

ROYAL COMMISSION ON LOCAL TAXATION

26

APPENDIX

TO

MINUTES OF EVIDENCE

(VOLUME I.)

TAKEN BEFORE THE

ROYAL COMMISSION ON LOCAL TAXATION.

PART I.

MEMORANDA PREPARED BY WITNESSES REPRESENTING
CERTAIN GOVERNMENT DEPARTMENTS.

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



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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.)

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MEMORANDUM BY LOCAL GOVERNMENT BOARD
(ENGLAND).

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

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

1. The general law as to the valuation of property for the purposes of rating is for the most part contained in the Union Assessment Acts, 1862 to 1880. These Acts are in force in their entirety throughout England and Wales, with the exception of the Administrative County of London* and the ten other places mentioned below. Parts of them are in force in the Administrative County of London,* but the general law differs from that in the rest of the country to the extent to which it is modified by the Valuation (Metropolis) Acts.† In the ten places referred to, the only general provisions dealing expressly with the subject of valuation for rating purposes are those contained in the Parochial Assessments Act, 1836, the Poor Law Amendment Act, 1848, and the Poor Law Amendment Act, 1868.‡

In many places the matter is dealt with by provisions in local Acts, but this Statement refers only to the provisions of the general law.

RATEABLE VALUE.

2. The authority to tax or rate persons for the relief of the poor springs from section 1 of the Poor Relief Act, 1601§ (43 Eliz. c. 2), and the rule for ascertaining the value of the hereditaments assessable to the rate is laid down by section 1 of the Parochial Assessments Act, 1836 (6 & 7 Will. 4. c. 96), which provides that no rate for the relief of the poor shall be allowed by justices, or be of any force, unless it is made upon an estimate of the net annual value of the several hereditaments rated thereunto, that is to say, of the rent at which the same might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and tithe commutation rentcharge, if any, and deducting therefrom the probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent. In the form of rate prescribed by the schedule to the Act, this "net annual value" is referred to as "rateable value." Definition of "net annual value" or "rateable value."

The practical mode of ascertaining the rateable value of hereditaments for the purpose of the poor rate is for the most part determined by the machinery which the Union Assessment Acts and the Valuation (Metropolis) Acts† set up. In the few places outside London where the former Acts are not in force, and no provision on the subject is made by a local Act, valuations for the purpose of the poor rate may be made under one or more of certain enactments which are referred to subsequently at page 19 of this Statement.

THE UNION ASSESSMENT ACTS, 1862 TO 1880.

3. The Union Assessment Committee Act, 1862 (25 & 26 Vict. c. 103) and the Union Assessment Committee Amendment Act, 1864 (27 & 28 Vict. c. 39) are in operation in every union formed under the Poor Law Amendment Act, 1834 (4 & 5 Will. 4. c. 76). Unions or incorporations outside the Administrative County of London formed under local Acts may, upon the application of the guardians, and with the consent of the Local Government Board, be included in the Acts (25 & 26 Vict. c. 103, s. 45), and a parish outside the Administrative County of London not within a union of parishes may in a similar manner be included (The Union Assessment Act, 1880 (43 & 44 Vict. c. 7.)). Places in which the Acts are in force.

By virtue of these provisions, the Acts of 1862 and 1864 are at the present time in force throughout the whole of England and Wales, with the exception of the following ten places, viz. :—

The incorporations of Kingston-on-Hull, Plymouth, and Southampton;

* For this purpose the Administrative County of London does not include the hamlet of Penge.

† See page 9.

‡ See page 19.

§ See page 26.

- APP. I. — The parishes of Alverstoke, Barrow-in-Furness, Birmingham, East Stonehouse, Liverpool, and Stoke Damerel, and the township of Manchester, being parishes under separate boards of guardians.
In some of these places the assessment for the poor rate is made under local Acts.

Constitution and General Powers of Union Assessment Committees.

Appointment
of assess-
ment com-
mittees.

4. Section 2 of the Union Assessment Committee Act, 1862 (25 & 26 Vict. c. 103), as amended by the Statute Law Revision Act, 1893, and the Local Government Act, 1894, (section 89 and second schedule), directs the guardians in every year, at their first meeting after the annual election of guardians, to appoint not less than 6 nor more than 12 of their number to be a committee, called the assessment committee of the union, for the investigation and supervision of the valuations made under the Act.

The authority of the committee so appointed extends over every parish comprised in the union (25 & 26 Vict. c. 103. s. 7).

If no appointment is made at the meeting fixed by the Act, the Local Government Board are required to appoint some other day on which the guardians shall make the appointment (section 4).

Where any union is co-extensive with a municipal borough, the clerk to the guardians must, upon the appointment of the assessment committee, if directed by the board of guardians to do so, transmit in writing the names of the persons appointed to the town council, who may thereupon, if they think fit, appoint from themselves persons, not exceeding in number those appointed by the guardians, to form part of the assessment committee (section 3).

Any guardian may be present at any meeting of the assessment committee, but is not entitled to take part in the proceedings of the committee unless a member thereof (section 8).

Quorum.

The quorum of the committee is fixed at not less than three, and not less in any case than one-third of their number, and when upon any question there is an equality of votes, the presiding chairman has a second or casting vote (section 9).

Minutes.

The committee are required to cause minutes of their proceedings, and of the names of the members attending each meeting, to be entered in books to be kept by their clerk under their superintendence, and every such entry is to be signed by the presiding chairman at the meeting at which the proceeding took place. All such books are to be at all reasonable times open to the inspection of every person rated to the relief of the poor (in any parish or place in the union), without any fee being demanded for such inspection, and all such persons are entitled at all reasonable times to take copies or extracts from the books without paying any fee for the same. A penalty is imposed upon the clerk to the committee if, on request, he refuses to allow inspection of the books, or copies or extracts to be taken therefrom (section 11).

Report of
proceedings.

Under section 12 of the Act the guardians are required annually in the month of April to report the proceedings of their assessment committee to the Local Government Board.

Power to
require
returns and
production
of books.

The committee may require the overseers, assistant overseers, constables, assessors, collectors, and any other persons having the custody of any books of assessment of any taxes or rates, parliamentary or parochial, or of the valuations of any parish, or having the collection or management of any such taxes or rates, to make returns in writing to the committee of all such particulars as they may direct in relation to such taxes, rates, or valuations, or any property included therein, so far as relates to the union for which they act. The committee may require the person having the custody of any such books to make and transmit to them copies of or extracts from such books, or to permit such copies or extracts to be made by such persons as the committee may direct, and may from time to time require any persons having the custody of any such books, or the collection or management of any such taxes or rates, to attend before them and produce all parochial and public books, valuations, apportionments, tithe and other maps, plans, surveys, and other public documents in their custody or power, and may examine all persons who attend before them (section 13).

Nothing contained in the foregoing provision is to authorise the production of valuations or assessments which by any provision of law are not suffered to be made public (*ibid.*).

Any person who wilfully refuses to attend in obedience to any lawful order of the committee, or to give evidence, or refuses to produce any rate book, assessment, or valuation which may lawfully be required to be produced before the committee, is liable to a penalty of 20*l.*, and any person who upon any examination before the

committee wilfully gives false evidence is to be deemed guilty of a misdemeanor (section 40).

APP. I.

If there is no map or plan of any parish available for the use or sufficient for the purposes of the assessment committee, the committee may, with the consent of the guardians and under the authority of an order of the Local Government Board, appoint a competent person to make a map or plan of the parish. The cost is to be charged either to the common fund or to the parish, as may be directed by that Board (27 & 28 Vict. c. 39. s. 10).

Power to order map or plan to be made.

Valuations and Valuation Lists.

5. Section 14 of the Union Assessment Committee Act, 1862, required the overseers of each parish to make within a certain time a list (to be styled "the valuation list") of all the rateable hereditaments in the parish, with the annual value thereof respectively, in a form set out in the schedule to the Act. The list had to be signed by the overseers. Under this and subsequent provisions of the Act, valuation lists have been made and are in force in the several unions and parishes to which the Union Assessment Acts apply. The form of valuation list contained in the schedule to the Act of 1862 is as follows:—

Form of valuation list under Union Assessment Committee Act, 1862.

VALUATION LIST for [the Parish or Place for which the List is made] in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value.

Signed this day of

A.B. }
C.D. } Overseers of the Poor of the Parish aforesaid.

During the continuance of the Agricultural Rates Act, 1896 (59 & 60 Vict. c. 16.), namely, the period of five years commencing on the 1st of April, 1897, in the place of the form prescribed by the Union Assessment Committee Act, 1862, there will be substituted in every parish in which there is any agricultural land as defined by the Act the following form of valuation list, prescribed by the Agricultural Rates Order, 1896:—

Form of list under the Agricultural Rates Act, 1896.

VALUATION LIST for [the Parish or Place for which the List is made] in the County of

Name of Occupier.	Name of Owner.	Description of Property.	Name or Situation of Property.	Estimated Extent.	Gross Estimated Rental.	Rateable Value of Agricultural Land.	Rateable Value of Buildings and other Hereditaments not being Agricultural Land.
1.	2.	3.	4.	5.	6.	7.	8.
				A. R. P.	£ s. d.	£ s. d.	£ s. d.

Signed this day of

A.B. }
C.D. } Overseers of the Poor of the Parish aforesaid.

APP. I.

Definition of "gross estimated rental."

Section 15 of the Act of 1862 provides that the gross estimated rental for the purpose of such list shall be "the rent at which the hereditament might reasonably be expected to let from year to year, free of all usual tenant's rates and taxes and title commutation rentcharge, if any," but nothing contained in the section is to repeal or interfere with the provisions contained in section 1 of the Parochial Assessments Act, 1836, defining the net annual value of the hereditaments to be rated.*

Supplemental valuation lists.

When any property not included in the valuation list becomes rateable, or where by reason of any alteration in the occupation of any property included in the list, such property becomes liable to be rated in parts not mentioned in the list as rateable hereditaments and separately valued therein, and when it appears to the overseers that any rateable property included in the list has been increased or reduced in value since the valuation thereof, whether by building, destruction of building, or other alteration in the condition thereof or otherwise, the overseers are required to make a supplemental valuation list showing the annual rateable value, according to their judgment, of the property so become rateable, or of the parts so become liable to be rated separately, or of the property so increased or reduced in value, as the case may be (25 & 26 Vict. c. 103. s. 25).

New valuation lists and supplemental lists may be ordered by assessment committee.

Supplemental valuation lists and entirely new valuation lists may also be made by direction of the assessment committee under section 26 of the Act of 1862, which provides that the committee by their order may from time to time, where they see fit, upon the application of any person aggrieved by the valuation list in force in any parish, or where they themselves think the same expedient, direct a new valuation of all or any of the rateable hereditaments in such parish, and a new valuation list in substitution for such valuation list, or a supplemental valuation list in substitution for any part thereof or in addition thereto, to be made by the overseers, or the committee may, with the consent of the board of guardians, appoint a person for such purposes. The committee may, in directing such new valuation, and the making of such new or supplemental valuation list, give and make all such or the like directions and provisions relating thereto, as they are authorised under the Act to give and make in relation to the valuations and valuation lists first directed and authorised to be made.

Deposit of valuation list.

After a valuation list has been made and signed by the overseers, or delivered to them by the person appointed by the assessment committee, the list is to be deposited by the overseers in the place in the parish in which rate books are deposited or kept, and a copy of the list must be forthwith delivered to the board of guardians. The overseers are required to give public notice of such list on the Sunday next following its deposit. All persons assessed or liable to be assessed to the poor rate of the parish are to have the like right of inspecting, and of demanding and taking copies of and extracts from such list as in the case of a poor rate allowed by the justices. (25 & 26 Vict. c. 103. s. 17.)

Transmission to assessment committee.

At the expiration of 14 days from the time of the notice given of the deposit of the list, the overseers are to transmit the same to the assessment committee, and any overseer or other ratepayer within the union is to have the right of inspecting and taking copies of and extracts from any of the lists so transmitted (*ibid.*).

Notice to certain companies by committee.

Within fourteen days after the transmission to the assessment committee of any valuation list, or supplemental valuation list, the committee must give notice to every railway, telegraph, canal, gas, and water company named in the list as the occupier of any property included therein, and not having any office or place of business within the parish to which the list relates, of the sum or sums set down as the rateable value of the property purporting to be occupied by the company. Such notice may be served by being transmitted through the post to the principal office, or one of the principal offices of the company (27 & 28 Vict. c. 39. s. 5).

Revision and Approval of List.

Transfer of powers by the Local Government Act, 1894.

6. Reference will be made hereinafter to the procedure laid down by the Union Assessment Acts for objections and appeals against the valuation list. The provisions of the Acts have, so far as the duties of the overseers with respect to such objections and appeals are concerned, been affected by the Local Government Act, 1894. The powers, duties, and liabilities of the overseers with respect to appeals or objections by them in

* See page 1 ante.

respect of the valuation list have been by section 6 (1) (c) (i) of the Act of 1894 transferred to the parish council of every parish having a parish council. Under section 19 (10) of the same Act, such powers, duties, and liabilities may, on the application of the parish meeting of a rural parish [not having a parish council, be conferred by the county council on the parish meeting. In parishes situate within a borough or other urban district, or within the Administrative County of London, similar powers may by order of the Local Government Board be conferred on the council (in London, the sanitary authority) of the district, or some other representative body within the district (*ibid.*, section 33).

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An overseer of any parish who shall have reason to think that such parish is aggrieved by the valuation list of any parish in the union, or any person who feels himself aggrieved by any valuation list on the ground of unfairness or incorrectness in the valuation of any of the hereditaments included in the list, or on the ground of the omission of any rateable hereditament from the list, may at any time after the deposit of the list by the overseers, and before the expiration of 28 days after the notice of the deposit, give to the assessment committee and the overseers a notice in writing of his objection, specifying the grounds thereof; and where the ground of any objection is unfairness or incorrectness in the valuation of any hereditament in respect of which any person other than the person objecting is liable to be rated, or the omission of such hereditament, also give notice in writing of such objection and of the ground thereof to such other person (25 & 26 Vict. c. 103. s. 18).

Objections to the valuation list.

The assessment committee are required to hold such meetings as they may think necessary for hearing objections to the valuation lists, and 28 days at least before holding every meeting for hearing objections to valuation lists, other than meetings by adjournment, to cause notice of such meeting to be given to the overseers of the several parishes to which the lists relate, but the committee need not hold a meeting if no notice of objection has been given to them. It is made the duty of the overseers on the Sunday next following the receipt of the notice, to publish the notice in the manner in which notice of a rate allowed by justices is by law required to be given. The assessment committee may at such meeting, or at an adjournment thereof, hear and determine the objections, but they are forbidden to hear any objection in respect of which the objector has failed to give the required notices, unless the overseers or other persons concerned consent to the hearing of such objection (section 19).

Meetings of assessment committee to hear objections.

7. Whether any objection be or be not made to the valuation list under section 18 of the Act of 1862, the committee may, either before or after any meeting for hearing objections, make alterations in the valuation of any hereditaments included in the list, and insert therein any rateable hereditament omitted therefrom, and make corrections in names, descriptions, and particulars. The committee may, with the consent of the board of guardians, appoint or employ a person to survey or value any rateable hereditaments comprised in the valuation list, or omitted therefrom, or may take such other means as they may think necessary for ascertaining the correctness thereof. When the committee have heard and determined all objections and have made such alterations, insertions, and corrections in any valuation list as to them may seem proper, they are to approve the same under the hands of three members of the committee present at the meeting at which the same is approved, with the date of such approval (section 20).

Committee may direct a further valuation.

A valuer appointed by the assessment committee is required by section 4 of the Union Assessment Committee Amendment Act, 1864, to make his valuation in writing, showing the particulars of the several hereditaments comprised therein and the amounts at which he has valued the same respectively. He must sign the valuation, which is to be open to inspection in like manner and with the same incidents with respect to the taking of copies or extracts as the minute books of the Committee.*

Approval of list.

Valuer to sign his valuation.

Under section 32 of the Poor Law Amendment Act, 1868, the guardians may, upon the application of the assessment committee, appoint some competent person to assist the committee in the valuation of the rateable hereditaments of the union, for such period as they see fit, at a salary or other settled remuneration to be paid out of the common fund.

Appointment of valuer by guardians.

Where the assessment committee make any alteration in the valuation of any hereditaments, or insert any hereditament in a valuation list, they are to cause the list with such alteration or insertion to be deposited for inspection in manner before provided in the Act concerning the valuation list made by or delivered to the overseers,† and are to cause the like notice to be given of such deposit as is required

Re-deposit of altered list.

* See page 2 ante.

† See page 4 ante.

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Final approval of list.	When the committee have heard and determined any such objections, and have made any further alterations, insertions, and corrections in the valuation list, they are to approve the list in manner provided in the Act* (25 & 26 Vict. c. 103. s. 21).
Deposit of list as finally approved.	Section 30 of the Poor Law Amendment Act, 1868 (31 & 32 Vict. c. 122), requires the assessment committee when they have finally approved of any valuation list, whether original, substitutional, or supplemental, to cause the total of the entries in the columns for the gross estimated value and the rateable value to be ascertained and entered at the foot of the list, and further directs the committee to retain the list for the use of the guardians to be dealt with in the manner provided by section 31 of the Union Assessment Committee Act, 1862. The valuation list in force must, under the provisions of section 31 of the Act of 1862, be deposited at the board room or other convenient place appointed by the guardians in the custody of the clerk, and be open at seasonable times to the inspection of any of the guardians and of any overseer of any parish within the union, without charge, and of any ratepayer within the union on payment of one shilling.
Fair copy to be delivered to overseers.	It is further provided by section 30 of the Act of 1868 that the committee shall deliver a fair copy of the finally approved list to the overseers. This copy is to be preserved by the overseers and dealt with by them in all respects as the lists made out by them would have been dealt with according to the law in force at the passing of the Act. It must accordingly be preserved at the like place and in the like custody, and be subject to the like resort and be delivered over from time to time in like manner, as the rate books, and be produced by the overseers before the justices upon application for the allowance of rates, and at the special or general quarter sessions when any appeal is to be heard, and also at such times as the assessment committee may from time to time direct (25 & 26 Vict. c. 103. s. 23).
Appeals against the valuation list.	8. If the overseers† of any parish have reason to think that such parish is aggrieved by the valuation list of any parish within the union, whether on the ground that the rateable hereditaments comprised in the list are valued at sums beyond the annual rateable value thereof, or on the ground that the rateable hereditaments comprised in the list of some other parish are valued at sums less than the annual rateable value thereof, they may, with the consent of the vestry, or the authority exercising the powers of the vestry,‡ appeal to quarter sessions, at the sessions to be holden after the expiration of one month after the allowance of and deposit of the list, against such valuation list. If the appeal is against the valuation list of any other parish on the ground that the rateable hereditaments in the list are valued at less than their annual rateable value, the overseers must give notice of the intention to appeal and the grounds thereof to the overseers of that parish, and to the guardians of the union comprising the parish, and if the overseers appeal against the valuation list of their parish on the ground that the rateable hereditaments in the list are valued beyond the annual rateable value thereof, they must give notice to the guardians of the union (<i>ibid.</i> , section 32).
Powers of quarter sessions.	Quarter sessions are empowered to hear and determine the appeal, and either confirm the valuation list or correct such irregularities or inaccuracies as shall be proved to exist therein, but no valuation list is to be quashed or destroyed in regard to any other parish unless the court deem it necessary to proceed to the making of an entire new valuation list as provided in the Act (<i>ibid.</i>).
Valuation may be ordered by quarter sessions.	Upon any such appeal the court, instead of hearing the appeal, may adjourn the same and order, upon the application of the appellant or respondent, a survey or valuation of any of the parishes in respect of which the appeal is made, and fix some subsequent sessions for receiving such survey or valuation, and for hearing and determining the appeal, and it is provided that the court shall also thereupon appoint a proper person to make such survey or valuation. The person so appointed is empowered, with or without assistants, to enter upon and survey, measure and value, all the hereditaments liable to be assessed to the poor rates within the parish or

* See page 5 ante.

† See page 4 as to the transfer of the powers of the overseers in certain parishes.

‡ The powers of the vestry are in a rural parish with a parish council transferred to the parish council, and in a rural parish without a parish council are transferred to the parish meeting (Local Government Act, 1894, ss. 6 (1), 19 (4)). In an urban or metropolitan parish these powers may be conferred upon the council (in London, the sanitary authority) of the district, or some other representative body within the district, by order of the Local Government Board under section 33 of the Act of 1894.

parishes mentioned in the order, and such survey and valuation is to be reported to the quarter sessions on the adjournment fixed for receiving it, and the court are then and there to hear and determine the appeal (*ibid.*, section 33).

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The charges and costs of any survey and valuation so ordered are to be deemed costs in the appeal, and abide the event thereof, and the court in determining the appeal may order the costs in and about the appeal to be paid by either the appellant or the respondent according to their discretion, but where any appeal is made on the ground that the parish is over-valued, and is determined in favour of the appellants, the court is to ascertain the costs of the appellant in and about the appeal, and to order the guardians of the union comprising the parish to pay the costs of the appellants out of their common fund (section 34).

Costs of the valuation and of the appeal.

Valuation List in force.

9. Every valuation list approved by the committee, and of which a copy has been delivered to the overseers of the parish to which it relates, is, subject to the alterations and additions made by any supplemental valuation lists so approved and delivered, to be the valuation list in force in such parish, except in the case of any parish in which the poor rate, or assessment to the poor rate, is made under the authority of a local Act, until a new valuation list in substitution for the same is approved and delivered in like manner (25 & 26 Vict. c. 103. s. 24, and 31 & 32 Vict. c. 122. s. 30).

Effect of approved list.

Objection may be made to a valuation list after it has come into force, in accordance with the provisions of section 1 of the Union Assessment Committee Amendment Act, 1864, as hereafter mentioned in this Statement.*

Objections to list in force.

If the result of any appeal to the special or quarter sessions, as hereinafter mentioned, † against a poor rate of any parish is to amend the rate, the assessment committee are required to alter the valuation list of the parish in conformity with the decision so made (25 & 26 Vict. c. 103. s. 22).

Alteration of list on appeal against poor rate.

Expenses of Valuations and Valuation Lists.

10. The remuneration allowed by the assessment committee to their clerk, and all expenses incurred by them for the common use and benefit of the several parishes within the union for which they are appointed, are to be paid by the guardians out of their common fund (25 & 26 Vict. c. 103. s. 38).

Expenses of the assessment committee.

Section 7 of the Union Assessment Committee Amendment Act, 1864, provides that when the overseers of any parish incur any expense in making out any valuation list or supplemental list, or in revising or valuing any of the rateable hereditaments of such parish under the provisions of the Union Assessment Committee Act, 1862, with the consent of the vestry, ‡ or the authority exercising the powers of the vestry, they may charge such expense, so far as the same may be authorised by the vestry ‡ or other authority, upon the poor rate; and if no vestry meeting be held, or no decision arrived at on the subject, then to the extent which the assessment committee shall allow, but as regards the valuation of the property no expense is to be so charged upon the poor rate unless the consent of the committee to the procuring of the valuation by the overseers has been given previously to the same being made.

