upon the local governing bodies.
- (3.) It is the Imperial Exchequer which will benefit by any increase in the valuation. The amount required for Local Government purposes will remain the same, though its distribution will be altered; but the Imperial revenue will gain in the increased income tax, succession duty, licenses, &c.
- (4.) Certificates of valuation are required for many public and legal purposes in the Law Courts, &c., and with these the local bodies have nothing to do.

12. Under the Land Law Act, 1896, the Land Commission ascertain and lay down on a map the boundaries of each holding on which they fix a rent. As a starting point of the calculation of what the fair judicial rent ought to be they estimate "the annual sum which should be the fair rent of the holding on the assumption that all improvements thereon are the landlord's property." This estimate should correspond

Re-valuation of Ireland should be made on principle of letting value. Difficulty of securing uniformity of valuation.

The Valuation Office should prepare the Valuation Lists, but the values should be inserted by local bodies. The Commissioner of Valuation should have a power of appeal. Properties extending into different local government areas should be valued by the Commissioner of Valuation.

Cost of re-valuation of Ireland should be borne by the Government. If the information obtained by the Land Commission in regard to agricultural land could be used, it would save expense.

## APP. II

to the "gross value" under the English Assessment Acts. If judicial rents are not taken as the basis for rating, this gross value and the maps prepared by the Land Commission might be utilized as the foundation and standard for assessment values, so far as agricultural land is concerned.

By adopting the tenements on which judicial rents have been fixed, and utilizing the information in the Land Commission, a great deal of the expense which would otherwise be incurred in making a fresh examination of tenement boundaries would be saved.

Relation of valuation to rental.

COMPARISON OF THE RENTAL in 1845 of 48 TOWNLANDS on the SALTERS' COMPANY'S ESTATE, in COUNTY DERRY, with the TENEMENT VALUATION [1852], (Griffith's) of the same TOWNLANDS, and with the TOWNLAND VALUATION, 1840.

Townlands.	Townland Valuation 1836-1846.	Company's Rental, 1845.	Griffith's Valuation. Railways excluded.
(1.)	(2.)	(3.)	(4.)
	£ s. d.	£ s. d.	£ s. d.
Aghagaskin - - -	388 10 0	457 4 0	500 0 0
Aughrim - - -	177 8 0	208 19 0	269 0 0
Belagherty - - -	247 10 0	274 10 0	341 10 0
Ballydonnell - - -	228 7 0	266 2 0	316 13 0
Ballymultrea - - -	264 6 0	278 19 0	380 0 0
Ballymuldergmore - - -	170 2 0	230 0 0	266 0 0
Ballyneill Beg - - -	256 16 0	283 2 0	324 0 0
Ballyneill More - - -	287 11 0	335 15 0	427 10 0
Ballygurk (two parishes) - - -	176 1 0	227 16 0	257 10 0
Ballycomlary - - -	106 14 0	121 10 0	133 10 0
Ballygillin More - - -	185 13 0	247 14 0	275 0 0
Ballygillin Beg - - -	202 4 0	226 7 0	277 12 0
Ballylifford - - -	303 4 0	331 17 0	407 5 0
Ballyeglish - - -	180 2 0	189 6 0	219 0 0
Ballymoghau Beg - - -	240 7 0	244 0 0	265 17 0
Ballymoghau More - - -	205 7 0	302 14 0	301 15 0
Ballyriff - - -	251 7 0	327 10 0	380 0 0
Ballyrogally - - -	186 10 0	213 17 0	261 0 0
Ballymuckleheaney - - -	124 6 0	127 17 0	148 0 0
Ballyknocker - - -	207 9 0	231 7 0	260 15 0
Ballyheifer - - -	187 2 0	209 16 0	236 0 0
Ballynagarve - - -	224 19 0	261 1 0	289 0 0
Ballydermot - - -	194 18 0	291 5 0	309 15 0
Ballyronan Beg - - -	164 14 0	138 14 0	275 0 0
Ballyronan More - - -	466 12 0	465 1 0	756 0 0
Ballymulligan - - -	252 9 0	329 3 0	394 0 0
Druminard - - -	245 5 0	290 0 0	350 15 0
Drumenagh - - -	210 19 0	258 12 0	332 0 0
Drumrainey - - -	154 15 0	155 1 0	194 10 0
Dunamoney - - -	204 7 0	195 10 0	206 12 0
Dunarnon - - -	127 11 0	145 4 0	150 15 0
Doluskey - - -	64 13 0	84 16 0	86 0 0
Dunronan - - -	200 18 0	239 8 0	259 5 0
Edenreagh - - -	85 1 0	111 2 0	117 0 0
Gortagilly - - -	215 6 0	258 2 0	288 10 0
Killyboggin - - -	177 9 0	193 4 0	317 0 0
Polepatrick - - -	69 15 0	89 8 0	123 0 0
Killynure - - -	171 8 0	186 13 0	241 10 0
Killyfaddy - - -	330 0 0	376 14 0	426 10 0
Leckagh - - -	72 19 0	67 14 0	85 10 0
Lisnamorrow - - -	208 2 0	229 17 0	295 10 0
Mullaghboy - - -	27 8 0	28 12 0	76 0 0
Moymuckle Murray - - -	167 2 0	199 18 0	223 0 0
Maghadone - - -	197 1 0	242 19 0	279 5 0
Rosdure - - -	115 8 0	126 12 0	140 0 0
Tamnadeese - - -	266 16 0	295 1 0	350 10 0
Tamnadoey - - -	205 15 0	211 7 0	233 5 0
Tullylinhissy - - -	198 13 0	227 12 0	291 15 0
Totals - - -	£ 9,596 19 0	11,034 12 0	13,339 14 0

The rental of the Company's estate is taken from the rental of the Manor of Sal for the year 1845, printed for the use of the members of the Salter's Company.—Printed by W. Gilbert, Salter's Hall Court, London.

The Townland valuation is taken from the printed valuation of Ulster.

The Tenement valuation is taken from the printed books issued by Richard Griffith (Commissioner of Valuation), under the Valuation Act, 1852.

This rental of the Manor of Sal contains a full and detailed account of the estate by townlands, and of the condition of the tenantry.

On the townlands named there were 1,066 tenants-at-will, and 211 leaseholders. The leasehold rents appear to be at about the same acreable rate as the adjoining farms held at will.

The rental does not bear out the statement of Mr. Griffith as to the proportion his valuation bore to the rental. His valuation was supposed to be an estimate of what the value *ought to be* according to a scale of prices of produce—it included all permanent improvements on the farms.

Under the head of "Custom as to New Buildings and Repairs" the rental of Manor of Sal states, p. 38, "all buildings, repairs, and improvements are done by the tenant and not by the landlord."

13. The scale of prices in the Townland valuation and in the Tenement valuation were as follows:—

Comparison of scales of prices used in the townland and the tenement valuations.  
Objection to the method adopted.

Produce.	Townland Valuation.	Tenement Valuation.
Wheat - - - per 112 lbs.	10 0	7 6
Oats - - - "	6 0	4 10
Barley - - - "	7 0	5 6
Flax - - - "	Nil	40 0
Potatoes - - - "	1 7	Nil
Butter - - - "	69 0	65 4
Beef - - - "	33 0	35 6
Mutton - - - "	34 6	41 0
Pork - - - "	25 6	32 0

On these prices, if used in the same way, the Tenement valuation should have been less than the Townland valuation. It was very much higher.

The Tenement valuation included all buildings and permanent improvements. It was taken by landowners as the Government standard of what the rent ought to be, and was the cause of a great deal of the rent-raising that for many years led to discontent, evictions, outrages, emigration, and finally to the several Land Acts from 1870 to 1896.

The impolicy and injustice of the Government prescribing what ought to be the rental value of land on Mr. Griffith's system, was foreseen and objected to by Sir George Cornwall Lewis, (Poor Law Commissioner in Ireland and England, and afterwards Chancellor of the Exchequer). At q. 1748, Report of the Committee of 1844 on the townland valuation, he said: "It would be highly inexpedient for the Government to use, even indirectly, its influence to control bargains which landlords and tenants may make in respect of land."

His advice and the recommendation of the Committee were disregarded with very disastrous consequences to the peace and economic progress of Ireland.

## SCHEDULE II.

## COMPARISON OF THE PRINCIPLES OF VALUATION IN ENGLAND AND THOSE FOLLOWED BY THE LAND COMMISSION IN IRELAND.

## ENGLAND.

*Correct and Uniform Valuation.*

The English Valuation Acts were passed to secure a correct and uniform valuation of real property for the purpose of rating.

The net rateable value is defined as the rent at which the premises might *reasonably* be expected to let from year to year free of all usual tenants' rates and taxes, and tithe commutation rentcharge, if any, and deducting therefrom the annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain the premises in a state to command such rents.

The definitions in, and processes prescribed by the different Valuation Acts for estimating the "net rateable value" provide for the ascertainment, in the first instance, of the gross value as a necessary step to the net value.

This is essential, because the outgoings and expenses necessary to maintain the premises in a state to command the rent, as well as the taxes, vary according to the character, condition, and situation of each hereditament.

A common standard for all classes of property is thus secured.

The rent at which an hereditament might reasonably be expected to let has been held not to include a "fancy rent"—(*Edwards v. Hatton*).

Farms are to be valued in their entirety, not field by field, in parcels which are not capable of being separately occupied.

Valuations giving the separate value of each field are unnecessary, inconvenient, and the cause of appeals.

When a field-by-field valuation came up on appeal (*Rawlence v. Hursley*), Kelly, C.B., said: "The valuer has given unnecessary and even inconvenient details. It is infinitely more convenient that each farm should be valued in its entirety. A park and a farm, though in one occupation, may be assessed separately, but a farm should be valued in its entirety." Cleasby, B., said: I am of the same opinion. The Act says the valuer shall make his valuation in writing, showing the particulars of the several hereditaments and the amount at which he has valued the same respectively. That does not mean that he is to specify each field and the value of each field. No question would probably have arisen if the valuer had not given unnecessary particulars."

In the debate on the Agricultural Rates Act, 1896, the difficulty of separately valuing land and farm buildings was very fully discussed.

Mr. Cripps, Q.O., said: "The question was whether it would be possible, on any intelligible basis, to separate generally throughout agricultural districts, the rating of buildings and the rating of land."—*Hansard*, p. 1702.

Mr. Stevenson.—"It was, for practical purposes, impossible to separate either land from buildings, or buildings from land."—p. 1704.

## IRELAND.

*Estimated Fair Rent, on the assumption that all Improvements belong to Landlord.*

The Irish Land Law Act, 1896, requires the Land Commission to estimate, in the first instance, the fair rent of each farm on the assumption that all the improvements belong to the landlord; an estimate which ought to be both correct and uniform.

In making this estimate no account is taken of repairs, insurance, or any other expenses necessary to maintain the premises in a state to command the rent.

The court has laid down no principles on this matter, and it is unknown whether valuers make any allowances, mentally or not, for such necessary outgoings.

The Land Commission has never defined what it understands by "fair rent, on the assumption that all improvements have been made or acquired by the landlord," nor enunciated any principles for the guidance of its official valuers.

The Fry Commission reported, p. 13, "there is great diversity of opinion and of practice among Assistant Commissioners; there is neither a common understanding of the law, or anything approaching uniformity in practice." Page 16—"It might have been hoped that all the difficult points arising on the Act would have received judicial elucidation and determination. This benefit, however (from the appeals), has not been realised."

In *Gosford v. Land Commission*, Holmes, L.J., said that the fair rent would not be the "rent which would be recklessly offered by a person whom wealth, or poverty, or land hunger had made improvident"; but Lord Justice Walker said: "I must say, for myself, I emphatically decline to give any definition of fair rent."—(*Gosford v. Land Commission*, 1898); and Fitzgibbon, L.J., in same case: "It is most undesirable that we should go at all into the question, except so far as it may be necessary, of the definition of a fair rent."

Valuations made for the Land Commission put a separate value on each area of a different class or quality in the farm, though these separate areas would be incapable of separate use and occupation.

The estimated annual value of the buildings is then added. Additions are then made for any advantage of position, such as proximity to a town or village; for appurtenant rights, such as turbarry, though this may be many miles distant; for advantages which the tenant may avail himself of as one of the public, such as taking seaweed from an open foreshore, or fishing in the sea. Sometimes additions are made for taxes paid directly by the landlord, or for drainage charges, though their payment is necessary to maintain the premises in a condition to command the rent estimated.

Thus the gross annual value is built up by the addition of separate annual values attributed to parts, properties, and appurtenances, though each part would be incapable of being occupied and used separately. In some cases, 8 to 12 such items added together go to make up the value of a farm worth from 5*l.* to 10*l.* in its entirety.

This system is the exact opposite of what the Commissioner of Valuation told the Commission on Local Taxation he would adopt (Q.Q. 35:9-60).—"I would value the whole as a whole, and then I would value the farm buildings and make a separate item of them. . . . A tenant would not take the farm buildings without the farm and he probably would not take the farm without the buildings. What he would give

## ENGLAND—cont.

Mr. Pickersgill.—“It was practically impossible to distinguish in the entire assessment between agricultural land and buildings.”—p. 1706.

Mr. Courtenay Warner.—“The land without buildings would be worthless, and in the same way the buildings without the land were valueless.”—p. 1708.

This admitted difficulty was dealt with by the Agricultural Rates Order, V. (5), which prevents the separate values of lands and buildings, when added together, exceeding the value of the farm as a whole.

Cost of repairs, insurance, and maintenance are treated as deductions in England.

Drainage rates are a proper deduction from the gross value (Reg. v. Hall Dare).

A deduction should be made in respect of a drainage rate as an expense necessary to maintain the land in a state to command the rent (Queen v. Gainsborough).

A fund for renewal of farm buildings is a proper deduction. In Reg. v. Wells, Cockburn, C. J., said:—“There seems no distinction in principle between a sum annually laid by to make good, where it shall become necessary, an inevitable loss by the destructive agency of time, and a fund laid by for an indemnity against a loss by fire or storm, or other peril insured against.”

## IRELAND—cont.

“for the whole I would arrive at in the first instance.”  
 “The total valuation as applied partly to buildings and partly to land, would not be more than the valuation applied on the fair letting value of the whole?”  
 “That is so.”

No deductions are made for insurance, repairs, maintenance or renewal. No one can know whether any allowance is made mentally or at all. Outgoings are sometimes added to the acreable value to make up the rent.

Two examples of the way the full fair rent is estimated are given as illustrations:—

## 1. Galway, 15,444:—

A.	R.	P.	s.	d.	£	s.	d.
172	0	0	at	14	6	-	124 14 0
22	0	0	„	6	6	-	7 3 0
64	0	0	„	1	0	-	3 4 0
7	2	0	„	14	6	-	5 8 9
23	0	0	„	12	0	-	13 16 0
41	0	0	„	7	0	-	14 7 0

£168 12 9

Herd's house	-	-	-	-	1	0	0
Turbary on holding	-	-	-	-	0	10	0
Maintenance of drainage	-	-	-	-	7	18	0
For deterioration of holding	-	-	-	-	7	0	0

Fair rent on assumption that all improvements belong to landlord - £185 0 0

## 2. Fermanagh, 333:—

A.	R.	P.	s.	d.	£	s.	d.
1	3	20	at	4	0	-	0 7 6
0	1	24	„	1	0	-	0 0 4
1	3	10	„	10	0	-	0 18 1
2	0	20	„	13	0	-	1 7 7

£2 13 6

Buildings (old walls)	-	-	-	-	0	1	0
Half county rate allowed by landlord	-	-	-	-	0	3	2

Fair rent on assumption that all improvements belong to landlord - £2 17 8

Valuing a farm by fourpennyworths will strike most persons as ludicrous as well as incorrect in principle; and the roofless walls of a cabin cannot be truly said to have any annual value.

In ascertaining the net value an allowance is to be made for taxes.

In King v. Hull Dock Co., Abbott, C. J., said:—“The whole worth or value is made up of what is paid in rent and what in other outgoings. Land intrinsically worth 40l. a year can only pay 30l. if it is to pay 10l. per annum in other ways. The outgoings must be deducted from the value before the rent can be properly fixed.”

In Tyne Commissioners v. Chirton, Cockburn, C. J., said:—“The proper mode seems to be to deduct the amount which the tenant would have to pay for rates and taxes after making all other deductions. The only practical way of treating the rates and taxes is to treat them as any other outgoings.”

In estimating the value of a farm the values of the buildings and land estimated separately must not exceed the gross estimated rental of the undivided hereditament.—(Agricultural Rates Order, V. (5)).

In estimating the separate values of land and buildings the area under the buildings is deducted from the gross area of the farm, so that it shall not be valued twice over, once as land and again as buildings.—(Agricultural Rates Order, Schedule X.).

No specific deductions are made for taxes and rates payable by the tenant. The official direction to valuers up to March 31st, 1899, was: “The rate per acre to be estimated on the basis of the tenant paying all the county cess and being allowed the statutory proportion of the poor rate;” and since that date is: “The rate per acre to be estimated on the basis of the tenant paying a total rate equivalent to the standard amount of county cess and poor rate in respect of the holding, as set out in paragraph 3, less by the amount of benefit to the landlord from the agricultural grant in respect of the poor rate.”

Other rates and taxes, besides the standard amount of rates are often payable by the tenant, but how or to what extent they are to be taken into account is unknown.

No such direction is given, and the Land Commission has declined to commit itself to any such direction.

The acreable value of the whole area of the farm is estimated in sections, and includes the area covered by buildings, though the buildings are separately valued and their value then added to the value of the land.



## APP. II.

## ENGLAND—cont.

The value of farm buildings is not to be estimated on the structural cost, but on the rent at which they would be expected to let to a tenant from year to year when used for cultivation of the farm.—(*Agricultural Rates Act, 1896, s. 4 (7) (c).*)

## IRELAND—cont.

In estimating the separate annual value of buildings a percentage is taken on their estimated capital value. No principles have been laid down as to the percentage rate on different classes of buildings.

Valuation in England. Principles are clearly defined.

In England, to secure a correct and uniform valuation, a common standard, or point of departure, is taken, viz.: the rent at which a farm might *reasonably* be expected to let for, if the lessor undertook all outgoing and taxes. No great difficulty is found in arriving at the initial figure with the help of experts, owners, and lessees. Every subsequent step by which the net value is deduced has been decided and made clear in principle by judicial decisions, if not already clear by statute.

Hereditaments are valued as a whole, and reasonably so; for as the only bases of a valuer's knowledge are actual market values, and as land and houses are sold and let together, no basis exists for the separate valuation of the two parts of the hereditament. The outlay on maintenance, repairs, renewal, insurance, and taxes, must vary with the class, condition, and situation of every property; but each item of outlay can be ascertained and specified so that the parties may understand on what principles their properties are dealt with.

Valuation by Land Commission in Ireland. The Commission has not disclosed the principles upon which it proceeds.

Under the Irish (Laud Commission) method no one can know on what principles the Court proceeds, for it has consistently abstained from ever laying down any.

The plan of building up the value of an hereditament by the addition of the values attributed to different parts and properties of the premises is as absurd as if a house were valued by placing separate annual values on the site, the foundations, the walls, the roof, the staircases and woodwork, and then on the situation of the site.

No one can tell how the outgoing for maintenance, renewal, and taxes are dealt with, or whether they are taken into account at all.

The result is, that the values placed on farms under section 1 (1) *a*, of the 1896 Act are most uneven; appeals are multiplied; the appeal court on value is a lottery; professional men, whether valuers or lawyers, do not know what evidence to give or what points to argue. Decisions are given as to value with absolute silence as to reasons, and appear to the parties and to the public arbitrary, governed by no judicial discretion, and founded on no principle.

April 1899.

## APPENDIX III.

Memorandum prepared for the Commission by Mr. Charles Dawson, Collector-General of Rates, Dublin. [*See MINUTES OF EVIDENCE, QUESTIONS 23,625-23,782.*]

## APP. III.

## I.—VALUATION AND RATING IN DUBLIN.

Valuation of Dublin was last made in 1854. Comparison with previous valuation.

1. Last valuation of Dublin made in 1854, under Act of 1852. In 1856 it stood at 510,560*l.* This was a reduction of 159,878*l.* from what it was in 1849.

No apparent reason for that reduction. Class of people occupying property in 1854 not very different from that of 1849. For instance, in one residential square (Merrion) the reduction was about 6,000*l.*, and yet the same class of people continued to occupy, viz., judges and professional men, doctors, and lawyers. The valuation does not seem to have been made then on the basis of the rent, as set forth in the Valuation Act, 1852.

The Corporation then charged with fiscal matters got an income reduced by about 35,000*l.*

Inequality in valuation in Dublin. Valuation is not increased in

2. By section 11, 15 & 16 Vict. c. 63, the valuation of houses and hereditaments should be made on the rent from year to year, minus certain deductions for repairs, insurance, &c.—that is, the hypothetical rent.

This principle seems to be utterly ignored in Dublin. Rents have doubled and quadrupled, and yet, unless there was some structural change, no notice is taken of increase of rent. But whilst no notice is taken of increase of rent, many of those whose rents have fallen, have appealed for, and got reductions. The principle of depreciation being acted on against the interest of the Corporation, but the appreciation, which would be in its favour, is ignored. Very lately, since the time of the present Commission, it has been inquired into.

Houses in the principal streets, such as Grafton Street, &c., houses bringing rents of hundreds a year, continue to be valued as low as 40*l.* to 50*l.* Large houses let in flats, as offices, and bringing in rents of 500*l.* to 700*l.*, are only valued at 100*l.* to 150*l.*

3. Gas company, breweries, distilleries, &c., valued, apparently, merely as structures. By right, under section 4, 17 Vict. c. 8, such companies' hereditaments, the value of which is liable to frequent alterations, should be annually revised. In England, it appears, such revisions are made. Sometimes the valuation as regards gas companies is on half the profits (*see Mr. Jones' note in Minutes of Evidence, C.—8763, 1898, p. 329.* "The rates paid are about 7*s.* in the £, on a rateable value equivalent to "50 per cent. of the profits"). Our gas works' published accounts show an annual profit of over 60,000*l.*—they are assessed at 7,743*l.* in the city, and about 2,000*l.* in suburbs.

The same applies to breweries, distilleries, &c. Similar concerns are fully valued in Burton-on-Trent, &c.

As a rule, monopolies are not taken into consideration when premises are valued. As they increase the letting value, they should be clearly taken into account, viz., licences of various kinds.

4. In English valuation books (Act of 1862) there is a column for the gross and net rental, to determine value; in the Irish form submitted there is no column for rent as basis of value.

*Copy from Rate Book, Morfield's Liverpool Local Assessment Committee.*

Rate No.	Tenement No.	Occupier.	Owner.	Description.	Gross Rental.	Rateable Value.
7,990	3	—	Trustees of J. Holtufohlt.	Counting house -	£ s. d. 70 0 0	£ s. d. 63 0 0

*Copy of Government Valuation Form, Dublin.*

Local No.	Street.	Occupier.	Immediate Lessor.	Description.	Rateable Annual Value.

5. There is a provision in the Valuation Act of 1852 that a new valuation should be held after 13 years. This has not been acted on. The alleged reason is, there was no provision for the cost.

6. This non-valuation has resulted in the inadequate valuation of the City, and the Corporation is compelled to strike a high poundage, and thus get the odium of a heavy rate. Since 1878 the valuation has only risen 187,293*l.*; the Corporation has spent during that period 1,718,725*l.* in the betterment of the City.

This under-valuation is not denied. It was admitted by the late Commissioner of Valuation, Sir John Ball Greene, who admitted before the Boundaries Commission of 1880, in answer to Question 6,811, "that, according to his calculation, the value of the city then ought to have been 781,000*l.*" or 130,000*l.* more than it was. He was supported in this by Mr. Frederick Stokes, the then Chairman of the Rathmines Commissioners, who, in answer to Question 2,982, said the valuation of the City might have been then raised to 800,000*l.*, and still be low.

The Exham Commission on the extension of the boundaries held in Dublin in 1879, Report, p. 33, says, "A new valuation of the city is absolutely necessary. This was almost the only point on which there was a consensus of opinion before us. The present valuation is most unequal,"

APP. III.

cases where rent has increased (unless there is some structural change), but where rents have fallen the valuation is reduced. Instances of under-valuation.

Under-valuation of certain properties, such as gasworks, breweries, &c. Comparison with England. No account is taken in Ireland of the fact that the monopoly increases the letting value.

Rent as a basis of rateable value. There is no column for the rent in the Irish Valuation Form as there is in the English Valuation Lists.

Re-valuation of Dublin. Provision for in Act not acted upon, as there was no provision for cost. In consequence the City is under-valued, the distribution of local burdens within it is very unequal, and its borrowing powers are restricted.

