ROYAL COMMISSION ON LOCAL TAXATIO

6

APPENDIX

TO

MINUTES OF EVID ICE

(VOLME I.)

TAKEN BEFORE THE

ROYAL COMMISSION ON LOCAL TAXTION.

PART I.

MEMORANDA PREPARED BY WITNESSES REPRESENTING CERTAIN GOVERNMENT DEPARTMENTS.

Presented to both Mouses of Barliament by Command of Mer Majesty.



LONDON:

PRINTED FOR HER MAJESTY'S STATIONERY OFFICE
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MA ASTT.

And to be purchased, either directly or through any Bookseller, from

EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and

32 ARINGDON STREET, WESTMINGER, S.W.; or

JOHN MEN 2008 2 100, 12, 1100 ER STREET, EDINBURGH, and

90, West NILE STREET, GLASGOW; or

DGES, FIGGIS, & C. LIMITED, 104, GRAFTON STREET, BUBLIN.

GENEL TABLE OF CONTENTS.

DETAILED TABLE OF CONTENTS OF MENDENNA
MEMORANUM

APPENDIX V—ASSESSOR OF RAILWAYS AND CANALS FOR SCOTLAND:—

DETAILED TABLE OF CONTENTS OF MEMORANDUM

Memorandum ,

TERMS OF REFERENCE TO ROYAL COMMISSION ON LOCAL TAXATION.

To inquire into the present system under which taxation is raised for local purposes, and report whether and how far all kinds of real and personal property contribute equitably to such taxation; and, if not, what alterations in the law are desirable in order to secure that result.

APPENDIX I.

MEMORANDUM ON LOCAL TAXATION IN ENGLAND AND WALES PREPARED FOR THE ROYAL COMMISSION ON LOCAL TAXATION BY THE LOCAL GOVERNMENT BOARD (ENGLAND).

(SEE MINUTES OF EVIDENCE, VOL. I., QUESTIONS 1 TO 321.)

I 98390

CONTENTS OF MEMORANDUM BY LOCAL GOVERNMENT BOARD (ENGLAND).

I.—Statement as to the Statutory Provisions relating to the General Principles and Machineby of Valuation for Assessment to Local Rates, and the Properties which are assessed to such Rates in England and Wales.

STATUTORY PROVISIONS RELATING TO THE GENERAL PRINCIPLES AND MACHINERY OF VALUATION.

. .	77 A 77 B 77 B	•
	NITION OF "NET ANNUAL VALUE" OR "RATEABLE VALUE"	
Тнв	Union Assessment Acts, 1862 to 1880 Places in which the Acts are in force	
	Constitution and general powers of Union Assessment Committees	
	Appointment and proceedings of committee	
	Power to require returns and production of books	
	Power to order map or plan to be made	
	Valuations and valuation lists Forms of valuation lists	•
	Definition of "gross estimated rental"	
	Supplemental and new valuation lists	
	Deposit of valuation list Transmission to assessment committee	
	Notice to certain companies by committee -	
	Revision and approval of list	
	Objections to the valuation list	
	Redeposit of altered list	
	Final approval of list Deposit of list as finally approved	
	Appeals against the valuation list	
	Valuation list in force	
	Effect of approved list	
	Objections to list in force	
	Alteration of list on appeal against poor rate	
	Expenses of valuations and valuation lists	
	Poor Rates and Contribution Orders to be made according to valuation lists	
	Savings for exceptional principles of valuation	
Гне	VALUATION (METROPOLIS) Acts, 1869 AND 1884 Incorporation of the Union Assessment Acts	
	Places in which the Acts are in force	
	Appointment of assessment committees	
	Making of valuation lists by overseers	
	New valuation lists	
	Forms of valuation lists Definitions of "hereditament," and "gross" and "rateable" value]
	Scale of deductions for ascertaining rateable value	1
	Application of sections 17 to 21 of the Union Assessment Committee Act, 1862 -	ī
	Deposit of list and transmission of duplicate to Surveyor of Taxes	I
	Transmission of list after deposit to Assessment Committee	1
	Objections to and revision of valuation list Meetings of Committee to determine objections	1
	Revision of valuation list	i
	Final approval of list	1
• .	Deposit of list as finally approved	1
	Printed copies of totals of the list	1
	Returns from Owners and Occupiers Supply of forms by Surveyor of Taxes	1
	Returns and appeals by owners and lessees	1
	Appeals against valuation lists	1
	Appeals to Special Sessions	1.
	Power of Quarter Sessions to order making of valuation list	1