Of the overseers.

Section 39 of the Union Assessment Committee Act, 1862, provides that the expenses of making any valuation and valuation list of any parish, whether the valuation or valuation list be made by the overseers or by any person appointed by the assessment committee, are to be charged upon the poor rates of the parish if the valuation made by direction of the committee exceeds by one-sixth the amount of the valuation delivered to them by the overseers, and upon the common fund of the union if the valuation does not exceed by one-sixth the valuation so delivered.

When the assessment committee order a valuation, with the consent of the guardians, to be made of all the rateable hereditaments of any parish, the guardians may, under provisions in section 5 of the Union Assessment Committee Amendment Act, 1864, be enabled by an order of the Local Government Board to borrow the requisite amount to pay the cost of the valuation. The loan is to be repayable by not more than five equal annual instalments, and is to be charged upon the poor rates of the several parishes in the union, but where the parish for which the valuation has been made is liable to pay the cost of the valuation the guardians are to charge the annual instalments and interest payable therewith to such parish (27 & 28 Vict. c. 39. s. 8).

Loan for expenses of valuation.

* See page 19.

† See pages 20 and 21.

‡ See footnote to page 6.

APP. I.

Poor Rates and Contribution Orders to be made according to Valuation Lists.

Rates to be based upon valuation list, and declaration made by overseers.

11. In every parish where a valuation list has been approved, and a copy delivered to the overseers,* no rate for the relief of the poor, or other rate which is required to be based upon the poor rate, is to be of any force unless the hereditaments included in the rate, except as provided subsequently in the Act, be rated according to the annual rateable value thereof appearing in the valuation list in force in the parish; and the overseers are required, before the rate is allowed by the justices, to sign a declaration in the form set out in the schedule to the Act, to the effect that the particulars in the columns of the rate have been examined and compared with the valuation list in force in the parish, and that the several hereditaments are rated according to the value appearing in the valuation list. But where, by reason of any alteration in the occupation of any property included in the list, such property has become liable to be rated in parts not mentioned in the list as rateable hereditaments and separately rated therein, such parts may, where a supplemental valuation list showing the annual rateable value of such parts has not been approved, and whether the list has or has not been made, be rated according to such amounts as shall be fair apportioned parts of the annual rateable value of the undivided hereditaments in the valuation list in force (25 & 26 Vict. c. 103. s. 28.).

Penalty.

Under section 11 of the Union Assessment Committee Amendment Act, 1864, any overseer who wilfully omits to make the above declaration, or who makes the same falsely, knowing the same to be untrue, is liable upon summary conviction to a penalty not exceeding 5*l.* for every such offence (27 & 28 Vict. c. 39. s. 11).

Savings for places under local Acts.

The provisions of section 28 of the Act of 1862 do not apply to any poor rate made by any vestry, trustees, guardians, commissioners, overseers, or other persons authorised by any local Act to make the poor rate in any parish, or the assessment on which such rate is made (25 & 26 Vict. c. 103 s. 29).

Mode of computing contributions to common fund.

In computing the amount of contributions to the common fund by the several parishes in the union, the guardians are required to take the annual rateable value from the valuation lists for the time being lastly approved. In case any parish receives any sum of money as a contribution in aid of the poor rate for or in respect of government property within the parish and used for public purposes, the annual value of such property according to the estimate (if any) of such value on which the sum so received is computed, or if there be no such estimate, then the annual value of such property estimated in the mode provided by the Parochial Assessments Act, 1836, for making an estimate of the annual rateable value of property liable to be rated to poor rates, is to be included by the overseers in the valuation list of the parish, and to be added to the annual rateable value of the property in the parish in computing the amount of contribution to the common fund of the union (*ibid.*, section 30).

Savings.

Savings for exceptional principles of valuation.

12. Nothing contained in the Act of 1862 is to extend, or be taken to render liable to be rated, any property or any person in respect of any occupation not previously by law rateable of any property, or to deprive any property, or the occupier of any property, of the benefit of any exemption, in whole or in part, to which such property or occupier was, at the time of the passing of the Act, by law entitled, from any poor rate or other rate which by law is required to be based upon the poor rate, or to render liable to be rated according to the annual rateable value thereof, any property which under any local Act or otherwise is entitled to be rated upon a fixed amount, or according to any special or exceptional principle of valuation, whether such property shall or shall not be included in any valuation list in force, or in anywise affect the provisions of the Cambridge Award Act, 1856, or the Act of 17 & 18 Vict. relating to the relief of the poor in the city of Oxford (section 36).

* See page 6 ante.

THE VALUATION (METROPOLIS) ACTS, 1869 AND 1884.

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13. The Valuation (Metropolis) Act, 1869 (32 & 33 Vict. c. 67), was, according to its preamble, enacted in order to provide for a common basis of value for the purposes of government and local taxation, and to promote uniformity in the assessment of rateable property in the metropolis. For the purposes of the Act, and so far as is consistent with its tenor, the Union Assessment Committee Acts, 1862 and 1864, are incorporated therewith (32 & 33 Vict. c. 67. s. 1). Its amending Act, the Valuation (Metropolis) Amendment Act, 1884 (47 & 48 Vict. c. 5) is to be read and construed with it as one Act (47 & 48 Vict. c. 5. s. 1).

Incorporation of the Union Assessment Acts.

These Acts, under the operation of section 3 of the Act of 1869, as affected by subsequent legislation, extend only to unions and parishes not in union, which are for the time being either wholly or for the greater part in value respectively situate within the administrative county of London.

Places in which the Acts are in force.

Appointment of Assessment Committees.

14. The appointment of the assessment committees in London is provided for partly by the Union Assessment Acts, and partly by the Valuation (Metropolis) Act, 1869.

By guardians under general law.

For parishes which are not included in any union formed under the Poor Law Amendment Act, 1834, and its amending Acts, and which at the time of the passing of the Act of 1869 were subject to the Union Assessment Acts, 1862 and 1864, and for unions formed under the first-mentioned Acts, the guardians appoint the assessment committee in the same way as in unions outside the county of London.

Where in any parish which is not included in any union formed under the Poor Law Amendment Act, 1834, and its amending Acts, there is for the time being a vestry elected according to the provisions of the Metropolis Management Act, 1855, but no assessment committee under the Union Assessment Acts, 1862 and 1864, the appointment of the assessment committee is determined by the provisions of section 5 of the Valuation (Metropolis) Act, 1869, under which:—

Where in any such parish there is a board of guardians, having power under any local Act to assess or make the poor rates, the guardians appoint the assessment committee;

By guardians under local Acts.

Where any two of such parishes are united under a local Act for the purpose of making the poor rate, the guardians for the united parishes elected in pursuance of the Poor Law Amendment Act, 1834, and its amending Acts, appoint the committee;

In cases other than those before-mentioned, the vestry make the appointment (32 & 33 Vict. c. 67. s. 5).

By vestry.

The body appointing an assessment committee under the provisions last referred to are required to appoint from among themselves an assessment committee (consisting of not less than six, nor more than twelve, in number), on a day between the 15th and the 29th of April in each year, or some other day fixed by the Local Government Board.

Time of appointment.

The expenses of a committee appointed under the section are payable as expenses of the appointing body (*ibid.*).

Expenses.

The Inns of Court come within the provisions of section 59 of the Act of 1869 relating to parishes which are not included in a union of parishes, and in which there is no board of guardians. For each Inn the assessment committee of the adjoining union act as the assessment committee of the Inn, and for the purposes of the Act the Inn is deemed to be situate within the adjoining union. The Masters of the Bench appoint a member of the assessment committee in addition to the number elected under the Act, and the Inn contributes to the expenses of the committee.

The Inns of Court.

Making of Valuation Lists by Overseers.

15. A new valuation list under the Valuation (Metropolis) Act, 1869, is required to be made quinquennially (section 46 (2)). The first period of five years began with the 6th of April, 1871, and the overseers were directed to make a new list in the fifth year of that and every succeeding similar period. A new list comes into force on the 6th of April in the year succeeding that in which it is made, and lasts for five years, subject to any alterations that may be made by any supplemental or provisional list (sections 43, 46 (4)). In each of the first four years of this period a supplemental list is, if necessary, to be made out in the same form as the valuation list (section 46 (1)).

New valuation lists

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Valuation list to be made in duplicate.

Form of list under the Valuation (Metropolis) Act, 1869.

The provisions which are next referred to apply to the making both of a new valuation list in the last year of every quinquennial period, and of a supplemental list* made where necessary in any other year of that period (section 46 (3)).

Before the 1st of June the overseers of every parish to which the Act extends are directed to make and sign a valuation list of their parish in duplicate (sections 6 and 42 (1)). Where the vestry or the guardians of any parish perform the duties of overseers with respect to the valuation list, the list is to be signed by the vestry clerk or clerk of the guardians (section 60).

The valuation list is required by section 51 and the second schedule to the Act to be made out in the following form :—

VALUATION LIST for (the Parish or Place for which the List is made) in the Metropolitan Union of (or not being in Union) in the County of

Number.	Name of Occupier.	Name of Owner.	Description of Property.	Number of Class.	Name or Situation of Property.	Extent.	Gross Value as estimated by Overseers.	Gross Value as estimated by Surveyor of Taxes.	Rate of Deduction per Cent.	Rateable Value.	Gross Value as finally determined by Assessment Committee.	Rateable Value as finally determined by Assessment Committee.

Signed this day of

A.B. }
C.D. } Overseers of the Poor of the Parish aforesaid.

We do hereby approve the above valuation list, and certify that in determining the gross and rateable value of the above hereditaments the provisions of the Valuation (Metropolis) Act, 1869, have been duly complied with.

Signed this day of

A.B. }
C.D. }
E.F. } Members of the Assessment Committee of the Union.

Note.—The two last of the above columns (for gross and rateable value as determined by assessment committee) must be filled up, and the totals of those columns must be added up after the objections to the alterations have (if any) been heard, and before the list is finally approved.

Form under the Agricultural Rates Act, 1896.

During the continuance of the Agricultural Rates Act, 1896 (59 & 60 Vict. c. 16.), namely, the period of five years commencing on the 1st of April, 1897, in the place of the form prescribed by the Valuation (Metropolis) Act, 1869, there will be substituted in parishes in which there is any agricultural land as defined by the Act the following form of valuation list prescribed by the Agricultural Rates Order, 1896 :—

Form of Valuation List in Parishes in Metropolis in which there is any Agricultural Land as defined by the Agricultural Rates Act, 1896.

VALUATION LIST for (the Parish or Place for which the List is made) in the Metropolitan Union of (or not being in Union), in the County of London

1. Number.	2. Name of Occupier.	3. Name of Owner.	4. Description of Property.	5. Number of Class.	6. Name or Situation of Property.	7. Extent.	8. Gross Value as estimated by Overseers.	9. Gross Value as estimated by Surveyor of Taxes.	10. Rate of Deduction per Cent.	11. Gross Value as finally determined by Assessment Committee.	12. Rateable Value as finally determined by Assessment Committee.	13. Rateable Value of Agricultural Land.	14. Rateable Value of other Hereditaments not being Agricultural Land.
							£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.

[To be signed and approved as required by the Valuation (Metropolis) Act, 1869.]

* See page 16 as to the contents of such a list.

16. For the purposes of the Valuation (Metropolis) Act, 1869, the term "hereditament" means "any lands, tenements, hereditaments, and property which are liable to any rate or tax in respect of which the valuation list is by the Act made conclusive"; the term "gross value" means "the annual rent which a tenant might reasonably be expected, taking one year with another, to pay for an hereditament, if the tenant undertook to pay all usual tenant's rates and taxes, and tithe commutation rent-charge, if any, and if the landlord undertook to bear the cost of the repairs and insurance, and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent"; and the term "rateable value" means "the gross value after deducting therefrom the probable annual average cost of the repairs, insurance, and other expenses as aforesaid" (32 & 33 Vict. c. 67. s. 4).

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Definitions of "hereditament" and "gross" and "rateable value."

17. In calculating the rateable value for the purposes of the Act, the percentage or rate of deductions to be made from the gross value is not to exceed the amounts specified in the third schedule to the Act so far as the same are applicable (*ibid.*, section 52). That schedule is as follows:—

Scale of deductions for ascertaining rateable value.

THIRD SCHEDULE showing the several CLASSES into which the HEREDITAMENTS inserted in a VALUATION List under this ACT are to be divided.

Class.	Maximum Rate of Deductions.
	Per cent. or Proportion.
1. Houses and buildings, or either of them, without land other than gardens, where the gross value is under 20 <i>l.</i>	25 or $\frac{1}{4}$ th.
2. Houses and buildings without land other than gardens and pleasure grounds valued therewith for the purpose of inhabited house duty, where the gross value is 20 <i>l.</i> and under 40 <i>l.</i>	20 or $\frac{1}{2}$ th.
3. Houses and buildings without land other than gardens and pleasure grounds valued therewith for the purposes of inhabited house duty, where the gross value is 40 <i>l.</i> or upwards	16 $\frac{2}{3}$ or $\frac{1}{3}$ th.
4. Buildings without land, which are not liable to inhabited house duty, and are of a gross value of 20 <i>l.</i> and under 40 <i>l.</i>	20 or $\frac{1}{2}$ th.
5. Buildings without land, which are not liable to inhabited house duty, and are of a gross value of 40 <i>l.</i> or upwards	16 $\frac{2}{3}$ or $\frac{1}{3}$ th.
6. Land with buildings not houses	10 or $\frac{1}{10}$ th.
7. Land without buildings	5 or $\frac{1}{20}$ th.
8. Mills and manufactories	33 $\frac{1}{3}$ or $\frac{1}{3}$ rd.
9. Tithes, tithe commutation rentcharge, and other payments in lieu of tithe	To be determined in each case according to the circumstances and the general principles of law.
10. Railways, canals, docks, tolls, waterworks, and gasworks	
11. Rateable hereditaments not included in any of the foregoing classes	
The maximum rate of deductions prescribed in this schedule shall not apply to houses or buildings let out in separate tenements, but the rate of deductions in such cases shall be determined as in Classes 9, 10, and 11.	

18. Section 7 of the Act requires that after the valuation list is signed by the overseers the same proceedings shall be had as are directed by sections 17 to 21 of the Union Assessment Committee Act, 1862. The provisions of those sections of the Act of 1862 have been previously referred to in detail at pages 4 to 6 of this Statement.

Application of sections 17 to 21 of the Union Assessment Committee Act, 1862.

They relate to the deposit of the list by the overseers for the inspection of the ratepayers; the subsequent transmission of the list to the assessment committee; the inspection by overseers and other ratepayers of the list so transmitted (25 & 26 Vict. c. 103. s. 17); the making of objections to the list (section 18); the meetings of the committee to hear objections (section 19); the revision and approval of the list by the committee (section 20); the re-deposit by the overseers of any list as altered by the committee, the hearing of any further objections, and the final approval of the list by the committee (section 21). The Act of 1869 materially supplements and in some respects modifies these applied provisions.

One duplicate of the valuation list, made and signed by the overseers, must before the 1st of June be deposited by them as provided by the applied enactments (32 & 33 Vict. c. 67. s. 42 (1)). At the same time the overseers are to send the other duplicate to the surveyor of taxes of the district, who is required to insert in the duplicate so sent to him the amount in his opinion of the gross value of the hereditaments comprised in the list, where such amount differs from the amount inserted

Deposit of list and transmission of duplicate to surveyor of taxes.

<p>App. I.</p> <p>Notice of deposit.</p> <p>Notice to occupier.</p> <p>Inspection of list.</p> <p>Transmission to assessment committee.</p> <p>Failure of overseers to transmit a list.</p>	<p>by the overseers, and to transmit the duplicate to the assessment committee within 23 days after receiving the same (<i>ibid.</i>, section 8).</p> <p>The notice of the deposit of the valuation list published by the overseers under the applied provisions of section 17 of the Union Assessment Committee Act, 1862, must by section 10 of the Act of 1869 state the times at which and the mode in which objections are to be made.</p> <p>Where the overseers insert in the valuation list some hereditament not previously assessed, or raise the gross or rateable value of some hereditament above the value stated in the valuation list for the time being in force, they are required immediately after the deposit or re-deposit of the list (as the case may be) to serve on the occupier of the hereditament a notice of the gross and rateable value thereof inserted in the valuation list (32 & 33 Vict. c. 67. s. 9).</p> <p>A surveyor of taxes, and any ratepayer in the parish, has the same right of inspecting, copying, taking extracts from and objecting to the valuation list relating to his district or parish as is given to any person by the Act and the incorporated Acts (section 12).</p> <p>Not sooner than 14 and not later than 17 days after notice is given of the deposit of the list, the overseers must transmit it to the committee (section 42 (2)).</p> <p>If the overseers of any parish fail to transmit such a valuation list as is required by the Act, the assessment committee are directed to appoint some person to make a valuation list, at such remuneration as they think fit. The person so appointed has for the purposes of the section the same powers and duties as the overseers, and the valuation list made by him is to be dealt with in the same manner as if it had been duly made and transmitted to the assessment committee by the overseers. All expenses incurred by the committee under the section are to be paid by the guardians and charged by them to the parish (section 13).</p>
<p>Transfer of powers by Local Government Act, 1894.</p>	<p style="text-align: center;"><i>Objections to, and revision of, Valuation List.</i></p> <p>19. In connexion with the following statement respecting the functions of the overseers relating to appeals or objections against the valuation list, it must be borne in mind that by an order of the Local Government Board under section 33 of the Local Government Act, 1894, the powers, duties and liabilities of the overseers as to appeals or objections by them in respect of the valuation list may be transferred to the sanitary authority of the parish or of the district comprising the parish, or to some other representative body within the parish or district.</p> <p>The assessment committee are to hold before the 1st of October a meeting for hearing objections to such list, of which not less than 16 days' notice must be given.</p> <p>Objections may be made before the assessment committee by any person authorised by the Act of 1869 and the incorporated Acts to object who feels himself aggrieved by reason of the unfairness or incorrectness of the valuation of any hereditament, or by reason of the insertion or incorrectness of any matter in the valuation list, or by reason of the omission of any matter therefrom, or by reason of such a valuation list as is required by the Act not having been transmitted by the overseers to the assessment committee. The notice of objection must specify the correction which the objector desires to be made (32 & 33 Vict. c. 67. s. 11), and it may relate to more than one hereditament (47 & 48 Vict. c. 5. s. 2).*</p> <p>Notice of objection by the surveyor of taxes and overseers is to be given not less than seven days before the meeting at which the objection will be heard by the assessment committee (32 & 33 Vict. c. 67. s. 42 (6)), and notice of objection by any other person is to be given before the expiration of 25 days after the list is deposited (section 42 (3)).</p> <p>When a surveyor of taxes gives notice of objection against the list, the amount specified in the notice as being in his judgment the gross value of any hereditament referred to in the notice is required to be inserted in the valuation list by the assessment committee, unless it is proved to their satisfaction that such amount ought not to be so inserted (section 53).</p>
<p>Objections to the valuation list.</p> <p>Notices of objection.</p> <p>Effect of objection by surveyor of taxes.</p> <p>Revision of valuation list.</p>	<p>20. The assessment committee are required before the 1st of October to revise the valuation list in accordance with the Act, and within three days after the list is approved the committee are to send it to be re-deposited, and to appoint a day not less than 14, nor more than 28 days after the re-deposit, for hearing objections to the alterations, of which objections seven days' notice must be given by the objector (section 42 (7)). The notice of the re-deposit of the list published by the overseers is to state the times at which, and the mode in which, objections are to be made (section 10).</p>

* See page 15.

A board of guardians may, upon the application of their assessment committee, appoint and pay some competent person to assist the committee in the valuation of the hereditaments in their union for such period as they see fit (section 61).

Where the assessment committee (otherwise than in determining an objection) alter a valuation list by inserting in the list some hereditament, or by raising the gross or rateable value of some hereditament in the list, the overseers must immediately after the re-deposit of the list serve on the occupier of the hereditament a notice of the gross and rateable value inserted in the list (section 9).

The list is to be finally approved by the assessment committee before the 1st of November, and when this has been done they are to cause the totals of the gross and rateable value in the list to be ascertained and inserted in the list, and three members of the committee present at the meeting at which the list is finally approved are to sign the declaration of approval and certificate of compliance with the Act contained in the prescribed form of valuation list.* One duplicate so certified is to be sent to the clerk of the London County Council† before the 1st of November, and the other duplicate to the overseers of the parish to which it relates (sections 14, 42(8)).

On receiving the duplicate valuation list the overseers are required to immediately deposit it in the place in which the rate books of the parish are kept, and are to publish notice of the deposit and of the time and mode of making appeals, and of the grounds on which an appeal is allowed by the Act to be made (section 15).

The certified list sent to the clerk of the London County Council is to be deposited at the office of the council (section 16), and it is the duty of the clerk of the council to cause the totals of the gross and rateable values of all the valuation lists to be printed, and a printed copy of all such totals to be sent to every assessment committee, the overseers of every parish in the Metropolis, the Commissioner of the Metropolitan Police, the Corporation of the City of London, every district board of works, and the Local Government Board (section 17) before the 1st of December (section 42 (11)).

Every assessment committee, overseer, and ratepayer in London is respectively entitled to have printed copies of the totals, on payment of 1d. for each copy of all the totals (section 17), and not sooner than 14 nor later than 21 days after the totals are sent out (section 42 (11)) the certified valuation list is to be returned by the clerk of the London County Council to the assessment committee (section 16).

Returns from Owners and Occupiers.

21. In every year in which a new valuation list is made, or in the month of March preceding any such year, every person who is liable to be charged with any rate or tax in respect of which the valuation list is made conclusive,‡ is, when required, to make to the overseers of his parish such a statement or return as a person chargeable under the Income Tax Acts is bound to make (32 & 33 Vict. c. 67. s. 55).

For this purpose, the surveyor of taxes in the preceding February sends to the overseers of each parish in his district a sufficient number of prescribed forms and notices, which it is the duty of the overseers to serve on every person required to make a return. Every person required by the Act to make a return, is to make and deliver it to the overseers within 21 days after the service of a notice and form on him.

The return, together with the valuation list, is to be sent by the overseers to the surveyor of taxes, and by him to the assessment committee (*ibid.*, section 56).

An assessment committee may by order require any owner or occupier of any hereditament to send a return of all or any of the following things, viz. :—

The rent receivable or payable by him (as the case may be) for such hereditament; The person entitled to any tithe rentcharge charged on such hereditament and of the amount of the same, and of the several persons by whom any tithe rentcharge is paid to him, and of the amounts paid by each such person; and

Any other particulars respecting such hereditament as are required for the due execution of the Act and the incorporated Acts.

The owner or occupier must obey the order within 14 days after its service on him (section 57).

If any person wilfully refuses or neglects to make any return lawfully required under the Act within the times respectively laid down, or wilfully makes a false return, he is liable to a penalty (section 58).