## APP. III.

7. Yet, notwithstanding all these evidences and Reports, 20 years have passed away and nothing has been done—at least practically nothing. The Tram Company, the Telephone Company, and some of the railways have been revised; but this is only a drop. The present Commissioner of Valuation admits, as far as I can gather from him, all these anomalies; but he says, and, I think, very naturally, it is unfair to pick out individual cases here and there, and inflict hardship on them whilst the general evil remains unreformed. *Vide* his evidence, p. 135, Local Taxation Commission; Questions 3596-8. [C. 8763-1898].

8. The consequences of this state of affairs is, the premises that are fairly valued have to pay a poundage of 6s., where, if it were reformed, they would only pay about 4s. Thus, the struggling persons are paying a rate 2s. higher than they should.

The borrowing power of the Corporation being confined to double the value is restricted.

9. The exemptions in Dublin are extremely numerous and their legality highly questionable.

It is only tenements "which are altogether of a public nature, or used exclusively for such charitable, scientific, or other purposes aforesaid" (15 & 16 Vict. c. 63. s. 16, and 17 Vict. c. 8. s. 2), should be exempted.

10. The exemptions of what are called half annual rents from municipal taxes is unfair and unjustifiable. They amount in Dublin to 7,476*l.*, and the municipality loses 2,336*l.* 8*s.* 1*d.* The half annual rent arises in this way. If a landlord lets his ground or premises to a charity or to the Government, he only pays poor rate, and the charity or the Government pay nothing. The following absurdity has arisen in my experience. A certain house in Nassau Street was valued at 125*l.*, and paid us rates. The occupier let the upper portion to the Government, at 90*l.* a year. The valuation was divided into 75*l.* and 45*l.*; the latter being a half rent is free from municipal rates. The occupier is 90*l.* the richer and the Corporation the poorer by the loss of the municipal rate on 45*l.* Such items being hired property, do not come in for bounty in lieu of rates.

11. Empty building land is assessed at a very low figure, but if a rent be paid for it by a church or charity it escapes municipal rates altogether. The 19 & 20 Vict. c. 63, provides that half rent should, in Ireland, pay Grand Jury cess, but by the 21st section the City of Dublin is excluded from this provision.

12. A general re-valuation would, in my mind, reveal many exemptions not in accordance with the law. For instance, Trinity College, occupying 30 acres of the most valuable part of the city is, in the first place, only valued at 6,945*l.*, and the only rates paid on its immense buildings, halls, chapels, &c., are a sewer rate of 3½*d.*, and a lineal yard measure along the spaces fronting the public streets, amounting to 337*l.* 2*s.* (section 117, 12 & 13 Vict. c. 97). The Royal University and other institutions are also exempt. In Oxford the colleges, halls, chapels (except Christ Church Cathedral, open to the public) are valued for local rates at 69,000*l.* The colleges and halls at Cambridge are valued at 40,000*l.*\*

13. Many institutions, of all religions, not strictly public, nor wholly supported by voluntary subscriptions, are exempted in Dublin.

Nothing but a general re-valuation would bring all these matters into light. In London the County Council publish a return of exempted property, with the various provisions authorising them.

14. There ought to be, as in London, quinquennial general valuation. Changes of value from any causes would then be rectified up to date.

15. The one revision in the year closes on the 15th November (17 Vict. c. 8. s. 4). Houses and premises in course of construction, but not quite finished, do not appear on the valuation sheet for the coming year. Hence it frequently happens that their owners finish them before the 1st of January, let them, get rents, and escape all the year's taxes. This is most unfair to the other ratepayers, who thus pay for the lighting, cleaning, watching, &c., of their premises. On inquiry, I find that in England there is a provisional rating going on during the year, and putting on new hereditaments as they arise.†

Exemptions in Dublin very numerous.

The exemption of "half rents," from municipal taxation is unfair.

Trinity College is undervalued and only pays certain rates.

A re-valuation would reveal many exemptions not in accordance with the law.

Quinquennial valuation suggested.

There should be a supplemental valuation list to include houses let during the year.

\* We are about to assess these hereditaments, and test the question.

† Under the Local Government Act, 1898 (Ireland), the annual revision will close on the 15th May. This change will extend the time of immunity from rating to a year and a half.

16. Under the Act 12 & 13 Vict. c. 91., in cases of distraint in Dublin, the goods only of the person mentioned in the warrant can be seized. Hence they are claimed by others who may not own them. The rating Authority cannot demand proof of assignments and must risk actions to recover.

It is desirable to put the collection of local taxes on the same footing as that of Imperial. For instance, in the latter all the goods on premises are liable to seizure for income tax, no matter unto whom belonging. In cases of local rates, declarations that the property belongs to another defeat the seizure. In some of our townships here the premises are liable, as an ultimate source of payment. In those townships there are *practically* no rates lost, whereas when the claim is a personal one, on the occupier, there are frequent losses. This contingency has to be provided for in striking the rate. It is not clear why local rates should not be made as secure as Imperial, or even as *rent*, for were not local expenditure carried out, houses, &c. would be uninhabitable.

## APP. III.

Collection of Rates. Difficulties in Dublin in cases of distraint. The liability should be attached to the goods on the premises, no matter to whom the goods belong or to the premises themselves.

## II.—GENERAL PRINCIPLES OF LOCAL TAXATION.

17. Owners whose property has been enhanced by permanent improvements should share with occupier the local burden. The latter, residents of only, perhaps, a few years, pay for all the works that permanently increase the property of the landlord. The proportion to fall on landlord could be adjusted. There are cases known to me where very struggling shopkeepers, already paying a high rent, bear all the cost of not only necessary improvements, but, if I may so speak, of the luxuries of civilisation—baths, libraries, open spaces, &c. From these the landlords are free.

Owners, rating of. Owners should be rated for permanent improvements.

18. At least the ground rents of large proprietors of city property, such as Lord Pembroke, &c. Such proprietors draw immense incomes. Were the City neglected, badly lighted or paved, their property would be endangered, and, therefore, they should contribute something to that expenditure which protects their property. A tax of this kind in Dublin would largely relieve the general ratepayer.

Ground rents should be rated.

19. No doubt the pressure on occupiers of property is too heavy, while vast amounts of personal wealth bear none of the local burden. These local burdens have now become immense, and should be borne as well as Imperial taxes by the wealthy, from any source. The purely Urban debts, in 1893, of the three kingdoms, amounted to 169,210,350*l.*

Personal property, rating of. There should be a Municipal Income Tax.

In fact, it has assumed Imperial dimensions. Why should not personal wealth pay a share? There should be a municipal income tax, say 1*d.* in the £, for local purposes. Amongst other authorities, Lord Salisbury has said, at Exeter in 1892: "There is no reason whatever why the holders of 750 millions of Consols should go absolutely free, and leave to their poorer neighbours, who occupy or own lands or houses, the duty of maintaining the poor and of providing education." I would add all the advantages of modern civilisation. In 1879 Sir Michael Hicks Beach's Committee reported that the arguments used in favour of a division of the rates were mainly: "That it is neither fair nor expedient that the pressure of taxation, when increased, should fall, in the first instance, solely on one, and that the poorer class of the community—the occupiers." The Committee finally decided to recommend the proposed division of rates.

There are examples of this municipal income and personalty tax in Germany, Switzerland, and other countries. The object seems to be to make those who can best bear it pay the largest portion of local and national burdens. The property and income assessments prove this.

20. It ought not to be left entirely to a Government department with little local knowledge. At present the Poor Law Guardians only indicate that new valuation or revision is necessary, but the fixing of it is left to Government officials. This is a case where local knowledge should come in.

Valuation should be made by Local Bodies in conjunction with an independent person.

What I would suggest is a system of Local Assessors employed by the Local Bodies, in conjunction with an independent person, say appointed by the Government. The rates committee are most impartial in their action, and their attitude has strengthened the hands of my department in raising the collection, since 1893, 6 per cent., representing in the municipal assessment an increase of 12,000*l.* per annum.

21. All exemptions should be abolished, perhaps with the sole exception of places of public worship, charity schools, and institutions entirely depending on voluntary subscriptions. Exemptions lead to unjustifiable remissions, they clog the work of collection with much difficulty, and they have a tendency to increase. Any increased subscription made necessary to defray the rates on the part of supporters of exempted places would be qualified by a reduced rate on the subscribers themselves.

Exemptions should mostly be abolished.

## APP. III.

Government property should be valued in the same way as other property. Under-valuation of Government property in Dublin.

Poor rate. First incidence of, changed by Local Government Act. Act also prohibits compounding for Poor Rate.

Change of franchise. Increase in numbers on Burgess Roll.

Collection of rates. Change in Authority for collection of non-municipal rates in Dublin.

Rates in Dublin before and after the commencement of the Local Government Act, 1898.

22. Government property should be openly valued, and pay rates not as bounty but as duty. If it be right, as the giving of a "bounty" allows, to pay at all, it should be done as a matter of right.

The valuation of this kind of property in Dublin is quite inadequate. The Castle of Dublin, with the town palace of the Viceroy, and all its Government offices, residences, private chapels, courtyards and squares, is only valued at 3,550*l.* All the Government buildings in Dublin, including Castle, Law Courts, Custom House, Post Office, Barracks, are only valued at 36,764*l.* In London the Law Courts alone are valued at 56,700*l.*

23. In new tenancies all the Poor Rate will fall on the occupier. Another burden. His only safeguard is to remember his burden when agreeing to rent. The practice in Dublin is high rents and low valuations—the landlord gets the one, the City gets the other.

Many matters not now collected as such will be called Poor Rate, but where under existing agreements the Poor Rate continues to be deducted, it will be only that portion required for Poor Law purposes.

Before the Act, owners in Dublin were liable in two cases—(1) Where the rents were payable weekly or monthly; and (2) where the valuation was under 8*l.* The obvious reason, in the first place, of making the owner liable, was the fitting nature of the tenancy, and, in the second, his humble means. In the Act the liability is retained as to owners in cases of the short tenancy, but it has not provided for the lower valuations.

This, I think, is an omission, which the Government will repair in an amending Act.

24. On the passing of the Act all occupiers will be placed on the Burgess Roll. Previously, those under an 8*l.* valuation, or being weekly or monthly tenants, were left off municipal roll. This change has raised the Burgess List from 7,000 to nearly 40,000. Women and peers are included for the first time.

25. On the 1st October 1899 the non-municipal rates' collection, viz., poor rates, police tax, and bridge tax, will be transferred from the Collector-General's Department to the Corporation of Dublin.

26. Particulars of the Dublin rates are given below:—

## DUBLIN RATES.

*Note.*—Owing to the Local Government Act (1898), the Corporation of Dublin had to strike a Municipal Rate for nine months ending 30th September. From the 1st October the Corporation take over the collection of the Non-Municipal Rates, formerly collected by a Government Department. The following tables set forth the Municipal and Non-Municipal Rates for nine months of 1899 and the Amalgamated Rates for six months ending 31st March next.

## MUNICIPAL RATES.

## NON-MUNICIPAL RATES.

1st January to 30th September 1899.

		North Side.		South Side.	
Improvement Rate	- - - - -	2	8½		
Grand Jury Rate	- - - - -	1	2		
District Sewer Rate	- - - - -	0	2½		
Domestic Water Rate	- - - - -	0	2½		
Vestry Cess Abolition Rate	- - - - -	0	0½		
		4	4		
Public Water Rate	- - - - -	0	2		
<b>Total for nine months</b>	- - - - -	<b>4</b>	<b>6</b>		
				<i>s. d.</i>	<i>s. d.</i>
Poor Rate	- - - - -	2	1	1	3
Police Rate	- - - - -	0	6	0	6
Bridge Rate	- - - - -	0	1	0	1
<b>Total for nine months</b>	- - - - -	<b>2</b>	<b>8</b>	<b>1</b>	<b>10</b>

## AMALGAMATED RATES.

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1st October 1899 to 31st March 1900.

	North Side.	South Side.
	<i>s. d.</i>	<i>s. d.</i>
Improvement Rate - - - - -	1 10	1 10
District Sewer Rate - - - - -	0 1½	0 1½
Domestic Water Rate - - - - -	0 1	0 1
Poor Rate* } <i>Collectable as Poor Rate</i> - {	2 2	1 8
Police Rate } {	0 4	0 4
Bridge Rate } {	0 0½	0 0½
Public Water Rate - - - - -	4 7	4 1
	0 1½	0 1½
Total for six months - - - - -	4 8½	4 2½

\* Note.—Poor Rate comprises—Union Charges — { North Side, 1s. 2½d. in the £.  
 South " 8½d. " "  
 County Charges { North Side } 11½d. in the £  
 South " }

## APPENDIX IV.

Memorandum prepared for the Commission by Sir Samuel Black,  
 Town Clerk of Belfast. [See MINUTES OF EVIDENCE, QUESTIONS  
 23,783-23,994.]

APP. IV.

1. The rateable valuation of Ireland is made under the supervision of the Commissioner of Valuation; and is a general basis for all taxation in the city. Such valuation made by an independent authority is, in my opinion, the best, and saves much trouble to and complaints of the local Authority.

Valuation.  
 Present system  
 is satisfactory.

2. The Municipal rates of the City and the Poor rates are levied on that valuation, except upon the Harbour Commissioners' property. The Municipal rates on the latter are, under the Local Acts, calculated upon a tonnage rate of all vessels discharging or using any of the Commissioners' quays or docks, and the Commissioners' property is exempt from Poor rates, and consequently does not pay Borough rate. In my opinion it should be subject to both.

Exemptions.  
 Special exemption  
 in Belfast of  
 property belonging  
 to the Harbour  
 Commissioners.

3. Poor rates are also leviable upon half the annual rents received out of exempted property, i.e., lands used for public or charitable purposes. And under the Public Health Act, railways, canals, the waterways of docks, and lands mentioned in section 226 of that Act are only rated on one-fourth of their valuation.

Differential rating  
 in Belfast.

4. The Municipal rates in the City are—

- (1.) The borough rate limited to 3d. in the £;
- (2.) The baths and washhouses rate;
- (3.) The library rate;
- (4.) The public parks rate;
- (5.) The public health rate  
 (all of which may be collected as one rate);
- (6.) The police rate;
- (7.) The general purposes rate; and
- (8.) Special district sewers rates.

Municipal rates  
 leviable in Belfast.  
 Limits of certain  
 rates.

## APP. IV.

5. The Borough rate is limited in Belfast to 3*d.* in the £. The Library rate was limited in Belfast to 1*d.* in the £, but by an Act of last Session the Corporation got power to increase it by 1*d.* The Police rate is limited to 3*s.* 4*d.* in the £ on house property lighted and watched, and over 20*l.* annual value, and to 1*s.* 8*d.* in the £ on property under that valuation. If the rate on houses not exceeding 8*l.* valuation be paid within a month after it is struck, the parties are entitled to a discount of 25 per cent. upon it. Property added to the City by the Act of 1896 pays one-fourth less. Although the limit is 3*s.* 4*d.* and 1*s.* 8*d.*, the rate struck last year was only 1*s.* 6*d.* and 9*d.*, and even that was in advance of previous years.

Compounding system a good one. Local Government Act disallows compounding for Poor and Borough rates.

6. The allowance of discount for prompt payment of rates on small houses is, in my opinion, a good one, and advantageous to the general body of ratepayers. It brings in the rates promptly, and as these properties generally are only occupied for short periods, there would be difficulty in obtaining payment from the occupiers and in following them therefor, as the changes in the tenancies are numerous.

7. The collection of rates from the landlords of small houses has not been adhered to in respect of the Poor rates or Borough rates in the Local Government Act. The collection thereof from the occupiers of small tenements will, I have no doubt, cause considerable loss to the other ratepayers, who will have to make up for the deficiencies of the occupiers of small tenements.

Exemption of demesnes from certain rates in Belfast.

8. Under the Local Act of 1853 demesnes of 40 acres and upwards are exempt from Police rate and Borough rate.

General purposes and Special District sewers rates. Particulars of.

9. The General Purposes rate is a uniform rate limited to 3*s.* 6*d.* in the £ on property within the lighted and watched area of the City, and to 2*s.* 7½*d.* in the £ on the portions not lighted and watched, but with an allowance of 25 per cent. on valuations not exceeding 8*l.* for prompt payment. The District Sewers rates are levied upon special districts in which district drainage was provided either by the Corporation or by the Poor Law Guardians in the area added to the City by the Act of 1896 prior to the passing of that Act. In the added area it is limited by the Act extending the City in those districts to 10 years from 1898.

10. The same conditions as are applicable to the Police and General Purposes rate apply to District Sewers rates, but in the added area where previous to the Act of 1896 a party was entitled to deduct a portion of his Sewers rate then payable to the Guardians from his landlord's rent his right of deduction was continued.

Public Health Rate is unlimited.

11. The Public Health rate is not limited in amount, and may be levied as required for the objects of that Act.

Agricultural Grant under the Local Government Act. Farms within the area of the city receive no benefit.

12. In the area added to the City a considerable number of farms are included, and it is a hardship upon the occupiers thereof that they are not to receive any benefit from the Agricultural Grant merely because their farms are situate within the City boundary.

Levying and collection of rates in Belfast. Unoccupied property.

13. The Municipal rates in Belfast are levied by the Corporation. The Poor rates are now also levied by them upon the requisition of the Guardians. The Municipal rates are struck yearly, and if the premises are unoccupied for part of the year an allowance is made in respect of the vacant time. If a quarter of the year is entered upon the rate for the quarter becomes due. An occupier has only to pay from the time of his coming into possession.

Under-valuation in Belfast. A general re-valuation is to be made under the provisions of the Local Government Act.

14. Property in any of the leading streets in Belfast has of late years become very much more valuable than it was when the general valuation was made in 1860, but in many instances old and unimproved property still remains at the old valuation, and consequently escaped its fair proportion of taxation. The Corporation, feeling the unfairness of this, lately applied to the Lord Lieutenant under the Local Government Act for a new and revised valuation to be made of all property in the City, and he has ordered one accordingly, the Corporation agreeing to pay half the cost thereof.

Personal property. Contribution to local taxation insufficient.

15. Personal property does not contribute to local taxation, save in the contribution made under the Probate Duties Act, 1888, and Estate Duty Act, 1896, and, whilst in my opinion it should contribute more, I am not prepared to say how it can be carried into effect.



## APPENDIX V.

## Memorandum prepared for the Commission by Mr. D. Bulmer.

[See MINUTES OF EVIDENCE, QUESTIONS 24,150-24,215.]

## DIFFERENTIAL RATING.

APP. V.

1. I am of opinion that, as a rule, differential rating in municipalities is a mistake, and is unsound financing, especially where it is under a rate for general purposes, as in Belfast, for it tends to create, and has created, two classes of citizens who are not equally interested in the amount of the rates levied, and who find it difficult to act together in any steps necessary to prevent extravagance in local administration, and this is of the highest importance in face of the tendency to increase in local taxation.
2. My remarks may be taken as having a general application, though I have the City of Belfast most in my mind, as we here have a very conspicuous instance of differential rating for general purposes though the rate under which it is levied is called the Police rate. This rate in 1897 (the last year for which the Belfast Corporation Accounts are published up to this date—5th September 1899) produced 41,900*l.*, and amongst the items of expenditure are the following, viz. :—Public lighting, 19,300*l.*; widening of streets, 4,500*l.*; cost of police, 6,612*l.*; dividends and redemption of loans, 4,500*l.*; salaries and superannuation, 1,200*l.*; fire brigade, nett cost, 5,300*l.*; and miscellaneous items, including urinals, street signs, &c., 2,000*l.* The whole of the rate is here shown to be expended for what I contend is “*general purposes*,” and should be contributed to by the ratepayers equally according to the annual valuation of the premises rated; but instead of this being the case the amount was raised by a rate of 1*s.* 4*d.* in the £ on valuations over 20*l.*, and a rate of 8*d.* in the £ on valuations of 20*l.* and under.
3. When the maximum of the police rate under the local Act of 1845 was fixed at 1*s.* 6*d.* in the £ on valuations not exceeding 20*l.*; 3*s.* 0*d.* in the £ on valuations over 20*l.* and not exceeding 80*l.*; and 4*s.* 6*d.* in the £ on valuations over 80*l.*, it looked as if the framers of the Act (the Belfast Corporation of that day), had some idea in their minds of progressive rating according to valuation; but when in 1853, under another local Act, the higher rating on valuations over 80*l.* was abolished, and only the two other classes of ratings left, it seems to leave the matter in obscurity.
4. I contend, further, that if the differential rating was justifiable, the limit of 20*l.* valuation after which the full rate is levied is very unfair to a large body of ratepayers. Premises over 20*l.* valuation and under 40*l.* are largely occupied by the smaller trading classes, amongst whom, owing to many causes, the struggle for existence is exceptionally keen, and the question of high rates is a crushing one.
5. If the idea was to relieve the ratepayers with valuations not exceeding 20*l.*, I would suggest that the object has failed, because the large majority of holdings of that class are let “free of rates”; and as the landlords and property agents get as much rent as they possibly can for the holdings, and would do so in any case, it follows that the relief of one-half of the Police rate goes largely into the pockets of the owners of the property. The matter of the difference in this rate has been fully made use of by builders and property syndicates to their *own* benefit, and it is unfair to the other ratepayers that nearly one-half of the property in this City should be relieved to the amount of 9*d.* in the £ on rates required to be paid for the ordinary purposes of municipal government this year (1899).
6. The occupiers of property where only one-half of the Police rate is levied comprise more than one-half of the voters on the register, and as a large number (in fact the majority) are only nominally ratepayers, and do not realise the amount of the municipal rates, one can see that while at present the Corporation refrain from adding to the amount of the Police rate more than they can help, there is great danger that through the voting strength of the merely nominal ratepayers, the character of the City Council may be so altered that the Police rate would be increased in preference to any other as no further Parliamentary authority is required, and the difference in the amount in the £ paid by the two classes of ratepayers, instead of being 9*d.* as now, might be 1*s.* 8*d.* in the £.

Differential rating is undesirable. It creates two classes of ratepayers unequally interested in questions of local rates.

Police rate. Differential rating for properties over 20*l.* and those under 20*l.* Purposes on which rate is expended. It should be levied equally on all ratepayers.

History of differential rating for the Police Rate in Belfast. If the system is justifiable premises between 20*l.* and 40*l.* valuation should not pay so large a rate as those over 40*l.*

Police Rate in Belfast. Differential rating provisions. Benefit goes largely to landlords and this is unfair.

Police Rate in Belfast. Differential rating provisions and compounding might result in additional burdens being placed on this rate in preference to any other.



## APP. V.

Effect of differential rate on the total rates of Belfast.

Property benefiting by the differential rate amounts to half of the rateable value of Belfast.

Effect of the differential rate on the kind of buildings erected.

Differential rating should be abolished.

Re-valuation of Belfast to be made.

Differential rating. Abolition of.

7. Our municipal rates have increased 2s. 1d. in the £ in the last 13 years, viz., from 4s. 4d. to 6s. 5d. on valuations over 20l., and correspondingly on the lower valuations, and so far as one can judge, the rates will increase still further. If the rates this year (1899) had been equalised, it would have meant 6s. 0½d. or 6s. 1d. all round, instead of 6s. 5d. and 5s. 8d. on the two classes respectively.

8. Our total valuation last year was 1,059,000l., and of this, 294,550l. was on holdings not exceeding 8l. valuation; 214,140l. on valuations over 8l. and not exceeding 20l.; and 550,300l. on valuations over 20l.; therefore only on a little more than one-half of the property was the full amount of Police rate levied, while on holdings of not exceeding 8l. valuation, besides getting the advantages of one-half of the Police rate, the owners benefited still further by compounding.

9. Differential rating, with such large possibilities as under our local Act, has had a considerable influence in the kind of buildings erected, and on many thoroughfares inferior erections have been put up in order to keep down the valuation, where if equal rating had been in force a better class of property would have been erected.\*

10. I believe it would be much better that all local rates for general purposes should be equally assessed, and also that all occupiers of holdings over 8l. valuation should be rated direct instead of the rates being collected through the landlord or agent; this would give citizens an equal interest in the cost of local government, and promote a healthier interest in the class of representatives elected, and tend to greater purity in local administration generally.

11. We are about to have a general re-valuation, and as it is 37 years since the previous re-valuation, it is anticipated that a large increase will be made in the total valuation of Belfast.

12. If, as the result of the labours of the Commission, an Act of Parliament is passed insisting on *equal* and *direct* rating, it will be of great and lasting benefit in all places, and in Belfast in particular.

## APPENDIX VI.

Memorandum prepared for the Commission by Sir James Haslett, M.P., sometime Mayor of Belfast. [See MINUTES OF EVIDENCE, QUESTIONS 24,216-24,348.]

## APP. VI.

Local Taxation in Belfast.

1. The rates for the City of Belfast are levied in two classes by Acts of Parliament; first under General Acts, second, under the Local Acts.