	TO THE ACT OF PART A.		Page
	Revision of valuation list in force	-	16
	Supplemental valuation lists -	-	16
	Provisional valuation lists	•	17
		•	17
	Operation of provisional lists	•	17
	Effect of valuation list	•	17
	When new and supplemental lists come into force	-	17
	Lists to be conclusive for purposes of certain rates and taxes	-	17
	Errors and omissions from rates -	•	18
	Savings for exceptional principles of valuation -	•	18
	Inspection of lists and other documents	•	18
	MISCELLANEOUS ENACTMENTS AS TO THE VALUATION OF PROPERTY FOR THE PURPOSE	ΩÞ	
	ASSESSMENT TO THE POOR RATE	•	19
	Valuations under the Parochial Assessments Act, 1836 -		19
	Valuations under the Poor Law Amendment Acts, 1848 and 1868	-	19
	Down Down		
	Appeals against Poor Rates -	•	19
	Preliminary objection to Assessment Committee against valuation list	•	19
	Enactments as to Appeals -	•	19
	Costs of appeals involving a common principle -	-	20
	Appeals to Quarter Sessions	_	20
	Appeals to Special Sessions	_	21
	Appeals from Special to Quarter Sessions	-	21
		_	
	VALUATION FOR PURPOSE OF CONTRIBUTIONS TO BOROUGH RATE	-	21
	Assessment of contributions to Borough Rate	•	21
	Valuation by Town Council	-	21
	Appeal against Borough Rate	•	22
	THE BASIS OF STANDARD FOR COUNTY RATES	-	22
	Valuation list not conclusive for county rate		22
	Mode of assessing county contributions	•	22
	Transfer of powers by the Local Government Act, 1894	-	22
	Preparation of basis or standard	-	22
	Returns and production of rates for purposes of basis	-	23
	Definition of "full and fair annual value"		23
	Valuation may be ordered by County Council		23
ı	Copy of basis to be sent to Overseers	•	23
	Meetings of County Council for determining objections	•	24
	Confirmation of basis	•	24
	Appeals against basis or standard		24
	Fevision of basis or standard		24
	· .		
	Appeal against rate made upon basis or standard	•	25
	VALUATIONS FOR CONTRIBUTIONS TO EXPENSES OF METROPOLITAN POLICE -	-	25
	Assessment of Contributions	-	25
	Contributions where no valuation for County rate	-	25
	VALUATIONS FOR PURPOSES OF AGRICULTURAL RATES ACT, 1896		25
	- Separate assessment of agricultural land		25
	Statements to be made by overseers		26
	Regulations of Local Government Board	-	26
	PROPERTIES WHICH ARE ASSESSED TO LOCAL RATES.		
	RATEABLE HEREDITAMENTS	•	26
	Lands, houses, tithes and coal mines	•	26
	Tithe rent-charge	•	26
	Plantations, woods, and saleable underwoods	-	26
	Sporting rights	-	26
	Notes	•	26
	Valuation of land used as a plantation, &c.	•	27 27
	Deduction of rate by tenant of plantation, &c Valuation of sporting rights	•	27
	Deduction of rate by tenant	_	27
	Valuation of tin, lead, or copper mines	-	27
	Deduction of rate by tenant		28
	Advertising stations	-	28
	Exempted Properties	-	28
	Stock-in-trade	-	28
	Extraordinary tithe rentcharge	-	29
	Places of worship, &c	-	29
	Premises of scientific societies	•	29
	Militia storehouses	-	29
	Volunteer storehouses	•	29 29
	Lighthouses, buoys, &c.	-	29 29
	Sunday and Ragged Schools Burial grounds	•	30
	TOUCHAL MEDICINA . T. T	-	