* See page 10 *ante*.

† Local Government Act, 1888 (51 & 52 Vict. c. 41. s. 44).

‡ See page 17.

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Returns and Appeals by Owners and Lessees.

When owner or lessee to be deemed to be the occupier.

22. Where the owner or lessee of any hereditament is liable to be assessed for any rate or tax in the place of the occupier or tenant, or does in fact pay any such rate or tax in his place under any contract or arrangement with him, the owner or lessee is by section 2 of the Valuation (Metropolis) Act, 1884, for the purposes of that Act and the Acts incorporated with it, to be deemed to be the occupier of the hereditament, and the person referred to as the ratepayer in sections 19 and 32 of the Act of 1869 mentioned below, and the person who is to make to the overseers of his parish the statement or return referred to in section 55 of the Act of 1869 (47 & 48 Vict. c. 5. s. 2). The Valuation (Metropolis) Act, 1884, is to be read and construed as one Act with the Act of 1869 (section 1).

Serving of notices.

Notwithstanding the Act of 1884, any form of return, order, notice, or document required to be given to or served on the occupier under the Act of 1869 is, except where the owner or lessee is liable to be assessed to or to pay any rate or tax in the place of the occupier, to be deemed to be sufficiently given or served if addressed to the occupier and left on the premises to which it relates (section 2).

Appeals against Valuation Lists.

Appeals to special sessions.

23. Any ratepayer and any overseers of a parish, so far as respects the valuation list of their parish, and any surveyor of taxes, so far as respects the valuation list of any parish in the petty sessional division, may, if he or they feel aggrieved by any decision of the assessment committee, on an objection made with respect to the unfairness or incorrectness of the valuation of any hereditament included in the list, but not otherwise, appeal against such decision to the special sessions. This right of appeal is not to deprive a person of any other right of appeal conferred upon him by the Act (32 & 33 Vict. c. 67. s. 19).

The justices are required in every year to hold special sessions at any time after the 30th of November, which will enable them to determine all appeals before the ensuing 1st of January (sections 18, 42 (10)).

Notice to overseers.

Special sessions are to send notice of the time and place for hearing appeals with respect to any parish to the overseers, who are to publish it as soon as received by them (section 22). The court may be adjourned from time to time (section 21).

Powers of special sessions.

The justices in special sessions are not to hear any appeal touching any matter with respect to which notice of appeal to the quarter sessions has been served, and are not to hear any appeal touching any part or alter any part of the valuation list, except the part relating to the value of an hereditament. A decision of the justices, and an alteration by them of the value of an hereditament in the valuation list, affects only the rights of the ratepayers of the parish among themselves, and is not of itself in any way to alter the totals of the gross or rateable value of the list, as settled by the assessment committee, but may form a reason for an appeal against such totals to quarter sessions and a superior court (section 20).

Appeals to quarter sessions.

24. Any ratepayer, and any surveyor of taxes, and any overseer with the consent of the vestry of his parish, who may feel aggrieved by any decision of the assessment committee, on an objection made before them to which he was a party, or by any decision of special sessions, whether he was a party or not, may appeal against such decision to the quarter sessions for the county of London (32 & 33 Vict. c. 67. s. 32 and 51 & 52 Vict. c. 41. s. 42 (10)).

Any assessment committee, any overseers with the consent of the vestry or other body with the powers of the vestry, any ratepayer, and any body of persons authorised by law to levy rates or require contributions payable out of rates, may under section 32 of the Act of 1869 appeal to the quarter sessions if they or he feel aggrieved by reason—

- (1.) Of the total of the gross value of any parish being too high or too low;
- (2.) Of the total of the rateable value of any parish being too high or too low; or
- (3.) Of there being no approved valuation list for some parish.

Two members of the court of quarter sessions of the City of London appointed by the court are, when an appeal relates to property in the City of London, entitled to attend and sit as members of the quarter sessions for the county of London (51 & 52 Vict. c. 41. s. 42 (10)).

25. The court of quarter sessions are from time to time to appoint a place in London where appeals are to be heard, and may divide London into districts and appoint one or more places for each district (32 & 33 Vict. c. 67. s. 29).

The justices may hold their court at any time after the 1st of February, which will enable them to determine all appeals (except where a valuation list or valuation is ordered) before the ensuing 31st of March (sections 23, 42 (13)).

They must cause public notice to be given of the several times at which they will sit for the hearing of appeals by advertisement in some newspaper circulating generally in the metropolis, and by sending a copy of the notice to every surveyor of taxes in the metropolis, to every assessment committee which would have a right to appeal to the court, and to the overseers of every parish to which any appeal relates, and to all the parties to the appeal. The overseers are to publish the notice as soon as it is received by them (section 30). It is the duty of the clerk of the peace to give notice of the times ten days at least before the first court is held (section 42 (14)).

Quarter sessions may order any clerk to the commissioners of taxes, any surveyor of taxes, clerk of assessment committee, overseer, assistant overseer, or like officer in the metropolis, to produce any documents relating to rates or taxes which the court may consider necessary for determining an appeal and which do not relate to profits of trade or of concerns in the nature of trade. A penalty not exceeding 5*l.* is incurred by a refusal to obey any such order (section 31).

Notice of appeal must be given, where the appeal is to special sessions, on or before the 21st of November in the year in which the list is made (section 42 (9)), and where the appeal is to quarter sessions, on or before the 14th of January in the ensuing year (section 42 (12)).

The notice of every such appeal must be in writing, and specify the correction which the appellant desires to have made in the valuation list (section 33). It must be served on the following persons, namely :—

In all cases on the clerk to the assessment committee which approved the list wholly or partly questioned by the appeal, and, unless the appeal relates only to the rateable value of a hereditament, on the surveyor of taxes of the district to which the appeal relates ;

Where the appeal relates to the unfairness or incorrectness of the valuation of, or to the omission of a hereditament occupied by any person other than the appellant, or to the incorrectness of any matter stated in the list with respect to any such hereditament, then on such person ;

If an assessment committee or a surveyor of taxes is the appellant, then also on the overseers of the parish to which the appeal relates.

The clerk of the assessment committee on receiving notice of an appeal is required forthwith to serve notice of the same on the clerk of the special sessions, or the clerk of the peace, as the case may require (*ibid.*).

Where any occupier or ratepayer objects to the valuation list in respect of any hereditaments, he may include in any one notice made in pursuance of section 33 of the Act of 1869 or otherwise, or in any one objection, appeal, or other proceeding, the whole of the hereditaments separately assessed and comprised in one valuation list of which he is or is deemed to be the occupier or ratepayer (47 & 48 Vict. c. 5. s. 2).

26. Quarter sessions for the purpose of obtaining the decision of any superior court may adjourn the hearing of an appeal to any day necessary for that purpose (32 & 33 Vict. c. 67. s. 34).

If from accident or mistake due notice of appeal has not been given, or if an additional notice of appeal appears to be required, the justices may if they think it just, order notice of appeal to be given (*ibid.*).

The justices may confirm or alter the valuation list, so far as it is questioned by the appeal, in such manner as they think just, but they must not make any alteration in contravention of the Act (*ibid.*).

The clerk to the assessment committee or some deputy is required to attend the court with the list to which the appeal relates, and any alteration is to be made by the justice acting as chairman of the sessions in that list, and the said justice is to place his initials against such alteration (*ibid.*).

If it appears to quarter sessions, on any appeal, that there is no approved valuation list for some parish, they may appoint some proper person to make a valuation list, and the person appointed is to have, for that purpose, the same powers and duties as overseers (*ibid.*, section 35).

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Place for hearing appeals.

Time for hearing of appeals.

Notice of time for hearing appeals.

Production of documents.

Notices of appeal.

More than one hereditament may be included in same notice.

Hearing of appeals, &c.

Power to order valuation list to be made.

- App. I.** The valuation list so made is to be deposited and otherwise made known to the persons interested in such manner as the court may direct, but in manner as near as may be as is provided in the Act with respect to the list originally made (*ibid.*).
The costs of making such valuation list are to be paid by the assessment committee who failed to approve the list, and are to be deemed part of their expenses under the Act of 1862 (*ibid.*).
- Power to order a valuation.** If any of the parties to an appeal apply to quarter sessions to direct a valuation of any hereditament with respect to which any appeal is made, the court may, in their discretion, upon the applicants giving security to pay the costs of the valuation, appoint a proper person to make such valuation (32 & 33 Vict. c. 67 s. 36). Provision is made by section 62 for such security being given by an assessment committee and by overseers.
- Valuer to sign his valuation.** The person so appointed is required to make his valuation in writing, signed by him, showing the particulars of the hereditaments comprised in the valuation and the amounts at which he has valued the same respectively. He may at all reasonable times, with or without assistants, enter upon any of the hereditaments directed to be valued and may do thereon all acts necessary for completing the valuation (*ibid.*, section 38).
- Appeals from decision of quarter sessions.** The hearing of an appeal may be adjourned to a day (either before or after the day before which all appeals are required by the Act to be heard*), fixed by the court for receiving the valuation list or valuation (section 37).
Proceedings for questioning any decision of the justices in quarter sessions may be had by special case and *certiorari*, or otherwise, but by section 40 of the Act of 1869, no *certiorari* is to be sued out more than three months after the decision is given.
The parties to an appeal may by consent and by order of a Judge of the High Court state the facts of the case in the form of a special case for the opinion of the court, and may agree that a judgment in conformity with the decision of the court may be entered, on the application of either party, at the next or next meeting but one of the justices in quarter sessions. Notice in writing of the decision of the High Court is to be served by the clerk of the peace on the assessment committee which approved the list questioned on appeal to such court (32 & 33 Vict. c. 67. s. 40).
- Notice of alteration of list to be sent to overseers.** **27.** Notice of every alteration in the valuation list made in consequence of any decision on any appeal to special sessions, quarter sessions, or a superior court, is as soon as possible to be sent in writing by the clerk of the assessment committee to the overseers and surveyor of taxes of the parish and district respectively to which the list relates, and the alteration is to be entered by the clerk of the assessment committee and by the overseers on the duplicates respectively deposited with them (*ibid.*, section 41).
- To London County Council.** Notice of every alteration in the total of the gross and rateable value of any valuation list, made in consequence of any decision on any appeal to the quarter sessions or a superior court, is, as soon as possible, to be sent in writing by the clerk of the assessment committee to the clerk of the London County Council, who is to send in writing such altered total to every person and body of persons who has power to levy or make any rate or assessment, or require any contribution based on such total (*ibid.*).
- Mode of revision.** *Revision of Valuation List in force.*
28. The revision of a valuation list during the quinquennial period in which it is in force is provided for in two ways under the Metropolis (Valuation) Act, 1869; by means of a supplemental list made yearly for each of the first four years of that period where necessary in the manner which has been previously described in this Statement,† and by means of provisional lists, for the making and revision of which the Act provides special procedure. A provisional list deals with alterations of hereditaments which take place between the times of making a new or supplemental list.
- Supplemental valuation lists.** **29.** The supplemental valuation list, which if necessary is to be made out in each of the four years following the year in which a new valuation list is made, is required to show all the alterations which have taken place during the preceding 12 months, in any of the matters stated in the valuation list, but is to contain only the hereditaments affected by the alterations. If no alteration has taken place which makes a supplemental list necessary, the overseers are to send a certificate to that effect to the assessment committee in place of such list (32 & 33 Vict. c. 67 s. 46 (1)). A form of certificate is given in the second schedule to the Act.

* See page 15 ante.

† See page 10 ante.

In each of the last four years of the quinquennial period* the valuation list which was in force on the day before the commencement of each such year, together with, and as altered by, the supplemental list, if any, which comes into force at the commencement of such year, is to be the valuation list which is in force during that year (*ibid.*, section 46 (5)).

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List in force.

30. If in the course of any year the value of any hereditament is increased by the addition thereto or erection thereon of any building, or is from any cause increased or reduced in value, the overseers of the parish may, and on the written requisition of the assessment committee or of any ratepayer in the union or of the surveyor of taxes must, send to the assessment committee a provisional list containing the gross and rateable value of the hereditament as so increased or reduced (section 47 (1)). If within 14 days of any requisition being served on the overseers they make default in sending the list, the assessment committee must appoint a person for the purpose (section 47 (2)).

Provisional valuation lists.

On the receipt of the provisional list the clerk of the assessment committee is to serve a copy of it upon the surveyor of taxes, and upon the occupier of any hereditament to which the list relates a copy of so much of the list as relates to the hereditament. Every copy must be accompanied by a notice specifying a day (not less than 14 days after service of the notice) on or before which objection to the list may be made, and stating the mode in which an objection may be made (section 47 (3)).

Supplementary provisions are enacted by sub-sections (4) to (6) of section 47 with respect to the mode of making, and the meetings of the committee to hear, objections to the list.

Objections to provisional lists.

If no objection is made, then, on the expiration of the time for making objections, or, if an objection is made, then as soon as the assessment committee have determined on the objection, a copy of the list is to be made with any alteration made in it by the committee, and the original and copy, after being dated and signed by the clerk to the assessment committee, are to be returned to the overseers (section 47 (7)).

A provisional list comes into operation from the date of the service by the clerk to the assessment committee of a copy of the list and notice on the occupier, and continues in force until the first supplemental or new valuation list subsequently made comes into force (section 47 (8)). Upon a provisional list coming into operation, the overseers are directed to make such entries in the rate book for the then current poor rate as will bring the rate into conformity with the list, and to charge the occupier of the hereditament with a proper proportion of the then current poor rate (section 47 (9)).

When provisional lists come into force.

A provisional list during the time it is in force is to be deemed to form part of the valuation list, and is (so far as is necessary) to be substituted for so much of the valuation list as relates to the same hereditament, and rates and taxes are to be levied accordingly, but if when the valuation list is next revised the list as approved and altered on appeal contains a smaller value for such hereditament, any overpaid rate or tax is to be repaid or allowed (section 47 (10)).

Operation of provisional lists.

These provisional lists are not to affect the value on which any rate is made or sum is assessed or contribution required, which is made, assessed, or required on the totals of the gross or rateable value of parishes or unions (section 47 (11)).

Effect of Valuation List.

31. A new valuation list and a supplemental list, as approved by the assessment committee, and, if altered on appeal to any sessions or superior court, as so altered, come into force upon the 6th April in the year succeeding that in which each is respectively made (32 & 33 Vict. c. 67 ss. 43 and 46 (4)).

When new and supplemental lists come into force.

The valuation list for the time being in force is to be conclusive evidence of the gross and rateable value of the several hereditaments included in it, and of the fact that all hereditaments required to be inserted in it have been so inserted, for the following (among other) purposes:—

Lists to be conclusive for purposes of certain rates and taxes.

- (1.) For the purpose of any of the following rates which are made during the year that the list is in force, namely, the county rate, the metropolitan police rate, the highway rate, the poor rate, the police, sewers, consolidated, and other rates in the City of London, the sewers, lighting, and general and other rates levied by order of district boards or vestries, the assessments for contributions

* See page 9 ante.

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under the Metropolitan Poor Act, 1867, and every other rate, assessment, and contribution levied, made, and required in the metropolis on the basis of value ;

(2.) For the purpose of any of the following taxes becoming chargeable during the year that the list is in force, namely,—

(a.) The house tax,

(b.) Any tax assessed in pursuance of the Income Tax Acts on any lands, tenements and hereditaments, in all cases where the tax is charged on the gross value and not on profits (32 & 33 Vict. c. 67. s. 45).

In construing the Metropolitan Police Acts, the last valuation for the time being acted upon in assessing the county rate is to be deemed to mean the valuation list for the time being in force (*ibid.*).

In construing the County Rates Act, and Acts referring to the valuation, estimate, basis, or standard for the county rate, the valuation, estimate, basis, or standard is to be deemed to be the rateable value stated in such list (*ibid.*).

Lists to be deemed part of rate books.

32. The duplicate of the valuation list approved by the assessment committee and sent to the overseers, the notices of alterations made on any appeal under the Act and any provisional list, are for all purposes to be deemed to be part of the rate books of the parish, and are to be produced by the overseers before the justices upon any application for allowance of rates, and on any appeal under the Act of 1869 or any other Act, and on any other occasion, if so required, upon which overseers are bound to produce the rate books. Overseers who fail to produce the list as required by the section are liable to a penalty (section 68).

List to come into force notwithstanding appeals.

Notwithstanding any appeal under the Act pending at the commencement of the year (*i.e.*, on the 6th April), the valuation list comes into force unaltered, and every assessment, contribution, rate, and tax in respect of which the list is conclusive, is to be made, required, levied, and paid, in accordance with the list (section 44).

Where, in consequence of the decision upon any appeal under the Act, an alteration in the valuation list is made which alters the amount of any assessment, contribution, rate, or tax, the difference, if too much has been paid, is to be repaid or allowed, and if too little, is to be deemed to be arrears and paid and recovered accordingly (*ibid.*).

Errors and omissions from rates.

Clerical and arithmetical errors in a rate may be amended by two justices or a police magistrate on application of a person aggrieved (section 71.) Omissions of a person's name, or the description of a person by a wrong name, may be rectified by two justices or a police magistrate on application by the overseers. The person whose name is so inserted or corrected, may appeal to quarter sessions in like manner as he might have appealed against the rate (section 72).

Savings for exceptional principles of valuation.

Nothing in the Act of 1869 or the incorporated Acts is to affect any exemption or deduction from or allowance out of any rate or tax whatever, or any privilege of or provision for being rated or taxed on any exceptional principle of valuation (section 54).

Inspection of Lists and other Documents.

Inspection, &c. of documents deposited with rate-books.

33. Where any documents are required by the Act of 1869 to be deposited in the same place in a parish in which rate books are kept, every ratepayer shall be at liberty to inspect and take copies of or extracts from such documents at any reasonable time, without fee or charge (32 & 33 Vict. c. 67. s. 67).

With the London County Council.

Any ratepayer, overseer, clerk of an assessment committee, or surveyor of taxes may at all reasonable times, without payment, inspect and take copies of and extracts from all valuation lists and documents which are under the control of the clerk of the London County Council or of the clerk of the peace.

With the Assessment Committee.

Any surveyor of taxes and any guardian and any overseer in a union, without payment, and any ratepayer in a union, on payment of a fee not exceeding one shilling, may at any reasonable time inspect and take copies of and extracts from any valuation lists, notices of objection, returns, and other documents in the possession or under the control of the assessment committee of that union.

Any clerk of an assessment committee may inspect and take extracts from any valuation lists in the possession of or under the control of the assessment committee of any other union in the administrative county of London.

Any person who hinders a ratepayer, overseer, clerk of an assessment committee or surveyor of taxes, from so inspecting or taking copies of or extracts from any valuation list or document, or demands where not authorised by the Act a fee for allowing him so to do, is liable to a penalty (section 69).

MISCELLANEOUS ENACTMENTS AS TO THE VALUATION OF PROPERTY FOR THE PURPOSE OF ASSESSMENT TO THE POOR RATE.

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34. Under section 3 of the Parochial Assessments Act, 1836 (6 & 7 Will. 4. c. 96.), the Local Government Board, if it is made to appear to them by a representation from the guardians of any union or parish, or from the majority of the overseers or other officers making and levying the poor rate, that a fair and correct estimate of the net annual value of the hereditaments rated to the poor rate cannot be made without a new valuation, may order a survey, with or without a map or plan, and valuation of the rateable hereditaments in any parish to which the representation refers, to be made, and may direct the guardians to appoint a fit person or persons for this purpose.

Valuations under the Parochial Assessments Act, 1836.

The cost of the survey and valuation can either be met by a separate rate or can be charged to the poor rate. In the latter case provision is made under which the cost of the survey and valuation may be spread over a period of five years.

Powers of entry upon rateable hereditaments are conferred upon the person or persons appointed to make the survey or valuation by section 4 of the Act.

Section 7 of the Poor Law Amendment Act, 1848 (11 & 12 Vict. c. 110.), authorises the guardians of any union, on the application of the majority of the overseers of any parish in the union, or of any person assessed to the poor rate of the parish, to cause a valuation to be made at any time of any property alleged to be rateable to the relief of the poor, being a part only of the rateable property of such parish, and to charge the expenses of such valuation to the overseers of the parish or to such person so applying. By section 28 of the Poor Law Amendment Act, 1868 (31 & 32 Vict. c. 122.), this enactment is made to apply to the guardians of a parish not comprised in any union.

Under the Poor Law Amendment Acts, 1848 and 1868.

These provisions of the Acts of 1836, 1848, and 1868, are practically obsolete where the Union Assessment Acts or the Valuation (Metropolis) Acts are in force.

APPEALS AGAINST POOR RATES.

35. Before any appeal is heard by any special or quarter sessions against a poor rate for any parish to which the Union Assessment Acts apply, the appellant must, under section 1 of the Union Assessment Committee Amendment Act, 1864, give to the assessment committee 21 days notice in writing previous to the sessions to which the appeal is to be made, of the intention to appeal and the grounds of the appeal (27 & 28 Vict. c. 39. s. 1).

Notice of appeal.

It is also provided by the same section that no person shall be empowered to appeal to any sessions against a poor rate made in conformity with the valuation list approved by the committee, unless he has given to them notice of objection against the list, and has failed to obtain such relief in the matter as he deems just. After notice given at any time in the manner prescribed by the Act of 1862 with respect to objections, the committee are required to hear the objection, with full power to call for and amend the list, although the same has been approved of, and if they amend the list they must give notice of the amendment to the overseers, who are thereupon to alter their then current rate accordingly.

Preliminary objection to Assessment Committee against valuation list.

With the consent of the guardians, the assessment committee may appear as respondents to any appeal to sessions against the poor rate, but in the name of the guardians (*ibid.*, section 2). Any costs incurred by the committee in the appeal are to be paid by the guardians and charged to their common fund, unless the court hearing the appeal direct such costs, or part thereof, to be charged to the parish the rate of which is appealed against (section 3).

Appearance of committee as respondents to appeal.

Section 5 of the Poor Relief Act, 1601 (43 Eliz. c. 2.), provides that if any person or persons shall find themselves grieved with any cess or tax, it shall be lawful for the justices of the peace, at their general quarter sessions, to take such order therein as to them shall be thought convenient, and the same to conclude and bind all the parties.

Enactments as to appeals.

A more specific right of appeal is given by subsequent enactments to quarter sessions, and also to special sessions. Under those enactments the churchwardens and overseers are made parties to the appeals, but the functions of those officers in this matter have been in many parishes materially affected by the provisions of the Local Government Act, 1894 (56 & 57 Vict. c. 73).

In every parish having a parish council the powers, duties, and liabilities of the overseers, or the churchwardens and overseers, with respect to appeals in respect of the poor rate, have been transferred by section 6 (1) (c) (i) of that Act, to the

Transfer of powers by Local Government Act, 1894.