2. All rates are levied upon property. The only rate which may be termed personal is Income Tax, and this, of course, is an Imperial tax.

3. The Government valuation for Poor Law purposes is the foundation of all other rates. This valuation is presumed to be the letting value less the percentage for insurance and repairs.

4. The rates are personal, and if a tenant leaves the rated property, the rates cannot be charged against the property.

5. Vacant ground within the City is not chargeable with rates.

Poor Rate and Maintenance of Lunatics.

6. The Poor Rate is levied for the purpose of supplying the poor of the Union district; amongst whom may be found imbeciles, idiots, for whom special provision is made in the recent Act.

7. The general taxation for the City of Belfast includes the necessary amount for the maintenance of lunatics; the management of the asylum being under the Corporation or a committee of that body.

Division of Rates. Ground rents should not be separately rated.

8. It has been advocated that the taxation on premises should be distributed between the occupying tenant and the landlord, on the same lines as the Poor Rate in former times. The Corporation of Belfast considered this subject; but having sold a large number of ground rents free from taxation charge, it was felt that they were not the body to advocate a change of system.

\* See Question 24,215.

9. There is some agitation in favour of the distribution of the taxes, and if we were beginning a city or country, this might be done; but ground rents having been founded on the basis of being free from taxation, it would be an injustice to alter the system now.

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10. My opinion is that to adopt a new principle as to future letting would resolve itself into this, that the rent would be fixed correspondingly high.

11. The support of the lunatic asylum, I should think, should be an Imperial charge on the same lines as the prison management.

Asylums should be maintained by State. Maintenance of Imbecile children.

12. Special schools should be set up in the four Provinces for imbecile children, so that any trace of intelligence they have would be brought out with a view to their being self-supporting in after life.

13. Vacant property should be called upon to pay a proportion of rates, I would say about  $\frac{1}{4}$  to cover watching, fire extinguishing, charges, &c. Ground within the City held for building purposes, and not built upon, should be charged proportion of rate one-fourth, or at least one-eighth.

Vacant property and building land should be rated.

## APPENDIX VII.

Memorandum prepared for the Commission by Mr. J. R. Dagg,  
Clerk to the Baltinglass Union, Co. Wicklow. [See MINUTES OF  
EVIDENCE, QUESTIONS 24,349-24,517.]

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1. The Government valuation of Ireland in 1897 was 14,396,566*l.*, of which sum about 9,000,000*l.* was upon *land*, and the remainder (some 5,000,000*l.*) on buildings, &c.

Valuation of Ireland in 1897.

2. All local taxation is levied upon this valuation, which was made in accordance with the provisions of 15 & 16 Vict. c. 63., and which is commonly called "Griffith's Valuation." It was based upon the "net annual value of land with reference to the average prices of agricultural produce" therein specified.

Griffith's Valuation, basis of. Comparison of the prices of agricultural produce in 1852 and in 1897 Effect of the changes in prices upon the valuation.

The prices set forth in the Act are as follows, and parallel with them I quote the prices for the same commodities in 1897, according to "Purdon's 'Farmers' Almanac'":—

	Price per Act of 1852.	Price in 1897.
	<i>s. d.</i>	<i>s. d.</i>
Wheat, per cwt.	7 6	6 9½
Oats     "	4 10	4 4½
Barley   "	5 6	5 5
Butter   "	65 4	73 8
Beef      "	35 6	39 3
Mutton   "	41 0	47 5
Pork      "	32 0	28 6

As regards prices, I desire to point out that nearly all the cereal produce is sold at a low price immediately after the harvest, as the small farmers are living from hand to mouth. It is only the well-to-do who can afford to hold over until spring for higher prices.

3. From the foregoing it is evident that grass lands are more profitable than tillage, because the products are dearer, and especially when the increased cost of production is considered. Hence the consensus of opinion is that the changes wrought by the effluxion of time have rendered the valuation made under the Act of 1852 somewhat defective. Grazing lands were valued lower *comparatively* than tillage lands, and as the working of such farms does not require as many labourers as husbandry, the burden of poverty fell upon the districts containing the smaller and poorer holdings in which tillage was followed.

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4. An occupier, therefore, has to pay rates upon a standard annual value, whether he enjoys a corresponding profit or not. It does not necessarily follow that an uniformity of poundage rating means an equality of sacrifice.

For, as a rule, *more* burden is entailed upon 100 men valued at 10*l.* each to pay a rate of 1*s.* in the *£* than upon *one* man to pay the same poundage rate on 1,000*l.*

Re-valuation of Ireland.  
A proper basis for re-valuation of agricultural land would be the rents fixed by the Land Courts.

5. But as the liability to contribute rests upon everyone, some broad principle, equitable and sound, must be adopted, and in view of a revision of the valuation of Ireland, a proper basis would be the *rents* fixed by the Land Courts. Amongst the many advantages of this plan is that of inexpensiveness. Then these rents are fixed excluding the tenants' improvements, and cannot be objected to on the ground of being a tax on labour and industry. Besides, the tenant will be sufficiently burdened in the fixing of the rent with "the share in the inherent properties of the soil" to which the owner is adjudged to be entitled.

In connexion with the inexpensiveness of the plan of taking the Land Court rents as the standard of the valuation of Agricultural Land, it is well to note that on upwards of three-fourths of the farms in Ireland rents have been fixed by the Land Court.

Tenant's interest should not be included in the valuation.

6. Any addition to the rental by way of tenant's interest, calculated according to prices realised by auction, would only result in a complete absence of uniformity, the circumstances under which "fancy prices" have been obtained are so varied. The following case will illustrate the foregoing:—

W. D. held two farms at Raheen, each containing about 20 acres, and valued at 14*l.* He sold one to a shopkeeper for 180*l.* If this purchase money were to be an element in fixing the valuation, the shopkeeper's holding would be valued at nearly double that of W. D. I may remark, it is small farms and land adjacent to towns that command high prices, not the large farms for whom there are fewer competitors.

Annual revision of the valuation unsatisfactory. Instances of inequality in valuation.

7. The existing valuation is annually revised—so far as buildings and names are concerned—by officers appointed by the Commissioner of Valuation. Lists of changes are supplied to these officers by the rate collectors through the clerks of the Unions.

The revising officer attends in the private room of a country hotel, and having interviewed the rate collectors, he then and there performs the revision; unless, of course, in the case of a new building, which he visits in the first instance.

Under the new system the Rate Collectors cannot properly discharge the duty of supplying the lists of tenements requiring revision, as they will have no book on which to note changes of ownership, occupancy, or other alterations in tenements. They are only supplied with a receipt book, on the blocks of which memoranda are to be made.

8. Often time will not permit of notice of the revision being given, and everything is done *in camera*. Very questionable practices have originated under this system. Sons and grandsons without a particle of title are rated so as to evade the income tax, and women are rated so as to prevent their husbands or sons from being required to act as jurors.

9. In many instances an extraordinary disproportion exists between the value of new houses compared with old ones, and between valuations of houses of a similar class made on different revisions. The following may be quoted as examples:—

	Old Valuation.	New Valuation.	Cause.
	£ s.	£ s.	
Ballyhook, house	10 0	30 0	A new wing.
Eadstown "	Nil.	30 0	Not valued for 30 years.
Dunlavin "	4 10	8 0	Raised to enable occupier to get a grocer's license. The house next door, which is exactly the same, is still valued at 4 <i>l.</i> 10 <i>s.</i>

Again—

	Valuation	£ s. d.
Davidstown, house	- - -	6 7 0
Holdenstown, house	- - -	7 5 0 (worse)
Collin, house	- - -	2 5 0 (better)
Kylemore Castle	- - -	225 0 0
Humewood Castle	- - -	75 0 0 though it was probably equally as costly.

Instances of such discrepancies could be multiplied.

10. Poor rates in Ireland have up to the present been levied by Boards of Guardians, and Urban rates by Town Commissioners or Municipal bodies, under the powers vested in them by Statute.

The poundage rate was determined by these Authorities upon an estimate submitted by the several clerks of Unions and Town clerks. Many Local Authorities, however, systematically reduced their clerk's estimate, and were, consequently, in a state of chronic indebtedness.

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Poor and urban rates. Determination of rate in £ under the old system.

11. The areas of taxation were various. As regards Poor Law they were:—

(a) Electoral Divisions, (b) Dispensary Districts, (c) Townland, (d) Groups of Townlands, (e) Sections of Union, (f) Union at Large.

The County rates were levied on the following units:—

(g) County at large, (h) Barony, (j) Townland, or part thereof, and (l) Parishes.

Areas of taxation under the old system for Poor and County Rates.

12. The system of Union rating to be established by the Local Government Act will apply to all Poor Law expenditure, except "special sanitary expenses" leviable off a prescribed area.

Union rating now established under the Local Government (Ireland) Act.

13. Electoral divisions have been fixed as the area of charge for the cost of the sewerage of towns—works which are purely and simply for the benefit of private property and the residents therein. The rural occupiers have, therefore, to pay for what cannot be held to be a benefit to them.

Sewerage and special sanitary expenses. Change of area over which they are levied.

The injustice referred to has been intensified by the Order of the Local Government Board of the 15th May 1899, which fixes the Rural District as the area of charge for special sanitary expenses.

Is it just to charge a whole Rural District with the cost of lighting a Town?

14. The following typical case will show to what extent real and personal property contribute to local taxation.

Lord A. lets five perches of a building plot in the town of Baltinglass, on long lease at a rental of 10s. per year. The lessee builds a house thereon valued at 8l. The average poundage rate is 2s. 6d.

Hence, Lord A. contributes 1s. 3d. in £ on 10s. =  $7\frac{1}{2}d.$

The lessee pays 1l. minus  $7\frac{1}{2}d.$  or 19s.  $4\frac{1}{2}d.$

Therefore, 32 such lessees pay on personalty, 31l.

The lessor on realty allows 1l.

The rent received by the lessor is at the rate of 16l. an acre for the land comprising the site, the letting value of which for agricultural purposes (judging by similar land adjacent) is only 2l. The lessor thus enjoys the unearned increment of 14l. per acre. The full payment of the occupier ranks as personalty, because the entire value is on the buildings; there is none on the site, which is included under "waste, streets, &c."

Local Government (Ireland) Act, 1898. Incidence of taxation now entirely upon the occupier except as regards half the "standard rate." Effect upon owners of ground rents and occupiers.

I admit that by a fiction of law buildings are held to be realty. But a man's house should no more rank as realty than his clothes or his carriage, for, as Mill says: "the buildings, like the cattle, are *not* land, but capital regularly consumed and reproduced."

15. According to section 54 (2) of the Local Government Act, 1898, ground rents heretofore taxed to the extent shown in Lord A.'s case will in future only bear half the standard rate, which being less than half the ordinary rate that generally obtained in Towns will be the means of casting an extra burden on the occupiers of the Union generally. In the case before me, Lord A.'s liability will be half of  $8\frac{1}{2}d.$  instead of half of 1s. 3d. per site.

16. Houses in Irish towns have been mostly built by the occupiers or their predecessors in title; they are invariably repaired and reconstructed by them, and a tax upon same is a tax on labour.

17. Of the Local Government (Ireland) Act, 1898, as yet but little is known. The Irish people for the most part have the conviction that some change has been effected revolutionising the system of local taxation. They have, however, no definite ideas as to the nature of the change. The most striking effect of the new law is the enactment which transfers the incidence of local taxation from the owners and occupiers *jointly* to the occupiers *alone*, upon whom all future taxes will be imposed.

18. Heretofore the occupying tenant was entitled to deduct half the poundage rate on the rent payable by him—further limited to a maximum of half the assessment. The object of this limitation was that the *less* the occupier's rent the *more* rates

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proportionately he had to pay, and no matter how high it was he would not be allowed more than half the assessment. At first a tenant paying a rent of twice the valuation was entitled (by 1 & 2 Vict. c. 56, s. 74) to deduct *all* the rate, but this right was curtailed by 12 & 13 Vict. c. 104, s. 11.

Agricultural Grant and alteration of incidence of Poor Rate. Net loss to occupiers.

19. It is difficult to forecast with accuracy the effect of the Act of 1898, but one fact is plain, and that is the occupiers will, in future, have to bear all local rates, less by the Agricultural Grant of 750,000*l.* a year, which grant is calculated to meet a moiety of the rates falling upon agricultural land in the standard year 1897.

20. The following were the rates made in that year :—

	£
Poor Rate (as per Local Government Board's Report)	- 1,034,644
County Cess (estimate from "Thom's Almanac")	- 1,323,312

Assuming the moiety of the County Cess to be 1*s.* in the £ the grant in respect of the same (9,000,000*l.* at 1*s.* in £) amounts to 450,000*l.*, leaving a balance of 300,000*l.* grant in aid of Poor Rate.

Now, the occupiers at present are entitled to deduct half of 1,034,644*l.* or 517,322*l.*, and deducting the 300,000*l.* grant as a set off they lose 217,000*l.* a year, so far as Poor Rate is concerned.

Public Health Acts expenses are to be excluded charges when fixing the "standard rate."

21. Section 57*b* ii. of the Local Government Act enacts that Public Health Acts expenses are to be "*excluded charges*" when the Standard rate is being determined.

These were in the standard year :—

	£
Public Health Acts expenses	- 85,594

The occupiers at present are allowed a moiety of the foregoing amount, but *hereafter* the incidence will be upon them alone, save to the extent to which section 57(4) and section 54(9) may operate, and land values will escape taxation.

Section 54(9) of the Local Government (Ireland) Act continues, *until the next judicial rent is fixed*, the right of an existing tenant to deduct half the poundage rate in respect of Public Health Acts charges.

Agricultural Grant and alteration of incidence of rates. Net gain to occupiers.

22. The effect may be surmised in another way.

The occupiers now pay—		£	£
Half Poor Rate	- - - -	517,322	
Full County Cess	- - - -	1,323,312	
		1,840,634	
In future they will pay—			
Full Poor Rate	- - - -	1,034,644	
Full County Cess	- - - -	1,323,312	
		2,357,956	
Minus grant	- - - -	750,000	
		1,607,956	
	Net gain	- -	232,678

Local Government (Ireland) Act, 1898. Change in the incidence of rates. Illustrations of effect on landlords and tenants.

23. To illustrate the operation of the Local Government (Ireland) Act in respect of the incidence of rating, I desire to submit the following specimens. Firstly, take the case of a holding valued at 39*l.*, of which 8*l.* 10*s.* is on buildings.

<i>Present Rates.</i>			
		£ s. d.	£ s. d.
Poor Rate at 2 <i>s.</i> 6 <i>d.</i> in £	- - - -	4 17 6	
County Cess at 1 <i>s.</i> 8½ <i>d.</i> in £	- - - -	3 5 10	
		8 3 4	
Deduct ½ Poor Rate allowed by landlord	- - - -	2 8 9	
		5 14 7	
	Balance paid by tenant	- -	5 14 7

*Future Consolidated Rate.*

	£	s.	d.
Land at 1s. 3d. in £ for $\frac{1}{2}$ year, i.e., 30l. 10s. at 2s. 6d. in £	3	16	3
Buildings at 2s. 1 $\frac{1}{2}$ d. in £ for $\frac{1}{2}$ year, i.e., 8l. 10s. at 4s. 3d. in £	1	16	1 $\frac{1}{2}$
Total	5	12	4 $\frac{1}{2}$
Deduct reduction of rent in respect of buildings, 8l. 10s. at 9d. in £	0	6	4 $\frac{1}{2}$
Balance paid by tenant	5	6	0
Allowance, as above, borne by landlord	0	6	4 $\frac{1}{2}$

*Result.*

Total gain to tenant	0	8	7
Total gain to landlord	2	2	4 $\frac{1}{2}$

24. This is the result in the highest rated Electoral Division in this Union, where the Agricultural Grant should be expected to operate materially. The following is an example in the lowest rated Division :—

*Electoral Division of The Grange.*

Holding valued at 38l., of which 2l. is on buildings.

*Present Rates.*

	£	s.	d.	£	s.	d.
Poor Rate 38l. at 10d. in £	1	11	8			
County Cess at 1s. 8 $\frac{1}{2}$ d. in £	3	4	1 $\frac{1}{2}$			
				4	15	9 $\frac{1}{2}$
Deduct $\frac{1}{2}$ Poor Rate allowed by landlord				0	15	10
Balance paid by tenant	3	19	11 $\frac{1}{2}$			

*Future Consolidated Rate.*

	£	s.	d.	£	s.	d.
Land 36l. at 2s. 6d. in £ (Year's assessment.)	4	10	0			
Houses 2l. at 4s. 3d. in £ (Year's assessment.)	0	8	6			
				4	18	6
Deduction of rent re buildings, 2l. at 9d. in £ being $\frac{1}{2}$ standard rate				0	1	6
Balance paid by tenant	4	17	0			
				£	s.	d.
Incidence on landlord as above	0	1	6			

*Result.*

Loss to tenant	0	18	0 $\frac{1}{2}$
Gain to landlord	0	14	4

It is significant that "buildings" will now bear a higher poundage rate than "land," a fact which is opposed to the principles held by economists of authority.

25. But the net benefit shown is too favourable an estimate as certain grants "heretofore made" will cease according to the provisions of section 58 (2) of the Act, and which I am not in a position to specify.

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Agricultural Grant.  
Effect on occupiers.  
What the smaller  
occupiers gain as  
"ratepayers" they  
will lose as  
"taxpayers."

26. The agricultural grant is equivalent to a bounty of 9*d.* per acre on the area of Ireland, 20 million acres. This bounty being raised by revenue in a tax on the community at large amounting to 3*s.* 4*d.* per head. Hence the benefit to the smaller occupiers is altogether equivocal, as if they gain by "bounty" they lose in "revenue," but the larger occupiers will gain the sum that the subvention grant on their valuation amounts to *minus* their contribution to revenue.

That this anticipation is correct has been substantiated by the fact that the poundage rate upon agricultural land, exceeds the subvention, *i.e.*, agricultural grant, and the excess falls entirely upon the occupiers.

I quote the figures relating to this Union, which extends into three counties as follows:—

	Rate on Land.	Agricultural Grant.	Excess.
No. 1 Wicklow	17 <i>d.</i> in £	10 <i>d.</i> in £	7 <i>d.</i> in £
No. 2 Carlow	11 <i>d.</i> "	10 <i>d.</i> "	1 <i>d.</i> "
No. 3 Kildare	11 <i>d.</i> "	9 <i>d.</i> "	2 <i>d.</i> "

27. It may be said that the occupiers will benefit by any reduction in future taxation, but this is rather chimerical, as local taxation has always increased with legislative expansion, and the increase is more likely to continue than for an ebb to set in. The Poor Law Nursing Reform movement has recently led to extra officers being employed, and consequently larger expenditure.

In Baltinglass Union the increase amounts to over 200 per cent.

Labourers' Acts.  
Expenses a burden  
upon small  
occupiers.  
Illustration from  
the Baltinglass  
Union.

28. The incidence of taxation consequent on the working of the Labourer's Acts has imposed a burden on small occupiers which they are unable to and should not bear. Such occupiers have to pay for cottages for labourers who do not work for them but for the large farmers. It is only farmers valued at 40*l.*, and upwards, who employ a labourer living in a Guardians' cottage; the farmers valued under that amount either perform their work by means of their family, or keep a servant boy.

In the aggregate the valuations of the smaller are more than that of the large farmers.

29. In the electoral division of Tiknock my. Guardians have erected six cottages. The valuations of the tenements are as follow:—

8 holdings valued at 40 <i>l.</i> and up	£	s.	d.
119 " " under 40 <i>l.</i>	417	10	0
	1,237	5	0
Total	£1,654	5	0

The loss sustained by the erection of these cottages is approximately 25*l.* a year. Consequently the small farmers have had to pay three-fourths of this sum (amounting to 4*d.* in £) for the benefit of their larger neighbours.

As regards the cost of the future operations under the Labourers Acts, it is clear that the entire cost will fall upon the occupier, as section 17 of the Labourers Act of 1883 has been repealed in the schedule to the Local Government (Ireland) Act.

30. In the past the occupiers were allowed a moiety of this rate. In the future they will not. *Vide* sec. 57 B. II. of Local Government Act.

The loss per cottage is accounted for in this way:—

Loan 12 <i>l.</i> at 4 <i>l.</i> 9 <i>s.</i> 2 <i>d.</i> per cent.	£	s.	d.
Credit.—Rent at 1 <i>s.</i> per week (2 <i>l.</i> 12 <i>s.</i> ) less outgoings, ground-rent, 10 <i>s.</i> collection, 5 <i>s.</i> , insurance, 1 <i>s.</i> 6 <i>d.</i> , rate, 1 <i>s.</i> 6 <i>d.</i> , cess, 2 <i>s.</i> , repairs, 10 <i>s.</i> , total, 1 <i>l.</i> 10 <i>s.</i>	5	7	0 yearly
Leaving net rent	1	2	0
Yearly loss per cottage	£4	5	0

In this Union there are 145 labourers' cottages built, involving a rentcharge of—

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	£	
770l. a year, plus outgoings, 175l.	-	Total - 945
Credit—weekly rents	-	„ - 377
		<u>Loss - £568</u>

or say 2d. in £ on valuation of union (73,000l.).

31. The necessity which undoubtedly exists for the improvement of the houses of the labouring classes should be made an individual responsibility, as it was under the Land Acts, and not a corporate one. The present system is extravagant (the legal expenses involved often equal the fee simple value of the plot), and if it be pursued so as to meet the requirements of the labourers it will entail a burden of taxation which the smaller occupiers should not justly bear. For one cottage erected by a Board of Guardians two could be erected by a private individual for the same amount; and the State—if it vests the occupiers with interests adverse to the rest of the community—can impose duties on occupancy as well as confer rights.

Housing of the labouring classes should be made an individual responsibility.

It is questionable, even from the standpoint of State Socialism, if it be judicious for the Government to undertake the function of providing houses or lands for one section of the people alone (however necessitous they may be) at the public cost; especially as it is feasible to remedy the cause of complaint, more economically, by compelling individual citizens to do their duty, and at the same time afford them every facility to do so.

Thus, while ensuring the improvement of the habitations of the people, and protecting them against capricious eviction, the burden of local taxation would not be increased.

JOHN RALPH DAGG.

### APPENDIX VIII.

Table furnished to the Commission by Colonel J. P. Nolan, Chairman of the Galway County Council.—[See MINUTES OF EVIDENCE, QUESTION 24,771.]

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STATEMENT, showing the RATES made in the RURAL DISTRICT of LOUGHREA (Co. GALWAY) for the FINANCIAL YEAR ending 31st March, 1900.

Loughrea Rural District. Rates made in 1899-1900.

	For the Half Year ending -			
	30th September 1899.		31st March 1900.	
	Land.	Other Hereditaments.	Land.	Other Hereditaments.
<b>GENERAL DISTRICT POOR RATE.</b>				
In respect of :—	<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>d.</i>
County-at-large charges	7	9	7	9
Union charges	2½	3½	2½	3½
District charges	7	10	7	10
<b>SEPARATE CHARGES.</b>				
No. 1. River Suck Drainage	¼	¼	¼	¼
No. 2. Lough Corrib Navigation	¼	¼	¼	¼
No. 3. Loughrea and Attymon Railway	2	2	2	2
No. 4. Sergeant Gleasons' compensation (Malicious Injury)	10	10	—	—
No. 5. Contribution to Shannon Development Company	¼	¼	—	—
No. 8. Compensation for Criminal Injury	5	5	—	—
No. 9. Do. do. do.	4	4	—	—
No. 13. Do. do. do.	1½	1½	—	—
No. 14. Public Health Charges	¼	¼	¼	¼
No. 14a. Loughrea Water Supply	3½	3½	3½	3½



## APPENDIX IX.

**Memorandum prepared for the Commission by Mr. W. M. Battersby.** [See *MINUTES OF EVIDENCE. QUESTIONS 24,983-25,101.*]

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1. I am a house and estate agent carrying on business in Dublin, a J.P. of the City of Dublin, and I was for several years a Commissioner of the Pembroke Township.

2. I am thoroughly acquainted with the poor law valuation of the City and County of Dublin, including the adjoining townships.

Dublin. A re-valuation is necessary.

3. This valuation was made about 40 years ago, and is most uneven, inconsistent, and, in the majority of cases, is far below the rental or rental value. In many cases it is about two-thirds, sometimes one-half, and frequently but one-fourth of the actual value. This applies more particularly to the business portions of the City, to villa and suburban residences, and to land in the neighbourhood of Dublin, which is valued at from 1*l.* to 3*l.* per acre, which is of value from 10*l.* to 50*l.* per acre and frequently much more. A re-valuation is, therefore, absolutely necessary to secure equality of taxation and enable a sufficient revenue to be raised for growing municipal wants.