	CONTENTS OF MEMORANDUM BY LOCAL GOVERNMENT BOARD (ENGLE	and). ix
		Page
	CROWN AND GOVERNMENT PROPERTY	- 30
	Treasury contributions to rates	30
	Custom House	- 30
	Lands vested in Secretary for War	- 30
	Post Office premises	- 30
	Postal telegraphs	- 30
	7 000at 40-12-1-1-1	
	·	
•		
II	-Statement showing with respect to Local Rates in England and W	ALES the several
	RATES leviable, the Purposes for which they are raised, the Loc	JAL AUTHORITIES
	who expend them, the Properties which are assessed to them, who	ether the Rates
	are paid by the Owners or Occupiers, and whether they are rai	sed on the full
	Annual Value of the Properties, and, if not, on what Portion of s	uich VALUE and
	after what Deductions, if any.	ACE VEROUS, GIVE
	and the second of soul to	
		Page
	Principal rates	- 31
	The Agricultural Rates Act, 1896	31
	THE POOR RATE, COUNTY, BOROUGH, AND WATCH RATES	- 31
	Local Acts - Properties and annual value on which poor rates are levied	31
	The purposes for which poor rates are raised, and the local authorities who ex	- 31 pend them 31
	Expenditure for the relief of the poor and other expenses of guardians -	- 32
	Expenses of County Councils (county rate or contributions)	- 32
	Additional expenses in London	- 34
	Expenses of Town Councils (borough rate)	- 34
	,, (watch rate)	- 36
	Expenses of School Boards other than the London School Board -	37
	Expenses of School Attendance Committees	- 37
	Expenses of Rural District Councils payable out of poor rates	37
	Expenses of Highway Boards	391
	Expenses of Parish Councils and Parish Meetings in rural parishes Expenses of executing the Baths and Washhouses Acts 1846 to 1882	39 - 40
	Expenses under the Burial Acts	- 40
	Miscellaneous expenses	- 40
	As to the payment of poor rates by the owners and occupiers of property	• 41
	Payment by occupiers	- 41
	Payment by owners of-	The second second
	Mines	41
	Advertising stations	- 41
	Tithe rent-charge	- 41
	Sporting rights	41 - 42
	Transfer of powers of the vestry by the Local Government Act, 1894	- 42
	Agreement by owner to pay poor rate	- 42
	Order directing owners to be rated	42
	Recovery of rates from owner	- 43
	Recovery from occupier in default of owner	- 43
	Owner may appeal against valuation list and poor rate	- 43
		or Poor
	RATES	- 43
	Separate county rates	- 43
	Separate borough and watch rates	- 43
	Separate rates for general expenses of rural district councils Separate rates for expenses of burial boards	44 44
	Separate rates under the Education Acts	44
	HIGHWAY RATES	- 44
	In rural parishes separately maintaining their own highways	- 44 - 44
	In rural parishes in a highway district In urban districts	45
	Purposes for which highway rates are raised and the local authorities w	_
	them	- 45
	Properties on which highway rates are levied	45
	Payment of highway rates by owners and occupiers of property	- 46
	Annual value on which the highway rate is payable -	46
	GENERAL DISTRICT RATES OF URBAN DISTRICT COUNCILS -	46
	Purposes for which raised	- 46
	Properties on which the rate is levied	- 47
	Payment by owners and occupiers	47
	Annual value on which the rate is payable -	48

APP. I.

A pp	7
arr.	ı

D		-	1.vGe
RATES FOR SPECIAL EXPENSES OF RURAL DISTRICT COUNCILS	-	-	- 48
Purposes for which raised	•	•	- 48
Properties on which the rate is levied, payment by owners an	i d o ccupien	s, and val	ue
on which the rate is payable	• `		- 48
WATER RATES OF URBAN AND RURAL DISTRICT COUNCILS .	*	-	- 49
PRIVATE IMPROVEMENT RATES OF DISTRICT COUNCILS AND OF	LONDON	SARITA	 D w
AUTHORITIES	210112011	DANITA	- 49
Purposes for which raised	_	. "	. 49
Properties on which the rate is levied -	-		- 50
Payment by owners and occupiers -			- 50 - 50
Annual value on which the rate is payable -	· .	•	- 50
	•	-	-
LIGHTING RATES	•	-	- 50
Purposes for which the rates are raised -	. •	•	- 50
Properties on which the rate is levied, payment by owners an	id occupier	в, and val	ue
on which the rate is payable	•	+	- 50
RATES FOR PUBLIC LIBRARIES	_		- 50
Purposes for which the rates are raised		_	- 50
Properties on which the rate is levied, payment by owners an	d occupier	s. and val	ne
on which the rate is payable -	·	-	- 50
PARISH IMPROVEMENT RATES	_		- 51
	-	-	
RATES LEVIED BY SANITARY AUTHORITIES IN THE COUNTY OF LOND	ON -	•	- 51
Sewers Rate, Lighting Rate, and General Rate	-	-	- 51
Properties on which the rates are levied -	-	•	- 51
Payment by owners and occupiers -	•	-	- 52
Value on which the rate is payable	•	-	- 52
Purposes for which the general rates are raised -	•	-	- 52
Purposes for which the sewers rates are raised	•	-	- 52
Properties assessed to sewers rates	-		- 53
Deduction of sewers rate from rent	•		- 53
Reduced assessment of sewers rate on land .	-	-	- 53
Lighting rates	•	•	- 53
			-

III.—Statement showing the Purposes for which new or additional Local Taxation has been authorised by Parliament to be raised in England and Wales, since the Year 1869.