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parish council. Under section 19 (10) of the same Act such powers, duties, and liabilities may, on the application of the parish meeting of a rural parish not having a parish council, be conferred by the county council on the parish meeting. In parishes situate within a borough or other urban district, or within the administrative county of London, similar powers may, by order of the Local Government Board, be conferred on the council (in London, the sanitary authority) of the district, or some other representative body within the district (*ibid.*, section 33). Where, therefore, in the following observations concerning appeals against the poor rate, reference is made to the functions of the overseers, or the churchwardens and overseers, the reference must be understood to include the authorities to whom those functions have been transferred under the Act of 1894.

Cost of
appeals in-
volving a
common
principle.

Section 11 of the Poor Law Audit Act, 1848 (11 & 12 Vict. c. 91), contains provisions under which, where appeals are brought at the same time against the poor rates of several parishes which involve some common principle, the overseers of the respective parishes may, subject to certain conditions, agree to share the costs of defending the appeals. Similarly, under section 29 of the Poor Law Amendment Act, 1863 (31 & 32 Vict. c. 122), where an appeal is brought against the poor rate of a parish in a union, and may appear to involve a principle in which some neighbouring parish has a common interest, the guardians of the unions comprising such parishes may agree to share the costs of defending the appeals.

Appeals to Quarter Sessions.

By person
aggrieved.

36. Section 4 of the Poor Relief Act, 1743 (17 Geo. 2. c. 38), provides that a person aggrieved by any rate or assessment made for the relief of the poor, or having any material objection to any person being put on or left out of such rate or assessment, or to the sum charged on any person therein, upon giving reasonable notice to the churchwardens or overseers of the parish, may appeal to the next general or quarter sessions against the rate.

Notices.

Section 6 of the Poor Rate Act, 1801 (41 Geo. 3. c. 23), also provides for notices being given to other persons interested in certain cases specified in the section, and for those persons, if they so desire, being heard on the appeals.

All notices of appeal against a poor rate are required by section 4 of the Poor Rate Act, 1801, to be in writing, and the particular causes or grounds of appeal must be stated and specified in the notice; and on the hearing of any appeal against a rate the court of quarter sessions are not to examine or enquire into any other cause or ground of appeal than that or those stated or specified in the notice of appeal.

But with the consent of the overseers, signified by them or their attorney in open court, and with the consent of any person interested therein, the court may, under section 5 of the Act of 1801, proceed to hear and decide upon an appeal, although no notice has been given in writing, and the court may also, with the like consent, hear and decide upon grounds of appeal not stated, or mis-stated, in any written notice of appeal.

Powers of
quarter
sessions.

Upon all appeals from rates, the justices (where they see just cause to give relief) are by section 6 of the Poor Relief Act, 1743, required to amend the rate in such a manner only as shall be necessary for giving such relief to the person appealing, without altering the rates and assessments of other persons; but if upon an appeal from the whole rate it is found necessary to quash or set aside the same, the justices are required to order and direct the overseers to make a new equal rate or assessment.

Less restricted powers of amending the rate are conferred by section 1 of the Poor Rate Act, 1801, under which, upon all appeals from any rate made for the relief of the poor, the general or quarter sessions are authorised and required (in all cases where they see just cause to give relief) to amend the rate either by inserting or striking out the name of any person, or by altering the sum charged on any person, or in any other manner which the court think necessary for giving relief, and without quashing or wholly setting aside the rate. If, however, the court should be of opinion that it is necessary for the purpose of giving relief to the person appealing that the rate should be wholly quashed they may quash the same, but, nevertheless, all sums of money charged on any persons by the rate are to be levied and recovered in the same manner as if no appeal had been made. The sums paid or recovered are to be taken as payments on account of the next effective rate or rates made for the relief of the poor of the parish.

Section 6 of the same Act contains provisions with respect to the amendment of the rate upon appeal which appear to be practically the same in effect as those in section 1.

Should quarter sessions, upon appeal, order any rate to be quashed, they may order that any sum charged on any person, or any part thereof, shall not be paid (41 Geo. 3. c. 23. s. 3).

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Recovery
of rates
appealed
against.

After a person has given notice of appeal to the churchwardens and overseers, and until the appeal has been heard and determined, no proceedings are to be commenced or carried on to recover any greater sum from such person than the sum at which he, or any occupier of the same premises, has been rated in the last effective rate collected in the parish (*ibid.*, section 2).

Where the court upon hearing the appeal order the name of any person to be struck out of the rate, or the sum assessed on any person to be decreased or lowered, and it appears to the court that the person has, previously to the hearing of the appeal, paid any sum which he ought not to have paid or been charged with, the court are to order such sum to be repaid to him by the churchwardens and overseers, together with all reasonable costs, charges, and expenses occasioned by such person having paid or been required to pay the same (section 8).

The rate book is to be produced by the churchwardens and overseers at the general or quarter sessions when any appeal is to be heard and determined (17 Geo. 2 c. 38. s. 13).

Production
of rate book.

Appeals to Special Sessions.

37. Appeals may also be made against poor rates to special sessions under provisions contained in the Parochial Assessments Act, 1836 (6 & 7 Will. 4. c. 96), section 6 of which directs the justices acting in petty sessions to hold at least four special sessions in each year for hearing appeals against rates, and requires the justices at such special sessions, or an adjournment thereof, to hear and determine all objections to a rate on the ground of inequality, unfairness, or incorrectness in the valuation of the hereditaments included therein.

Holding
of special
sessions.

No objection can be inquired into by the justices unless notice thereof has been given seven days at least before the day appointed for the special sessions to the persons by whom the rate was made. The justices in special sessions are not authorised to inquire into the liability of any hereditaments to be rated, but only into the true value thereof, and into the fairness of the amount at which the same has been rated.

Powers of
justices.

For the aforesaid purpose the justices in special session have, under section 7 of the same Act, all the powers of amending or quashing any such rate so objected to which any court of quarter sessions has upon appeals from any such rate.

The decision of special sessions is binding and conclusive on the parties unless the person impugning it shall, within 14 days after the decision has been made, give notice in writing of his intention to appeal against it, and of the matter or cause of such appeal to the person in whose favour the decision has been made, and within five days after giving such notice shall enter into a recognizance before a justice, with sufficient securities, conditioned to try such appeal at the then next general or quarter sessions, and to abide the order and pay such costs as shall be awarded by quarter sessions (6 & 7 Will. 4. c. 96. s. 6).

Appeals from
special to
quarter
sessions.

VALUATION FOR PURPOSE OF CONTRIBUTIONS TO BOROUGH RATE.

38. The town council of a borough are required to assess contributions to the borough rate on the several parishes and parts of parishes in the borough, in proportion to the total annual value (according to the valuation list in force, if any, and if there is none according to the last poor rate) of the hereditaments in each parish or part which are rateable to the poor, or in respect of which a contribution is made to the poor rate (Municipal Corporations Act, 1882 (45 & 46 Vict. c. 50.) s. 144 (4) (5)). If, however, for any reason the council think that the valuation list or poor rate is not a fair criterion of value upon which to apportion the contributions from the parishes in the borough, they may cause an independent valuation to be made (section 144 (6)).

Assessment
of contribu-
tions to
borough
rate.

For the purpose of an independent valuation the council from time to time may cause any of the books of assessment of any rates or taxes, parliamentary or parochial, on any property, and the valuation by which the assessment is made, in the hands of the overseers, to be brought before them, and may take copies thereof or extracts therefrom, or may direct any person to take copies or extracts from such books, being in his hands, without having the same brought before the council, or may call before them any overseer to give evidence respecting the same, and may cause copies of the

Valuation
by town
council.

<p>App. 1. —</p> <p>Powers of corp'y.</p> <p>Appeal against borough rate.</p>	<p>total amount assessed in each parish in respect of any tax payable to the Crown, and the total amount of the valuation of the property on which that assessment was made in any past year, to be made out by the clerk to the commissioners of each district (section 144 (7)). Fines may be imposed on persons failing to produce books or to permit copies and extracts to be taken or to give evidence, or on a clerk to the commissioners who fails to make a required copy.</p> <p>The overseers and such persons as they select, by warrant of the council, may enter on, view, and examine any land chargeable to the borough rate, in order to ascertain the annual value at which it ought to be charged (section 144 (8)).</p> <p>If the overseers think that their parish is aggrieved by a borough rate, on account of the proportions assessed as the contributions of the respective parishes being unequal, or on account of some parish being without sufficient cause omitted, or on account of any just cause of complaint, they may appeal to the recorder at the next quarter sessions for the borough, or, if there is none, to the next quarter sessions for the county wherein the borough is situate, or whereto it is adjacent, against such part of the rate only as affects their parish (section 144 (9)). The recorder or quarter sessions are either to confirm such parts of the rate as are appealed against or to correct any inequalities, disproportions, or omissions proved to exist therein (section 144 (10)), and the expenses of the appeal are to be paid by such parishes or persons and in such proportions as the recorder or court directs (section 144 (11)).</p>
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THE BASIS OR STANDARD FOR COUNTY RATES.

39. As previously mentioned in this Statement, the guardians of a union in computing the contributions to the common fund of the union from the parishes in the union, are required by the Union Assessment Committee Act, 1862, to apportion them on the rateable value of the parishes according to the valuation lists in force.*

With regard to the county rate, however, section 1 of the County Rate Act, 1866 (29 & 30 Vict. c. 78), provides that nothing in the Act of 1862 shall apply to any assessment made under the County Rates Act, 1852, but that a basis for the county rate is to be prepared as if the Act of 1862 had not passed.

The standard or basis for the county rate is made for the purpose of determining the contribution of each parish for county purposes, and not the assessment of the separate hereditaments in each parish. It contains, therefore, only the assessable value of each parish, and not that of the several rateable hereditaments.

Under the Local Government Act, 1888, county contributions to meet deficiencies in the county fund, whether for general or for special county purposes, are to be assessed upon parishes in proportion to their annual value, as determined by the standard or basis for the county rate. This provision does not apply to the administrative county of London.†

The statutory provisions with respect to the standard or basis for the county rate were, so far as the powers and duties of the overseers and vestry are concerned, modified by the Local Government Act, 1894.

In the case of a parish with a parish council, the powers, duties, and liabilities of the overseers with respect to appeals against the basis of the county rate, were, by section 6 (1) (c) (i) of that Act, transferred to the parish council, and in the case of a rural parish without a parish council the powers so transferred to a parish council may, by an order of the county council under section 19 (10) of the Act, be conferred on the parish meeting.

The powers, duties, and liabilities of the vestry under the provisions referred to were transferred to the parish council (*ibid.*, section 6 (1) (a)), or to the parish meeting (where there is no parish council) of a rural parish (section 19 (4)).

By an Order of the Local Government Board, under section 33 of the Act, the powers, &c. of the overseers as to appeals, and the powers, &c. of the vestry, may be conferred on the council of a borough or other urban district, or on some other representative body within the borough or district.

Preparation of Basis or Standard.

40. Under section 21 of the County Rates Act, 1852 (15 & 16 Vict. c. 81), every parish, not within the administrative county of London, is to be assessed and taxed for the purpose of the county rate rateably and equally upon the basis or standard of the full and fair annual value of the property, messuages, lands, tenements, and hereditaments rateable to the relief of the poor therein.

* See page 8 *ante*.

† See pages 17 and 18 *ante*.

For the purpose of preparing such basis or standard, the county council may direct the overseers of the poor, constables, assessors, and collectors of public rates of or for any parish, township, borough, or place within the county, to make returns in writing, at such times and places as they may appoint, of the amount of the full and fair annual value of the whole or of any part of the property within the parish, township, or place liable to be assessed toward the county rate, together with the date of the last valuation for the assessment of the parish, and the name of the person who made the valuation, and the manner in which it was made. Before any such return is presented to the council it must be laid before the vestry, parish council, parish meeting, or other authority, with the powers of the vestry (15 & 16 Vict. c. 81. s. 5, and 56 & 57 Vict. c. 73. s. 6 (1)).

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Returns for purpose of basis.

The officers and other persons mentioned in the foregoing provision may also be required by the council to appear before them, and produce all parochial and other rates, assessments, valuations, apportionments, and other documents in their custody relating to the value of, or assessment on, all or any of the property within the parishes and places which may be liable to be assessed toward the county rate, and to answer questions touching such rates, assessments, valuations, or apportionments, or the value of the property. Copies of the total amount assessed in each parish, township, or place in respect of any imperial taxes, and the total amount of the valuation of any property on which such assessments were made, may also be required from the clerk to the commissioners of each district within the county (15 & 16 Vict. c. 81. s. 7).

Production of rates.

A penalty not exceeding 20*l.* is incurred by any person neglecting to make a return, or making a false return, or neglecting or refusing to appear before the council when required or to be examined or to produce documents (section 8).

Penalties.

If the overseers or other persons neglect to make any return, or wilfully make any false return or statement of the amount of the full and fair annual value of the property within the parish liable to be assessed to the rate, the county council may order the expenses incurred in ascertaining the amount of the full and fair annual value of the parish to be charged upon that area as part of the county rate (section 10).

The clerk of every assessment committee is required under section 9 of the Union Assessment Committee Amendment Act, 1864 (27 & 28 Vict. c. 39), to send annually, in the month of December, to the clerk or clerks of the peace of the county or counties within which the parishes in the union are respectively situate, copies of the totals of the gross estimated rental and rateable value of the property included in the valuation lists of the parishes as altered by supplemental valuation lists (if any).

Totals of valuation lists for clerk of the peace.

The "full and fair annual value" for the purpose of preparing the basis or standard is to be taken to mean "the net annual value of any property as the same is or may be required by law to be estimated for the purpose of assessing the rates for the relief of the poor"* (15 & 16 Vict. c. 81. s. 6).

Definition of "full and fair annual value."

41. The council may direct the whole or any part of a parish within the county to be valued, and may appoint one or more persons for the purpose of making the valuation. A power of entry upon lands and other properties is given to such person or persons (section 9).

Valuation may be ordered by county council.

In any case where a valuation has been directed, and where, in the basis or standard afterwards allowed and confirmed by the council, any parish is rated on a sum greater than the sum set forth in the returns previously made by the parish officers to the council, the county council are, if there is no successful appeal made, required to order the overseers to pay the amount of the expenses incurred in making the valuation ordered by the council, which amount is to be raised, levied, and collected in the same manner as the county rate. Quarter sessions on an unsuccessful appeal in such a case are required to make a similar order (section 11).

Costs of valuation.

Reasonable and proper allowances and compensations to the overseers, constables, collectors, and other persons employed in the execution of the Act may be made by the county council, and, together with the other expenditure necessarily incurred in the preparation of the basis or standard, are chargeable upon the county fund (section 12).

Allowances to overseers, &c.

When any basis or standard of the county rate has been prepared in which the total amount of the annual value of the property in any parish or place within the county is estimated at a greater or less amount than in the last preceding basis or standard, a printed copy of the proposed basis or standard must be forwarded to the overseers of every parish within the county. This copy is to be submitted to a meeting of the

Copy of basis to be sent to overseers.

* See page 1 ante.

- APP. I. vestry (or other authority with the power of the vestry), and any person rated to the poor rate, or liable to contribute to the county rate, may at all reasonable times inspect and examine the copy, and take extracts or copies therefrom, without payment of a fee (section 13).
- Notices of time for making objections. Notice of the time within which objections may be made to the proposed basis must be sent to the overseers with the copy of the basis, and the council must also fix and give due notice of a time and place when and where such objections will be taken into consideration by the council and for hearing the parties making objections (section 14).
- Confirmation of basis. When the basis has been finally corrected, public notice must be given in one or more of the newspapers usually circulating within the county, of the intention of the county council to take the basis into consideration, and the council may either then at their meeting alter and amend the basis, and allow and confirm the same, or they may refer back the basis for amendment, and adjourn the consideration of it to some future meeting. The proceedings laid down for revising or amending the basis so referred back are similar to those for originally preparing the basis (section 15).
- After the county council have allowed and confirmed a basis or standard it is to be valid, legal, and effectual to all intents and purposes, notwithstanding that any irregularity may have arisen in the making thereof, and a printed copy of it is to be sent to the overseers or other person charged with the collection and levy of the county rate in every parish and place within the county (section 16).

Appeals against Basis or Standard.

- Appeal to quarter sessions. 42. Any overseer or other person charged with the collection and levy of the county rate in any parish or place, or inhabitant who has reason to think that the parish or place is aggrieved by the basis or standard, whether on account of some one or more of the parishes being without sufficient cause omitted from the basis or standard, or on account of the parish being rated on a sum beyond the full and fair annual value of the property therein liable to be assessed to the county rate, or on account of some other parish being rated at less than its full and fair annual value, may on giving certain notices, appeal to quarter sessions against that part only of the basis or standard affecting the parish or parishes which appear to be over-rated or under-rated, or omitted altogether from it. Quarter sessions may either confirm the parts of the basis or standard which have been appealed against, or correct inequalities or omissions in it, but they are not to quash the basis or standard in respect of any other parish unless they deem it necessary that an entire new basis or standard should be made (*ibid.*, s. 17, and 51 & 52 Vict. c. 41. s. 8).
- Valuation may be ordered by quarter sessions. Upon an appeal, quarter sessions, instead of hearing the appeal may adjourn the same, and order, upon the application of the appellant or respondent, a survey and valuation of any of the parishes or parts of parishes in respect of which the appeal is made. The court are required to appoint a person or persons for this purpose, to whom is given a power to enter and survey property. Upon the receipt of the survey and valuation, at the meeting appointed for this purpose, the court are to hear and determine the appeal (15 & 16 Vict. c. 81. s. 18).
- Costs of an appeal. The court may award the costs of the appeal to be paid by either party to the appeal, and the charges and expenses of a survey and valuation ordered by the court are to be deemed costs of the appeal (*ibid.*, section 19).

Revision of Basis or Standard.

- Proceedings of county council. 43. Although no appeal has been made, the county council may from time to time revise any basis or standard in force in the county, for the purpose of meeting any partial changes that may have occurred in the rateable value of portions of the property liable to be assessed, and may call for information and exercise all the powers authorised by the Act for the purpose of preparing a new basis or standard. Notice in writing must be given of the alteration proposed to any parish or place whose basis or standard it is proposed to alter, and the council are required, upon some day named in the notice, to hear and decide upon any objection that may be made by any person on behalf of the parish or place. After hearing the objections, the council may make such order as may appear just for ascertaining and deciding upon the proposed alterations (section 20).

Appeal against Rate made upon Basis or Standard.

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44. If any churchwarden, overseer, or other inhabitant of any parish or place where there is no churchwarden or overseer, has reason at any time to think that the parish or place is aggrieved by any rate or assessment made upon the basis or standard in force, he may appeal to the next quarter sessions against such part of the rate only as affects the parish or place which is unequally rated, or which appears to be over-rated or under-rated, or omitted altogether from the rate (section 22).

Appeal to quarter sessions against county rate.

Fourteen clear days' notice in writing must be given by the parties intending to appeal to the parties against whose rate the appeal is to be made, and also to the clerk of the county council.

Notices of appeal.

In hearing and determining the appeal, the court of quarter sessions may either confirm such parts of the rate as have been appealed against or correct such inequalities, disproportions, or omissions, as may be proved to exist, either in respect of the basis or standard, or in the assessment of the rate made upon the basis, in such manner as shall appear to be fair, just, and equitable (*ibid.*).

Powers of quarter sessions.

Where the sessions order, on appeal, a rate to be set aside, decreased, or lowered, they may order any proportion of the rate, paid subsequently to the notice of appeal, which ought not to have been paid, to be repaid out of the general county rate (section 23).

VALUATIONS FOR CONTRIBUTIONS TO EXPENSES OF METROPOLITAN POLICE.

45. The sum to be contributed for the purposes of the metropolitan police is calculated on the full and fair annual value of all property rateable for the poor in the parishes and places comprised in the metropolitan police district (10 Geo. IV. c. 44. s. 23.; 31 & 32 Vict. c. 67. s. 2).

Assessment of contributions.

The full and fair annual value, in the case of a parish not within the administrative county of London, is to be computed according to the last valuation for the time being acted upon in assessing the county rate (10 Geo. IV. c. 44. s. 23), and in the case of a parish within that administrative county is to be computed according to the valuation list for the time being in force (32 & 33 Vict. c. 67. s. 45(3)).

Computation of full and fair annual value.

Where houses and buildings have been erected in a parish since the last valuation acted upon in assessing the county rate, the full and fair annual value of such houses and buildings, according to the last poor rate, is, for the purpose of the sum to be raised for the metropolitan police, to be added to the amount of such last valuation for the county rate (20 & 21 Vict. c. 64. s. 11). Returns of such houses and buildings may be required to be made by the overseers to the receiver for the metropolitan district (*ibid.* section 12). The receiver may inspect and take copies of poor rates (section 13).

New houses and new buildings.

In areas for which there is no valuation for the time being acted upon in assessing the county rate, the valuation for the purpose of calculating the contributions is to be such as is from time to time agreed upon between the receiver and the rating authority, or in default of agreement, as may be determined by the Local Government Board (53 & 54 Vict. c. 45. s. 27).

Contributions where no valuation county rate.

VALUATIONS FOR PURPOSES OF AGRICULTURAL RATES ACT, 1896.

46. The Agricultural Rates Act, 1896 (59 & 60 Vict. c. 16), contains provisions with respect to the valuation of hereditaments temporarily for the purposes of that Act.

The Act continues for a period of five years commencing on the 1st of April, 1897, and during that period agricultural land* is liable, in the case of every rate to which the Act applies, to pay one-half only of the rate in the pound payable in respect of buildings and other hereditaments (59 & 60 Vict. c. 16. s. 1(1)).

Continuance of Act.

In every valuation list, and in the basis or standard for any county rate, and in any valuation made by the council of a borough or any other council for the purpose of raising the borough or other rate, where separate hereditaments are specified therein, the value of agricultural land is to be stated separately from that of any building or other hereditament, and in every case the total rateable value of the agricultural land in each parish is to be stated separately from the total rateable value of the buildings or other hereditaments in such parish, and the gross estimated rental of the buildings when valued separately in pursuance of the Act from the agricultural land is, while the buildings are used only for the cultivation of the land, to be calculated, not

Separate assessment of agricultural land.

* See page 31 as to what is agricultural land for the purposes of the Act.

- APP. I.** on structural cost, but on the rent at which they would be expected to let to a tenant from year to year if they could only be so used; and the total gross estimated rental of the hereditament is not to be increased by the separate valuation (*ibid.*, section 5).
- Statements to be made by overseers.** For the purposes of the Act, section 6 required statements to be made by the overseers of every parish in which there was agricultural land, showing the gross estimated rental and rateable value of the agricultural land in the parish, and as regards hereditaments separately valued, which consisted in part of agricultural land and in part of buildings or other hereditaments, the gross estimated rental and rateable value of each such part. The statements were made subject to correction by the assessment committee, and to appeal to special and quarter sessions.
- Regulations of Local Government Board.** By subsection (3) of the same section, the Local Government Board were empowered to make regulations for, among other purposes, the alteration of the valuation list in accordance with the statements as finally settled, for the temporary adoption by the county council, or any other council whose duty it is to make a basis, standard, or other valuation for any parish, of an apportionment between the total rateable value of agricultural land and that of buildings and other hereditaments, for applying and adapting any statutory form or procedure respecting the valuation list, and for adapting the Act to cases where there is no valuation list, and for other purposes.
- Orders have been issued by the Local Government Board under the enactment prescribing regulations for the above purposes. The forms of valuation list prescribed by the regulations are printed on pages 3 and 10 of this Statement.