Dublin. Instances of under-valuation.

4. The following are a few instances taken from "Thom's Directory" and compared with witness's knowledge of the value, viz. :—

(i.) *Saint Andrew Street, City of Dublin.*

Several houses rated at one-half and one-third of their letting value.  
One house rated at 145*l.*, the letting value of which is over 600*l.*

(ii.) *Clare Street, City of Dublin.*

The valuation here is most inconsistent, one side being nearly up to the actual value and the opposite side about one-half.

(iii.) *College Green, City of Dublin.*

Is rated at about one-third of its actual value; the total rating is about 7,200*l.*, the actual value about 22,000*l.*

(iv.) *College Street, City of Dublin.*

One house rated at 400*l.* per annum, the actual value of which is at least 1,600*l.*

(v.) *The Commercial Buildings, Dame Street, City of Dublin.*

Rating 520*l.*, value over 2,000*l.*

(vi.) *Dame Street, City of Dublin.*

The rating is from one-third to one-half of the actual value.

(vii.) *Dawson Street, City of Dublin.*

The rating is from one-third to one-half of the actual value.

(viii.) *North Earl Street, City of Dublin.*

One house rated at 50*l.* per annum, recently sold for 3,000*l.*, subject to a rent of 100*l.* Another rated at 90*l.* per annum, recently let at 250*l.* with a premium of 500*l.*

(ix.) *Grafton Street, City of Dublin.*

There are several very striking instances in this street, in many cases the rating is only one-fifth of the actual value.

(x.) *Henry Street, City of Dublin.*

Several in this street also.

- (xi.) *Sackville Street.*  
Is rated at about from one-third to one-half its actual value.
- (xii.) *Westmoreland Street, City of Dublin.*  
Is rated at about from one-third to one-half its actual value.
- (xiii.) *Insurance and public buildings* are rated at something like one-third of their actual value.
- (xiv.) *Trinity College, Dublin*, which covers 30 acres in the heart of the city, is rated at 6,200*l.* per annum. The land alone should be value for three times that sum.
- (xv.) *The Bank of Ireland*, which occupies only 2½ acres, is rated at 3,800*l.*
- (xvi.) *The Residential parts* of the city, such as Merrion Square, Fitzwilliam Square, and the adjoining streets, Mountjoy Square, &c., are rated nearly up to the actual value.

5. In the adjoining townships and suburbs there are numbers of cases where the rating is far below the actual value; many instances can be given in Clonsilla, Blackrock, Roebuck, Clonskeagh, Clontarf, Donnybrook, Kingstown, Monkstown, Rathgar, Pembroke, and other places.

6. Local values frequently change from many causes; these should, therefore be periodically re-valued. All property should be fully rated, so that each should bear the fair proportion, and there should be no exemptions.

Periodical re-  
valuations  
necessary.  
Exemptions.

7. The Castle, Law Courts, Barracks, and other public buildings, are also very much undervalued, and the bounty in lieu of rates paid is very much less than the amount which such property should contribute to the rates.

Government  
property is under-  
valued.

8. The owners of ground rents or ground values should contribute their fair proportion towards the rates, the entire burden of which at present falls on the owner or occupier of the premises.

Ground rents  
and values  
should be rated.

9. The valuation should be made by or with the assistance of local valuers or Assessment Committees, who have a knowledge of the local value, as in England.

Valuations should  
be made by Local  
Bodies, or with  
their assistance.

10. Occupiers should be obliged to pay the rates so as to give them an interest in the representation and to induce them to see that the rates are kept as low as possible and that due economy is practised in the administration. In many cases in the City and County of Dublin, and in all the townships, the practice is to include the rates and taxes in the rent; they, therefore, fall on the landlord, and the occupier is careless as to whether an increase takes place.

Rates should be  
paid directly by  
occupiers.

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## APPENDIX X.

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Memorandum prepared for the Commission by Mr. H. de F. Montgomery, Vice-Chairman, Tyrone County Council.—[See MINUTES OF EVIDENCE, QUESTIONS 25,184—25,305.]

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1. The faults of the existing Tenement valuation have already been brought to your notice.
2. Apart from errors or oversights in individual cases, they arise (as regards land)—
- (i) from the change in values and the condition of the country between the date when the earlier valuations were made and that when the last were made (Ulster);
  - (ii) from the change in the relative value of grass and tillage lands respectively between the period when the valuations were made and the present time; and
  - (iii) from drainages, reclamations, increased value of peat bog, &c.

Griffith's  
Valuation.  
Causes of in-  
equality in valua-  
tion of agricultural  
land. No serious  
injustice inflicted.

## APP. X.

Agricultural Land. A new valuation is desirable, and there is no better system than Griffith's, but it would be difficult to make a new valuation on this system under present circumstances. Reasons for this view.

3. The injustice inflicted on individuals by such inequalities as exist in the valuation of land, apart from buildings, is not very serious and causes no serious discontent.
4. It would be a good thing to correct them by a new valuation if such valuation could be made—
  - (i) without absorbing money wanted for other purposes from which the body of ratepayers in this country would derive more benefit, such as complete registration of title and organisation of real credit;
  - (ii) without creating more dissatisfaction than it would remove;
  - (iii) with any security that the new valuation would not be on the whole worse—*i.e.*, more unequal—than the old.
5. No better system than that laid down by Sir Richard Griffith has ever been devised.
6. It is virtually identical with that adopted for the basis of the *Grundsteuer* in Prussia.
7. A new valuation could not be made on this system in Ireland under present circumstances.
8. The necessary valuers are not to be had.
9. The majority of those who might otherwise be available are in the employment of the Land Commission, and have been spoilt by the methods of that body for such work as Sir Richard Griffith required from his valuers, as described to you by the Commissioner of Valuation. Such of them as are not spoilt could not be spared from the work of the Department they now serve.
10. For the last 20 years the question of valuation has been mixed up with the question of rent.
11. "Griffith's valuation" was constantly in the mouth of the Land League leaders.
12. The question of rent has been made a political question.
13. When Griffith's valuation was made, the minds of the valuers were not disturbed by political or class bias or pressure. Landlords and tenants combined to prevent any lands being too highly rated.
14. Now everyone is "a landlords' man" or "a tenants' man," or is regarded as such.
15. Every valuation would be publicly canvassed from the point of view of its effect on judicial rent or rate of purchase under the Land Purchase Acts.
16. It appears to be suggested that rents actually paid should be adopted as the value for rating purposes.
17. This does not seem to be a rational system even in a country like England, where most lands and houses are rented on business principles.
18. In Ireland it would be singularly inappropriate for Parliament to substitute rents for valuation on Griffith's lines at the very time when the renting of land is being largely abolished by the operation of the Land Purchase Acts.
19. Apart from this, rent as a test of market value has, as regards agricultural holdings, been abolished by the Land ["Fair Rent"] Acts.
20. It has been suggested that a new valuation might be based on the results of the operation of these Acts, *i.e.*, on judicial rents.
21. The want of uniformity in Griffith's valuation is a fleabite to that which would ensue from the adoption of judicial rents as a basis of valuation.
22. The Morley Committee and the Fry Commission agree in finding that in the fixing of these rents there has been "neither a common understanding of the law or "anything approaching to uniformity in practice."
23. Many examples of striking inequalities may be found in the Minutes of Evidence to the Fry Commission.
24. Some 180,000 rents have been fixed in this way.
25. Some 128,000 have been fixed by agreement.
26. The circumstances under which these agreements have been come to make them as wanting in uniformity, or nearly so, as those fixed by the Courts. They are not market value rents, fixed on business principles, such as, I believe, are to be found in England and Scotland.
27. It has been suggested that the inequalities and inadequacy of judicial rents might be corrected by additions representing the value of the tenant's interest.

Agricultural Land, Valuation of, on the basis of "rental value" as in England would be inapplicable to Ireland.

Agricultural Land, Valuation of. "Judicial rents" as a basis of valuation would result in great inequality. Even if a sum were added to these rents to represent the tenant's interest, the results would still be unsatisfactory.

28. The tenant's interest in individual cases is a purely capricious and fancy value.
29. All averages, on the other hand, are fallacious.
30. No satisfactory valuation for rating purposes could be made on these lines, either as regards the holdings on which judicial rents have been fixed or as regards others on which no judicial rents have been fixed.
31. It is also to be expected that a new valuation, *above* the judicial rents would create an uproar, owing to the idea that future fixings of fair rent would be influenced by it.
32. A new valuation *below* the judicial rents would give rise to an agitation against those rents.
33. As the inequalities of Griffith's valuation of land within any given administrative area are unimportant, it would on the whole be better to leave it alone.
34. People are used to it.
35. Transactions on the basis thereof have taken place with regard to many holdings.
36. Within the next few months rents will be adjusted all over Ireland on the basis of the rates of 1897, calculated on the existing Tenement valuation.
37. The substitution of a new valuation within a few years of this adjustment would substitute a new basis, and lead to demands for a readjustment of rents which would create confusion.
38. If it is considered necessary, in spite of these reasons against it, to attempt an equalisation of the valuation of different parts of Ireland, it should be done by percentage alterations on the basis of the figures given you in paragraph 4 of the Irish Local Government Board's Memorandum,\* but under present circumstances it would be better to level up and down to the standard of a medium county, such as King's County, than to level up to that of Ulster.
39. While no attempt at a new valuation of the soil of the country can be recommended, a revision of the Boundary Survey, in connexion if possible with a large scale (25-inch) Ordnance map, is urgently needed, in order to see that each ratepayer is paying rates on the land actually in his occupation and none other.
- Such map and revised boundary survey are urgently needed for the proper carrying out of registration of title, and for the facilitation of the operation of the Land Purchase Acts. The trouble and cost to the landlord of providing correct maps is not only a grievance but causes serious delay and discouragement to purchase operations.
40. No time should be lost and no money withheld for pushing on this necessary work.
41. There appears to have been some want of accuracy in defining the boundaries of holdings at first.
42. At the period when it was made landlords and agents took no great interest in the correctness of boundaries and areas of lettings from year to year.
43. Since then there have been innumerable changes in boundaries which have remained unrecorded.
44. I find that the Valuation and Survey Office people make all necessary corrections most promptly and correctly when their attention is called to a change or an inaccuracy.
45. The duty of giving them notice of changes has, however, been put on the rate collectors.
46. Where a new building has been put up, which would increase the valuation, and therefore the total rate, and the collector's poundage, the rate collectors have performed their duty tolerably well; but in cases of houses falling into ruin or being removed, and still more in cases of change of boundary, they seem to have so largely neglected their duties in this matter, that nothing but a perambulation of all boundaries by Valuation and Boundary Survey Office officials can now put things right.
47. The new Ordnance map and boundary survey should be put in hand at once. It will be possible to carry it out more quickly and cheaply for all the country if the revising valuers are not required to value at the same time as they correct boundaries.
48. The valuation of houses and the revision thereof as carried out by the General Valuation Office are not unsatisfactory, but the powers of this office should be enlarged, and the means at its disposal increased. No other Authority could do the work as well as this office.

Agricultural Land, Valuation of Griffith's Valuation should be allowed to stand, but an equalisation might be effected on certain lines.

Boundary Survey of Ireland. Revision desirable. Present system of recording changes in boundaries of holdings is unsatisfactory. Many changes remain unrecorded.

Buildings. Revision of valuation. Powers of Valuation Office should be enlarged.

\* See C. 8764—1898, p. 130.

## APP. X.

Agricultural land. Relief to occupiers by the "Agricultural Grant" inadequate. Expenses have increased since the "Standard Rate" was fixed, owing to the provisions of the Local Government Act, &c.

49. Rural ratepayers in this country consider that they are subject to the same grievance as the owners and occupiers of land in other countries, and to a greater extent than in many, *i.e.*, that they are on the whole more heavily taxed in proportion to their ability to pay, and to the advantages they enjoy, than other classes.

50. The Agricultural Grant has not gone far to redress this grievance.

51. The occupier of an average rating (land and buildings in due proportion) does not pay much less than he paid before.

52. The amount being raised by rates this year is substantially larger than it was in the "standard year."

53. The theory of fixing the amount of the Agricultural Grant on the basis of the standard year was that the new local government electors should bear the whole burden of any extra expense they incurred. Now they have not incurred any extra expense, but extra expense has been put on them by the provisions of the Act of Parliament, and various Orders of the Privy Council and Local Government Board under it, for which the local government electors—the ratepayers—are not responsible, and it is a grievance that they should be denied relief out of an Agricultural Grant in respect of them.

54. The increase of rates in recent times has arisen, not so much from voluntary action of local bodies, as from burdens imperatively placed on them by Parliament.

55. The Local Government Act has been too short a time in operation to enable an exact judgment to be formed as to its permanent effect on the amount and the distribution of the burden of local taxation, but there seems no doubt that the relief which the Agricultural Grant purports to provide will prove inadequate.

56. It does not seem practicable to relieve the agricultural landowner and landholder by any more just system of direct local taxation, according to "means and substance."

57. But further relief should be given by—

- (1.) An additional Agricultural Grant, sufficient to relieve rates paid in respect of the charges excluded by section 57 of the Local Government Act.
- (2.) By taking the charge and control of Lunatic Asylums off the local ratepayers altogether.
- (3.) By a special grant in aid of the Maintenance of Indoor Paupers and Workhouse Hospitals.

Agricultural land. Further relief should be given in aid of rates upon. Manner in which this should be done.

## APPENDIX XI.

Memorandum prepared for the Commission by the Right Hon. Henry Bruen.—[See *MINUTES OF EVIDENCE, QUESTIONS 25,306-25,357*].

## APP. XI.

Griffith's Valuation was very carefully made. A new valuation would have to be made under very different conditions. How rents would be affected.

1. The valuation of real property in Ireland, known as "Griffith's," now used as a basis for the assessment of rates and taxes, was carried out by men specially trained for the duty they had to perform, directed by superintendents of experience and skill, and conducted on scientific principles.

2. The time that was occupied in the work enabled them to give the necessary consideration to all the varying circumstances of the tenements. A new valuation of Ireland could not be satisfactorily made unless similar means are applied to the work, and it is at least doubtful whether materials are available for enlisting an equally efficient staff, except at the expense of much time and money.

3. The conditions under which a new valuation would be made are different from those present when Sir R. Griffith worked. Ireland was then just beginning to recover from a great calamity, which had nearly paralysed hope and exertion among the farming and commercial classes; but prospects were brighter, prices of farm produce were beginning to improve, and the field valuers, as a general rule, were not subjected to influences which might tend to control and alter their own judgment.

4. At the present time there is much popular excitement about the rate of rent and the profits to be made from land in Ireland. It would be impossible to dissociate a new general valuation from the idea that the level of rent would be determined by

that valuation, and every effort and device would be used to induce the valuers to adopt a very low estimate in relation to tenements in the occupation of the majority of the farming classes. It may also be predicted that attempts would be made in the direction of relieving the occupiers of smaller holdings from some of the burden of the rates, at the expense of the occupiers of larger holdings, by an unduly high valuation of the latter.

5. The grounds of objection to the existing valuation appear to be three:—

- (1) That as a whole it is too low ; -
- (2) That as a whole it is too high ;
- (3) That it is an unequal measure of value—
  - (a) as between different classes of land ;
  - (b) as between rating areas in different parts of Ireland.

Griffith's Valuation. Objections which have been taken to it.

6. The *first* objection can apply only to land, for the annual revision of the valuation takes account of, and adds to the valuation lists any additions to hereditaments other than land, and any increased value of such hereditaments. Sir R. Griffith stated that at the time when his valuation was made a rent 15 per cent. to 25 per cent. above it would be the ordinary rent to be paid by an ordinary agricultural tenant of land from year to year. It cannot be said that the judicial rents fixed by the Land Courts would now bear this ratio to the valuation, taking the land of the whole of Ireland, and if Sir R. Griffith's Valuation was a fair one for rating purposes in 1855, it cannot be considered too low now, having regard to the proportion it bears to the rental value.

Agricultural Land. Valuation said to be too low. This objection can only apply to land, and if the valuation was fair in 1855 it is not too low now.

7. The Commissioner of Valuation appears by his evidence given to this Commission,\* to be of opinion that the present rents as fixed by the Land Courts do not represent the rental value as Sir R. Griffith found it, and that, in order to arrive at a true measure of value for rating purposes, the value of the tenant-right, or tenant's interest in his holding, must be added to rent. He added that the tenant's interest included the improvements, all of which he asserted were, in Ireland, made by the tenants, a statement which must be distinctly disputed.

Agricultural Land. Judicial rents as a basis of valuation. Question whether the "tenant-right" is included in these rents. Difficulty of valuing the tenant-right. Inequitable to compel owner to pay rates and taxes on tenants property.

8. Whether the judicial rents of land as fixed by the Land Courts are depressed by taking into account the tenant-right or tenant's interest apart from his improvements, is a disputed question. Some of the Land Commissioners have admitted, others denied, that they did so treat the matter. If a new valuation should be made, based on rents paid and on a valuation of the tenant's interest, these two elements must be separately valued and entered in the valuation lists, for it would be manifestly inequitable to compel an owner to pay rates and taxes on that part of the hereditament which is not his property, and from which he derives no income or advantage.

9. It is difficult to see how such a hereditament as tenant's interest can be valued, or to prove that the possessor enjoys it as a source of profit, unless it is in the nature of a fine paid to reduce the rents.

10. A general and equal alteration of the valuation would not affect the local taxpayer.

Re-valuation of Ireland: A general and equal alteration would not affect the rate-payers. Effect upon Income Tax.

11. The amount to be levied in each rateable area would not be increased or diminished thereby, and a higher rate on a low valuation or a lower rate on a high valuation would not alter the sum to be paid by him.

12. A general increase of the valuation of Ireland would not be likely to produce any sensible increase of income tax. Nearly all the occupiers of holdings would escape under the exemption and allowances clauses of the Income Tax Acts. The owners of tenanted lands would also escape under the arrangement by which they can claim to pay the tax on the rent received, if lower than the valuation.

13. The only class affected would be the few occupying owners of large holdings, and the increase derivable from the new impost would be inconsiderable as a whole, though individually very burdensome to the payers as an increase of their taxation. It would practically be a new tax on resident landowners; absentees would not be touched.

14. The *second* ground of complaint, that the existing valuation, as a whole, is too high, rests principally on the fact that the rents of land in Ulster and in some other parts of Ireland have been reduced below that valuation.

Griffith's Valuation said to be too high, but no injury is suffered in consequence.

\* See C. 8763—1898.

## APP. XI.

15. The complaint is not justified by any injury suffered in consequence by the ratepayers or the taxpayers. As shown above, it does not matter to the payer of local rates whether the valuation on which he is assessed is high or low as compared with other rating areas, provided the valuation is equally placed on the hereditaments within that area, while the payer of income tax of rented land is relieved from the effect of a high valuation under the arrangement by which he pays the tax on the rent received if lower than the valuation.

Griffith's Valuation. Inequality as between different classes of land. No revision necessary, as much tillage land has been converted to grass land since 1852, and any alteration would have little effect in the case of mixed holdings.

16. The *third* ground of objection to Griffith's Valuation is that it is now unequal—  
(a) as between different classes of land, tillage land being valued too high in comparison with grass land.

17. It must be admitted that the product of the former has not increased in value since 1852 as much as the product of the latter, while the relative valuations have remained unaltered, and it is contended that the valuation of tillage land should be lowered, and that of grazing land increased. A very large area of what is grass land now was tillage land in 1852, and still bears the relatively higher valuation then put on it; the rents of these lighter descriptions of grass lands have generally been reduced by the Land Courts below the valuation, which could not, therefore, be increased equitably. It must also be remembered that the great majority of the holdings, excepting the very small ones, are now farmed on a system of mixed tillage and grazing, and a revision of the valuation assigning an altered relative value to grass and tillage lands would not be likely to involve an alteration of the valuation of their holdings.

Griffith's Valuation. Inequality as between different rating areas has no effect on the ratepayers, and as regards Income Tax, any revision would only affect the occupying owners.

18. And (b) as between rating areas in different parts of Ireland. Much weight is also attached to the inequality of the valuation as between different parts of Ireland, Sir R. Griffith having given his estimate of the additions required to bring the valuations in the different counties to one level, varying from 10 per cent. to 25 per cent.

19. This inequality does not occur in any one rating area, and, therefore, does not affect any ratepayer, nor the amount of rate to be levied therein. It can only affect the income tax payer. The tax-paying owner of rented lands in the higher valued districts does escape a high levy by the arrangement for paying the tax on the rent received, which in these districts is below the valuation. If lower valued districts were valued up to the same level, the same result would follow. The few occupying owners are the only individuals who suffer from a high valuation in the districts where it exists, and who would suffer if the valuation was increased in the lower valued districts.

A new valuation of Ireland would be costly and is unnecessary and undesirable.

20. The general conclusions to be drawn from the above considerations are:—

That a new general valuation of Ireland would be costly—the lowest estimate is 250,000*l.*, and it would probably exceed that sum; that it would occupy a long time; that powerful influences would be applied to make it unequal as a true measure of value.

That any inequalities in the existing system do not affect the ratepayers to any serious extent.

That the benefit to Imperial revenue would be trivial, but falling on a few individuals, viz., the resident landowners, would be very onerous to them, and would tend to diminish their numbers and increase the number of absentees.

Local Government (Ireland) Act. Change of incidence of rates. It is unjust that the landowner should bear any part of the burden of rates upon the portion of the hereditament which is the tenant's property.

21. Some anomalies in the application of the Local Government for Ireland Act to the adjustment of rent and rates:—

The valuation of a tenement is divided in the valuation lists into two parts, "land" and "buildings," and on this valuation the owner must, under the provisions of the Local Government Act, make allowance to his tenants. He must allow them in the payment of the rent half the rate of the standard year paid by them on the valuation of "buildings" on their holdings. This is done by an adjustment, in the form of a permanent reduction of their rents, to the extent of half the rate on the buildings.

If the tenant has been entitled to deduct from the rent half the county cess (as in the case of many holdings let after 1871), that deduction is still continued; the county cess was levied on the whole valuation of the tenements, land and buildings. The valuation includes all improvements, whether made by the landlord or the tenant, and the landlord therefore in these two cases is legally bound to pay half the



rate made on that part of the valuation which represents the improvements made by the tenants. But by the provisions of the Land Acts these improvements are the tenant's property; it is prohibited that rent should be charged on them, and in all judicial rents fixed by the Land Courts the value of the tenants' improvements is strictly excluded when the "fair rent" is fixed.

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Although the expenditure by landlords on improvements on their tenants' land in Ireland, during the last 50 years, amounts to several millions of pounds sterling, yet the improvements claimed and allowed by the Land Courts to the tenants amount to a considerable sum, and the payment of the rates and income tax on the valuations of these improvements—at present a legal charge on the owner of the land—is an unjust impost, and is payable, as to income tax, in all cases when the valuation is equal to or lower than the rent, and as to local rates in all cases.

22. Some suggestions for the relief of local rates:—

- That the local rates should be relieved of the cost of all building, enlargement, repair, and equipment of Lunatic Asylums incurred after the standard year ;  
Of all costs and expenses relating to the Administration of Justice, such as preparation of jurors' lists, conveyance of prisoners, expenses connected with law courts, coroners' and sub-sheriffs' salaries ;  
Of all costs connected with Parliamentary elections and making out lists of electors.

Local rates.  
Suggestions for relief of.

## APPENDIX XII.

### Memorandum prepared for the Commission by Mr. S. M. Hussey.

[See MINUTES OF EVIDENCE, QUESTIONS 25,358-25,522].

1. Witness is a magistrate in the counties of Cork, Kerry, and Limerick. Has been a land agent for about 50 years, and during that time was receiving the rents of about one-fourth of the entire county of Kerry. He is therefore thoroughly acquainted with the resources and taxation of the county.

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2. It will be seen by the return in "Thom's Almanack" that while the entire County Cess of Ireland averages 2s. 0 $\frac{3}{4}$ d., Kerry is 5s. And a glance at the Poor Rate statistics will show that the Poor Rate in Kerry is almost higher than in any part in Ireland.

Kerry. Burden of taxation in, is exceptionally heavy, and especially is it so upon the farmers.

3. There is a barony in Kerry called Trughenackmy. It comprises a third of the whole county. The County Cess in it for 1894 was 5s. 0 $\frac{1}{2}$ d. and the Poor Rate in the principal parish was 5s. 8d.

4. There is another large barony, Corkaguiney. In 1894 the County Cess was nearly 8s. in the £, and the Poor Rate in several of the electoral divisions was over 4s. in the £. This taxation was more than farmers were well able to bear, and caused a great amount of distress and led in some places to outrage. It certainly was hard that all the County Cess should have fallen on the farmers, especially as a large portion of it was made up of guarantees to railways and other public works which increased the taxation by about 1s. 6d. in the £. It was hard that the farmers should have to pay the entire of this, as the community at large got the benefit of these outlays. In one case, that of the Fenit Pier, the Government were charging 4 per cent. interest for money that they only paid 2 $\frac{1}{2}$  per cent. interest themselves.