Year.	Purpose.		Pag
1870	School boards		54
"	Tramways	- 1	54
••	Superannuation of poor law medical officers	-	55
1871	Public Libraries	-]	55
27	Vaccination officers	-	55
"	Casual wards	- 1	55
1872	Reformatory and industrial schools	- 1	55
**	Infant life protection	- 1	56
"	Analysis of food and drugs	-	56
"	Sanitary administration	-	56
.,	Baths and washhouses	-	57
1)	Promotion of, or opposition to, Bills in Parliament, or prosecution or defence	e of	
"	legal proceedings	-	57
1873	Complaints with respect to railway facilities	-	57
1874	Registration of births and deaths	-	57
•	Public health	-	57
1875	Explosives	-	58
	Artizans' and labourers' dwellings	- [58
"	Sanitary administration	-	58
"	Analysis of food and drugs	-	59
1876	Commons	-	59
	Jury lists	-	59
"	Payments by guardians for information required for the discharge of their du	ties,	
"	and for visits to pauper children sent out to service	-	59
	Prevention of the pollution of rivers	-	60
"	Elementary education	•	60
1877	Open spaces in the metropolis	-	60
	Canal hoats	- 1	61
"	Extirpation of the Colorado beetle	-	61
1873	Roths and washhouses	-	61
	Maintenance of highways and bridges in South Wales	-	61
97	Acquisition of commons for the metropolis	-	61
,, ,,	Diseased animals	-	62

Year.	Purpose.	Page
-cont.	Bridges	62
1879	Cemeteries	62
**	Industrial schools	62
**	Subscriptions by guardians Ambulances for persons suffering from infectious disease	62 63
"	Artizans' and labourers' dwellings	63
.881	Bridges in South Wales	63
	Open spaces in the metropolis	63
.882	Milestones and fences on highways	63
"	Housing of the working classes. Demolition of obstructive buildings	63
†† 00°†	Electric lighting	63
883	Poor Law Conferences Prevention of infectious diseases in the metropolis	64
"	Regulation of factories and workshops	64 64
885	Election of burial boards	64
,,	Conferences upon subjects relating to public health and local government	64
,	Prosecution of keepers of brothels	65
"	Housing of the working classes	65
56 \$7	Burial of drowned persons	65
: 1	Open spaces	65 65
• 55	Registration of county electors	65 65
,	Complaints with respect to railway facilities	66
	Bridges, subways, or approaches to railways or canals	66
	Derelict canals	66
,,	Establishment of county councils	66
,	Roads and bridges	66
,	Prevention of pollution of rivers Opposition to bills in Parliament, &c.	67
1	County medical officers of health	67 67
j	Grants to local authorities	67
}	Compensation to officers for loss of office, &c.	67
. }	Establishment of county boroughs	67
	Regulation of sea fisheries	67
	Provision of intermediate education in Wales	68
	Prevention of cruelty to children Reception of fever, small-pox, and diphtheria patients into the asylums of the	68-
,	Metropolitan Asylum Board -	68
,	Notification of infectious disease	68
,	Technical and manual instruction	68
90	County Councils Association	69
•	Disinfection of bedding, &c., to prevent spread of infectious disease	69
,	Refuges and shelters in streets Statues and monuments	69
,	Trees in public streets	69
	Unhealthy dwellings	69 70
91	Technical and manual instruction	70
, .]	Opposition to bills to confirm provisional orders as to classification of railway	,,,
}	traffic and schedule of rates	70
1	Museums and gymnasiums	70
	Post and telegraph offices - Rifle ranges -	71
ł	Highways and bridges	71 71
ì	Sanitary administration in London	71 71
l	Compensation for loss arising from a forged transfer of stock of local authorities -	72
:	Inquiries into charities -	$7\overline{2}$
[Franchises of weights and measures • • •	72
İ	Small holdings -	72
[Purchase of lands for military purposes Private streets	72
ł	Limitation of hours of employment in shops	72
3	Education of blind and deaf children	73 73
	Adulteration of fertilizers and feeding stuffs	73
. 1	Isolation hospitals	73
4	Establishment of parish councils	74
ļ	Clerk of parish council	74
Ì	Public offices	74
ļ	Recreation grounds	74
!	Offensive pools, ditches, &c.	74 74
"	Rights of way	74
,	Incidental works	74
	Allotments	75
,	Public footpaths -	75
•]	Charities - Parish meetings -	75
		75

ROYAL COMMISSION ON LOCAL TAXATION:

Year.	Purpose.		Pag
1894-cont.	Expenses of parish council and of parish meeting -		75
**	Rights of way and of common	- 1	75
<i>y</i>	Compensation to officers for loss of office, &c.	1	75
21	Protection of wild birds	•	75
**	Prevention of cruelty to children	1	75
1895	Provision of postal facilities	- !	76
1896	Light railways		76
**	Superannuation of poor law officers	<i>-</i> ì	76

Summary of Statement II. in tabular form - - - 77