PROPERTIES WHICH ARE ASSESSED TO LOCAL RATES.

47. The enactments which determine what properties are assessable to local rates relate for the most part to the poor rate. In authorising other local rates Parliament has usually directed that they should be levied in the same manner as a poor rate, or upon the same properties as are liable to be rated for the relief of the poor. The present section of this Statement relates generally to the statutory provisions concerning properties to be rated, those which are exempt, and the assessment of certain special properties.

RATEABLE HEREDITAMENTS.

- Lands, houses, tithes and coal mines.** 48. By section 1 of the Poor Relief Act, 1601 (43 Eliz. c. 2), as amended by section 14 of the Rating Act, 1874 (37 & 38 Vict. c. 54), it is provided that a poor rate shall be raised in every parish by taxation of every inhabitant, parson, vicar, and other, and of every occupier of lands, houses, tithes impropriate, or appropriations of tithes, or coal mines in the parish.
- Tithe rent-charge.** Every rentcharge payable under the Tithe Act, 1836 (6 & 7 Will. 4. c. 71), instead of tithes, is by section 69 of the Act made subject to all parochial and county and other rates, charges, and assessments, in like manner as the tithes commuted for such rentcharge were subject.
- Section 3 of the Rating Act, 1874 (37 & 38 Vict. c. 54), extends the Act of Elizabeth and its amending Acts (which are subsequently referred to as the Poor Rate Acts), to the following hereditaments in like manner as if they were mentioned in the Act of Elizabeth, that is to say:—
- Plantations, woods, &c.** (1.) To land used for a plantation or a wood, or for the growth of saleable under-wood, and not subject to any right of common;
- Sporting rights.** (2.) To rights of fowling, of shooting, of taking or killing game or rabbits, and of fishing, when severed from the occupation of the land; and
- Mines.** (3.) To mines of every kind not mentioned in the Act of Elizabeth.
- Mines, of which the royalty or dues are paid in kind, have been held to be rateable under the Act of Elizabeth, and it is expressly provided by section 13 of the Act of 1874 that nothing in the Act shall apply to a mine of which the royalty or dues are for the time being wholly reserved in kind, or to the owner or occupier thereof.
- The hereditaments to which the Poor Rate Acts are extended, and which are thus made rateable to the relief of the poor, are by section 10 of the Act made rateable to all local rates in like manner as if the Poor Rate Acts had always extended to such hereditaments.
- The rates to which the preceding provision applies, in addition to the poor rate, are any county rate, borough rate, highway rate, and other local rate leviable upon property rateable to the relief of the poor (section 15).

49. The gross and rateable value of any land used for a plantation or a wood, or for the growth of saleable underwood, is to be estimated as follows:— APP. I.

- (a.) If the land is used only for a plantation or a wood, the value is to be estimated as if the land, instead of being a plantation or a wood, were let and occupied in its natural and unimproved state; Valuation of land used as a plantation, &c.
- (b.) If the land is used for the growth of saleable underwood, the value is to be estimated as if the land were let for that purpose;
- (c.) If the land is used both for a plantation or a wood and for the growth of saleable underwood, the value is to be estimated either as if the land were used only for a plantation or a wood, or as if the land were used only for the growth of the saleable underwood growing thereon, as the assessment committee may determine (section 4).

Provision is made by section 5 of the Act enabling the occupier of any such land, of which the rateable value is increased by reason of the same being so estimated, to deduct from his rent, during the continuance of any lease or agreement made before the commencement of the Act, any poor or other local rate, or any portion thereof, which is paid by him in respect of such increase of rateable value, and for every assessment committee, on the application of such occupier, to certify in the valuation list or otherwise the fact and amount of such increase. Deduction of rate by tenant of plantation, &c.

50. Where any right of fowling, or of shooting, or of taking or killing game or rabbits, or of fishing (hereinafter referred to as a right of sporting) is severed from the occupation of the land and is not let, and the owner of such right receives rent for the land, the said right is not to be separately valued or rated, but the gross and rateable value of the land is to be estimated as if the said right were not severed; and in such case, if the rateable value is increased by reason of its being so estimated, but not otherwise, the occupier of the land may (unless he has specifically contracted to pay such rate in the event of an increase) deduct from his rent such portion of any poor or other local rate as is paid by him in respect of such increase; and every assessment committee, on the application of the occupier, is required to certify in the valuation list or otherwise the fact and amount of such increase (section 6). Valuation of sporting rights.

Where any right of sporting, when severed from the occupation of the land, is let, either the owner or the lessee of the right, according as the persons making the rate determine, may be rated as the occupier thereof (*ibid.*). Deduction of rate by tenant.

Subject to the foregoing provisions the owner of any right of sporting, when severed from the occupation of the land, may be rated as the occupier of the right (*ibid.*).

For the purposes of the section, the person who, if the right of sporting is not let, is entitled to exercise the right, or who, if the right is let, is entitled to receive the rent for the same, is to be deemed to be the owner of the right (*ibid.*).

51. Where a tin, lead, or copper mine is occupied under a lease or leases granted without fine, on a reservation wholly or partly of dues or rent, section 7 of the Act provides that the gross value of the mine is to be taken to be the annual amount of the whole of the dues payable in respect of the mine during the year ending on the 31st of December preceding the date at which the valuation list is made, in addition to the annual amount of any fixed rent reserved for the same which may not be paid or satisfied by such dues. Valuation of tin, lead, or copper mines.

The rateable annual value of such mine is to be the same as its gross value, except that where the person receiving the dues or rent is liable for repairs, insurance, or other expenses necessary to maintain the mine in a state to command the annual amount of dues or rent, the average annual cost of the repairs, insurance, and other expenses for which he is so liable is to be deducted from the gross value for the purpose of calculating the rateable value (section 7).

In the following cases, namely,—

1. Where any such mine is occupied under a lease granted wholly or partly on a fine; and
2. Where any such mine is occupied and worked by the owner; and
3. In the case of any other such mine which is not excepted from the provisions of the Act, and to which the foregoing provisions of the section do not apply;

the gross and rateable annual value of the mine is to be taken to be the annual amount of the dues, or dues and rent, at which the mine might be reasonably expected to let without fine on a lease of the ordinary duration, according to the usage of the country, if the tenant undertook to pay all tenant's rates and taxes and tithe rent-charge, and also the repairs, insurance, and other expenses necessary to maintain the mine in a state to command such annual amount of dues, or dues and rent (*ibid.*).

App. I.

The purser, secretary, and chief managing agent for the time being of any tin, lead, or copper mine, or any of them may, if the overseers or other rating authority think fit, be rated as the occupier of the mine (section 7).

In the section,—

The term "mine," when a mine is occupied under a lease, includes the underground workings and the engines, machinery, workshops, tramways, and other plant, buildings (not being dwelling-houses), and works and surface of land occupied in connexion with and for the purposes of the mine, and situate within the boundaries of the land comprised in the lease or leases under which the dues or dues and rent are payable or reserved;

The term "dues" means dues, royalty, or toll, either in money or partly in money and partly in kind, and the amount of dues which are reserved in kind means the value of such dues;

The term "lease" means lease or sett, or licence to work, or agreement for a lease or sett or licence to work;

The term "fine" means fine, premium, or foregift, or other payment or consideration in the nature thereof (*ibid.*).

Deduction of rate by tenant.

Under section 8 of the Act any lessee, licensee, or grantee of a mine which at the commencement of the Act was exempt from being rated, is authorised during the continuance of his lease, grant, or licence, or before the arrival of the period at which the amount of the rent, royalty, or dues is liable to revision or re-adjustment, to deduct from any rent, royalty, or dues payable by him one-half of any poor or other local rate paid by him (unless he has specifically contracted to pay such rate in the event of the abolition of the exemption); but he is not to deduct any sum exceeding what one-half of the rate in the pound of such rate would amount to if calculated upon the rent, royalty, or dues so payable by him.

Where any occupier, lessee, licensee, grantee, or other person is authorised by the Act to deduct any rate or sum in respect of a rate from any rent, royalty, or dues payable by him, then the person receiving the rent, royalty, or dues, is to have the same right of appeal and objection with reference to the rate and to the valuation of the hereditament in respect of which the rate is payable, as he would have if he were the occupier of such hereditament (section 9).

Advertising stations.

52. By section 3 of the Advertising Stations (Rating) Act, 1889 (52 & 53 Vict. c. 27.), where any land is used temporarily or permanently for the exhibition of advertisements, or for the erection of any hoarding, frame, post, wall, or structure, used for the exhibition of advertisements, but not otherwise occupied, the person who shall permit the same to be so used, or (if he cannot be ascertained) the owner of the land is to be deemed to be in beneficial occupation of such land, or part of such land, and is to be rateable in respect thereof to the relief of the poor and to all local rates, according to the value of such use.

The term "owner" means the person for the time being receiving or entitled to receive the rackrent of the land, whether on his own account or as agent or trustee for any other person, or who would so receive or be entitled to receive the same if such lands or premises were let at a rackrent; and the word "person" includes any body of persons whether corporate or unincorporate (52 & 53 Vict. c. 27. s. 2).

Where any land or hereditament occupied for other purposes, and rateable in respect thereof to the relief of the poor and local rates, is used temporarily or permanently for the exhibition of advertisements, or for the erection thereon or attachment thereto of any hoarding, frame, post, wall, or structure, used for the exhibition of advertisements, the gross and rateable value of the land or hereditament is to be so estimated as to include the increased value from such use (*ibid.*, section 4).

EXEMPTED PROPERTIES.

Stock-in-trade.

53. Section 1 of the Poor Rate Exemption Act, 1840 (3 & 4 Vict. c. 89), prohibits the overseers from taxing any inhabitant of the parish, as such inhabitant, in respect of his ability derived from the profits of stock-in-trade or any other property for or towards the relief of the poor, but nothing in the Act is to affect the liability of any parson or vicar, or of any occupier of lands, houses, tithes inappropiate, propriations of tithes, coal mines or saleable underwoods, to be so taxed. The Act was passed as a temporary one, to expire the 31st of December 1841, but it has been continued in force by the annual Expiring Laws Continuance Acts (*see* the Act of 1896 (59 & 60 Vict. c. 39)).

Extraordinary tithe rentcharge.

54. A rent-charge under the Extraordinary Tithe Redemption Act, 1886, is not to be subject to any parochial, county, or other rate, charge, or assessment (49 & 50 Vict. c. 54 s. 4 (5)).

55. Places of religious worship and certain schools in connexion with them are exempted specially from poor rates by the Poor Rate Exemption Act, 1833 (3 & 4 Will. 4. c. 30). Under that Act, no person is to be rated to any poor rates in respect of any churches, district churches, chapels, meeting houses, or premises, or such part thereof, as shall be exclusively appropriated to public religious worship, and which (other than churches, district churches, and episcopal chapels of the established church) shall be duly certified for the performance of such religious worship, but no person is by this provision to be exempted from any such rates for or in respect of any parts of such churches, district churches, chapels, meeting houses, or other premises which are not so exclusively appropriated, and from which parts such person shall receive any rent, or derive profit or advantage (*ibid.*, section 1).

APP. I.

Places of
worship, &c.

No person is to be liable to poor rates because the said churches, district churches, chapels, meeting houses, or other premises, or any vestry rooms belonging thereto, or any part thereof, may be used for Sunday or infant schools, or for the charitable education of the poor (section 2).

56. No person may be rated to any county, borough, parochial, or other local rates or cesses in respect of any land or buildings, or parts of buildings, belonging to any society instituted for purposes of science, literature, or the fine arts exclusively, either as tenant or as owner, and occupied by it for the transaction of its business, and for carrying into effect its purposes, provided that such society shall be supported wholly or in part by annual voluntary contributions, and shall not, and by its laws may not, make any dividend, gift, division, or bonus in money unto or between any of its members, and provided also that the society obtains a certificate that it is entitled to the benefit of the Act (The Scientific Societies Act, 1843 (6 & 7 Vict. c. 33) s. 1). The certificate referred to was formerly to be obtained from the barrister appointed to certify the rules of friendly societies (*ibid.*, section 2), and since the passing of the Friendly Societies Act, 1875 (38 & 39 Vict. c. 60), has been obtained from the chief registrar and assistant registrars of friendly societies for England. The provisions of the Act of 1875 were repealed and re-enacted by the Friendly Societies Act, 1896 (59 & 60 Vict. c. 25. ss. 1 (1), 2 (1), 107). If a certificate is refused, the rules of a society may be submitted to the council of the county or county borough where the land or buildings are situate. If the council order the rules to be filed, notwithstanding such refusal, the filing is to have the same effect as if the certificate had been given (6 & 7 Vict. c. 36. s. 5; 51 & 52 Vict. c. 41. ss. 3 (xv.), 34 (1), and 36 (1)). If a certificate is granted, a ratepayer has the right of appeal against the grant to quarter sessions (6 & 7 Vict. c. 36. s. 6).

Premises of
scientific
societies.

57. No place provided for the keeping of militia stores under the Militia Law Amendment Act, 1854, and its recited Acts, nor any buildings or premises appurtenant thereto, are liable to be assessed to any county, borough, parochial, or other local rates or assessments (17 & 18 Vict. c. 105. s. 2).

Militia
storehouses.

58. Every storehouse appointed by the commanding officer of a volunteer corps or administrative regiment for the safe keeping of arms, &c., under section 26 of the Volunteer Act, 1863 (26 & 27 Vict. c. 65) is to be free from all county, parochial, or other local rates and assessments.

Volunteer
storehouses.

59. All lighthouses, buoys, beacons, and all light dues and other rates, fees, or payments accruing to, or forming part of the Mercantile Marine Fund, and all premises or property belonging to, or occupied by, the Trinity House, or by the Board of Trade, which are used or applied for the purposes of any of the services for which those dues, rates, fees, and payments are received, are exempted from all parochial and local taxes, duties, and rates of every kind (Merchant Shipping Act, 1894 (57 & 58 Vict. c. 60), s. 731).

Lighthouses,
&c.

60. By section 1 of the Sunday and Ragged Schools (Exemption from Rating) Act, 1869 (32 & 33 Vict. c. 40), every authority having power to levy any rate upon the occupier of any building or part of a building used exclusively as a Sunday school or ragged school may exempt such building or part of a building from the rate. The Act does not affect the exemption from rating of Sunday or infant schools, &c., conferred by the Poor Rate Exemption Act, 1833, to which reference has previously been made. In the Act of 1869 a "Sunday school" means any school used for giving religious education gratuitously to children and young persons on Sunday, and on week days for the holding of classes and meetings in furtherance of the same object, and without pecuniary profit being derived therefrom; and a "ragged school" means any school used for the gratuitous education of children and young persons of the poorest classes, and for the holding of classes and meetings in furtherance of the

Sunday and
ragged
schools.

- APP. I.
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 Burial grounds. same object, and without any pecuniary benefit being derived therefrom except to the teacher or teachers employed (section 2).
 61. No land purchased or acquired under the Burial Acts for the purpose of a burial ground (with or without any building erected or to be erected thereon) is, while used for such purposes, to be assessed to any county, parochial, or other local rates at a higher value or more improved rent than the value or rent at which the same was assessed at the time of such purchase or acquisition (Burial Act, 1855 (18 & 19 Vict. c. 128), s. 15).

CROWN AND GOVERNMENT PROPERTY.

- Treasury contributions to rates. 62. Property in the occupation of the Crown, or occupied for the purposes of the public government of the country, is not under the general law liable to be rated, but since 1874 it has been the settled practice of the Treasury to make voluntary contributions in lieu of rates for all Government property which is not rated. The estimated rateable value on which the contributions are given is fixed by the Treasury. The following are instances where Government property is rateable under special enactments.
- Custom House. Under sections 3 and 4 of the 52 Geo. 3. c. 49, certain fixed sums are payable annually in the place of parochial and ward rates and assessments upon the premises of the Custom House. The premises are by section 5 declared to be deemed to be exempt from the payment of all rates and assessments, although the premises may become private property by sale or assignment to individuals.
- Courts of Justice. All lands purchased in pursuance of the Courts of Justice Concentration (Site) Act, 1865 (28 & 29 Vict. c. 49), which were at the time of purchase subject to poor or other rates, are by section 5 of the Act to continue liable thereto, but not to be assessed to any rate on a higher rateable value than that at which they were assessed on the 1st of January, 1865.
- Land vested in Secretary for War. Lands vested in the Secretary of State for the War Department in pursuance of the Defence Act, 1860 (23 & 24 Vict. c. 112), which were before the time of such vesting liable to and charged with poor or other rates, are by section 33 of the Act to continue chargeable therewith, but are not to be assessed to any tax or rate at a higher value or rent than that at which such lands were assessed at the time of such vesting.
- Post Office premises. Lands acquired by the Secretary of State for the War Department in pursuance of the Military Forces Localisation Act, 1872 (35 & 36 Vict. c. 68), which were at the time of such acquisition subject to poor or other rates, are by section 11 of the Act to continue liable thereto.
- Postal telegraphs. All lands purchased by the Postmaster-General in pursuance of the Post Office Extension Act, 1865 (28 & 29 Vict. c. 87), which were at the time of purchase subject to poor or other rates, are by section 12 of the Act to continue liable thereto, but are not to be assessed to any rate at a higher rateable value than that at which they were assessed at the time of the passing of the Act.
- All land, property, and undertakings, purchased or acquired by the Postmaster-General under the Telegraph Act, 1868, are assessable and rateable in respect to local, municipal, and parochial rates, assessments, and charges, at sums not exceeding the rateable value at which such land, property, and undertakings, were properly assessed or assessable at the time of such purchase or acquisition (31 & 32 Vict. c. 110. s. 22).
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II.—Statement showing with respect to Local Rates in England and Wales, the several rates leviable, the purposes for which they are raised, the local authorities who expend them, the properties which are assessed to them, whether the rates are paid by the owners or occupiers, and whether they are raised on the full annual value of the properties, and, if not, on what portion of such value, and after what deductions, if any. (*Summarised in tabular form at pp. 77–83.*)

APP. I

PRINCIPAL RATES.

63. The principal rates levied in England and Wales under the general law are the poor rate (which, except in a few cases which will be explained in this Statement, includes the county rate, borough rate, watch rate, and rate for the general expenses of rural district councils), the highway rate, the general district rate in urban districts, rates for special expenses in rural districts, the lighting rate under the Lighting and Watching Act, 1833, and, in the county of London, the general rate, the sewers rate, and the lighting rate under the Metropolis Management Acts.

THE AGRICULTURAL RATES ACT, 1896.

64. In connection with the following Statement, so far as it relates to rates assessed on the occupiers of land, it is necessary to bear in mind the Agricultural Rates Act, 1896 (59 & 60 Vict. c. 16).

During the continuance of that Act, namely for the period of five years commencing on the 1st of April, 1897, the person rated in respect of any agricultural land in England and Wales will be liable in the case of every rate to which the Act applies, to pay one half only of the rate in the pound payable in respect of buildings and other hereditaments (*ibid.*, section 1 (1)).

Reduced rating of agricultural land.

“Agricultural land,” for the purposes of the Act, means any land used as arable, meadow, or pasture ground only, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds, orchards, or allotments, but does not include land occupied together with a house as a park, gardens, other than as aforesaid, pleasure grounds, or any land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a racecourse; and “cottage” means a house occupied as a dwelling by a person of the labouring classes (section 9).

Definition of “Agricultural land.”

The Act applies to any rate made during its continuance, the proceeds of which are applicable to public local purposes, and which is leviable on the basis of an assessment in respect of the yearly value of property, except any rate for the purpose of which agricultural land is already assessed at one half or less than one half the rate on buildings and other hereditaments, or which is assessed under any commission of sewers or in respect of any drainage, wall, embankment, or other work for the benefit of the land (sections 1 (2) & 9).

Rates to which the Act applies.

THE POOR RATE, COUNTY, BOROUGH, AND WATCH RATES.

LOCAL ACTS.

65. Where the poor rate is made under the authority of a local Act the provisions of that Act must be complied with. The following Statement should therefore be read as subject to the modifications rendered necessary in particular cases by the provisions of local Acts.

PROPERTIES AND ANNUAL VALUE ON WHICH POOR RATES ARE LEVIED.

66. The properties on which the poor rate is levied are described in Statement I.* The rate is always levied on the net annual value† of the properties, except in the case provided for in section 15 of the Burial Act, 1855, and in the cases of certain Government property.‡ Where a valuation list is in force, the net annual value is the rateable value as shown in that list.

THE PURPOSES FOR WHICH POOR RATES ARE RAISED, AND THE LOCAL AUTHORITIES WHO EXPEND THEM.

67. Poor rates are levied by the overseers, and the proceeds are used mainly for paying the contributions of the parish to the expenses of local authorities authorised to

* See Statement I., pp. 26–30.

† Parochial Assessments Act, 1836. (See Statement I., p. 1.)

‡ See Statement I., p. 30.

APP. I order the overseers to pay such contributions out of the poor rate, for defraying the overseers' incidental expenses such as costs of collection, and in defraying other expenditure of the overseers chargeable by law upon that rate.

Expenditure for the Relief of the Poor and other Expenses of Guardians.

68. The first and principal purpose for which the poor rate is raised is to provide funds to meet expenditure incurred by the guardians for the relief of the poor and for other matters. The amounts required by guardians for that purpose are payable out of the proceeds of the poor rate by the overseers, in pursuance of orders issued to them by the guardians.

Relief of the poor. The guardians incur expenditure in the relief of the poor, both in and out of workhouses, infirmaries, and schools, including the maintenance of pauper lunatics in asylums.

Burial of poor persons, emigration, vaccination, &c. The guardians also defray certain expenses not connected with the relief of the poor, such as the cost of the burial of the dead bodies of poor persons under the direction of the guardians or a duly authorised officer, expenses of assisting the emigration of poor persons, expenses of vaccination, and fees and other charges for the registration of births and deaths.

Expenses of metropolitan asylum managers. In the administrative county of London, the expenses of the metropolitan asylum managers (which are defrayed by contributions from the several boards of guardians in the county) include expenditure partly unconnected with the relief of the poor. The managers may provide asylums for the sick, insane, infirm, and casual poor, ships for the training of boys for the sea service, hospitals for persons suffering from fever, small-pox or diphtheria, wharves and landing places for the embarkation of persons removed to or from their hospitals, and ambulances for conveying patients to and from their hospitals.

The managers may have conferred upon them, by regulations as to any formidable epidemic, endemic, or infectious disease made by the Local Government Board under the Public Health (London) Act, 1891, the powers and duties of a sanitary authority for the purpose of such regulations.