5. There are various ways whereby these moneys might be more equitably levied; for instance, persons keeping horses should be compelled to pay a portion of the cost of keeping up roads, rather than allow the entire cost to be thrown on the farmers, many of whom have not horses.

Persons keeping horses should pay part of road expenditure.

6. The Dingle Railway was constructed on plans prepared by a Government inspector, and when finished was sanctioned by another Government inspector, and opened in 1891; but (I think it was in 1894) in consequence of the defective state of the line, a serious accident occurred, which cost 6,452*l.*—out of which the Government paid 2,500*l.*—leaving a net loss to the ratepayers of 2,952*l.*, and in the half-year ending

Dingle Railway. Loss upon.



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May 1895, while the receipts were only 2,505*l.*, the working expenses were 5,714*l.* In the half-year ending November 1896, the receipts were 3,271*l.*, and the expenses 4,879*l.*

Reformatories, asylums, &c. Cost of not fairly distributed.

7. In the case of reformatories, lunatic asylums, and infirmaries, it is not fair that the expense of these institutions, in which the general public benefit, should be thrown exclusively on the farmers.

Railways: taxation of.

8. In England and Scotland the taxation on railways gives very substantial relief as compared with Ireland.

Tithe-rentcharge in Ireland. Method of calculation should be altered.

9. In Ireland tithe-rentcharge is not reducible according to the price of corn as it is in England. This should be altered, especially as the rents, on which it is chargeable, are so considerably reduced—in one estate from 600*l.* to 403*l.*—while tithe remained at 58*l.* 9*s.* 2*d.*

Griffith's valuation is satisfactory.

10. Griffith's valuation was made in 1846, and is much more satisfactory than any new valuation is likely to be.

Disendowment of Irish Church. Application of proceeds.

11. 94,000*l.* a year was saved by the Government through the disendowment of the Irish church; this should be applied in reduction of local taxation.

*Table of Comparative Taxation.*

Amount of Local Taxation in England, Scotland, and Ireland at various periods.

				<i>s.</i>	<i>d.</i>
Local Taxation per head in Ireland in 1826	-	-	-	2	6
" " " " 1851	-	-	-	7	1
" " " " 1895	-	-	-	16	9

				<i>£</i>
Local Taxation in Ireland in 1894	-	-	-	3,749,422
" " " " 1895	-	-	-	3,842,005

Taxation increased in Ireland at the rate of 50 per cent., while that of England increased at the rate of 18 per cent.

				<i>s.</i>	<i>d.</i>
Average County Cess in Kerry	-	-	-	3	9
" Rates	-	-	-	2	3
County Cess in Trughenackmy in 1897	-	-	-	4	1
" " " " 1898	-	-	-	4	6
Poor Rate in Castle Island in 1897	-	-	-	3	10
" " " " 1898	-	-	-	2	9

				<i>£</i>	<i>s.</i>	<i>d.</i>
Rent per acre in England	-	-	-	1	11	4
" " Ireland	-	-	-	0	10	3
" " Scotland	-	-	-	0	8	6

*From Mulhall's Dictionary of Statistics.*

				<i>s.</i>	<i>d.</i>
Taxation per head in England	-	-	-	18	8
" " Scotland	-	-	-	24	4
" " Ireland	-	-	-	33	3

APPENDIX XIII.

Memorandum prepared for the Commission by Mr. Richard Bagwell. [See *MINUTES OF EVIDENCE, QUESTIONS 25,523-25,557.*]

APP. XIII.

Valuation in Ireland. The work should not be transferred to local bodies.

1. Among the Recommendations contained in the First Report\* of the Royal Commissioners are the following:—

(1.) That there should be only one Valuation Authority in each County to fix the basis for all rates and taxes.

- (2.) That in each district (such as a Union or Rural Sanitary District) "a Committee  
" should be constituted composed of members of the Valuation Authority  
" and of representatives of Boards of Guardians, Borough Councils, and  
" Urban District Councils within the district."

In Ireland no arrangement could give satisfaction or command confidence, which made the incidence of taxation depend on Local Bodies. It would be a retrograde measure. A valuation for all purposes of rating and taxation already exists. People are used to this system, and the suggestions of reformers should be limited to improving it without altering its essential character.

2. The Tenement valuation, universally known by the name of its author, Sir Richard Griffith, was completed in 1865, and is practically a fixed one for land. The total valuation of land, as such, cannot be altered, and adjustments are confined to cases where boundaries have been changed.

3. The valuation of hereditaments other than land, founded on the estimated net rental, is liable to annual revision. My experience of town property leads me to believe that the existing system of revision works smoothly.

4. Griffith's valuation of land, arrived at by an inquiry into its intrinsic capabilities, was a remarkably good piece of work, and has stood the test of time very fairly, but it was probably never quite equal everywhere, and fresh inequalities have been caused by the changed conditions of agriculture. The better class of grazing lands are generally believed to have been valued low as compared with arable, but land in general has depreciated.

5. Should a general revision be undertaken I do not see how rents judicially fixed under the Land Acts can be left out of consideration.

6. It may be proposed to consider the tenant-right also, but the difficulties seem to me insuperable. The prices paid for occupation interest have very little relation to "true value," and this is acknowledged by the Courts.

7. Where land has been improved, or almost created, by reclamation or drainage, the valuation will doubtless have to be increased, but not to the full extent until the owner has had some years enjoyment. The tendency of reclaimed land to revert to a wild state should also be considered.

8. Income tax (Schedule A.) is paid on the valuation or rent, whichever is least, and this principle must be maintained. Income tax would, therefore, only be increased where the valuation is at present less than the rent.

9. Shooting rights are not at present rateable. There can be no objection in principle to including them, but they would bring in very little, the net letting value being almost *nil*, except in the case of a few grouse mountains.

10. The question has often been raised whether banks, breweries, and other firms, who are rated for buildings only, should pay a greater share of local taxation. I am not prepared to say that they should. The process would be inquisitorial, and would operate in restraint of trade.

Griffith's valuation. The valuation of agricultural land is a fixed one, but that of other hereditaments is liable to annual revision. The valuation was satisfactory, but there are inequalities in the case of agricultural land.

Agricultural Land, Re-valuation of. The consideration of judicial rents and tenant-right.

Reclaimed Land, Valuation of.

Income tax, how levied and effect of a re-valuation.

Sporting-rights. Not at present rateable.

Banks, breweries, &c., should not be more highly rated.

#### APPENDIX XIV.

Memorandum prepared for the Commission by Mr. R. Coll,  
Member of the Limerick County Council. [See *MINUTES OF EVIDENCE, QUESTIONS 25,699-25,966.*]

1. Revision of all rateable property; valuation of land to be fair rent; other property according to profits.

2. A revision of valuations every ten years; lists for land to be prepared from information to be had from Land Commission, for personal property by Commissioner of Valuation with local information.

3. Town property is not rated equitably, business houses in towns, paying local rates on valuations varying from 10*l.* to 60*l.*, derive profits from 100*l.* to 500*l.* per year.

Re-valuation of Ireland. Suggestions.

## APP. XIV.

Poor Rate. Col-  
lection of.

4. The Poor Rate is estimated by the clerk of the Union for each Electoral Division, then approved of by the Guardians. A warrant is then handed to the poor rate collector, and he collects from the occupier, except on valuations of 4*l.* and under, when he collects from the landlord.\*

Local Taxation.  
Inequalities of.

5. Creameries, banks, and factories are altogether under-valued for rating purposes, they should pay according to their profits.

Union rating is  
unfair to the  
farmer.

6. Professional men and others having large salaries pay no rates on these salaries.

7. Electoral division rating is the present system. Under Local Government Act, Union rating will be in force. This will be very unfair to the farmer, as he will have to bear an equal burden with the already under-valued townsman, and will have to pay sanitary and other town rating, from which he will derive no benefit.

Agricultural  
Grant is inade-  
quate.

8. Under the Local Government Act, the landlord is exempted from payment of all local rates, but the executive do not take his place by continuing to pay half the Poor Rate, it only pays half the Standard Rate after deducting excluded charges, and power has been given for increasing that rate which was not before possessed by Local Authorities; as a consequence, the benefits derived from the Agricultural Grant will disappear before many years.

Landlords should  
pay all rates.

9. Landlord should pay all local rates, as he draws, without earning it, the largest profits from the land, he never spends one shilling in buildings, drainage, or fencing, but leaves the tenant to do all necessary improvements; hence the dilapidated appearance of most of the farms in the country.

Certain expend-  
ture should be  
borne by State.

10. The expenses in connexion with lunatic asylums, main roads, maintenance of indoor and outdoor paupers over 60 years, and existing labourers' cottages, should be borne by the State.

## APPENDIX XV.

Memorandum prepared for the Commission by Mr. James E. O'Doherty, Solicitor, Londonderry. [See *MINUTES OF EVIDENCE, QUESTIONS 26,069-26,246.*]

## APP. XV.

Valuation. Inc-  
qualities in.

1. I have been for many years a member of the Rural Sanitary Authority of Londonderry, and a Poor Law Guardian. I am an Alderman of the city. For five years I represented in Parliament one of the divisions of Donegal; and am Coroner of the same division.

2. The valuation of land for rating purposes is, in these parts of Ulster, excessive.

3. I disagree with Mr. Barton's ideas about adding, at any revaluation, for tenant right. Other profits of land are not valued or taxed, such as turbary, bog ore, brick clay, game rents, &c.

4. Railways are grossly undervalued, and the distribution of valuation is inequitable.

5. Valuation of houses according to measurement is inequitable, as evidenced by the ground rent in various localities; modern houses highly valued, old houses and houses in business localities altogether undervalued.

Agricultural  
Grant. No dis-  
tinction should be  
made between  
land and houses.

6. The distinction between land and houses for the purposes of the Agricultural Grant in Ireland is, in practice, most expensive to carry out, and, in principle, is not defensible. Practically the Agricultural Grant will be eaten up by the increase of staff making up rate books and copies for collectors, the items being so small and so numerous.

Unoccupied  
property.  
Rating areas.

7. Laxity as to allowances for houses and lands not occupied.

8. District rating—effect on sanitary improvement of towns and villages in district. Preponderance of rural interest. Village councils and special areas for sanitary expenses required.

\* Altered by the Local Government (Ireland) Act, 1898.

## APPENDIX XVI.

Memorandum prepared for the Commission by Mr. Jeremiah J. Howard, Chairman of the Cork County Council. [See MINUTES OF EVIDENCE, QUESTIONS 26,247-26,379.]

## APP. XVI.

1. The cost of building bridges and making new roads, as well as maintaining them, was exclusively borne by the occupiers of land until the year 1854, when for the first time buildings and other property were made liable.

2. Not only had the "occupiers" of land to pay the whole cost of building bridges and making new roads, but they had also to pay the entire cost of erecting courthouses, gaols, bridewells, and lunatic asylums, as well as the total expense of the general valuation, all the foregoing being levied as County Cess.

3. When the valuation was completed it was made the basis for levying Poor Rate, which rate was borne between landlord and occupier according to valuation and rent, while the landlord did not contribute to the cost of the valuation. Moreover the income tax is levied on this valuation, towards the cost of which the Government did not contribute, while they recognise their liability to contribute one moiety of the expense of the "Annual Revision" under the Act.

4. Where the "Courts" are exclusively used for the administration of justice, whether for assizes, quarter sessions, or petty sessions, the Government ought to defray the rates of the latter premises, and to pay rates on the quarter sessions courts, and on the value of such portions of assize court houses as are used by the judges, recorder, or registrar of bankruptcy, as well as the offices of the sheriff, clerks of the Crown and Peace, besides paying the salaries of the sheriff, criers, and interpreters.

5. Where land is let on lease for building, and whereby the rent thereof is secured by the tenants' outlay, and where the landlords would realise an increased sum if the lots were subsequently sold, they ought to contribute something beyond allowing rates on the rents paid. In any case, landlords ought to be assessed on the rent paid by the tenants where the premises are vacant and in consequence there is no assessment. In such cases, while premises are vacant, the tenant has to pay the ground rent to the landlord while the landlord goes free, there being no assessment on vacant premises.

6. The Government now defray all the expenses of conveying prisoners after committal. In my opinion they ought to pay all expenses incurred before committal as well.

7. The Cork District Lunatic Asylum is a joint asylum for the County and City, and during the past 12 years the very large amount of 70,000*l.* has been expended there in the enlargement and improvement of the institution. Of this sum the County is charged with repayment of about 58,000*l.*, and the City of Cork only 12,000*l.* This proportion of the instalments for repayment of loans seems to be on a basis of  $\frac{5}{8}$ ths to  $\frac{1}{8}$ th, and is manifestly unjust to the County ratepayers, as it should be borne between the County and City according to the respective number of patients from each.

8. The ratepayers of the 27 rural divisions of the Cork Union are most injuriously affected by the enforced adoption of Union rating, and many of these will be placed financially in a worse position than they occupied before the passing of the Local Government Act. The sum transferred this year by reason of general Union rating from the City of Cork to the Rural divisions amounts to 5,700*l.*, or half the whole amount of the Agricultural Grant to be paid to this Union, viz., 11,559*l.* As Cork Union comprised two counties, i.e., county of City, and County, the assessment for rates should have been borne between them in proportion to the number of paupers as hitherto chargeable to each County, as in the case of lunatic asylums.

9. As at present arranged, the Rural divisions are most unfairly overtaxed, because it is very wrong to assume that out-of-the-way county districts ought to pay rates in the same proportion as valuable city property could do. For example, a house valued at 40*l.* per annum in the City of Cork, and a farm valued at 40*l.*, 15 miles distant from Cork, are now made equal as factors for taxation, i.e., house property in the principal

Valuation, cost of. Until 1854 many local charges, including the cost of the existing valuation, were borne exclusively by the occupiers of land, although the valuation included buildings and other property and was utilised for the Poor Rate (to which landlords contributed) and Income Tax.

Courts of justice. Government should pay rates on certain portions.

Leasehold property. Landlords, share of rates should be increased. Unoccupied property. The ground landlord should pay rates on the ground rent. Conveyance of prisoners. Government should pay all expenses.

Cork District Lunatic Asylum. Basis of apportionment of cost of improvement and enlargement between the City and County of Cork inequitable.

Local Government (Ireland) Act, 1898. Establishment of Union Rating will transfer a burden of 5,700*l.* to the rural ratepayers of Cork Union. This sum should be made good by the Government. Inequalities in valuation in Urban and Rural districts.

## APP. XVI.

streets of Cork, bringing in many instances rents two or three times the valuation, is only asked to contribute on the valuation in the same way as land, now admittedly depreciated in value, in some instances fully 50 per cent. since the year 1854, when the valuation of the County of Cork was completed.

10. I hold that the Rural ratepayers of Cork Union are justly entitled to a contribution in lieu of rates from the Government of 5,700*l.*, as otherwise the Local Government Act will be a nullity for them.

## APPENDIX XVII.

Memorandum prepared for the Commission by Mr. R. Finlay Heron, M.A., Secretary to the Blackrock Urban District Council, Co. Dublin. [See *MINUTES OF EVIDENCE, QUESTIONS 26,380-26,525.*]

## APP. XVII.

1. I am clerk to the Urban District of Blackrock, county Dublin, secretary to the committees, registrar of stock, and executive sanitary officer. Up to the 1st April 1899 the designation of this district was the "Blackrock Township," but under the Local Government (Ireland) Act, 1898, it became "the Urban District of Blackrock." I have held my present position for the last 12 years. I desire to confine my evidence as much as possible to the rating question as it relates to this district, the conditions of which I am well acquainted with. I do not propose to deal with the question of the taxation of personal property.

Blackrock Urban District, description of Population, valuation, and rate levied.

2. Blackrock was formed into a township by a special Act, the Blackrock Township Act, in 1863 (26 & 27 Vict. c. 21.), and embraces Blackrock, Booterstown, Williamstown, Monkstown, &c., formerly the district of a more limited area, was governed by Commissioners elected under the Towns Improvement (Ireland) Act, 1854. The district has a population of 8,380 according to the last Census in 1891, and had at the last revision in 1898 1,550 local government electors. Its present gross valuation is about 50,000*l.*, and its total indebtedness in respect of loans 34,344*l.*

3. It is a residential suburb on the coast about four miles from Dublin, its area is 1,076 statute acres, it is thinly populated, its population being equivalent to 7.81 persons to the acre. It has a public park 14 acres in extent, and there are about 24 miles of roads to be kept up. The following Table shows that as regards building and population it has been practically at a standstill for the last 17 years. With the exception of Blackrock and Williamstown the population is well to do, but in Blackrock and Williamstown there is a considerable population of very poor people. The district has no trade or manufactories, and, though on the sea coast, has no fishing industry.

URBAN DISTRICT OF BLACKROCK, COUNTY DUBLIN.  
TABLE showing POPULATION, VALUATION, and TOWNSHIP RATES struck,  
from 1872 to 30th September 1899.

Year.	Population.	Valuation.			Rate in <i>£</i> .	
		<i>£</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
1872-73	8,039	44,348	10	0	3	0
1873-74	—	44,577	5	0	3	0
1874-75	—	44,892	5	0	3	0
1875-76	—	45,175	15	0	3	0
1876-77	—	45,714	0	0	3	0
1877-78	—	45,571	19	0	3	6
1878-79	—	46,303	10	0	3	3
1879-80	—	46,437	5	0	3	1
1880-81	—	46,767	15	0	} 4	0
1881	—	46,681	5	0		
1882	—	46,681	5	0	3	0
1883	—	46,848	5	0	3	0
1884	—	46,879	15	0	3	0
1885	—	47,148	0	0	2	10

URBAN DISTRICT OF BLACKROCK, COUNTY DUBLIN—*continued.*

APP. XVII.

Year.	Population.	Valuation.			Rate in £.
		£	s.	d.	
1886	—	47,102	0	0	2 10
1887	—	47,109	11	0	3 1
1888	—	47,450	5	0	3 6
1889	—	47,468	0	0	3 0
1890	—	47,460	5	0	3 0
1891	8,380	47,349	10	0	3 6
1892	—	47,561	15	0	3 4
1893	—	47,333	5	0	4 0
1894	—	47,260	15	0	3 6
1895	—	47,296	0	0	3 6
1896	—	47,353	5	0	3 10
1897	—	47,259	5	0	4 10
1898	—	48,380	0	0	4 7
1899	—	48,470	0	0	5 0

For nine months ending 30th September.

## 4. Rates in the district in 1898:—

	s.	d.	
Township rates	4	7	Imposed by the Blackrock Township Commissioners.
Poor Rate	0	8	Imposed by the Guardians of the Rathdown Union.
Police and Bridge Rate	0	9	Imposed by the Collector-General of Dublin.
Income Tax	0	8	Imposed by Income Tax Authorities.
<b>Total Rates</b>	<b>6</b>	<b>8</b>	

## 5. The rates in this district, for the half-year ended 31st March 1900, will be as follows:—

	s.	d.	
Township rates	2	8	in the £
Poor rate for the year ended 31st March 1900, 2s. 5d., for half-year, say	1	2½	„
Police and bridge rate for half-year	0	5	„
Income tax for year, 8d., for half-year, say	0	4	„
<b>Total for half-year</b>	<b>4</b>	<b>7½</b>	

equivalent to a rate of 9s. 3d. per year.

The circumstances in regard to this year are probably exceptional.

6. From this Table it will be seen that while the valuation and population are practically at a standstill, the local rates have seriously increased. This is due to a great extent to the fact that the legislature is constantly putting additional burdens on the Local Authorities. Local Authorities are now expected to carry out compulsory education under the Irish Education Act, 1892, provide houses for the working classes, administer the Weights and Measures Act (the duties of which were formerly discharged by the police), to provide public parks, and to undertake the inspection of workshops. They are expected to provide a system of main drainage and better sanitation generally (under the Public Health Acts), better lighting, and a better condition of roadways; to establish public libraries and recreation rooms, &c. In the case of Blackrock there is no relief obtained from the benefits of municipal undertakings, such as gas or waterworks.

Increase in local rates. Additional burdens have been imposed on Local Authorities by the Legislature.

7. We require increased Government grants. All the contributions we received in Blackrock during the year 1898 are as follows, viz.:—

	£	s.	d.
In respect of Estate Duty grants	234	10	4
Contributions to sanitary officers—salaries	64	0	0
Treasury contribution in lieu of rates	2	8	2

Imperial contributions in aid of Local Taxation should be increased.

Under the Local Government (Ireland) Act, 1898, we receive the pawn-brokers' licenses—about 100l.

I think the State should pay the whole of the cost of keeping up the police, and also the cost of compulsory education and technical instruction and public libraries.

## APP. XVII.

Levying and collection of rates. Necessity for uniformity in the incidence of all rates. There should be one consolidated rate. Differences in the incidence of rates in Blackrock and the adjoining districts.

8. The Local Government (Ireland) Act of 1898 enables the Poor rate and the Police and Bridge rates to be collected together, and contemplated also the collection of the Municipal rates with them, in one consolidated rate. (See Local Government (Ireland) Act, 1898, sections 51, 53, 57, 66.) It is to be regretted that the legislature did not render this more practicable by making the incidence of the municipal rates uniform with the other rates. The existing incidence of rates in this district varies considerably. The Blackrock Township rate, water rate, public park rate, sinking fund rate, are imposed on all persons in occupation of lands, houses, or hereditaments on the day on which the assessment of the rate is made. The persons coming into occupation of premises vacant on the day of assessment are only liable from the date on which they commence to occupy them.

Owners of vacant premises are liable for the drainage rate.

Poor rate, police and bridge rate, and income tax are only recoverable during the actual periods the premises are occupied.

Poor rate, police and bridge rate, and income tax are assessed on the full value of land, railways, &c.

Township rates on only five-sixths of their valuation.

9. In Blackrock, railway property is exempt from Drainage rate (under the Blackrock and Kingstown Drainage Act, 1893).

In Pembroke, railway property is liable to one-fourth of the Drainage rate (under the Rathmines and Pembroke Drainage Act, 1878).

In Kingstown, railway property is liable for full Drainage rate.

In Pembroke the owners of unoccupied houses are liable for the Township rates. In Blackrock, not liable unless occupied on the day on which the assessment is made. In both Townships poor rate and police and bridge rate are only assessed during the period in which the premises are occupied, and the owner of land is liable, whether the land is occupied or not.

In Blackrock and Pembroke, railway property and land is assessed on five-sixths of its value, whereas in the adjoining district of Kingstown and other neighbouring districts at only one fourth.

To some extent this mischief is caused by the legislature allowing the general principles of the incidence of taxation to be interfered with in private or local Acts. If concessions are to be made, they should be made by grants of money, &c.

Poor rate should be struck yearly and not half yearly.

10. I would also suggest that the Poor Rate should be struck yearly and not half yearly, as provided by the Local Government (Ireland) Act, 1898, section 51 subsection 6, the striking of it half yearly I consider wholly unnecessary, very inconvenient, and enormously costly (costing the country some thousands a year), as it involves duplicating all the work in connexion with rate books, &c. Striking a Poor Rate once a year and collecting it in yearly moieties, would be more convenient and satisfactory from every point of view.

Income tax on property should be collected by the Local Authorities.

11. I would suggest the income tax Authorities could have the income tax on property collected in the same way, so as to have only one rate for all purposes; they could issue a precept to each Local Authority for the amount they require. The advantage of having all the rates collected in one consolidated rate is obvious in point of economy, and gives less trouble to the ratepayers.

Valuation system in Ireland is satisfactory except as regards railways. There should be a periodical revision which should be made by local persons with an appeal to the Commissioner of Valuation.

12. The system of valuation in this country is far in advance of that in operation in England, because it is carried out on a uniform basis, there being only one Valuation Authority for the whole of Ireland, viz., the Commissioner of Valuation.

The Valuation (Ireland) Act, 1852 (15 & 16 Vict. c. 63), sections 6 to 9, provides that the Commissioner of Valuation shall cause to be made a valuation of tenements and hereditaments in each barony, parish, or division in any county as directed, and by section 11 tenements are to be separately valued land upon net annual value with reference to the average prices of agricultural produce, local circumstances considered, and all rates, taxes, and public charges (save tithe-rentcharges) being paid by the tenant. As regards houses and buildings, the valuation is to be an estimate of the net annual value, that is the average reasonable letting value; the probable annual cost of repairs, insurance, and expenses necessary for maintenance and rates, taxes, and public charges (save tithe-rentcharge) being paid by the tenant.