Expenses of County Councils (County Rate or Contributions).

69. County councils send precepts to the guardians for the county contributions* required for defraying their expenses, and the amounts of such contributions are then paid by the overseers out of the poor rate to the guardians on orders received from the latter (County Rates Act, 1852 (15 & 16 Vict. c. 81.) s. 26).

In a few exceptional parishes the precept of the county council is not sent to the guardians, and the amount required is raised by a separate rate.†

The principal purposes for which expenses may be incurred by a county council are as follows:—

County buildings.	The provision and maintenance of shire halls, county halls, assize courts, judges' lodgings, lock-up houses, court houses, justices' rooms, police stations, and other county buildings;
Reformatories, &c.	The establishment and maintenance of, and the contribution, to reformatory and industrial schools;
Officers.	The salaries of the clerk of the peace, the county treasurer, the county surveyor, county coroners, the public analyst, and officers under the Explosives Acts, and other officers;
Registration.	The preparation of the register of parliamentary and county electors;
Various Acts.	The execution as local authority of the Acts relating to destructive insects, fish conservancy, wild birds, weights and measures, gas-meters, and of the Local Stamp Act, 1839 (Local Government Act, 1888 (51 & 52 Vict. c. 41. s. 3));
Elections.	The costs of elections of county councillors (<i>ibid.</i> , section 75 (17)), and the costs of the court in respect of the trial of an election petition (<i>ibid.</i> , section 75, and 45 & 46 Vict. c. 50. s. 101);
Weights and measures.	The purchase of franchises of weights and measures (55 & 56 Vict. c. 18. s. 1);
Bridges.	The construction, maintenance, repair, and alteration of, bridges and of roads repairable with bridges (51 & 52 Vict. c. 41. ss. 3 (viii), 6, and 54 & 55 Vict. c. 63. s. 3);
Police.	The maintenance of a police force except in the metropolitan police district‡ (51 & 52 Vict. c. 41. s. 9);

* See page 22 ante

† See page 43.

‡ See page 41.

The maintenance, repair, improvement, and enlargement of main roads (<i>ibid.</i> , section 11);	APP. Main roads
Costs of enforcing the provisions of the Rivers Pollution Prevention Act, 1876 (<i>ibid.</i> , section 14);	Rivers pollution.
Costs of opposition to private Bills in Parliament, and of legal proceedings for the promotion or protection of interests of the inhabitants of the county (<i>ibid.</i> , section 15, and 54 & 55 Vict. c. 12);	Opposition to Bills in Parliament, &c.
Salary of medical officer of health if appointed by the council (51 & 52 Vict. c. 41. s. 17);	Medical officer of health.
The provision of small holdings (55 & 56 Vict. c. 31. s. 18);	Small holdings.
The provision and maintenance of lunatic asylums (53 & 54 Vict. c. 5. ss. 238, 240, 273);	Lunatic Asylums.
The execution of the Diseases of Animals Act, 1894 (57 & 58 Vict. c. 57. s. 40);	Diseases of animals.
Technical or intermediate education (52 & 53 Vict. c. 40; 52 & 53 Vict. c. 76);	Technical education.
The purchase of lands on behalf of a volunteer corps for military purposes (54 & 55 Vict. c. 54. s. 2).	Volunteers.

70. Where the proceeds of the local taxation licences, and of the portion of probate duty payable to the county council are not sufficient to meet the payment of the sums required by the Local Government Act, 1888, to be paid by the council in substitution for parliamentary grants and as additional grants, the provisions of that Act as to the payment of such sums would involve additional local taxation to supply the deficiency, which in the case of a county would have to be met out of the county fund.

The following payments are made in substitution for former parliamentary grants:—

- To boards of guardians, such sums as the Local Government Board certify to be due towards the remuneration of teachers in poor law schools, and for payments to public vaccinators;
- To boards of guardians, the school fees for pauper children sent from a workhouse to a public elementary school;
- To every local authority by whom a medical officer of health or inspector of nuisances is paid, one half of his salary, where his qualification, appointment, salary, and terms of office are in accordance with the regulations of the Local Government Board;
- To the guardians paying registrars of births and deaths, a sum equal to what was paid out of the parliamentary grant towards the remuneration of such registrars in the year ending 31st March, 1889;
- To boards of guardians and councils of boroughs, a sum of 4s. a week for each pauper lunatic chargeable to the guardians or council if the net cost is not less than 4s. a week;
- To the council of a borough maintaining a separate police force under the County and Borough Police Acts, one half the costs of the pay and clothing of the police of that borough;
- To the receiver of the metropolitan police (where rates for that force are raised in the county) a sum certified by a Secretary of State as the proportion which would have been contributed under previous arrangements out of the Exchequer (51 & 52 Vict. c. 41. s. 24).

An additional annual grant to boards of guardians by the council of every county except London is required to be made for the costs of the officers of the union and of the district schools to which the union contributes. The grant is to be the sum certified by the Local Government Board to have been expended by the guardians in the year ending 25th of March, 1888, on the salaries, remuneration, and superannuation allowances of the officers (other than teachers in poor law schools) and on drugs and medical appliances (*ibid.*, section 26).

71. Payments are also required to be made by the county treasurer on account of the following purposes:—

- The reasonable expenses, as ordered to be paid by a justice, of constables in conveying prisoners to gaol (27 Geo. 2. c. 3. ss. 1, 4; 11 & 12 Vict. c. 42. s. 26).
These provisions do not apply to Middlesex;*
- The expenses of the prosecution of felonies and certain misdemeanours at assizes and sessions as ordered to be paid by the court (7 Geo. 4. c. 64. ss. 22 to 24);

* See page 41.

APP. I.	The expenses incurred by the clerk of the county council in the preparation of jury lists (6 Geo. 4. c. 50. ss. 5, 12; 51 & 52 Vict. c. 41. s. 83 (6));
Jury lists.	The expenses incurred by overseers in the burial of dead bodies cast on shore from the sea, or from any tidal or navigable waters, or found floating or sunken therein, as ordered to be paid by a justice (48 Geo. 3. c. 75. s. 6; 49 & 50 Vict. c. 20).
Burials.	
<i>(Additional Expenses in London.)</i>	
	72. In the administrative county of London, in addition to the purposes for which, in the case of other counties, county contributions are applicable, payments may be made for, among others, the following purposes:—
Promotion of Bills in Parliament.	The promotion of Bills in Parliament for the improvement of the metropolis or public benefit of the inhabitants (18 & 19 Vict. c. 120. s. 144)—numerous special Acts authorise expenditure by the London County Council;
Street improvements.	The making, widening, or improvement of streets, roads, and ways for facilitating the passage and traffic between different parts of the metropolis, or contributions towards carrying out any such purpose (<i>ibid.</i> , section 144);
Main drainage.	The construction of sewers and works, and diversions or alterations of existing sewers and works, necessary for the effectual sewerage and drainage of the metropolis, and the repair and maintenance of sewers and the construction and placing of reservoirs, sluices, engines, and other necessary works, for the purpose of cleaning, cleansing, and emptying such sewers (section 135);
	The construction and maintenance of bridges, arches, culverts, passages or roads over, under, or by the sides of, or leading to or from any sewerage works which the council may deem necessary and convenient for preserving the communications between lands through which the works are carried (25 & 26 Vict. c. 102. ss. 24, 25);
Miscellaneous matters.	The county council as successors to the Metropolitan Board of Works also execute various powers of a miscellaneous character under the Metropolis Management Acts;
Sewerage works.	The provision and maintenance of sewers, sludge ships, pumping stations, and other sewerage works under the Main Drainage Acts;
Fire brigade.	The provision and maintenance of the Fire Brigade under the Fire Brigade Act, 1865;
Electric lighting and Tramways.	The execution, as local authority, of the Electric Lighting Acts and the Tramway Acts, and the acquisition, provision, and maintenance of undertakings under those Acts;
Housing of the working classes.	The carrying out of improvement schemes for the re-arrangement and re-construction of unhealthy areas under Part I., and the provision of lodging-houses for the working classes under Part III., of the Housing of the Working Classes Act, 1890;
Parks, &c.	The provision and maintenance of public parks, gardens, and open spaces under various Acts.
Grant for indoor paupers.	The county council are required to grant to the guardians of every union in the administrative county an amount equal to 4 <i>d.</i> a day per head for every indoor pauper maintained in that union. The amount is to be calculated on the average number certified by the Local Government Board of indoor paupers so maintained during the five years ending 25th March 1888 (51 & 52 Vict. c. 41. s. 43).

Expenses of Town Councils (Borough Rate).

73. The contribution of a parish wholly in a borough to the borough rate is payable by the overseers out of the poor rate, where the town council so order (Municipal Corporations Act, 1882 (45 & 46 Vict. c. 50. s. 145).

The town council retain their right to collect the borough rate, where at the commencement of the Act they were authorised by law to so collect and were so collecting the same (section 250).

Where a parish is partly in and partly out of a borough, the overseers, on receipt of an order for payment of the contribution of the part in the borough to the borough rate, are required to raise the necessary amount either by a separate rate levied as a poor rate, or with and as part of the poor rate (section 146), but there are very few parishes in which this provision has now any application, having regard to the operation of sections 1 (3) and 36 (2) of the Local Government Act, 1894, under which, in the case of a parish situate at the passing of the Act in more than one sanitary district, the parts of the parish in each district became, subject to any alteration of area under that or any other Act, separate parishes, unless where the

parish was situate in more than one urban district the county council otherwise directed. App. I

The borough rate is leviable to supply any insufficiency in the borough fund to satisfy the payments for purposes to which that fund is by law applicable.

The chief purposes for which payments may be made out of the borough fund on behalf of a town council comprise the following:—

- | | |
|---|--|
| The remuneration (if any) of the mayor, of the recorder (if any), of the stipendiary magistrate (if any), of the town clerk, and other officers; | Officers. |
| The remuneration and allowances certified by the Treasury to be payable to the Treasury in respect of an election petition against a municipal election; | Election petitions. |
| The expenses incurred by overseers, and by the town clerk and other municipal authorities, in relation to the enrolment of burgesses, and the holding of municipal elections, or so much of these expenses as is not otherwise provided for under section 30 of the Parliamentary and Municipal Registration Act, 1878; | Registration. |
| The provision of accommodation for an election court held under the Municipal Corporations Act, 1882; | Election courts. |
| The provision and maintenance of the corporate buildings, including the justices' room (if any), and the necessary expenses of that room; | Corporate buildings. |
| Where there is a separate police force for the borough, the cost of maintaining that force; | Police. |
| The expenses of and incidental to the division of a borough into wards or the alteration of wards; | Division of borough into wards. |
| Such remuneration to the clerk to any commissioners for taxes in respect of making copies of assessments as the council think reasonable; | Copies of assessments. |
| The expenses of and relating to a charter of incorporation for a borough, and of and relating to all elections, acts, and proceedings under the charter; | Charter of incorporation. |
| All other expenses necessarily incurred in carrying the Municipal Corporations Act, 1882, into effect (45 & 46 Vict. c. 50. s. 140. and schedule 5); | Miscellaneous. |
| The provision and maintenance of borough lunatic asylums where the borough is a county borough, or is one of the boroughs named in the fourth schedule to the Lunacy Act, 1890 (53 & 54 Vict. c. 5. ss. 238, 240, 273); | Lunatic Asylums. |
| The establishment and maintenance of and the contribution to reformatory and industrial schools in those boroughs of not less than 10,000 population in 1881, where the town council were the prison authority under the Prisons Act, 1865 (28 & 29 Vict. c. 126. s. 5; 29 & 30 Vict. cc. 117, 118; 35 & 36 Vict. c. 21; 51 & 52 Vict. c. 41. s. 38); | Reformatory and industrial schools. |
| The supply or aiding the supply of technical or manual instruction (52 & 53 Vict. c. 76. s. 4 (2); 54 & 55 Vict. c. 4); | Technical education. |
| The provision and maintenance of public libraries, public museums, schools for science, art galleries, and schools for art (55 & 56 Vict. c. 53. s. 11). The expenses incurred for these purposes may either be defrayed out of the borough fund or rate, or from a separate rate to be made, assessed, and levied in the same manner as a borough rate (<i>ibid.</i> , section 18 (1) (a)); | Public libraries, museums, &c. |
| The execution by the town council as local authority under the Tramways Act, 1870, of that Act, and the acquisition, provision, and maintenance of tramways under the Act (33 & 34 Vict. c. 78. ss. 20, 28); | Tramways. |
| The construction, maintenance, repair, and alteration of bridges (45 & 46 Vict. c. 50. s. 119; 51 & 52 Vict. c. 41. s. 34 (2); 54 & 55 Vict. c. 63. s. 3); | Bridges. |
| The purchase of lands on behalf of a volunteer corps for military purposes (54 & 55 Vict. c. 54. s. 2); | Volunteers. |
| The promotion of and opposition to private Bills in Parliament, and legal proceedings for the promotion or protection of the interests of the inhabitants of the borough (35 & 36 Vict. c. 91); | Bills in Parliament, and legal proceedings. |
| The execution, where the town council of a borough are the local authority under the Acts relating to weights and measures, of those Acts, and the purchase of franchises of weights and measures (41 & 42 Vict. c. 49. s. 50, and schedule 4; 51 & 52 Vict. c. 41. s. 39 (1); 55 & 56 Vict. c. 18. s. 1); | Weights and measures. |
| The execution in boroughs with a population in 1881 of not less than 10,000 by the town council, as local authority, of the Destructive Insects Act, 1877 (40 & 41 Vict. c. 68; 51 & 52 Vict. c. 41. s. 39 (1)), and Diseases of Animals Act, 1894 (57 & 58 Vict. c. 57. s. 3); | Destructive insects and diseases of animals. |
| Contribution towards the cost of providing a new post office (54 & 55 Vict. c. 46. s. 7); | Post office. |
| The execution of certain powers as to rights of way and commons, and of powers with respect to the licensing of gang masters, dealers in game, the grant of | Rights of way, commons, &c. |

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	pawnbrokers' certificates, the abolition of fairs and alteration of days for holding fairs, and the licensing of knackers' yards (56 & 57 Vict. c. 73. ss. 26, 27, 28), passage brokers and emigrant runners (57 & 58 Vict. c. 60. ss. 343, 348);
Infant life protection.	The execution of the Infant Life Protection Act, 1872 (35 & 36 Vict. c. 38);
Public walks.	Where the Public Improvements Act, 1860, has been adopted, the provision and maintenance of a public walk, exercise, or playground (23 & 24 Vict. c. 30);
Burial grounds.	The provision and maintenance of a burial ground provided under the Burial Acts for a borough (17 & 18 Vict. c. 87. s. 3);
School attendance committees.	The expenses of a school attendance committee appointed by the council (39 & 40 Vict. c. 79. s. 31);
Expenses of school boards.	In boroughs other than the borough of Wenlock, the precepts of the school board (if any) to meet any deficiency in the school fund are served on the town council, and the amounts required are payable out of the borough fund or borough rate (33 & 34 Vict. c. 75. s. 54., and first schedule; 37 & 38 Vict. c. 39);
Costs of prosecutions, &c. at assizes.	In the case of a borough with a population in 1881 of not less than 10,000, which is also a quarter sessions borough, the costs arising out of the prosecution, maintenance, conveyance, transport, or punishment of all offenders committed for trial from the borough to the assizes for the county, and the expenses of prosecution of felonies and certain misdemeanours committed in the borough at assizes and sessions and ordered to be paid by the court (45 & 46 Vict. c. 50. ss. 151, 169; 51 & 52 Vict. c. 41. ss. 32 (3) (b), 35 (5));
Sanitary administration.	The execution as local authority of the Public Health Acts where at the time of the passing of the Public Health Act, 1875, the expenses incurred by the town council in the execution of the Sanitary Acts (which were superseded by the Act of 1875) were payable out of the borough fund or rate, and of particular purposes of the Public Health Acts, where at the time before-mentioned the expenses incurred by the town council in the execution of similar purposes of the Sanitary Acts were so payable (38 & 39 Vict. c. 55. s. 207).
Administration of various Acts.	The expenses of the town council in providing allotments for the labouring classes, in the execution of the Housing of the Working Classes Act, 1890, in enforcing sanitary regulations with respect to factories and workshops, including laundries, in providing museums and gymnasiums and in exercising various powers, <i>e.g.</i> , as to canal boats, adulteration of food, the regulation of dairies, cowsheds, and milkshops, and the pollution of rivers, which are generally payable out of a general district rate, are payable out of the borough rate in those exceptional cases where the general expenses of a town council in the execution as local authority of the Public Health Acts are defrayed out of the borough fund and rate. Such purposes of expenditure and the purposes for which a town council may incur expenses under the Public Health Acts are mentioned more fully under that part of this Statement which relates to the general district rate.*
Grants in county boroughs.	The council of a county borough are required to make grants to boards of guardians similar to those mentioned under the head of county rate or contributions,† in substitution for the parliamentary grants which were discontinued on the passing of the Local Government Act, 1888, and as additional grants (51 & 52 Vict. c. 41. s. 34(1)).

Expenses of Town Councils (Watch Rate).

Levy of watch rate.	74. Where at the commencement of the Municipal Corporations Act, 1882, any rate might be levied in a borough for the purpose of watching solely by day or by night, or for that purpose conjointly with any other purpose, the council may make and levy a watch rate on the occupiers of all hereditaments within such parts of the borough as are watched by day and by night, and as are from time to time by order of the council declared liable to watch rate (45 & 46 Vict. c. 50. s. 197). This provision must now be construed subject to section 39 of the Local Government Act, 1888, under which in the case of a borough with a less population than 10,000 in 1881, all powers, duties, and liabilities of the town council or the watch committee of the borough in relation to the police force of the borough ceased, and the borough for purposes of police became part of the county.
Limit of the rate.	The watch rate is not to exceed in amount, in any one year, 8 <i>d.</i> in the £ on the net annual value of the hereditaments rated thereto (section 197 (3)), and it is to be made on an estimate of the net annual value of such hereditaments, that is to say, of the rent at which, one year with another, they might in their actual state be reasonably expected to let from year to year, the probable annual average cost of the repairs,

* See page 46.

† See page 38 *ante*.

insurances, and other expenses necessary to maintain them in their actual state, and all rates, taxes, and public charges, except tithes or tithe commutation rentcharge (if any) being paid by the tenant (section 197 (2)).

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For the purposes of the watch rate the council, and all persons concerned, including overseers, have all the powers given to them for making and levying the borough rate or as near thereto as the nature of the case admits (section 197 (4)), and the provision in the Act,* relating to orders for the rating in some cases of owners instead of occupiers, extends to the watch rate (section 197 (5)).

Powers for
levy of rate.

Expenses of School Boards other than the London School Board.

75. In parishes not in the metropolis or in a municipal borough, and in parishes within the borough of Wenlock, the amounts required to meet any deficiency in the funds of a school board are payable by the overseer, on the order of the school board, out of the poor rate (33 & 34 Vict. c. 75. s. 54 and 1st schedule; 37 & 38 Vict. c. 39).

When order
of school
board to be
addressed to
overseers.

If the sum required is payable by a part only of the parish, it is to be raised by a rate in the nature of a poor rate, levied by the overseers of the entire parish in such part, either as a separate rate† or as an addition to the poor rate (39 & 40 Vict. c. 79. s. 49).

A school board must take such steps as may be required under the Elementary Education Acts to supply the necessary public school accommodation for their district (33 & 34 Vict. c. 75. s. 10).

School
accommoda-
tion.

They may provide school-houses, and supply school apparatus, and everything necessary for the efficiency of their schools, and purchase or lease land for schools (*ibid.*, section 19), and may, when authorised by the Education Department, provide an office (39 & 40 Vict. c. 79. s. 42).

They may appoint and pay a clerk and a treasurer and other necessary officers, including the teachers required for their schools (33 & 34 Vict. c. 75. s. 35).

Officers.

Contributions may be made by a school board towards the building, alteration, enlargement, or re-building of a certified industrial school or of a certified day industrial school, or towards the support of the inmates or towards its management, or the school board themselves may undertake any of these matters. They may, with the consent of the Secretary of State, provide and maintain certified industrial schools, and certified day industrial schools (33 & 34 Vict. c. 75; 39 & 40 Vict. c. 79; 42 & 43 Vict. c. 48).

Industrial
schools.

A school board must establish, acquire, or maintain, or contribute, with the approval of the Education Department, towards the establishment or enlargement, alteration, and maintenance of certified schools for the elementary education of blind and deaf children in their district, for whom efficient and suitable provision is not otherwise made, and, where necessary or expedient, make provision for boarding out such children near the school (56 & 57 Vict. c. 42).

Certified
schools for
blind and
deaf
children.

They are required to take what proceedings may be necessary to enforce the provisions of the Education Acts as to school attendance (39 & 40 Vict. c. 79).

Enforcement
of school
attendance

Expenses of School Attendance Committees.

76. Where a school attendance committee are appointed by a board of guardians, or by an urban district council other than the council of a borough, their expenses are, in pursuance of orders issued to the overseers by the guardians or urban district council, as the case may be, paid out of the poor rates of the parishes in which the committee act (39 & 40 Vict. c. 79., ss. 31, 33).

How
defrayed.

If a contribution to the expenses of a committee is payable by part of a parish only, it is to be raised by a rate in the nature of a poor rate levied by the overseers of the entire parish in such part, either as a separate rate,† or as an addition to the poor rate (*ibid.*, section 49).

It is the duty of the school attendance committee to enforce the provisions of the Elementary Education Acts with respect to school attendance and the employment of children of school age.

Enforcement
of school
attendance,
&c.

Expenses of Rural District Councils payable out of Poor Rates.

77. The general expenses and (in certain cases) special expenses of a rural district council are payable on the order of the council by the overseers out of the poor rate.

How
defrayed.

* See page 44.

† See page 44.

<p>APP. I.</p> <p>General expenses.</p>	<p>General expenses comprise the expenses of the establishment and officers of the rural district council, the expenses in relation to disinfection, the providing conveyance for infected persons, all other expenses not determined by the Public Health Act, 1875, or by order of the Local Government Board, to be special expenses,* and highway expenses where the rural district council are the highway authority.</p> <p>Contributions for general expenses are in all cases payable out of the poor rate of the parish, but where a contribution is required from a contributory place, or part of a contributory place which is part of a parish, the overseers are from time to time to levy such increase of rate from such part as will recoup the amount paid out of the poor rate, either by an addition to the poor rate, or by a separate rate assessed and levied in the same manner as a poor rate (38 & 39 Vict. c. 55. s. 230; 56 & 57 Vict. c. 73. s. 29).</p>
<p>Special expenses.</p>	<p>A separate rate, not having the same incidence as the poor rate, is usually leviable for special expenses, but where the amount required is less than 10<i>l.</i>, or is so small that a rate less than 1<i>d.</i> in the £ would be required to raise it, the overseers are to pay the amount as if it formed part of the contributions required from them in respect of general expenses, that is, out of the poor rate (38 & 39 Vict. c. 55. s. 230).</p> <p>When the Local Government Board determine any expenses under the Local Government Act, 1894, to be special expenses, and a separate charge on any contributory place, they may further direct that such special expenses shall be raised in like manner as general expenses (56 & 57 Vict. c. 73. s. 29).</p>
<p>Sewers, waterworks, hospitals, &c.</p>	<p>78. The principal powers in the exercise of which expenses are incurred by a rural district council arise under the provisions of the Public Health Acts. Under those Acts they may provide and maintain sewers, waterworks, hospitals, mortuaries, and cemeteries.</p>
<p>Scavenging, nuisances, infectious disease, &c.</p>	<p>They have extensive powers for the scavenging and cleansing of their district, the suppression and abatement of nuisances, the notification and prevention of infectious disease, and the regulation of lodging-houses, of cellar dwellings, and other matters.</p>
<p>When expenses to be "special."</p>	<p>The expenses of the construction, maintenance, and cleansing of sewers in any contributory place, and of providing a supply of water for any such place and maintaining the necessary works, are declared by the Public Health Act, 1875, to be special expenses. Other expenses may be declared to be special expenses by order of the Local Government Board.</p> <p>Other purposes for which rural district councils may incur expenditure, which is to be defrayed as special expenses, are referred to in the portion of this Statement relating to rates for special expenses.*</p>
<p>Canal boats, adulteration, dairies, &c.</p>	<p>Rural district councils have powers under various Acts, the expenses in the execution of which are defrayed as general expenses, unless specially declared by order of the Local Government Board to be special expenses. Amongst these may be mentioned the enactments relating to canal boats, the enforcement of sanitary regulations with respect to factories and workshops, including laundries, the adulteration of food, the regulation of dairies, cow-sheds, and milk-shops, the pollution of rivers, &c.</p>
<p>Highways.</p>	<p>The maintenance of highways was, subject to the power of the county council to postpone the transfer for a term not exceeding three years from the 28th December 1894, or such further period as the Local Government Board on the application of the county council allow, transferred to rural district councils, and certain sections of the Public Health Act, 1875, made applicable to the council and their district by section 25 of the Local Government Act, 1894 (56 & 57 Vict. c. 73).</p>
<p>Roads and bridges.</p>	<p>Under the applied provisions of the Act of 1875, a rural district council may contribute towards the expense of making new public roads and new bridges over canals, railways, or tramways.</p>
<p>Rights of way, commons, and licensing of gang-masters, &c.</p>	<p>Certain powers as to rights of way and commons were also conferred upon them by section 26 of the Act of 1894, and the powers of the justices with respect to the licensing of gang-masters, dealers in game, the grant of pawnbrokers' certificates, the abolition of fairs and alteration of days for holding fairs, and the execution of the Petroleum and Infant Life Protection Acts, and the licensing of knackers' yards, were transferred to them by section 27. They license passage brokers and emigrant runners under the Merchant Shipping Act, 1894 (57 & 58 Vict. c. 60. ss. 343, 348).</p>
<p>Urban powers.</p>	<p>Any of the powers of an urban authority may be conferred on a rural district council by an order of the Local Government Board (38 & 39 Vict. c. 55. s. 276; 56 & 57 Vict. c. 73. s. 25 (5); 50 & 51 Vict. c. 32. s. 5; 53 & 54 Vict. c. 59; 55 & 56 Vict. c. 57).</p>

* See page 48.

Expenses of Highway Boards.

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79. In a highway parish situate in a highway district, where an order of the county council postponing the transfer of the highways to the rural district council is in operation, sums required by a highway board for their expenditure are, if the highway parish is the poor law parish, usually obtained by an order addressed to the overseers, whose duty it is to pay such sums out of the poor rate or out of any moneys in their hands applicable to the relief of the poor (27 & 28 Vict. c. 101. s. 33).

The cases in which a separate rate is leviable are referred to in a later part of this Statement.*

A highway board are required to maintain in good repair the highways within their district, and they have the same powers as a parish surveyor of highways† (25 & 26 Vict. c. 61. s. 17). How defrayed.

They may make new roads and bridges, and may widen or otherwise improve roads or enlarge bridges and acquire land for these purposes (27 & 28 Vict. c. 101, ss. 47, 48, 53). Maintenance of highways.

They may contract for purchasing, getting, and carrying the materials required for the repair of the highways, and for maintaining and keeping in repair the highways for any period not exceeding three years (*ibid.*, section 52). Roads and bridges.

They may maintain, replace, or set up milestones on highways, and may fence a highway where this is required for the protection of travellers (45 & 46 Vict. c. 27. s. 6). Contracts for materials.

They may make and carry into effect agreements with other highway authorities in relation to the construction, reconstruction, alteration, or improvement, or the freeing from tolls, of any main road or other highway, or of any bridge and its approaches (54 & 55 Vict. c. 63. s. 3). Milestones.

They are required to appoint a treasurer, clerk, and district surveyor of highways, and may also appoint an assistant surveyor, and may pay salaries to these officers (25 & 26 Vict. c. 61. s. 12). Agreements with other authorities.

Expenses of Parish Councils and Parish Meetings in Rural Parishes.

80. The expenses of a parish council and of the parish meeting in the same parish (including the expenses of any poll of the parochial electors) are payable on the precept of the parish council by the overseers out of the poor rate (Local Government Act, 1894 (56 & 57 Vict. c. 73.) s. 11 (4)). How defrayed.

The chief purposes for which expenses may be incurred by a parish council are as follows:—

Maintenance in certain circumstances of closed churchyards (56 & 57 Vict. c. 73. s. 6 (1) (b)); Closed churchyards.

Appeals by them in respect of the valuation list, appeals in respect of the poor rate or county rate, or the basis of the county rate (*ibid.*, section 6 (1) (c)); Appeals against rates, &c.

Provision of a vestry room or parochial office, parish chest, fire-engine, fire-escape (*ibid.*), and buildings for public offices and parish business (section 8 (1) (a)); Public offices, &c.

Management of parish property, of village greens, and of allotments, whether for recreation grounds or for gardens or otherwise for the benefit of the inhabitants (section 6 (1) (c)); Parish property.

Provision and maintenance of recreation grounds and public walks (section 8 (1)); Recreation grounds.

Utilisation of wells, springs, and streams within their parish, and the provision of facilities for obtaining water therefrom (*ibid.*); Water-supply.

Dealing with nuisances as to ponds, pools, &c. (*ibid.*); Nuisances.

Acquisition of rights of way beneficial to the inhabitants (*ibid.*); Rights of way.

Repair and maintenance of public footpaths (section 13 (2)); Footpaths.

Hiring of land for allotments for the labouring classes (section 10); Allotments.

Any loss sustained by the provision of postal or other facilities in the parish where the parish council have, under the Post Office Amendment Act, 1895 (58 & 59 Vict. c. 18), guaranteed to indemnify the Postmaster-General against such loss; Postal facilities.

Construction, acquisition, and maintenance of tramways under the Tramways Act, 1870 (33 & 34 Vict. c. 78. s. 1. and Schedule A., Part I.; 56 & 57 Vict. c. 73. s. 6 (1) (a)). Tramways.

If the parish is within the metropolitan police district a contribution may be made by the parish council towards the expenses of any scheme with respect to a common within the parish (29 & 30 Vict. c. 122. s. 25). Commons.

* See page 44.

† See page 45.

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Parish meetings in rural parishes not having parish councils.

In a rural parish where there is no parish council, the expenses of the parish meeting and of any poll of the parochial electors are payable by the overseers out of the poor rate on the precept of the chairman of the parish meeting (56 & 57 Vict. c. 73. s. 11 (4)). As a rule, the expenditure of a parish meeting in such a parish is practically restricted to the expenses of holding their meetings, and of any polls consequent thereon.

They may, however, guarantee the Postmaster-General against any loss sustained by the provision of postal or other facilities in the parish (58 & 59 Vict. c. 18. s. 1), and they have the same powers as a parish council with regard to tramways, and to any metropolitan common in the parish (56 & 57 Vict. c. 73. s. 19 (4)).

The county council may, on the application of the parish meeting, confer on them any of the powers of a parish council under the Local Government Act, 1894 (section 19 (10)).

Expenses of executing the Baths and Washhouses Acts, 1846 to 1882.

How defrayed.

81. Where the Baths and Washhouses Acts, 1846 to 1882, have been adopted in a rural parish or in a metropolitan parish, the expenses of the parish council, or of the commissioners for public baths and washhouses or other authority executing the Acts, as the case may be, are payable, under an order of the authority, out of the poor rate, or out of a rate levied with and as part of such rate by the overseers [Baths and Washhouses Act, 1846 (9 & 10 Vict. c. 74.) ss. 16, 17; Baths and Washhouses Act, 1878 (41 & 42 Vict. c. 14.) s. 13; Local Government Act, 1894 (ss. 7, 11, 19, 33, 53 (2))].

Baths, washhouses, &c.

Under the Acts public baths and washhouses, including open drying grounds, and covered swimming baths, and open bathing places, may be provided and maintained.

For these purposes lands may be purchased or hired and buildings erected or acquired, and all requisite furniture, fittings, and conveniences furnished.

Officers, &c.

Officers and servants may be appointed and offices hired.

Expenses under the Burial Acts.

How defrayed.

82. The expenses of providing and maintaining a burial ground under the Burial Acts, 1852 to 1885, are in a rural or metropolitan parish payable (upon a certificate of the parish council, burial board, or other authority, as the case may be) by the overseers out of the poor rate [Burial Act, 1852 (15 & 16 Vict. c. 85.) s. 19; Burial Act, 1855 (18 & 19 Vict. c. 128.) s. 11; Local Government Act, 1894, ss. 7, 11, 19, 33, 53 (2)].

Where the sums are to be raised in part only of a parish, they are to be levied by an addition to the poor rate so far as the same affects the district in respect of which such payments are required, or by separate rates on such district (18 & 19 Vict. c. 128. s. 13).

Burial grounds and interments.

An authority under the Acts is required to provide a burial ground, and to make arrangements for facilitating interments therein.

They may purchase land for the purpose of the Acts, or contract with a cemetery company for the interment of the bodies of persons who would have had rights of interment in the burial ground of the parish.

They may lay out and embellish a burial ground provided by them, and may build chapels for the performance of funeral services.

Officers.

The necessary officers and servants may be appointed, and an office may be hired by the burial authority.

Closed churchyards and burial grounds.

The costs and expenses of the churchwardens in maintaining a churchyard closed by Order in Council, or by a burial board in maintaining a burial ground so closed, are upon the certificate of the churchwardens or burial board payable by the overseers out of the poor rate (18 & 19 Vict. c. 128. s. 18).

Miscellaneous Expenses.

83. The principal purposes for which payment is authorised to be made by the overseers out of the poor rate without the order or direction of any other local authority are as follows:—

Parish officers.

Salaries of parish officers (if any), viz., of assistant overseer (59 Geo. 3. c. 12. s. 7), and of vestry clerk (13 & 14 Vict. c. 57. s. 8);

Lists of electors.

Preparation by the overseers of lists of electors (6 & 7 Vict. c. 18. s. 57; 31 & 32 Vict. c. 53. s. 31; 51 & 52 Vict. c. 10. s. 8);

Jury lists.

Preparation by the overseers of jury lists (7 & 8 Vict. c. 101. s. 60);

Parish constables.

Salary of paid parish constable (if any), (35 & 36 Vict. c. 92. s. 4);

Costs of prosecution of keepers of brothels and other disorderly houses, and payment of rewards to inhabitants who gave notice which led to the conviction of the offenders (25 Geo. 2. c. 36. s. 5; 58 Geo. 3. c. 70. s. 7; 48 & 49 Vict. c. 69. s. 13);	APP. I. — Disorderly houses.
Relief given by the overseers in cases of sudden and urgent necessity (4 & 5 Will. 4. c. 76. s. 54);	Relief in sudden and urgent necessity.
Expenses incurred by overseers in bringing before a justice and conveying to an asylum, pauper lunatics or lunatics wandering at large, or lunatics ill-treated or neglected by persons having charge of them (53 Vict. c. 5. ss. 13 to 16; 54 & 55 Vict. c. 65. s. 2);	Lunatics.
Expenses incurred by overseers in making out valuation lists, or revising or valuing any of the rateable hereditaments of the parish (27 & 28 Vict. c. 39. s. 7);	Valuations and valuation lists.
Rent in urban parishes of vestry rooms (13 & 14 Vict. c. 57. s. 4), and of parochial offices (24 & 25 Vict. c. 125. s. 1), if any, and the repayment of loan and interest charged upon the poor rate where money is borrowed for the purpose of providing a vestry room (13 & 14 Vict. c. 57. s. 5);	Vestry rooms and parochial offices.
In a rural parish without a parish council where there is no other authority competent to provide fire engines and fire escapes, the cost of providing and maintaining any fire engine or escape, where action has been taken under 30 & 31 Vict. c. 106. s. 29;	Fire engines, &c.
Expenses incurred by the overseers in carrying out their duties generally.	Miscellaneous.
In a parish within the metropolitan police district, the contribution of the parish towards the expenses of the police force is payable by the overseers out of the poor rate (10 Geo. 4. c. 44. s. 23).	Metropolitan police.
In Middlesex* the costs of conveying prisoners to gaol are, under the order of a justice, payable by the overseers out of the poor rate of the parish in which the offence is alleged to have been committed (27 Geo. 2. c. 3; 11 & 12 Vict. c. 42. s. 26).	Conveyance of prisoners to gaol.

AS TO THE PAYMENT OF POOR RATES BY THE OWNERS AND OCCUPIERS OF PROPERTY.

84. Generally the poor rate is under section 1 of the Poor Relief Act, 1601, and amending statutes, leviable upon and payable by the occupiers of rateable hereditaments, but in certain special cases hereinafter mentioned owners are liable to be rated or to pay the rates.

The purser, secretary, and chief managing agent of any tin, lead, or copper mine may, if the overseers or other rating authority think fit, be rated as the occupier of the mine (37 & 38 Vict. c. 54. s. 7). As to the cases under section 8 of the Act, where lessees of mines may during the continuance of existing leases deduct one-half the rates from the rent or royalty payable by them, *see* page 28.

The owner of land used for the exhibition of advertisements is, under certain circumstances, made rateable in respect of such land by section 3 of the Advertising Stations (Rating) Act, 1889.

Any rate to which tithe rentcharge is subject is to be assessed on and may be recovered from the owner of the tithe rentcharge. Any enactment which authorised any rate to be assessed on and recovered from the occupier of any lands out of which the tithe rentcharge issues was repealed by the Tithe Act, 1891. The expression "rate" in these provisions means a poor rate, highway rate, general district rate, borough rate, and every other rate assessed on an owner of tithe rentcharge by a public authority for public purposes (54 & 55 Vict. c. 8. s. 6).

If the rateable value of land used for a plantation or a wood, or both for a plantation or wood and for the growth of saleable underwood, is increased by reason of being estimated in accordance with section 4 of the Rating Act, 1874, the occupier may during the continuance of any lease or agreement made before the commencement of the Act deduct from his rent any poor or other local rate, or any portion thereof, paid by him in respect of such increase (37 & 38 Vict. c. 54. s. 5).

Where the rateable value of land is increased by reason of being estimated as directed by section 6 of the same Act to include a right of sporting reserved and not let by the landlord, the occupier (unless he has specifically contracted to pay the rate in the event of an increase) is entitled to deduct from the rent payable to the landlord such portion of any poor or other local rate as is paid by him in respect of the increase of value (*ibid.*, section 6 (1)).

Where any right of sporting, when severed from the occupation of the land, is let, either the owner or lessee may, at the option of the rating authority, be rated as occupier (section 6 (2)).

Subject to the above provisions, the owner of any right of sporting, when severed from the occupation of the land, may be rated as occupier (section 6 (3)).

* See page 33 ante.

- APP. I.
- Small tenements. 85. Several important provisions, under which owners of small tenements and of hereditaments let for short terms may be rated or become liable to pay rates, either directly or indirectly, are contained in the Poor Rate Assessment and Collection Act, 1869 (32 & 33 Vict. c. 41).
- Transfer of powers of the vestry by the Local Government Act, 1894. The powers conferred on the vestry by the Act have, in rural parishes, been transferred to the parish council (Local Government Act, 1894, s. 6 (1)), or, where there is no parish council, to the parish meeting, subject to the provisions of a grouping order affecting the parish (*ibid.*, section 19 (4)). These powers may be conferred, by order of the Local Government Board, on the council of any urban district or the sanitary authority of any district in the administrative county of London, or upon some other representative body within any such district (56 & 57 Vict. c. 73. s. 33).
- Meaning of "poor rate" and "owner." In the Act of 1869 the words "poor rate" mean the assessment for the relief of the poor, and for the other purposes chargeable thereon according to law, and in the metropolis extend to every rate made by the overseers, and chargeable upon the same property as the poor rate; and the word "owner" means any person receiving or claiming the rent of the hereditament for his own use, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessee who shall be a minor, a married woman, or insane, or for the use of any person for whom he is acting as agent (32 & 33 Vict. c. 41. s. 20).
- Deduction of poor rate from rent by occupier for short term. 86. The occupier of any rateable hereditament let to him for a term not exceeding three months, is entitled to deduct the amount paid by him in respect of any poor rate assessed upon such hereditament from the rent due or accruing due to the owner, and every such payment is to be a valid discharge of the rent to the extent of the rate so paid (*ibid.*, section 1) and no such occupier is to be compelled to pay to the overseers at one time, or within four weeks, a greater amount of the rate than would be due for one quarter of the year (section 2).
- Agreement by owner to pay poor rate. 87. In case the rateable value of any hereditament does not exceed 20*l.* if the hereditament is situate in the metropolis, or 13*l.* if situate in any parish wholly or partly within the city of Liverpool, or 10*l.* if situate in any parish wholly or partly within the cities of Manchester and Birmingham, or 8*l.* if situate elsewhere, and the owner of such hereditament is willing to enter into an agreement in writing with the overseers to become liable to them for the poor rates assessed in respect of such hereditament, for any term not being less than one year from the date of such agreement, and to pay the poor rates, whether the hereditament is occupied or not, the overseers may, subject nevertheless to the control of the vestry, agree with the owner to receive the rates from him, and to allow to him a commission not exceeding 25 per cent. on the amount of the rates (section 3).
- Order directing owners to be rated. 88. The vestry of any parish may, under section 4 of the Act, from time to time order that the owners of all rateable hereditaments to which section 3 extends, shall be rated to the poor rate instead of the occupiers on all rates made after the date of such order, and so long as the order is in force the following enactments have effect:—
1. The overseers are to rate the owners instead of the occupiers, and allow to them an abatement or deduction of 15 per cent. from the amount of the rate;
 2. If the owner of one or more such rateable hereditaments gives notice to the overseers in writing that he is willing to be rated for any term not being less than one year in respect of all such hereditaments of which he is the owner, whether the same be occupied or not, the overseers are to rate such owner accordingly, and allow to him a further abatement or deduction not exceeding 15 per cent. from the amount of the rate during the time he is so rated;
 3. The vestry may by resolution rescind any such order after a day to be fixed by them, such day being not less than six months after the passing of the resolution, but the order is to continue in force with respect to all rates made before the date on which the resolution takes effect.
- The section is not applicable to any rateable hereditament in which a dwelling-house is not included (section 4).
- Owner loses commission if rate not paid by a certain date. When an owner who has become liable to pay the poor rate omits or neglects to pay before the 5th of June in any year any rate, or any instalment thereof, which has become due previously to the preceding 5th of January, and has been duly demanded by a demand note delivered to him, or left at his usual or last known place of abode, he is not to be entitled to deduct or receive any commission, abatement, or allowance under the Act, but must pay such rate or instalment in full (section 5).
- Constructive payment of the rate. Every payment of a rate by the owner, whether he is himself rated instead of the occupier, or has agreed with the occupier or with the overseers to pay the rate, is to be deemed a payment of the full rate by the occupier for the purpose of any qualification or franchise which as regards rating depends upon payment of the poor rate (section 7).

89. If an owner who has undertaken to pay the poor rate, or has otherwise become liable to pay the rate, omits or neglects to pay any such rate, the occupier may pay it and deduct the amount from his rent, and the receipt for the rate is to be a valid discharge of the rent to the extent of the rate so paid (section 8).

APP. I.

Occupier may pay rate and deduct amount from rent.

Where the owner has become liable to the payment of the poor rates, the rates due from him may be levied on his goods and recovered from him in the same way as poor rates may be recovered from the occupier (section 11).

Recovery of rates from owner.

Notwithstanding the owner of any rateable hereditament has become liable under the Act for payment of the poor rates assessed thereon, the goods and chattels of the occupier are liable to be distrained and sold for payment of such rates as may accrue during his occupation of the premises, at any time whilst such rates remain unpaid by the owner, subject to the following provisions:—

Recovery from occupier in default of owner.

1. That no distress is to be levied unless the rate has been demanded in writing by the overseers from the occupier, and the occupier has failed to pay the same within 14 days after the service of such demand;
2. That no greater sum is to be raised by distress than is at the time of making the same actually due from the occupier for rent of the premises on which the distress is made;
3. That any such occupier shall be entitled to deduct the amount of rates for which such distraint is made, and the expense of distraint, from the rent due or accruing due to the owner, and every such payment is to be a valid discharge of the rent to the extent of the rate and expenses paid (section 12).

Every owner of any hereditament, for the rates of which he has become liable, has the same right of appeal (subject to the same conditions and consequences) against the valuation lists and the poor rates as if he were the occupier of the hereditament (section 13).

Owner may appeal against valuation list and poor rate.

SEPARATE RATES MADE BY OVERSEERS FOR EXPENSES USUALLY DEFRAIDED OUT OF POOR RATES.

90. In certain cases a separate rate is authorised or required to be levied by the overseers for the purpose of expenditure usually defrayed out of the poor rate, but these cases are comparatively few, owing to the alterations of local areas which have recently been made.

91. Where a parish is situate in more than one county, the overseers of the whole parish levy a separate rate to raise the county contributions required in the part of the parish in each county (15 & 16 Vict. c. 81. s. 31).

Separate county rates

Where a parish is divided so as to be partly within a borough not subject to county contributions, and partly without the borough, the overseers of the parish are to assess the sum required for county contributions upon the persons liable within the part of the parish outside the borough to pay the poor rate, by means of a separate rate to be made, allowed, and published in the same manner as the poor rate (*ibid.*, section 32).

The guardians of the union comprising any such divided parish as above mentioned may require the overseers to pay the county contributions out of any money in their hands, and the overseers may reimburse themselves, if necessary, by means of a separate rate (section 34). The making of a separate rate for this purpose may, if in the judgment of the overseers the amount required is so small as to render the levying and collection of a separate rate inconvenient, be postponed until the receipt of the next or next but one precept, and then a rate may be levied to satisfy all the amounts advanced out of the poor rate and the amount of the then precept (section 35).