13. Speaking generally, I have no fault to find with the basis on which the valuation is arrived at (except the principle on which railways are valued), but some reform is necessary in regard to having the valuations or re-valuations made more frequently and more expeditiously carried out. I think the local surveyors who have special

knowledge of the localities should make the valuations or re-valuations subject to an appeal to the Commissioner of Valuation.

14. In all cases of exemption, where a rent is derived out of a property, half such rent is liable for taxation, and where ascertained is entered in the valuation lists among the rateable hereditaments, the Treasury contribution in lieu of rates being made after the deduction on the half rents is paid. Churches, chapels, or buildings used for religious worship or education of the poor, burial grounds, cemeteries, infirmaries, hospitals, charity schools, or buildings used exclusively for a charitable purpose, except where private use or profit is derived therefrom, are liable to rates on the half rents.

Exemptions.  
Half the rent derived out of an exempted property is liable to taxation but is exempt from the Township rates. All exemptions should be abolished (except churches, chapels, and buildings used for religious worship) and there should be no differential rating.

15. The Township rates assessed on these half rents cannot be recovered in the present state of the law. In this Township the half rents only amount to 103*l.* 10*s.*, of which 39*l.* 10*s.* is Government property.

16. I am in favour of abolishing all exemptions and deductions, and making the incidence of rating for all rates perfectly uniform on all classes of property throughout the country. It would simplify the collection and keeping of the accounts. I see no reason why Government railway or tramway property should not be assessed on their full valuation for all rates, nor why any deduction should be made off the valuation of the land in assessing Township rates in Urban Districts. In Rural Districts the County Rate is imposed on the full valuation of the land, in this case the land is for productive purposes, whereas in the Urban District the land is generally used for ornamental purposes or for the purposes of enjoyment, and is held by a class of persons who can well afford to pay for the luxury. No injustice would be done if all charitable and religious institutions of all denominations (except churches, chapels, and buildings used for religious worship) were liable to be rated; as the law at present stands the district might become heavily handicapped by its becoming literally honeycombed by such institutions.

17. One of the greatest blots in the existing system of local taxation is that the ground landlords in Urban Districts escape almost completely from the burden of Municipal taxation, although they derive substantial benefit from the expenditure of rates contributed by the leaseholders or occupiers. In this district the landlords will only grant leases for about 90 or 150 years. At the expiration of these leases they refuse to renew them unless on the most exorbitant terms, in some cases requiring nearly three times the original rent and on the conditions that a large expenditure is made by the lessor on the property and that they be exempt from any contribution towards local taxation. Their demands must be considered most unfair when it is remembered that the ground landlords have contributed hardly anything towards the improvement of the locality, or the enhanced value of the land. They should be made liable for a substantial portion of the rates of the locality. A desirable step in this direction would be to give the occupier the right to deduct the full amount of all rates on the amount of ground rent which he pays.

Ground rents in urban districts should be rated. The occupier should be allowed to deduct the full amount of the rates on the amount of ground rent that he pays.

18. The result of the action of the ground landlords in requiring such harsh and unreasonable terms for the renewal of leases has the effect in this district of practically preventing all building operations, and the result is that all progress in this direction in the locality is paralysed, and there is no increased amount of valuation to lighten the increased taxation which the municipality are obliged to impose in consequence of the increased burdens I have referred to. The result is most serious and, I may say, disastrous.

Terminable leases. Ground landlords refuse to renew leases except on exorbitant terms. This has had an injurious effect on building operations in Blackrock. Petition to Parliament.

19. I may add that the late Board, Blackrock Township Commissioners, considered one of the most conservative bodies in Ireland, unanimously adopted the following petition on 21st September 1892 :—

#### IMPERIAL PARLIAMENT—SESSION 1893.

PETITION TO THE HONORABLE THE COMMONS OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND, IN PARLIAMENT ASSEMBLED.

The humble petition of The BLACKROCK TOWNSHIP COMMISSIONERS under their Common Seal

SHEWETH :—

That the injury arising from the system of determinable lettings in towns is forcibly illustrated in almost every city, town, or village in Ireland. It is caused by the



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unwillingness of lessees or their representatives to expend any money on premises so let during the last ten years of the tenure.

The result of this state of things is a complete stagnation of improvements, and even repairs.

Premises let during the period referred to are gradually falling into ruin and, consequently, all benefit derivable therefrom is lost to the State, the municipality, and the lessee.

Your petitioners therefore humbly pray that your honourable House may make such legislative provision as will enable tenants in town holdings under terminable leases to claim compensation for all permanent improvements within the meaning of the seventieth section of the Land Act, 1870, or provide indefeasible title similar to that afforded by the Landed Estates Court.

JOHN R. WIGHAM, Chairman.  
R. FINLAY HERON, Secretary.

(Seal of Blackrock Township  
Commissioners.)

Compounding.  
Owners should be made liable for all rates on properties valued at 10*l.* and under, but no discount off the amount of rates due should be allowed.

20. I would be in favour of making the landlord or immediate lessor or person receiving or collecting the rents (whether on his own account or as agent or trustee for any other person) liable for the rates on property valued at 10*l.* or under. Under the 52nd and 53rd sections of the Local Government (Ireland) Act, 1898, the power to make owners or immediate lessors liable for Poor and Township rates on property valued under 4*l.* is (unless in certain specified cases) removed. Now take the case of premises valued at under 4*l.*; it is in many instances impossible to recover the rates, inasmuch as the person in occupation is extremely poor, and in the event of obtaining a decree against that person for the rates due, there is no means of realising it, as there must be at least property to the value of 5*l.* left in the house after an execution for the recovery of rates.

21. Some Corporations in Ireland, such as Dublin, have the power of compounding with the owners of small property similar to the same power which English authorities have. I am not in favour of compounding, as I think that it makes the accounts more complicated and difficult to check.

Unoccupied property should be rated.

22. I would be in favour of imposing full rates on unoccupied premises; it has a wholesome effect in preventing landlords from holding out for too high rents, and I do not think any injustice would be caused by doing so.

Occupiers not to contract out of their liability to pay rates.

23. It is desirable that the occupier of premises, who is legally liable for the rates (unless in the case I have mentioned of premises valued at 10*l.* and under) should not be allowed to contract with his landlord out of his liability to pay the same, the electors being materially interested in the expenditure of the rates has always a wholesome effect on Spending Authorities.

Collection of rates. Method of paying collectors.

24. The collectors are usually paid by a poundage rate, which is generally 2½ per cent., that is 6*d.* in the £ on the rates collected, this percentage is not quite an equitable mode of payment, because in some districts it is too small, in others much too large. I would prefer to pay the collectors a yearly salary in proportion to the amount of work they had to do, and give them bonuses or extra payments in the event of their collection being well carried out. The orders made by the Local Government Board for Ireland in regard to the collection of Poor Rate I regard as admirable. Amongst others—General Order, 3rd July 1899, provides:—

*Article 12.*—“Every collector of the poor rate shall be remunerated for his service according to such scale as may from time to time be appointed by the council with the approval of the Local Government Board.”  
“Provided, that no sums by way of remuneration shall, under any circumstances, be payable in respect of rates not collected and lodged within the financial half year for the service of which the same was levied.”

Collection of rates. Local Authorities should have power to allow discount for prompt payment.

25. I would also be in favour of giving the Council power (which might be usefully employed in some instances) to allow a discount for prompt payment of rates which power is enjoyed, I believe, by Local Authorities in England, say, a deduction of 5 per cent., if paid within two months after the date on which the rate is struck.

Collection of rates in Blackrock. Check adopted to prevent embezzlement.

26. In Blackrock we have a very elaborate and satisfactory system of accounts in connexion with the collection of rates, but no system of book-keeping checks are effective in preventing a dishonest collector from embezzling the rates. The check

we adopt is to issue a circular, when thought necessary, to those ratepayers whose rates appear from the collector's return as unpaid, calling on them to pay the outstanding rates at once, if any ratepayer has paid his rates, and is returned by the collector as in arrear, he will by this means be made aware of the fact, and the irregularity or embezzlement of the collector be discovered. If this plan of check is adopted it will be practically impossible for the most clever and unscrupulous collector to embezzle the rates for any length of time without being discovered.

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27. The whole of the existing Acts of Parliament in regard to rating should be repealed and codified. A very important reform of a similar character has been secured by the passing of the Local Government (Ireland) Act in regard to municipal elections. Before it came into operation there were nearly 50 Acts of Parliament dealing with municipal elections in Ireland.

Rating. Repeal and codification of existing Statutes desirable.

It can be readily understood that this bewildering array of legislature enactments and the judicial decisions (many of a conflicting character) made the matter one of extreme difficulty.

A similar reform is necessary in regard to rating, so as to have only one law in force throughout the whole country.

28. Below is a statement of rates levied by the Blackrock Township Commissioners for year ending 31st December 1898.

Rates levied by the Blackrock Township Commissioners for year ending 31st December 1898.

Rate.	At in the £.		Warrant.		Collected.			
	s.	d.	£	s.	d.	£	s.	d.
Blackrock Township Rate	2	2	5,231	8	4	5,102	8	10½
Water Rate	0	5	1,006	0	10	981	6	7
Sinking Fund	0	8	1,609	13	4	1,569	18	6
People's Park Rate	0	2	402	8	4	392	9	3½
Main Drainage Rate	1	2	2,352	18	11½	2,344	9	2½
			£10,602	9	9½	£10,390	7	6
						£212	2	3½*
			£10,602	9	9½	£10,602	9	9½

\* Written off as uncollectable rates owing to houses being unoccupied and insolvency of occupiers.

### APPENDIX XVIII.

Memorandum prepared for the Commission by Mr. E. P. O'Kelly, Chairman of Wicklow County Council and of the Board of Guardians of the Baltinglass Union. [See MINUTES OF EVIDENCE, QUESTIONS 26,526-26,658.]

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1. Our Local Rates were in "the standard year," which may be taken as an average one—

County cess, 1s. 8½d. in the £.  
 Poor rate, 1s. 6d. in the £. Total 3s. 2½d.

Baltinglass Union. Rates in "standard year" and at present time.

2. Our present rate for the half year is—

On land, 1s. 5d. in the £, or 2s. 10d. for the whole year.  
 On houses, 2s. 3d. in the £, or 4s. 6d. for the whole year.

Agricultural Grant is insufficient owing to increases of expense since the Act was passed and to increased cost of making the rate.

3. The difference between the 3s. 2½d. and 2s. 10d., or 4½d. in the £, represents the reduction due to the Agricultural Grant. This is plainly insufficient, and not up to the promise that a half of the County Cess would be defrayed for the tenant and the moiety of Poor Rate that was borne by the landlord.

## APP. XVIII.

4. The insufficiency of the Grant and the *extra* expenses charged on the rates under the operation of the Act are pertinent subjects for inquiry.

5. Since the Act was passed the following increases of expense have taken place:—

- (a.) Payment of medical officers' substitutes for four weeks' holidays amounts, in this union, to 50% annually.
- (b.) Increased salaries of trained nurses and wardmaids.
- (c.) Cost of modern appliances.
- (d.) Cost of improved dietary.

6. The increased cost of making the rate is enormous. In our county the secretary was engaged with this work from the month of April to October, having at one period as many as 20 additional clerks therefor. There were two small items of separate expense, 10*d.* in the £ for sanitary charge and 10*d.* for malicious injury charge, and I venture to say the rate struck will hardly cover the cost.

7. A large number of quite unnecessary books and forms are prescribed. In one instance I had an unnecessary rate ledger dispensed with, thus saving 130% a year on this one item. The simplification of books and forms is desirable with a view to economy.

Labourers' Acts.  
Expenses under  
are unduly heavy.

8. The costs of acquiring plots and the preliminary expenses under the Labourers Acts are unduly heavy, and it would be well that some cheap means of working same and of getting a parliamentary title without searches could be devised. It would also be expedient to exempt labourers' cottages erected by the Sanitary Authority from taxation.

Special tax upon  
certain arable  
lands kept in  
permanent pasture  
suggested.

9. On the question of taxation of property, I believe that *certain* arable lands kept in permanent pasture for a term of 10 years should have a separate tax imposed on them, subject to certain conditions. If a reasonable portion of the holding were tilled this requirement not to be enforced. I would consider 10 per cent. a reasonable proportion. Exemptions should be claimed in open court at the time of the revision of valuation; for the purpose of the execution of this duty, I would recommend the appointment of competent local valuers.

## APPENDIX XIX.

Memorandum prepared for the Commission by Mr. Nicholas J. Synnott, Barrister-at-Law, of Furness, Naas, Co. Kildare.  
[See MINUTES OF EVIDENCE, QUESTIONS 26,659-26,822.]

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1. Witness is Chairman of the Board of Guardians of the Naas Union, in the county of Kildare, and is a director of the Waterford, Limerick, and Western Railway Company.

2. I have read and considered the evidence already given and published on this inquiry, especially that relating to Ireland. The points on which I have principally directed my attention are (1) the policy of having a general valuation of buildings and lands, at the present time, and in the present circumstances of Ireland; (2) the method of valuing railways, and the incidence of local taxation on railways in Ireland; (3) the desirability of retaining the present Central Valuing Authority.

## I.—VALUATION.

Agricultural land.  
Re-valuation of  
unadvisable.

3. As to (1) assuming (according to the evidence given before this Commission and before the recent Financial Relations Commission), that Griffith's valuation is out of date, unequal as between various provinces, counties, and even districts, and generally is considerably under the real value both in respect of land and buildings, it is very doubtful whether it is advisable, or possible, to have a general valuation of land in Ireland under present circumstances.

\* Financial Relations Commission. Evidence, Vol. I. Q. 5650--5903. Minutes of Evidence, Vol. I., Q. 3376, 3436-3519, 3522 [c. 8763-1898]. See also "Government Valuation of Ireland," by W. F. Bailey, and Appendix. Journal of Statistical Society of Ireland 1893, p. 659.

4. Agricultural land may roughly be divided into three main classes, (1) holdings on which fair rents have been fixed, or are in process of being fixed; (2) those on which the rent is still a matter of private bargain; (3) and holdings where the tenants have become purchasers under the Land Purchase Acts. Under the last class may be included demesne lands and home farms in the occupation of land owners, and all other cases where ownership and occupation co-exist.

5. Different principles of valuation would have to be applied to these three classes of land, unless valuation be based on a schedule of prices, as in theory Griffith's valuation was effected, though not apparently in practice. The objections to a valuation based on a schedule of prices seem unanswerable, one element only being considered out of many.\*

6. No principle of valuation has yet been suggested which would apply to all these cases of land tenure.

7. It is now impossible to apply directly in Ireland the principle of hypothetical tenant, and competitive value, though, theoretically, such a system be the best.

8. There is no competition, except in the case of *sales of tenancies*, there is no free market for *rent*; and the only possible tenant is the existing one, or a purchaser from him. The only possible purchaser in sales under the Land Purchase Acts is the tenant in possession.

9. The difficulty, as to making fair rents the basis of valuation is (1) that they are for ever being revised, (2) they are not based on any declared, uniform principle, which could be generally applied, (3) and tenants' improvements would escape valuation. As to (3) it is clear that the whole existing interest of the occupier should be valued; "fair rent" would include only the value to the landlord, not the whole value to the occupier, and rating is now put upon the occupier only.

10. On the other hand, if fair rents, judicially fixed, were not in some measure considered in the valuation, I see the grave objection, alluded to by Mr. Barton, in having Government valuers and Land Commissioners, arriving at different results. But here, again, we are met with the difficulty, that "fair rent" is not defined in the Land Acts, or in the instructions to Commissioners, and no definite principles have been laid down by the Land Courts which would secure that a valuation, based on fair rents, would have the necessary quality of uniformity,† and be capable of effectual supervision by a Central Authority. Mr. Barton proposes‡ that to ascertain full rateable value, interest should be added on average market price of tenants' interests in the neighbourhood. As to this, in many districts, there have not been a sufficient number of sales to apply the principle of averages; there is the most unaccountable variation in the prices fetched, even in the same district, and any valuation based on such competitive prices would tend to make the resultant value a competitive value.

11. Parliament has taken the view that competitive value may be unfair in Ireland, (see as to recording tenant's improvements in fixing fair rents, section 133 Land Commission Rules and Form 39); and it is, therefore, questionable whether competitive prices paid for tenant-right should without great qualification be made the basis of valuation of tenants' interests.§ Tenants' improvements should be taxed in so far as they add to the value, but not, it would seem, that excess of tenant-right, or goodwill, that is due to undue or inordinate competition. Where an excess price is given for tenants' interest, it is not the occupier who is reaping the annual value of the excess, but the seller who has the excess in his pocket which cannot be rated.

12. Probably in the near future the purchase by occupiers of the full interest in the land will be greatly facilitated, and the operation greatly extended; in the present transition stage, it seems hardly possible to devise a scheme that would secure uniformity.

13. Griffith's valuation, at all events, has the merit of having been made upon something like a uniform system, by experienced men, under a Central Authority.

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Agricultural land. Re-valuation of. Three classes of tenure. Different principles of valuation would have to be applied to each class.

Valuation. Principle of hypothetical tenant not applicable to Ireland.

Agricultural land. Re-valuation of. Difficulty of making judicial rents fixed by the Land Commission the basis. Should tenant right be taken into account, and if so, how should it be valued.

Agricultural land. Re-valuation of. Difficulty of securing uniformity. Griffith's valuation was made upon something like a uniform system.

\* See "Valuation of Real Property for Taxation," by Mr. Murrough O'Brien, Journal of Statistical Society of Ireland, 1878, p. 223, &c., and paper by W. F. Bailey, referred to *supra*.

† See evidence of Mr. W. F. Bailey, Financial Relations Commission, Q. 6460, &c.

‡ Minutes of Evidence, Vol. I., Q. 3306-10, &c. [c. 8763-1898].

§ It is to be noted that Griffith, in his instruction to valuers, did not regard the full rack or competitive rent, but the fair rent to a solvent tenant.

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14. Though too high in Ulster, as compared with the other Provinces, that is immaterial for the purpose of local rating, if in each Rural District and Union, which are the taxable areas, it is relatively uniform. In this respect Griffith's valuation is probably as uniform as any new valuation under existing conditions.\* At any rate, it is useless to advocate re-valuation of land until a just and uniform principle of valuation be propounded that will harmonise with existing land legislation.

Houses and buildings. Under-valuation of, in urban districts. Present system of revision of valuation unsatisfactory. A compulsory re-valuation recommended, the cost of which should be paid for by the Treasury. Valuation of Licensed premises.

15. Quite other considerations apply to houses and buildings. It seems clear from the evidence (1) that numbers of houses escape revision; (2) that old houses are not re-valued, except where there are structural alterations or the value decreased; (3) that increase of rent alone is not a ground for revision; (4) that even where there is re-valuation a percentage, amounting for all Ireland to  $23\frac{1}{2}$  per cent., is deducted to bring down new value to value under Griffith's valuation. Moreover, licensed premises are valued extremely low, the addition of one-fifth, or 20 per cent., to Griffith's valuation of the buildings, now allowed under one of the Inland Revenue Acts applying only to Imperial Taxation.†

16. There should be a compulsory general valuation of houses and buildings in County Boroughs and Urban Districts; not *optional* as is provided for under sec. 65 of the Local Government (Ireland) Act, which applies only to County Boroughs. The whole cost should, in fairness, fall on the Treasury, if the valuation is to be used as basis of income tax; especially as the whole cost of the Tenement and Townland valuations of 1846 and 1852 fell ultimately on the Grand Juries, and amounted to about 325,000*l.*, and such valuation has been largely used as basis of income tax, at any rate, since 1865.‡

## II.—RAILWAYS.

Railways. Valuation of Railway companies' premises are over-valued relatively to houses and buildings. The actual value of land and buildings has increased, but the rateable value has not been correspondingly increased. Railways are consequently over-taxed.

17. The under-valuation of houses and buildings generally works a special injustice to Railway Companies, as, in valuing them, though professedly on a rental basis, no deduction is made (as is done in re-valuing new or altered buildings) to bring them down to the low level of Griffith's valuation.

18. The exemption of one person or class of property necessarily means the extra taxation of another.

19. The valuation in 1893 of the towns in Ireland that are Urban Sanitary Districts amounted to 2,351,906*l.*, (*see* Local Taxation Return, 1897, p. 56), and it is obvious that an addition of even 20 per cent. to this valuation would materially reduce rates falling on railways within those districts, the total valuation of which throughout Ireland, *i.e.*, both Rural and Urban Districts, is something over 500,000*l.* Only a fractional part of this 500,000*l.* would be within Urban Districts. The proximity of railways has, in fact, since 1852 largely increased the actual value of houses near them in towns, but the rateable value of such houses has not been increased in consequence. If land also is undervalued (*see* prices of 1852 compared with those of 1896. Part I. of Appendix to Vol. I. of Evidence, p. 142 [c. 8764-1898]), as has been stated, and if (as is certain) all improvements to land since Griffith's valuation, whether by landlord or tenant have escaped valuation, railways also suffer from this partial exemption. Enormous sums have been lent by the Board of Works since 1852 for the improvement of land in Ireland, and it is certain that a large area must have increased in value from the proximity of railways, the greater part of which have been made since 1852. I find that at that date only 666 miles of railway were made, now the mileage is 3,168.

If the net receipts of railways are considered they should also be considered in the valuation of other industrial premises. Railways. Valuation of. The value of the monopoly should not be included,

20. Without entering on the question whether the present system of valuing railways results in a tax on profits or not, it is submitted that if the net receipts of the actual occupier are considered in valuing railways, they ought to be considered also in valuing land and buildings occupied by other industries. To secure uniformity, if levelling down is impossible, there should be levelling up of valuation of other properties.

21. It is suggested that high valuation of railways is justified, because they have a monopoly. There is, however, no logical connexion between the two notions.

There may be monopoly, in fact, but there is no statutory monopoly, in the case of railways.

\* *See* Evidence of Mr. J. G. Barton, Financial Relations Commission. Vol. I., Q. 5637.

† Minutes of Evidence Vol. I., Q. 3539, note, 3543 [c. 8763-1898], and Part I. of Appendix, p. 140 [c. 8764-1898]. Evidence of Mr. J. G. Barton, Financial Relations Commission. Vol. I., Q. 5646, &c. *See also* Howe, Financial Relations Commission. Evidence, Q. 7313-4.

‡ Evidence of Mr. J. G. Barton, Financial Relations Commission, Q. 5633, &c.

There is no statutory protection against competing lines, the only real limit to competition being the unlikelihood that rival lines would pay.

Railways now perform services of general carriers and warehousemen, *e.g.*, in collecting, loading, unloading, distributing goods, as to which they have no necessary monopoly.\*

A similar remark applies to the business of manufacturing engines and rolling stock, which railways do for themselves.

22. On the other hand, if these assumptions are to be made and the actual tenant to be taken as the hypothetical tenant, why are not other industries, *e.g.*, Guinness's Brewery, valued on the same basis?

Guinness's Brewery is valued at 10,750*l.*, *i.e.*, value of site plus structural value of buildings and fixed machinery; this Company makes a net profit of 774,000*l.*, and puts 80,000*l.* to reserve, and it is obvious that the actual tenant in this case would be willing to pay *as rent* probably 10 times the actual rateable value.

Beneficial occupation should be valued, however it comes about, if it is beneficial *in fact*, or else profits should not be looked at in any case.

23. The fact that railways have what is called a monopoly is utterly immaterial; if occupation is, in fact, valuable, it is immaterial how it comes about, the valuator should consider only facts and results. The privileges which Railway Companies possess, chiefly affect the continuity of their business, the security of the capital subscribed, and the saleable value, but has little or nothing to do with the annual value of the line and stations.

24. Other industries, *e.g.*, hotels, may not have the same security against competition, but as long, in fact, as there is no such competition, and profits are made, *annual* value remains also. The return on all the capital invested in railways in the United Kingdom is, in fact, only 3.55 per cent., and that percentage has been almost continuously diminishing for the last 30 years, owing chiefly to percentage of increase of working expenses. (*See Railway Returns for 1898, p. 8.*)

25. The qualified franchise privileges which railways enjoy, was necessary to secure their being made, as otherwise the necessary capital would either never have been subscribed or would have been wasted, and in either event the loss would have been public and wider spread.

26. Otherwise their business as carriers is not in principle different from other businesses, except that the regulations† under which they work under public or private Acts is a full set off to, and check on the so-called monopoly.

27. If railways are to be rated in a peculiar manner, because monopolists, so ought the premises of other industries where patents are worked. A patent right, during its currency, is a more unqualified monopoly than that of a Railway Company; logically, therefore, the premises for instance of the Dunlop Company or the British Aluminium Company should be rated as railways are. The fixed machinery on a great many manufacturing premises are protected by patents.

28. In so far as industries are helped by trade names and trade marks they are monopolists, and it is obvious that the great brewers depend largely for their profits on this sole legal right of user.

29. Railways require for their business a much larger area of land than many other industries; but this was one of the main grounds on which agriculturists have continually sought and have now been granted subsidies in relief of rates.

30. Railway Companies have no votes on the new Local Bodies nor any control of the rates, though they are large ratepayers. Under the recent Local Government Act, the old Poor Rate which previously was divided between occupier and owner, and the old County Cess which in certain cases fell upon the owner, now fall entirely on the occupier, both in the case of lands and buildings, the necessary adjustment of rents being made,‡ the result is, that with few exceptions, under local Acts, &c. all future increase of rates falls on the occupier. The ground of this exemption, namely, the small control owners would have in fixing new rates, applies *a fortiori* to the case of Railway Companies who have no representation at all. The parliamentary franchise gives votes now to many who do not pay rates in any shape.

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or else, if it is so included, beneficial occupation should be the basis of valuation in all cases.

Railways.  
Rating of.  
Comparison with agriculturists.  
Railways have no representation on Local Bodies and no control over the rates which may be applied to purposes opposed to the interests of the railway companies.

\* See Butterworth, on Railway Rates pp. 37, 67.

† Section 92 Railway Clauses Act, 1845, and Railway and Canal Traffic Acts.

‡ See ss. 52, 53, 54 Local Government (Ireland) Act, 1898.

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31. Moreover, the new bodies are given powers of spending money out of the rates not possessed by the old Grand Juries and Boards of Guardians, *e.g.*, for technical instruction, to relieve exceptional distress by outdoor relief, to lay out public recreation grounds and walks, to buy land, to borrow money and issue stock, to oppose Bills in Parliament, and prosecute and defend legal proceedings, &c., (*see* Section 17 Local Government (Ireland) Act, 1898), and levy rates on railways for these purposes. Thus they can and have spent the rates contributed to by railways in opposing private railway bills in Parliament, and under the recent Agricultural Department Act, the rates can be used by local bodies in fighting Railway Companies before the Railway Commissioners or the Courts on behalf of private individuals.

Exemptions. Railways should be exempt wholly or partially from many existing rates. Present exemption under the Public Health (Ireland) Act, 1878, Towns Improvement Act, 1854, and under local Acts in Belfast and Dublin.

32. The principle of "benefit" must to some extent be regarded in local rating; and on this principle railways ought to be exempt wholly or partially from many existing rates, or the quota of such rates applicable, *e.g.*, to the following purposes. (*See* Returns of Local Taxation for Ireland, 1897, pp. 9, 12.) :—

	£
Lunatic asylums - - - - -	190,000
Public Health Act - - - - -	79,000
Medical charities, &c. - - - - -	164,000
Guarantees for railways, tramways, &c. - - - - -	96,991
Labourers Acts - - - - -	135,397
Expenses of recording parliamentary franchise, list of voters, &c., and expenses of triennial local election - - - - -	(Returns not available).

Also great part of General rates in County Boroughs and Urban Districts.

33. The principle of total or partial exemption is admitted in the Public Health (Ireland) Act, 1878, by which lands used for a railway are liable for only one-fourth part of rate for sanitary expenses in *Urban* Sanitary Districts.

34. There are similar exempting provisions in the Towns Improvement Act, 1854 (railways rateable at one-fourth only), and under local Acts relating to Belfast and Dublin, in respect of the public water rate; in the one case railways being liable to one-fourth only, in the other being altogether free, if no water is supplied.\*

Labourers' Cottages Acts. Operations under result in a loss which falls on the rates and to which railways have to contribute.

35. The expenditure on cottages for agricultural labourers has amounted to about 1,400,000*l.*, and loans sanctioned to the amount of 1,909,000*l.* (*See* Local Government Board Report, 1898, p. 50-7.)

36. The rent derivable from the cottages amounted to 31,368*l.*, but there was 5,714*l.* in arrear, and even assuming the rent to be paid in full, it falls short of amount required to pay interest and sinking fund of the loans; thus taking average annuity payable to be 4½ per cent. (*see* p. 52, Report of Local Government Board) :—

	£
Annuity on 1,400,000 <i>l.</i> would be - - - - -	63,000
Rent received, say - - - - -	31,500
	<hr/>
Loss (falling on rates) - - - - -	£31,500

Why should Railway Companies contribute to this loss? The operations under the Act are being largely extended, and the tendency is to reduce the rent payable by the tenants.

Exemptions. Objections to. They increase the burden of the rates on other property. The agricultural grant is, in effect, a new exemption.

37. The necessary effect of large statutory exemptions from rating in Ireland, is to increase the burden on other property which is fully rated. Property exempted is estimated at about three-quarters of a millicen per annum.†

38. The effect of the exemption, *e.g.*, under section 14 of the Valuation Act, 1852 (drainage and other agricultural improvements less than seven years in existence), is indirectly to compel other rated property to contribute to their cost.

39. Neither is there any principle in allowing persons receiving rent from premises exempt from rating to pay only half the poundage rate, or pay on half valuation.‡

40. So the exemption of lands used for "public" and "charitable" purposes (in the wide legal sense given to the word charitable§), and of buildings used for purposes of literature, science, and arts, is to compel, practically, *local* contribution, to purposes of the *general* benefit, and *prima facie* to be supported by general taxation or contribution.

\* Part I. of Appendix to Vol. I. of Evidence, pp. 199, 221. [C. 8764—1898.]

† Minutes of Evidence, Vol. I., Q. 3547. [C. 8763—1898.]

‡ Part I. of Appendix to Vol. I. of Evidence, p. 136. [C. 8764—1898.]

§ *Ibid.*, p. 137.



41. Besides, many of these exempted properties are far more concerned in the objects for which rates are spent than railways.

42. The subsidy to rates in respect of Agricultural Land is, in effect, a new exemption.

43. Public policy would seem to point to a low level of taxation for railways in Ireland, and Parliament seems to have been slightly inconsistent in advancing 4,101,000*l.* on loan, making a gift of something like 1,500,000*l.* to make railways in Ireland, and in abstaining from imposing the passenger duty, and then permitting them to be locally taxed on a higher basis than other property.\*

Light railways. Amount of loans to. Railway companies have to contribute to the payment of the baronial guarantees.

44. The absurdity is seen when railways are made to contribute to the payment of the baronial guarantee on other railways in their district, though the guaranteed railways may be competitive.

Increase of local taxation in Ireland. Statistics.

45. The following statistics† bear upon the points above referred to:—

The rates falling on real property have increased—

From 2,552,034*l.* in 1875

To 3,005,455*l.* in 1895,

Or, 20 per cent. in 20 years.

In 1897 such rates were 3,058,794*l.*

Total local taxation increased—

From 3,165,113*l.* in 1877

To 3,978,134*l.* in 1897,

Or, about 25 per cent. in 20 years.

Local taxation has increased per head of population—

From 6*s.* 5*d.* in 1861

To 16*s.* 9*d.* in 1895.

	£
In 1897 railways in Ireland paid in rates	98,763
„ total net receipts were	1,562,917
So that rates amount to nearly $\frac{1}{15}$ th, or 6.32 per cent. of receipts.	

Increase of amount of rates paid by railway companies in Ireland.

	£
In 1898 rates on railways amounted to	105,581
„ net receipts amounted to	1,532,932
i.e., rates, $\frac{1}{14}$ th, or 6.89 per cent. of net receipts.	

Total rates on real property in 1897 being 3,058,794*l.*

Railways then paid nearly  $\frac{1}{30}$ th, and now pay more than  $\frac{1}{30}$ th of total rates on real property.

Light railways appear to pay 463*l.* per annum in rates, though there is a deficiency in working of 861*l.* annually.

	£
Total capital of Irish railways	39,350,362
„ ordinary capital of Irish railways	16,159,991
Return on capital about 3.8 per cent.	
There was, in 1898, 2,921,175 <i>l.</i> of ordinary capital	
632,810 <i>l.</i> of preference capital	

Total - £3,553,985 of capital on which no dividend was paid.

46. The Waterford, Limerick, and Western Railway has (1898)—

Mileage - - - 32 double.  
310 single.

Total - - - 342

	£
Gross receipts	250,257
Net receipts	97,081
Valuation	26,043
Rates	6,689

Waterford, Limerick, and Western Railway. Valuation of, and rates paid by. Proportion of rates paid to net receipts. Comparison of amount paid per acre with that of adjoining land.

Rates, therefore,  $\frac{1}{14}$ th, or above 6 $\frac{1}{2}$  per cent. of net receipts. Taking 7 acres to the mile of line, acreage would be 2,394, or a valuation of 11*l.* per acre. Thus, this railway pays 2*l.* 16*s.* annually on rates for each acre. If the average valuation of land

\* Part I. of Appendix to Vol. I. of Evidence, p. 228. [C. 8764—1898.]

† *Ibid.*, pp. 269 and 270; Local Taxation (Ireland), Return for 1898, p. 8, and Railway Return, 1898.



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adjoining the railway be taken at 1*l.* per annum (a very high estimate), poor rate and county cess would amount to (according to 1897 rate) 3*s.* 7*d.* (See Local Taxation Returns, pp. 9, 23.)

47. Thus, Waterford and Limerick Railway pays in rates per acre 15½ times as much as land adjoining the railway, and the valuation is 11 times as great.

The rates paid (6,689*l.*) would suffice to pay a dividend on the ordinary capital (597,000*l.*) (now bearing no dividend) at the rate of 1½ per cent.

48. In the case of the Great Southern and Western Railway the figures (for 1898) are in some ways more startling.

The mileage is 671.

The net receipts are 396,446*l.*

Rates, 30,304*l.*, or about 7·7 of net receipts.

Taking eight acres to the mile, gives 5,368 as the area of the line.

This gives annual amount paid on rates as 5*l.* 13*s.* per acre, or about 31 times the probable amount paid in rates per acre of adjoining land.

49. In these and similar cases a large area of the adjoining land has increased in actual value though not in rateable value owing to proximity of railway.

50. General result submitted:—

- (a.) Railways are over-valued relatively to other rateable property.
- (b.) Other rateable property is largely under-valued, and some unfairly exempted.
- (c.) Railways are unrepresented and have no voice in making of rates.
- (d.) Railways receive no benefit from a great part of local expenditure, and they should be exempted wholly or partially from many items.
- (e.) New rates and increased poundages are probable in the near future.
- (f.) Heavy taxation of railways is not for the public benefit.
- (g.) If present principle of valuing railways remains, ability to pay and actual profits ought to be considered in valuing other manufacturing and industrial premises.
- (h.) There should be a general re-valuation of houses, and buildings in corporate towns, and licensed premises should be valued at their full rental value.
- (i.) If there is no such general re-valuation, the valuation of railways should be reduced, say, 20 per cent., to bring it into line with low valuation of houses.
- (j.) If it is undesirable or impossible to have a re-valuation of land in Ireland, it would be unjust to increase valuation of railways in Rural Districts.
- (k.) In any event (having regard to c., d. and e.) since the Local Government Act a standard rate should be fixed in the case of railways (as in the case of owners\*) so that they should not be liable for increase of rates.
- (l.) Many charges now falling on the rates are more properly of general concern, and cost should fall on general taxpayer.

This is the only way to make personal property generally pay its share of local burdens.

## III.—VALUING AUTHORITY.

51. It is most undesirable to change the present system of valuation by a Central Authority; especially if a general valuation, in whole or part, is contemplated.

52. Local valuation has been already tried (under the Irish Poor Relief Act of 1838), and found wanting, by the House of Commons' Select Committee of 1844.

They reported that, in order to secure a correct, fair, and uniform valuation, the valuers should be appointed and superintended by a responsible officer with special acquaintance with the subject, and independent of the Local Authorities.†

53. The Commissioners appointed to inquire into the Grand Jury Laws in 1842 reported substantially to the same effect.

54. The case is, *a fortiori*, now that Local Bodies are largely elected by persons who are not ratepayers. Valuation should be uniform throughout Ireland, being the basis (optionally) of payment of Income Tax and of Death Duties; this can be only secured by a Central Valuating Authority.

55. Local Bodies have quite enough to do without adding to their duties; and even if they selected the most experienced and impartial men in their districts, it is doubtful whether persons with the necessary qualifications could be found in many districts in Ireland.

\* Sections 48 and 52 Local Government (Ireland) Act.

† Part I. of Appendix to Vol. I. of Evidence, pp. 128, 129, &c. [C. 8764.—1898.]

Great Southern and Western Railway. Proportion of rates paid to net receipts and amount of rates paid per acre compared with adjoining land.

Railways. Valuation and rating of. General results submitted.

Valuation. System of. Reasons why the valuation should be made by a Central Authority and not by Local Authorities.

56. There are certainly no such persons to be found (generally) locally capable of valuing such properties as railways.

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The inconsistencies, trouble, and expense of locally valuing properties, such as railways, which extend over a number of areas, is sufficiently proved by English experience.

57. There should be the fullest right of objection, of giving evidence and publicity in any general re-valuation, but the final decision and responsibility should rest with the head official, subject to such right of appeal as may be thought necessary.

58. The valuation of railways by Local Assessment Committees might work great injustice. The temptation would certainly not be to under-value unrepresented property.

59. Other considerations pointing to advantage of Central Authority are that the limitation on borrowing by local bodies under Public Health and other Acts are based upon the assessable value; such value is also considered by the Board of Works in authorising loans for private improvements, and is made the basis of apportioning local taxation under the Local Government (Ireland) Act, 1898.\*

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## APPENDIX XX.

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Memorandum prepared for the Commission by Mr. William L. Micks. [See MINUTES OF EVIDENCE, QUESTIONS 26,823-27,001.]

1. Has been a Commissioner on the Local Government Board for Ireland since May 1898. Was Secretary to the Congested Districts Board for Ireland from its formation in August 1891 to May 1898.

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2. Is not now deputed by either the Local Government Board or the Congested Districts Board to express any opinion on their behalf, but is giving evidence personally at the request of the Royal Commission on Local Taxation.

3. Considers that, as regards local taxation and otherwise, the inhabitants of the Congested Districts in Ireland are in a most exceptional position with reference to their capacity to pay taxes. The following figures show what ratio the congested districts bear to the rest of Ireland:—

Congested Districts. Ratio to rest of Ireland, and classes of inhabitants.

	Area in Statute Acres.	Poor Law Valuation.	Population in 1891.	Poor Law Valuation per Head of Population.
Congested districts - -	3,553,000	£ 547,000	542,000	£ s. d. 1 0 2
Rest of Ireland - -	16,645,000	13,453,000	4,162,000	3 4 7
All Ireland - -	20,198,000	14,000,000	4,704,000	3 0 0

4. There are not in the Congested Districts, as in other localities, the usual classes—wealthy, well-to-do, poor, and destitute. In these districts only the poor and destitute are to be found, if we except the small number of shopkeepers, clergy, doctors, school teachers, and officials. The number of resident gentry is very small indeed.

5. Many localities similar to Congested Districts exist in the north-west, west, and south-west of Ireland, but they are not "congested," because in an entire electoral division the poor law valuation exceeds the standard ratio of 1l. 10s. per head of population.

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\* See section 51.

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TABLE I., SHOWING THE AMOUNT IN THE £ OF LOCAL TAXATION IN SOME ELECTORAL DIVISIONS IN CONGESTED DISTRICTS IN IRELAND.

Congested  
Districts in  
Ireland. Local  
Taxation in five  
years ended 1898.

Electoral Division.	Poor Law Union.	Barony.	County.	Poor Rate Average Poundage for Five Years ended 1898.	County Cess. Average Poundage for Five Years ended 1898.	Total Local Taxation. Average Poundage for Five Years ended 1898.
				s. d.	s. d.	s. d.
Ards -	Dunfanaghy -	Kilmacrenan -	Donegal -	1 3	3 1	4 4
Creensasmear -	" -	" -	" -	2 0	3 1	5 1
Creeslough -	" -	" -	" -	1 5	3 1	4 6
Crossroads -	" -	" -	" -	2 0	3 1	5 1
Doe Castle -	" -	" -	" -	1 4	3 1	4 5
Dunfanaghy -	" -	" -	" -	1 6	3 1	4 7
Dunlewy -	" -	" -	" -	2 2	3 1	5 3
Gortahork -	" -	" -	" -	1 10	3 1	4 11
Magheraclogher -	" -	" -	" -	1 10	3 1	4 11
Meenaclady -	" -	" -	" -	2 4	3 1	5 5
			Average for Union	1 9	3 1	4 10
Annagarry -	Glenties -	Boylagh -	Donegal -	5 5	5 1	10 6
Ardara -	" -	Banagh -	" -	3 1	3 4	6 5
Arran -	" -	Boylagh -	" -	3 8	5 1	8 9
Crovehy -	" -	" -	" -	3 11	5 1	9 0
Crowkeeragh -	" -	Banagh -	" -	2 2	3 4	5 6
Crownarad -	" -	" -	" -	1 10	3 4	5 2
Dawros -	" -	Boylagh -	" -	2 2	5 1	7 3
Doochary -	" -	" -	" -	3 10	5 1	8 11
Dunglow -	" -	" -	" -	4 0	5 1	9 1
Fintown -	" -	" -	" -	3 1	5 1	8 2
Glencolumbkille -	" -	Banagh -	" -	2 6	3 4	5 10
Glengesh -	" -	" -	" -	2 3	3 4	5 7
Glenleheen -	" -	Boylagh -	" -	3 9	5 1	8 10
Glenties -	" -	" -	" -	2 11	5 1	8 0
Graffy -	" -	" -	" -	2 9	5 1	7 10
Inishkeel -	" -	Banagh -	" -	2 1	3 4	5 5
Kilcar -	" -	" -	" -	3 1	3 4	6 5
Kilgoly -	" -	" -	" -	2 10	3 4	6 2
Killybegs -	" -	" -	" -	2 7	3 4	5 11
Largymore -	" -	" -	" -	2 2	3 4	5 6
Lettermacaward -	" -	Boylagh -	" -	3 9	5 1	8 10
Maas -	" -	" -	" -	2 1	5 1	7 2
Maghery -	" -	" -	" -	4 2	5 1	9 3
Malinbeg -	" -	Banagh -	" -	2 0	3 4	5 4
Mulmosog -	" -	" -	" -	1 10	3 4	5 2
Rutland -	" -	Boylagh -	" -	4 3	5 1	9 4
Tieveskeelta -	" -	Banagh -	" -	3 1	3 4	6 5
			Average for Union	3 0	4 3	7 3
Bangor -	Belmullet -	Erris -	Mayo -	3 2	3 0	6 2
Barroosky -	" -	" -	" -	3 3	3 0	6 3
Belmullet -	" -	" -	" -	4 5	3 0	7 5
Binghamstown, North	" -	" -	" -	3 9	3 0	6 9
" South	" -	" -	" -	3 5	3 0	6 5
Glenamoy -	" -	" -	" -	3 1	3 0	6 1
Glencastle -	" -	" -	" -	3 7	3 0	6 7
Glenco -	" -	" -	" -	2 9	3 0	5 9
Goolamore -	" -	" -	" -	2 10	3 0	5 10
Knockadaff -	" -	" -	" -	4 4	3 0	7 4
Knocknalower -	" -	" -	" -	4 1	3 0	7 1
Muingnabo -	" -	" -	" -	4 2	3 0	7 2
Muings -	" -	" -	" -	3 8	3 0	6 3
Rathhill -	" -	" -	" -	3 2	3 0	6 2
Sheskin -	" -	" -	" -	3 10	3 0	6 10
			Average for Union	3 6	3 0	6 6

Electoral Division.	Poor Law Union.	Barony.	County.	Poor Rate. Average Poundage for Five Years ended 1898.	County Cear. Average Poundage for Five Years ended 1898.	Total Local Taxation. Average Poundage for Five Years ended 1898.	Congested Districts in Ireland. Local Taxation in five years ended 1898.
				s. d.	s. d.	s. d.	
Achill	Westport	Burrishoole, North†	Mayo	4 8	2 9	7 6	
Aghagower, North*	"	" South	"	1 0	2 1	3 1	
" South	"	" "	"	1 7	2 1	3 8	
Aillemore	"	Murrisk	"	1 11	3 2	5 1	
Ballycrov, North	"	Erris	"	2 11	3 0	5 11	
" South	"	"	"	3 0	3 0	6 0	
Bundorragha*	"	Murrisk	"	1 9	3 2	4 11	
Clare Island	"	"	"	3 9	3 2	6 11	
Clogher	"	Burrishoole, South	"	1 4	2 1	3 5	
Corraun Achill	"	" North	"	4 1	2 9	6 10	
Crough Patrick	"	Murrisk	"	1 5	3 2	4 7	
Derryloughan*	"	Burrishoole, North	"	1 4	2 9	4 1	
Doega	"	"	"	3 8	2 9	6 5	
Drummin	"	Murrisk	"	1 10	3 2	5 0	
Emlagh	"	"	"	1 6	3 2	4 8	
Erriff*	"	"	"	0 8	3 2	3 10	
Glennest	"	Tirawley	"	1 7	2 1	3 8	
Islandeady	"	Burrishoole, South	"	1 3	2 1	3 4	
Kilgeever	"	Murrisk	"	1 7	3 2	4 9	
Kilmaclassar*	"	Burrishoole, South	"	1 2	2 1	3 3	
Kilmcena*	"	"	"	1 1	2 1	3 2	
Kilsallagh	"	Murrisk	"	1 8	3 2	4 10	
Knappagh	"	Burrishoole, South	"	1 2	2 1	3 3	
Louisburgh	"	Murrisk	"	2 2	3 2	5 4	
Newport, East	"	Burrishoole, North	"	1 11	2 9	4 8	
" West	"	"	"	1 9	2 9	4 6	
Owennadornaun*	"	Murrisk	"	1 3	3 2	4 5	
Slieve Mahanagh	"	"	"	1 0	3 2	4 2	
Slievemore	"	Burrishoole, North	"	3 0	2 9	5 9	
Srahmore	"	"	"	1 3	2 9	4 0	
Westport*	"	Murrisk	"	2 2	3 2	5 4	
Average for Union				1 11	2 7	4 6	
Aghamore	Swineford	Costello	Mayo	2 4	2 8	5 0	
Ballinamore*	"	Gallen	"	1 5	2 6	3 11	
Bohola*	"	"	"	1 5	2 6	3 11	
Brackloon	"	"	"	3 2	2 6	5 8	
Callow	"	"	"	2 5	2 6	4 11	
Oloonmore	"	Costello	"	3 0	2 8	5 8	
Coolnaha	"	"	"	2 0	2 8	4 8	
Cuiddoo	"	Gallen	"	2 3	2 6	4 9	
Doncastle	"	Costello	"	3 0	2 8	5 8	
Kilbeagh	"	"	"	3 4	2 8	6 0	
Killvelly	"	"	"	2 3	2 8	4 11	
Killedan	"	Gallen	"	1 8	2 6	4 2	
Kilmoves	"	Costello	"	2 8	2 8	5 4	
Kiltamagh	"	Gallen	"	2 3	2 6	4 9	
Meelick	"	"	"	1 11	2 6	4 5	
Sonnagh	"	Costello	"	3 1	2 8	5 9	
Swineford	"	Gallen	"	3 2	2 6	5 8	
Toocannanagh	"	"	"	1 7	2 6	4 1	
Toomoro	"	"	"	2 10	2 6	5 4	
Tumgesh	"	"	"	1 11	2 6	4 5	
Urlaur	"	Costello	"	2 8	2 8	5 4	
Average for Union				2 5	2 7	5 0	
Ballynakill	Clifden	Ballynahinch	Galway	2 0	3 0	5 0	
Bencorr*	"	"	"	2 11	3 0	5 11	
Bunowen	"	"	"	4 2	3 0	7 2	
Cleggan	"	"	"	3 5	3 0	6 5	
Clifden	"	"	"	4 2	3 0	7 2	
Cushkillury	"	"	"	2 4	3 0	5 4	

\* Not congested.

† A small portion in Barony of Erris.

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Congested  
Districts in  
Ireland. Local  
Taxation in five  
years ended 1898.

Electoral Division.	Poor Law Union.	Barony.	County.	Poor Rate. Average Poundage for Five Years ended 1898.	County Cess. Average Poundage for Five Years ended 1898.	Total Local Taxation Average Poundage for Five Years ended 1898.
Derrycunlagh*	Clifden	Ballynahinch	Galway	s. 2 d. 9	s. 3 d. 0	s. 5 d. 9
Derrylea	"	"	"	2 1	3 0	5 1
Doonloughan	"	"	"	4 2	3 0	7 2
Errislannon	"	"	"	4 5	3 0	7 5
Illion	"	"	"	3 3	3 0	6 3
Inishboffin	"	"	"	4 10	3 0	7 10
Knockboy	"	"	"	4 2	3 0	7 2
Moyrus	"	"	"	3 3	3 0	6 3
Owengowla	"	"	"	4 1	3 0	7 1
Rinvyle	"	"	"	3 5	3 0	6 5
Rounstone	"	"	"	4 2	3 0	7 2
Silerna	"	"	"	4 5	3 0	7 5
Skannive	"	"	"	4 2	3 0	7 2
Average for Union				3 7	3 0	6 7
Camus	Oughterard	Moycullen	Galway	2 11	2 9	5 8
Cloonbur	"	Ross	"	2 8	3 4	6 0
Cong	"	Moycullen	"	2 9	2 9	5 6
Crumpann	"	"	"	4 6	2 9	7 3
Car	"	Ross	"	2 11	3 4	6 3
Gorumna	"	Moycullen	"	4 0	2 9	6 9
Kilcummin	"	"	"	2 10	2 9	5 7
Letterbrickaun	"	Ross	"	2 6	3 4	5 10
Letterfore	"	Moycullen	"	2 3	2 9	5 0
Lettermore	"	"	"	4 0	2 9	6 9
Oughterard	"	"	"	2 6	2 9	5 3
Ross	"	Ross	"	3 5	3 4	6 9
Turlough	"	Moycullen	"	3 6	2 9	6 3
Wormhole	"	"	"	3 3	2 9	6 0
Average for Union				3 2	3 1	6 3
Balaghs	Caherciveen	Iveragh	Kerry	2 4	5 4	7 8
Ballinskelligs	"	"	"	3 8	5 4	9 0
Ballybrack	"	Dunkerron, South	"	2 3	3 5	5 8
Caher	"	Iveragh	"	3 5	5 4	8 9
Caherdaniel	"	Dunkerron, South	"	1 11	3 5	5 4
Canuig	"	Iveragh	"	2 9	5 4	8 7
Castlequin	"	"	"	2 3	5 4	7 7
Cloon	"	Dunkerron, North	"	3 7	3 4	6 11
Curraghbeg	"	"	"	3 11	3 4	7 3
Derriana	"	Iveragh	"	2 1	5 4	7 5
Derrynane	"	Dunkerron, South	"	2 6	3 5	5 11
Emlagh	"	Iveragh	"	2 5	5 4	7 9
Glanbehy	"	"	"	3 5	5 4	8 9
Killinane	"	"	"	2 2	5 4	7 6
Lickeen	"	"	"	1 7	5 4	6 11
Lougheurrane	"	"	"	3 6	5 4	8 10
Mastergeehy	"	"	"	1 10	5 4	7 2
Maum	"	Dunkerron, North	"	3 1	3 4	6 5
Portmagee	"	Iveragh	"	3 1	5 4	8 5
St. Finan's	"	"	"	2 3	5 4	7 7
Teeranearagh	"	"	"	2 6	5 4	7 10
Valencia	"	"	"	2 6	5 4	7 10
Average for Union				2 8	4 0	6 8

\* Not congested.

TABLE II., SHOWING THE AMOUNT IN THE £ OF LOCAL TAXATION IN THE UNDER-MENTIONED  
ELECTORAL DIVISIONS IN UNCONGESTED DISTRICTS IN IRELAND.

APP. XX.

Uncongested  
Districts in  
Ireland. Local  
Taxation in five  
years ended 1898.

Note.—The three Unions of Armagh, Londonderry, and Newtownards were selected by me as specimens of lightly taxed Unions. I am sure, however, that there are a great many Unions in which local taxation is less than in Londonderry, where County Cess is unusually high for the North of Ireland.

Electoral Division.	Poor Law Union.	Barony.	County.	Poor Rate Average Poundage for Five Years ended 1898.	County Cess. Average Poundage for Five Years ended 1898.	Total Local Taxation. Average Poundage for Five Years ended 1898.
				<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
Annaghmore -	Armagh -	Oneilland West -	Armagh -	0 6	2 1	2 7
Armagh (Rural) -	" -	Armagh -	" -	0 9	1 10	2 7
Armaghbrague -	" -	" -	" -	0 8	1 10	2 6
Ballyards -	" -	" -	" -	0 4	1 10	2 2
Ballymartrim -	" -	" -	" -	0 5	1 10	2 8
Brootally -	" -	" -	" -	0 4	1 10	2 2
Caledon -	" -	Lower Dungannon -	Tyrone -	0 5	2 10	3 3
Charlemont -	" -	Armagh -	Armagh -	0 8	1 10	2 6
Clady -	" -	Lower Fews -	" -	0 5	1 10	2 3
Crossmore -	" -	Armagh -	" -	0 6	1 10	2 4
Derrynoose -	" -	Tiranny -	" -	0 5	1 11	2 4
Glensaul -	" -	" -	" -	0 5	1 11	2 4
Grange -	" -	Armagh -	" -	0 5	1 10	2 3
Hamilton's Bawn -	" -	Lower Fews -	" -	0 6	1 10	2 4
Hockley -	" -	Oneilland West -	" -	0 5	2 1	2 6
Keady -	" -	Armagh -	" -	0 9	1 10	2 7
Killeen -	" -	Lower Fews -	" -	0 4	1 10	2 2
Killyman -	" -	Oneilland West -	" -	0 6	2 1	2 7
Kilmore -	" -	" -	" -	0 6	2 1	2 7
Lisnadill -	" -	Lower Fews -	" -	0 6	1 10	2 4
Loughgall -	" -	Oneilland West -	" -	0 7	2 1	2 8
Markethill -	" -	Lower Fews -	" -	0 6	1 10	2 4
Middleton -	" -	Tiranny -	" -	0 6	1 11	2 5
Richhill -	" -	Oneilland West -	" -	0 6	2 1	2 7
Tullyroan -	" -	" -	" -	0 6	2 1	2 7
Tynan -	" -	Armagh -	" -	0 4	1 10	2 2
			Average for Union -	0 6	2 1	2 7
Ardmore -	Londonderry -	Tirkeeran -	Londonderry	0 6	3 0	3 6
Ballymullins -	" (Rural) -	" -	" -	0 8	3 0	3 8
Banagher -	" -	" -	" -	0 7	3 0	3 7
Bird's Town -	" -	Inishowen West -	Donegal -	0 6	3 0	3 6
Bond's Glen -	" -	Tirkeeran -	Londonderry	0 7	3 0	3 7
Burt -	" -	Inishowen West -	Donegal -	0 6	3 0	3 6
Castleforward -	" -	Raphoe North -	" -	0 7	2 11	3 6
City and Suburbs (Rural).	" -	N. W. Londonderry -	Londonderry	0 6	3 7	4 1
Claudy -	" -	Tirkeeran -	" -	0 7	3 0	3 7
Eglinton -	" -	" -	" -	0 6	3 0	3 6
Fahan -	" -	Inishowen West -	Donegal -	0 8	3 0	3 8
Glendermot -	" -	Tirkeeran -	Londonderry	0 6	3 0	3 6
Inch Island -	" -	Inishowen West -	Donegal -	0 5	3 0	3 5
Kilderry -	" -	" -	" -	0 6	3 0	3 6
Killea -	" -	Raphoe North -	" -	0 6	2 11	3 5
Lough Enagh -	" -	Tirkeeran -	Londonderry	0 5	3 0	3 5
Lower Liberties (Rural).	" -	N. W. Londonderry -	" -	0 6	3 7	4 1
Newtown Cunningham -	" -	Raphoe North -	Donegal -	0 5	2 11	3 4
Tamnaherin -	" -	Tirkeeran -	Londonderry	0 7	3 0	3 7
Three Trees -	" -	Inishowen West -	Donegal -	0 6	3 0	3 6
Upper Liberties (Rural).	" -	N. W. Londonderry -	Londonderry	0 5	3 7	4 0
Waterside (Rural) -	" -	Tirkeeran -	" -	0 7	3 0	3 7
			Average for Union -	0 6	3 1	3 7

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Uncongested  
Districts in  
Ireland. Local  
Taxation in five  
years ended 1898.

Electoral Division.	Poor Law Union.	Barony.	County.	Poor Rate. Average Poundage for Five Years ended 1898.	County Cess. Average Poundage for Five Years ended 1898.	Total Local Taxation. Average Poundage for Five Years ended 1898.
Ballygowan - - -	Newtownards	Castlereagh Lower -	Down -	s. d. 0 10	s. d. 2 0	s. d. 2 10
Ballyhalbert - - -	"	Ards Upper - - -	" -	0 10	1 7	2 5
Ballymaglaff - - -	"	Castlereagh Lower -	" -	0 7	2 0	2 7
Ballywalter - - -	"	Ards Upper - - -	" -	0 8	1 7	2 3
Bangor (Rural) - - -	"	" Lower - - -	" -	0 9	2 0	2 9
Carrowdore - - -	"	" " - - -	" -	0 9	2 0	2 9
Comber - - -	"	Castlereagh Lower -	" -	1 1	2 0	3 1
Donaghadee - - -	"	Ards Lower - - -	" -	1 0	2 0	3 0
Grey Abbey - - -	"	" " - - -	" -	1 0	2 0	3 0
Kilmood - - -	"	Castlereagh Lower -	" -	0 9	2 0	2 9
Kircubbin - - -	"	Ards Upper - - -	" -	0 11	1 7	2 6
Moneyreagh - - -	"	Castlereagh Lower -	" -	0 10	2 0	2 10
Mountstewart - - -	"	Ards Lower - - -	" -	0 7	2 0	2 7
Newtownards (Rural)	"	" " - - -	" -	1 9	2 0	3 9
Newtownards South (Rural).	"	Castlereagh Lower -	" -	1 3	2 0	3 3
Tullynakill - - -	"	" " - - -	" -	0 8	2 0	2 8
Average for Union -				0 11	1 10	2 9

## APPENDIX XXI.

Memorandum prepared for the Commission by Mr. Henry  
Plews, representing the Irish Railway Companies. [See MINUTES  
OF EVIDENCE, QUESTIONS 27,002-27,112.]

## APP. XXI.

1. I am General Manager of the Great Northern (Ireland) Railway Company, and I have been connected with Irish Railways for upwards of 30 years.

I appear before this Royal Commission at the request of the Railway Companies of Ireland, parties to the Railway Clearing House, who consider it desirable that their views in reference to certain matters affecting the Valuation of Railways in Ireland should be laid before the Commission.

2. The Irish Railway Companies are strongly in favour of a continuance of the present system of each railway being valued as a whole by the Government Valuator, who is an entirely disinterested official.

3. A valuation by such an Authority is arrived at on a general understood principle, which is simple and economical, it being accepted with much more confidence than could possibly be accorded to valuations made by various Local Authorities through whose districts a railway runs.

4. If the alternative to the present system was a constitution of the Local Authorities as the Assessment Committee, the cost of obtaining valuations would be enormously increased. There are various objections to the adoption of such a system in Ireland.

5. The Railway Companies believe that the method recently adopted by the Commissioner of Valuation for Ireland of allocating the cumulo value of a railway after deducting the value of stations, &c., on the basis of train mileage amongst the different rating areas through which the line passes has already been explained to the Royal Commission.

This is a system very simple in its operation, and one which is considered to be fair and equitable as a basis for allocation.

Railways,  
valuation of.  
Present system of  
cumulo valuation  
satisfactory.  
Valuation by Local  
Authorities would  
be more costly.

Railways,  
valuation of.  
Method of  
apportionment of  
cumulo value on  
basis of train  
mileage fair and  
equitable.

6. Out of the cumulo value the Commissioner first allocates to stations, &c., a fixed sum equal to 4 per cent. upon their full structural value.

APP. XXI.

7. A valuation in this form is not conformable to Section 20 of the Valuation (Ireland) Act, 1852, as it is not proportionate and uniform to the mode of valuing buildings other than railway properties. If this disproportion cannot be easily remedied, it would be some approach towards uniformity if this interest was reduced from 4 to 3 per cent.

Stations are valued at 4 per cent. on their structural value. The percentage should be reduced to 3.

8. The allowances made in the valuation of an Irish railway in respect of the capital employed by the Company in its capacity as tenant are equal to  $17\frac{1}{2}$  per cent. on such capital, and cover interest, trade profits, depreciation of rolling stock, risks and casualties, skill, energy, &c.

Railways, valuation of. Allowances on tenant's capital should be fixed by statute and should be 20 to 25 per cent. Present allowance is  $17\frac{1}{2}$  per cent.

9. It has been suggested, and very properly, that the allowances under this head should be fixed by statute. In this the Irish Railway Companies concur, and consider that from 20 to 25 per cent. would be a very moderate rate at which to fix these allowances, having regard to the circumstances affecting the cost of working railways.

10. The Irish Railway Companies are prejudiced by the valuation of their building properties not being dealt with on the same principle as other buildings, as their valuation is the full net annual value, ascertained in the same manner as other adjoining properties, which latter receive a reduction of about  $23\frac{1}{2}$  per cent. upon the average, whereas Railway Companies get no allowance whatever.

Railways, valuation of buildings.  $23\frac{1}{2}$  per cent. reduction not allowed as in the case of other properties.

11. Under the Towns Improvement Act, 1854, Railway Companies pay upon one-fourth the net annual value of lands used as a railway in respect of rates levied under this Act. Some towns are exempt from the operation of the Act, and in other cases the Railway Companies only receive consideration to the extent of this reduction of one-fourth the net annual value of the lands upon those rates that are levied under the Public Health (Ireland) Act, 1878; some towns being exempt from the operation of both Acts.

Railways, rating of. Partial exemption now given under the Towns Improvement Act, 1854, and the Public Health (Ireland) Act, 1878, does not apply to all towns. This should be remedied.

12. Where departures from the principle of the Act of 1854 exist these would appear to have been made inadvertently. For instance, the town of Enniskillen and the township of Clontarf are under special Acts whose rating clauses do not provide for the partial exemption allowed under the Act of 1854, and the reduction to one-fourth the net annual value only applies in the case of these two places to the rates levied by them under the Act of 1878. In the case of Dublin, the Great Northern Company gets no reduction whatever, but pays the full City rates upon the lands within the City boundary. The Railway Companies think this is a state of things which should be remedied by their being given the benefit of remission under these Acts in all cases, any special provision notwithstanding.

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## APPENDIX XXII.

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Memorandum prepared for the Commission by Mr. Walter Bailey, representing the Irish Railway Companies. [See MINUTES OF EVIDENCE, QUESTIONS 27,113-27,193.]

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1. I am Accountant of the Belfast and Northern Counties Railway Company, which position I have filled for the past 13 years. Previous to this I was for many years in the Accounting Department of the South-Eastern Railway Company in London.

APP. XXII.

I appear before this Royal Commission on behalf and at the request of the Railway Companies of Ireland, parties to the Irish Railway Clearing House.

It is considered desirable that the views of these Companies on certain matters affecting the valuation of the railways of Ireland should be submitted to the Royal Commission.



## APP. XXII.

Railways,  
Government  
valuation  
satisfactory.

Railways,  
valuation of.  
Mode of apportion-  
ment of cumulo  
value on basis of  
train mileage  
satisfactory.

Stations are valued  
at 4 per cent. on  
their structural  
value. The  
percentage  
should be reduced  
to 3.

Railways,  
valuation of.  
If deductions are  
made statutory,  
that on tenant's  
capital should be  
not less than  
20 per cent.  
instead of 17½ per  
cent. as at present.

Railways.  
The valuation of,  
is not propor-  
tionate to that of  
other properties.  
This should be  
remedied.

Railways,  
valuation of.  
Partial  
exemption under  
the Public Health  
Acts and the  
Town's Improve-  
ment Act should  
be extended to all  
similar rates.

2. The Railway Companies consider that the present system of valuing each railway as a whole by a disinterested Government official is equitable, simple, and economical, and should therefore be continued.

3. Mr. Barton, the Commissioner of Valuation for Ireland, has already explained to the Royal Commission the method he has recently adopted of allocating the cumulo value of a railway after deducting the value of stations, &c., on the basis of train mileage amongst the different rating areas through which the line passes.

4. The Railway Companies are of the opinion that this method of apportionment, when applied to Irish railways, so closely conforms in its results to the statutory principle upon which all hereditaments are valued as should render it satisfactory to the Railway Companies and the Rating Authorities alike.

5. Out of the cumulo value the Commissioner first allocates to stations, &c., a fixed preferential amount equal to 4 per cent. upon their structural value.

6. The Railway Companies agree with the Railway Assessor for Scotland, and the Rating Surveyor to the Midland Railway of England, that an allowance of 3 per cent. upon the structural cost would more fairly apportion the cumulo value between the "stations" and the "line of railway."

7. The allowances made in the valuation of an Irish railway in respect of the capital employed by the Company in its capacity of tenant are equal to 17½ per cent. of such capital, and cover interest, trade profits, depreciation of rolling stock, and risks and casualties.

8. If the suggestion made by several witnesses that the allowances under this head should be fixed by statute is approved of by the Royal Commission, the Irish Railway Companies are of the opinion that in the aggregate they should amount to not less than 20 per cent. of the tenant's capital.

9. The Irish Railway Companies are prejudiced by the general undervaluation of other properties than railways and undertakings of a similar nature. The result of this undervaluation, which arises from the obligation put upon the Commissioner of Valuation to make the valuation of new property proportionate to that of the hereditaments which were in existence at the time Griffith's Valuation was made, is that railways, being assessed at their full net annual value, bear more than their fair share of local burdens.

10. The Railway Companies consider that this grievance should be redressed by making the valuation of all hereditaments proportionate and uniform, in accordance with the provisions of section 20 of the Valuation Act of 1852.

11. Under the Public Health Acts and the Towns Improvement Act, lands used as a railway are liable for the proportion of one-fourth only of the net annual value in respect of certain rates levied under their provisions.

12. The Irish Railway Companies concur in the view expressed in the evidence given by the representatives of the English Companies that this exemption should be extended to all rates of a similar nature to those already entitled to it, wherever and however levied.

## APPENDIX XXIII.

Memorandum prepared for the Commission by Mr. J. G. Barton, C.B., Commissioner of Valuation. [See MINUTES OF EVIDENCE, QUESTIONS 27,194-27,538.]

## APP. XXIII.

1. Having already sent in a statement on the subject of the Valuation of Property for Rating Purposes in Ireland,\* I now propose to confine my remarks to the several points touched on by the Irish witnesses regarding the work of my Department.

\* See C. 8764—1898, p. 276.

2. The question as to whether it would be desirable to carry out a re-valuation, and to revise it through Local Authorities, as in England, or through a Central department, such as the existing Valuation Office, has been raised by several witnesses.

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Re-valuation of Ireland.  
Reasons against transferring the work of valuation to Local Bodies.

3. In my opinion it would not be desirable to transfer this valuation work to the Local Bodies, for the following reasons:—

- (i.) Because, owing to the feeling which exists between the landlords and the occupiers of land in Ireland, any re-valuation made by Local Authorities would not commend itself to both classes interested.
- (ii.) Because the principal owners of rateable property in Ireland are practically unrepresented on most of the Local Bodies.
- (iii.) Because the Local Authorities have little or no knowledge of valuation and survey work, and would find it difficult to get properly trained surveyors and valuers to assist them.
- (iv.) Because the cost both of re-valuation and revision would be very largely increased.
- (v.) Because the valuation of such property as railways, canals, &c., which run through a number of rating areas, can be much more effectively and cheaply dealt with by a Central authority than by several independent Local Authorities.
- (vi.) Because all rateable property would not to the same extent be valued on a uniform basis throughout the country; and uniformity in regard to exemptions which can be secured by one impartial Authority acting for the whole of Ireland would hardly be guaranteed if left in the hands of Local Councils who differ so materially in their views on the question as do those in the north and south of Ireland.

4. The chief portion of the annual revision work in the Rural Districts is farm surveying work, which does not require local knowledge. In the cases where local knowledge is necessary, I am of opinion that my valuers, who, as far as possible, work each year in the same district, are as competent an authority on the value of ground rents and cost of buildings as any men appointed by the Local Authorities would be.

5. One or two witnesses were apparently under the impression that Government property was not valued as highly in Ireland as other property on which rates were paid. This is a mistake. Government property in Ireland is valued on exactly the same basis as other property of a similar character, *i.e.*, its letting value. I may mention that in 1894 the valuation of the Government property in Dublin was brought under my notice by the Corporation, and I accordingly revalued it. The Corporation were apparently satisfied with the result, as, although they employed a valuer of their own to check my figures, they did not appeal.

Government property. Alleged under-valuation of. It is valued on the same basis as similar property, that is, letting value.

6. As regards the inequalities in the valuation of Dublin, I would remark that this is a matter which can be put right at any time by the Corporation, who have only to apply for a revaluation under section 65 of the Local Government (Ireland) Act, 1898, a course which has already been taken in Belfast. I may, however, state that these inequalities are not, in my opinion, so glaring as the evidence of one of the witnesses would seem to imply. Although the Dublin and Kingstown Railway valuation has been reduced, as stated, the valuation of the property of the competing company (the Tramways Company) has been largely increased.

Dublin. Inequalities in valuation not so great as alleged. Corporation have the power to apply for a revaluation under the Local Government (Ireland) Act. Valuation of the Dublin and Kingstown Railway and the Dublin Gas Company.

7. As regards the gasworks, to which reference was also made, the valuation of over 9,000*l.* was fixed in 1877 on the basis of net annual profits of 27,500*l.* These profits now appear to be 43,000*l.*, and a re-valuation can be made at any time on the application of a ratepayer.

8. It was also suggested that because the poor rate collector in Dublin was under a Government officer, applications for revision have not been generally made, but as it is open to every ratepayer in the city to ask for a revision of the valuation of any rateable hereditament in it, the objection would not appear to have much force.

Dublin. Revision of valuation. Every ratepayer may ask for a revision of the valuation of any hereditament.

9. In the replies to queries 24,005 and following numbers, it is urged that shootings, fishings, mines, and quarries are not as highly valued as they ought to be. Fishings, mines, and quarries are valued on exactly the same basis as other rateable hereditaments of a similar nature, and considering that frequent revisions of the Valuations of these hereditaments are made it may be assumed that, generally speaking, they are quite as highly valued as other rateable hereditaments throughout the country, shootings only of the hereditaments mentioned are not rateable in Ireland.

Shootings, fishings, mines, and quarries. Shootings are not rateable in Ireland.

## APP. XXIII.

but fishings, mines, and quarries are valued. Cases of the Erne fishery and the Arigna quarry.

Annual revision of valuation. The premises which are the subject of revision are always inspected.

Agricultural land, re-valuation of. Judicial rent and tenants' interest must each form an element in arriving at the assessable value, but there would be great difficulties in carrying this out satisfactorily.

Tenant's interest. Not much difficulty in arriving at the annual value.

Revaluation of Ireland. First the County Boroughs should be re-valued, then the urban districts, and then the rural districts.

10. The same witness, in reply to query 24,054, quotes the Erne Fishery as escaping local taxes, but I find that this fishery is valued for rating purposes at 1,110%. In reply to query 24,093, the same witness speaks of the Arigna quarry not being valued, but I find that the mine and quarry appears in the valuation lists at a sum of 250%.

11. The statement made in reply to query 24,448, that the annual revision is often carried out without an inspection of the premises which are the subject of revision, is quite at variance with the actual fact. In every case where a revision is made, the premises are inspected and, where feasible, the occupier is seen by the revising valuer. This officer has to make a return to me showing that he has visited each case, and he has to set out in the official note book full particulars of the building he values, and has to show on the map each survey he makes.

12. In my former evidence I touched on the question of a re-valuation of Ireland for rating purposes, and then stated, as regards land, that in any valuation the judicial rents, fixed by a Government Department, and the tenants' interest must each form an element in arriving at the fair assessable value. I have carefully read the evidence since given on this point, and see no reason for altering my opinion, but I can see great difficulties in carrying it out satisfactorily.

Firstly.—Because the Land Commission are now fixing second term rents in which they are reducing those fixed during the first term, and it would be difficult to say which of these ought to be adopted as a basis.

Secondly.—Because there is a very general feeling in the country that these judicial rents are not uniform, and do not represent the fair letting value.

Thirdly.—Because a very large number of the occupiers have purchased their holdings under the Land Acts at varying prices; and

Fourthly.—Because it would be most difficult to value the land on which judicial rents have not been fixed, so as to make it uniform with the valuation of the lands on which the rents have been fixed and those purchased by the occupiers.

13. As regards the tenant's interest, the annual value of which I suggested should be added to the rent, I do not see much difficulty in fixing it, it being only necessary to insure that it is uniform over the whole rating area, and that it brings up the valuation of the land to the same standard as that of other rateable property in that area.

14. It is questionable, however, whether it would be advisable to deal with the revaluation of the land just at present. The revaluation of the six County Boroughs is provided for in the Local Government Act, and this work is now in progress. When it is completed it might be advisable to provide for the revaluation of the 68 Urban Districts, and when the revaluation of these has been completed the question of the revaluation of the Rural Districts might be dealt with.

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