The purposes for which county contributions may be required by the county council have been set out in that part of the Statement which relates to the poor rate.*

The incidence of a separate rate levied for the purpose of county contributions is, except as to the area in which it is levied, the same as that of a poor rate† for the whole parish.

92. The instances in which a separate borough rate may be made have been previously referred to in this Statement.‡

Separate borough and watch rates.

Where part only of a parish is liable to watch rate, the overseers are required to make a separate rate on the part or parts only of the parish liable to watch rate.

† See page 31 ante.

* See page 32 et seq.

‡ See page 34 ante.

APP.

The separate rate is to be made in like manner and under like regulations as in the case of a rate levied in respect of the contribution towards a borough rate,* except that the exemption or comparative liability of any hereditaments to a watch rate under any local Act, are not affected by the general provisions as to the levy of such rates (45 & 46 Vict. c. 50. ss. 197 (8) (9) and 198 (1)).

It may be of the rate in the pound necessary for raising the sum charged by the council, but not exceeding 2d. in the £ beyond the rate in the £ at which the council have computed the watch rate charged by them (*ibid.*, section 198 (4)).

Where an order under section 4 of the Poor Rate Assessment and Collection Act, 1869, is in force to the effect that the owners, instead of the occupiers of rateable hereditaments mentioned in the section, shall be rated to the poor rate, the order is expressly made applicable to the borough rate and the watch rate (sections 147, 197 (5)).

Separate rates for general expenses of rural district councils.

Separate rates for expenses of burial boards.

Separate rates under the Education Acts.

93. The exceptional cases in which a separate rate for the general expenses of a rural district council may be levied have been referred to under the head of poor rates in this Statement.†

94. The exceptional cases in which a separate rate for the expenses of a burial board may be levied have also been referred to in that part of the Statement.‡

95. The separate rates which may be levied by overseers for the purpose of defraying the expenses of a school board or of a school attendance committee have been referred to previously at page 37.

Special provision, as follows, is made for the levy by an officer appointed by a school board of a separate rate where the overseers make default in obeying a precept of the school board, or where a part only of the parish is to be rated for the expenses of the school board, but the provision is practically never acted upon. The overseers may be required to levy a rate in the case of the second alternative.§

(1.) If the rating authority of any place make default in paying the amount specified in any precept of the school board; or

(2.) If a school board require to raise a sum from any place which is part of a parish,

then without prejudice to any other remedy, the school board may appoint an officer to act within that place, and the officer has, for the purpose of defraying the sum due from such place, all the powers of the rating authority of levying the local rate, and any contributions thereto, and also all the powers of making and levying a rate which he would have if the place were a parish, and such rate were a poor rate and he were a duly appointed overseer (33 & 34 Vict. c. 75. s. 56).

HIGHWAY RATES.

96. Separate rates for highway purposes are under certain circumstances levied both in rural parishes and urban districts.

By section 25 of the Local Government Act, 1894 (56 & 57 Vict. c. 73), the management of the highways in rural parishes was transferred to the rural district councils, but the county councils were empowered by order to postpone, within their county or any part thereof, the transfer of the highways for a term not exceeding three years from the 28th of December, 1894, or such further period as the Local Government Board on the application of the council may allow.

In rural parishes separately maintaining their own highways.

In rural parishes in a highway district.

In a rural parish separately maintaining its own highways, *i.e.*, not included in a highway district, where an order of the county council postponing the transfer of the highways is in operation, a separate highway rate is made under section 27 of the Highway Act, 1835 (5 & 6 Will. 4. c. 50), by the surveyor of highways.

In a highway parish situate in a highway district, where an order of the county council postponing the transfer of the highways is in operation, a separate highway rate is leviable by the waywarden of the parish, if the parish is not a parish separately maintaining its own poor, or if for a period of not less than seven years immediately preceding the passing of the Highway Act, 1862, it had been the custom of the surveyor of highways to levy a highway rate in respect of property not subject by law to be assessed to poor rates (27 & 28 Vict. c. 101. s. 33).

* See page 34 *ante*.

† See page 40 *ante*.

‡ See page 38 *ante*.

§ See page 37 *ante*.

In the following cases the cost of repair of the highways in urban districts is required by section 216 of the Public Health Act, 1875 (38 & 39 Vict. c. 55) to be defrayed not out of the general district rate, but out of a highway rate to be levied by the urban authority as surveyor of highways. The rate is made and levied in the manner directed by the Highway Act, 1835, and amending Acts.

APP. I
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In urban districts.

Where parts of an urban district are not rated for works of paving, water supply, and sewerage, or for such of these purposes as are provided for in the district, the costs of the repair of highways in those parts are to be defrayed out of a highway rate to be separately assessed and levied in those parts.

Where no public works of paving, water supply, and sewerage are established in the district, the cost of repair of highways in the district is to be defrayed out of a highway rate to be levied throughout the whole district.

97. The proceeds of the highway rate levied by a surveyor of highways are expended by him on the repair and maintenance of the parish highways.

Purposes for which raised and local authorities who expend highway rates.

Any impediment or obstruction arising in any highways from snow or the falling of banks or any other cause, must be removed (5 & 6 Will. 4. c. 50. s. 26).

Gravel pits and other holes opened by the surveyor for getting materials for the repair of the highways must be properly fenced, and when disused filled up and sloped down (*ibid.*, section 55).

The surveyor may make and cleanse ditches, drains, or water-courses, and make and lay the necessary trunks, tunnels, or bridges in lands adjoining highways, and compensate the owner or occupier for any damage caused thereby (section 67).

Drainage of highways.

He is required, with the consent of the parish council, or of the parish meeting of a rural parish where there is no parish council, or by direction of the justices, to cause (where there are no such stones or posts) to be erected direction stones or posts, and stones or posts to mark the boundaries of the highways, and to guide travellers in the best and safest tracks where a highway is liable to be flooded, and to protect horse and footways (section 24 and 56 & 57 Vict. c. 73. ss. 6 (1) (a) and 19 (4)).

Direction posts.

He can make a temporary road through adjoining ground whilst a highway is under repair, and compensate the owner and occupier of such ground (section 25).

Temporary roads.

He may contract, with the consent of the parish council or parish meeting, for purchasing, getting, and carrying materials required for the repair of the highways (section 46).

Materials.

He may maintain, replace, or set up milestones on highways, and may fence a highway where this is required for the protection of travellers (45 & 46 Vict. c. 27. s. 6).

Milestones.

He may make and carry into effect agreements with other highway authorities in relation to the construction, reconstruction, alteration, or improvement, or the freeing from tolls, of any main road or other highway, or of any bridge and its approaches (54 & 55 Vict. 63. s. 3).

Agreements with other authorities.

With the consent of the parish council or parish meeting, as the case may be, he may appoint a collector of the highway rate, and pay the collector such allowances as the parish council or parish meeting think reasonable (5 & 6 Will. 4. c. 50. s. 36).

Collector of rates.

The purposes for which highway boards may use the proceeds of the rates have been mentioned in the part of this Statement relating to poor rates.*

Expenses of highway boards.

The highway rates levied by urban district councils are expended in defraying the cost of the repair of highways by the urban district council acting as surveyor of highways (38 & 39 Vict. c. 55. ss. 144, 216).

Expenses of urban district council.

98. Highway rates are to be made, assessed, and levied upon all property liable to be rated and assessed to the relief of the poor (5 & 6 Will. 4. c. 50. s. 27; 27 & 28 Vict. c. 101. s. 33.), but when property, or the owner or occupier in respect thereof, had before the passing of the Highway Act, 1835, been legally exempt from the performance of statute duty or from the payment of any composition in lieu thereof, or of highway rate, the property and the owners and occupiers thereof are exempt from the payment of the rates (5 & 6 Will. 4. c. 50. s. 33; 25 & 26 Vict. c. 61. s. 42 (1); 27 & 28 Vict. c. 101. s. 2).

Properties on which highway rates are levied.

A separate rate levied by a waywarden must, in the case of a parish in which, for a period of not less than seven years immediately preceding the passing of the Highway Act, 1862, it had been the custom of the surveyor of highways to levy a highway rate in respect of property not subject by law to be assessed to poor rates, be assessed on the persons, and in respect of the property on which the same had been assessed during that period (27 & 28 Vict. c. 101. s. 33).

* See page 39 ante.

APP. I.
Payment of
highway
rates by
owners and
occupiers.

The highway rate is generally payable by the occupiers (5 & 6 Will. 4. c. 50. s. 29) but where in any parish an order under section 4 of the Poor Rate Assessment and Collection Act, 1869,* is in force for the rating to the poor rate of owners of small tenements instead of the occupiers, the order extends to the rating of the owners of such tenements to the highway rate (Highway Rate Assessment and Expenditure Act, 1882 (45 & 46 Vict. c. 27. s. 3)).

The provisions of the Rating Act, 1874, as to the rating of owners of rights of sporting† and of the purser, &c., of tin, lead, and copper mines;‡ the provisions of the Advertising Stations (Rating) Act, 1889, as to the rating of the owner of land used for the exhibition of advertisements;‡ and the provisions of the Tithe Act, 1891, requiring the owners of tithe rentcharges to be rated‡ apply to the highway rate.

Annual value
of the
properties
on which
the rate is
payable.

Hereditaments included in the highway rate and assessable to the poor rate are to be rated according to the annual rateable value thereof appearing in the valuation list in force (Highway Rate Assessment and Expenditure Act, 1882 (45 & 46 Vict. c. 27. s. 4)). Where no valuation list is in force, the highway rate made by a surveyor of highways is to be levied on the full annual value of the premises or property assessed (5 & 6 Will. 4. c. 50. s. 29), and if it is made by a waywarden, on the rateable value, according to the poor rate (27 & 28 Vict. c. 101. ss. 33 & 34).

GENERAL DISTRICT RATES.

99. Where the expenses of an urban authority under the Public Health Act, 1875, are not defrayed out of the borough fund or borough rate,‡ or out of a rate in the nature of a general district rate levied under an Improvement Act, they are to be defrayed out of the district fund and general district rate leviable under that Act (38 & 39 Vict. c. 55. ss. 207, 208). The expenses of an urban district council, other than a borough council, under the Local Government Act, 1894, are payable out of the same fund or rate as their expenses under the Act of 1875 (56 & 57 Vict. c. 73. s. 28).

The urban authority may, for the purpose of a general district rate, divide their district into parts and make separate assessments on any such part for all or any of the purposes for which it is formed (38 & 39 Vict. c. 55. s. 211 (4)). They may amend a rate by inserting or striking out the names of any persons, or by raising or reducing the sum at which a person is assessed, or by making any other alteration to make the rate conformable to the provisions of the Act. An appeal lies against an amendment as against the rate when made (section 221). Provisions as to appeal to quarter sessions against a rate are contained in section 269 of the Act.

Purposes
for which
raised.

100. The powers in the exercise of which the expenses incurred by an urban district council are defrayed out of the district fund and general district rate, are as follows:—

Sewers,
waterworks,
hospitals, &c.

Under the Public Health Acts, an urban district council may provide and maintain sewers, waterworks, hospitals, markets, slaughter-houses, public pleasure grounds, public clocks, urinals, water-closets, earth closets, privies and ashpits, and other similar conveniences for public accommodation, mortuaries, and cemeteries;

Highways.

It is their duty to maintain and repair the highways within their district, and they may contribute towards the expense of making new public roads and new bridges over canals, railways, or tramways;

Scavenging,
nuisances,
&c.

They have extensive powers for the scavenging and cleansing of their district, the suppression and abatement of nuisances, the notification and prevention of infectious disease, and the regulation of cellar dwellings and lodging-houses and other matters;

Lighting.

They may light the streets, markets, and public buildings in their district;

Gasworks.

They may themselves undertake to supply gas for public and private purposes in their district, or any part, if there is not any company or person authorised under statutory provisions to supply gas within the district or such part, as the case may be, and for the purpose of such supply may obtain a Provisional Order of the Local Government Board authorising a gas undertaking;

They may in pursuance of a Provisional Order under the Gas and Waterworks Facilities Acts construct, maintain, and continue gas-works, and manufacture and supply gas in any district where there is not an existing company or persons empowered by statute to do so;

* See page 42 ante.

† See page 41 ante.

‡ See page 36 ante.

Where the Baths and Wash-houses Acts are in force, the district council may provide and maintain public baths and wash-houses, including open drying grounds and covered swimming baths ;	APP. I. Baths and wash-houses. Allotments.
Under the Allotments Acts, 1887 and 1890, and the Local Government Act, 1894, they may provide allotments for the labouring classes ;	
In pursuance of the provisions of the Housing of the Working Classes Act, 1890, they may incur expense in carrying into execution improvement schemes for the re-arrangement and re-construction of streets and houses within unhealthy areas under Part I. of the Act, and smaller schemes for the demolition or the re-construction and re-arrangement of buildings under Part II. of the Act, and in providing lodging-houses for the working classes under Part III. of the Act ;	Improvement schemes.
Where they have adopted the Museums and Gymnasiums Act, 1891, they may provide and maintain museums and gymnasiums ;	Museums and gymnasiums.
Under sundry other Acts they have various powers, e.g., as to canal boats, the enforcement of sanitary regulations with respect to factories and workshops, including laundries, the adulteration of food, the regulation of dairies, cow-sheds, and milkshops, the pollution of rivers, &c. ;	Canal boats, adulteration, &c.
They may supply or aid the supply of technical or manual instruction (52 & 53 Vict. c. 76. ss. 1, 4 (2) ; 54 & 55 Vict. c. 4) ;	Technical instruction.
They may contribute towards the cost of providing a new post office (54 & 55 Vict. c. 46. s. 7) ;	Post offices.
Where the Public Libraries Act, 1892, has been adopted, they may provide and maintain public libraries, public museums, schools for science, art galleries, and schools for art (55 & 56 Vict. c. 53. s. 11). The expenses of the urban district council are to be paid out of the rate applicable to the general expenses incurred in the execution of the Public Health Acts, or a separate rate to be made, assessed, and levied in like manner as the rate so applicable (<i>ibid.</i> , section 18 (1) (b)) ;	Public libraries, museums, &c.
They are the local authority for the execution of the Tramways Act, 1870, and may acquire, provide, and maintain tramways under that Act (33 & 34 Vict. c. 78. ss. 20, 28).	Tramways.
Certain powers as to rights of way and commons were conferred upon them by section 26 of the Local Government Act, 1894, and certain powers of the justices with respect to the licensing of gang masters and dealers in game, passage brokers, and emigrant runners, the grant of pawnbrokers' certificates, the abolition of fairs, and the alteration of days for holding fairs, the execution of the Petroleum and Infant Life Protection Acts, and the licensing of knackers' yards, were transferred to them by section 27 of the same Act (56 & 57 Vict. c. 73. s. 27 ; see also 57 & 58 Vict. c. 60. ss. 343, 348).	Rights of way, commons, and licensing of gang-masters &c.
Where an urban district council have been constituted a burial board, their expenses in providing and maintaining a burial ground may, if they think fit, be paid out of the general district rates leviable within the district for which they may have been so constituted a burial board, and the urban district council may levy the rate as part of the general district rate, or by a separate rate under the name of a burial rate, to be assessed and recovered in like manner as a general district rate within the district for which they act as a burial board (23 & 24 Vict. c. 64. s. 1).	Burial grounds.
They may, subject to prescribed conditions, promote and oppose private Bills in Parliament, and they may prosecute or defend legal proceedings necessary for the promotion or protection of the interests of the inhabitants of the district (35 & 36 Vict. c. 91).	Promotion of Bills, &c.
101. General district rates are required to be made and levied on all kinds of property assessable to the poor rate (38 & 39 Vict. c. 55. s. 211 (1)).	Properties on which the rate is levied.
The properties on which the poor rate is levied are described in Statement I.*	
If within the district any kind of property is exempted from rating by any local Act in respect of all or any of the purposes for which general district rates may be made, it is to continue to be exempt in respect of the same purposes, and to the same extent, from assessment to any general district rates, unless the Local Government Board by Provisional Order otherwise direct (38 & 39 Vict. c. 55. s. 211 (1) (c)).	
The occupier is assessed to general district rates, but the owner, instead of the occupier, may at the option of the urban authority be rated in cases	Payment by owners and occupiers.
Where the rateable value of the premises does not exceed 10 <i>l.</i> ; or	
Where the premises are let to weekly or monthly tenants ; or	
Where they are let in separate apartments, or where the rents become payable or are collected at any shorter period than quarterly.	

* See page 26 ante.

APP. I.

In cases where the owner is rated instead of the occupier, he is to be assessed on such reduced estimate as the urban authority deem reasonable of the net annual value, not being less than two-thirds nor more than four-fifths of that value, and where the reduced estimate is in respect of tenements, whether occupied or unoccupied, then the assessment may be made on one-half of that value (*ibid.*, section 211 (1) (a)).

Annual value on which the rate is payable.

The property is to be assessed on its full net annual value ascertained by the valuation list for the time being in force, or, if there is none, by the poor rate made next before the making of the general district rate, but the owner of any tithes, or of tithe commutation rentcharge, or the occupier of any land used as arable, meadow, or pasture ground only, or as woodlands, orchards, allotments (namely, parcels of land of not more than 2 acres in extent, and let as allotments, and cultivated as gardens or farms, or partly as gardens and partly as farms), market gardens, or nursery grounds, and the occupier of any land covered with water, or used only as a canal or towing path for the same, or as a railway constructed under the powers of any Act of Parliament for public conveyance, is to be assessed in respect of the same in the proportion of one-fourth part only of such net annual value (*ibid.*, section 211 (1), as amended by the Public Health (Rating of Orchards) Act, 1890 (53 & 54 Vict. c. 17) and the Allotments Rating Exemption Act, 1891 (54 & 55 Vict. c. 33)).

RATES FOR SPECIAL EXPENSES OF RURAL DISTRICT COUNCILS.

102. Generally the special expenses of a rural district council are payable on an order of the council by the overseers out of a separate rate. The exceptional cases in which those expenses are to be raised out of the poor rate, as if they were general expenses, have been previously referred to in this Statement.*

Purposes for which the rates are raised.

Sewers, water supply, &c.

Special expenses of a rural district council comprise the expenses of the construction, maintenance, and cleansing of sewers in any contributory place within the rural district, the providing a supply of water to any such place, and maintaining any necessary works for that purpose, so far as the expenses of such supply and works are not defrayed out of water rates or rents, the charges and expenses of property transferred to the district council in trust for any contributory place, and all other expenses determined by order of the Local Government Board to be special expenses (38 & 39 Vict. c. 55. s. 229; 53 & 54 Vict. c. 59. s. 49; 56 & 57 Vict. c. 73. s. 29).

The expenses of a rural district council in the exercise of the following powers are also special expenses:—

Allotments.

They may, under the Allotments Acts, 1887 and 1890, and the Local Government Act, 1894, provide allotments for the labouring population.

Improvement schemes.

In pursuance of the provisions of the Housing of the Working Classes Act, 1890, they may carry into execution schemes for the demolition or the reconstruction and rearrangement of buildings under Part II. of the Act and, where the county council consent, may provide lodging-houses for the working classes under Part III. of the Act.

Post offices.

They may, under the Post Office Act, 1891, undertake to pay any loss sustained by the Postmaster-General in establishing a post or telegraph office, or in providing additional postal or other facilities for any contributory place in their district.†

Properties on which the rate is levied, payment by owners and occupiers, and value on which the rate is payable.

The separate rate to be levied on a parish or part of a parish in respect of a contribution for special expenses, is to be levied in the same manner as if it were a poor rate with this exception, namely, that the owner of any tithes, or of any tithe commutation rentcharge, or the occupier of any land used as arable, meadow, or pasture ground only, or as woodlands, orchards, or allotments (that is, parcels of land of not more than 2 acres in extent and let as allotments, and cultivated as gardens or farms, or partly as gardens and partly as farms), market gardens or nursery grounds, and the occupier of any land covered with water, or used as a canal or towing-path for the same, or as a railway constructed under the powers of any Act of Parliament for public conveyance, shall, where a special assessment is made for the purpose of such rate, be assessed in respect of one-fourth part only of the rateable value thereof, or where no special assessment is made, shall pay in respect of the said property one-fourth part only of the rate in the pound payable in respect of houses and other property [Public Health Act, 1875 (38 & 39 Vict. c. 55) s. 230; Public Health (Rating of Orchards) Act, 1890 (53 & 54 Vict. c. 17); Allotments Rating Exemption Act, 1891 (54 & 55 Vict. c. 33)].

* See page 38 ante.

† See page 71.

WATER RATES OF URBAN AND RURAL DISTRICT COUNCILS.

APP. I.

103. Where an urban or rural district council supply water to any premises, they may charge in respect of such supply a water rate on such premises (38 & 39 Vict. c. 55. s. 56; 41 & 42 Vict. c. 25. s. 10). Purpose for which raised.

The rate is leviable upon the persons receiving the supply of water (10 & 11 Vict. c. 17. ss. 68, 71; 38 & 39 Vict. c. 55. s. 57.), *i.e.*, the occupiers, except in the case of dwelling-houses or parts of dwelling-houses, occupied as separate tenements, where the annual value of the houses or tenements does not exceed 10*l.*, when it is leviable on the owners (10 & 11 Vict. c. 17. s. 72). On what properties and persons.

It is assessable on the net annual value of the premises ascertained in the manner prescribed with respect to general district rates (38 & 39 Vict. c. 55. s. 56). On what value.

PRIVATE IMPROVEMENT RATES.

104. For certain purposes, an urban or rural district council may levy, in addition to all other rates, a rate or rates to be called private improvement rates. The amount of the rate must be sufficient to discharge the expenses incurred by the authority for the purpose for which the rate is levied, together with interest thereon at a rate not exceeding 5 per cent. per annum, in such period not exceeding thirty years as the authority in each case determine (38 & 39 Vict. c. 55. ss. 213, 232).

Expenses incurred for the following purposes may be declared by the authority to be private improvement expenses:—

For work done by the authority in default of an owner or occupier of a house without a sufficient drain complying with a notice of the authority to make a covered drain or drains (38 & 39 Vict. c. 55. s. 23);

For work done by the authority in default of an owner or occupier of a house without a sufficient water-closet, or earth-closet, or privy, and an ashpit in complying with a notice of the authority to provide such conveniences (*ibid.*, section 36);

For work done by the authority in default of an owner or occupier of premises on which there is any drain, water-closet, or earth-closet, privy, ashpit, or cesspool, which is a nuisance or injurious to health in complying with a notice of the authority to do the necessary works (*ibid.*, section 41; 53 & 54 Vict. c. 59. s. 19);

For work done in providing, in default of the owner complying with a notice of the authority, a proper water supply to a house without such supply (section 62);

For work done by an urban district council, or a rural district council having the powers of an urban council in that behalf, under an order of the Local Government Board, in sewerage, levelling, paving, metalling, flagging, channelling and lighting streets, not being highways, in default of compliance by the owners or occupiers of premises fronting, adjoining, or abutting on the street with a notice of the authority requiring them to do such work (*ibid.*, section 150; 55 & 56 Vict. c. 57);

For work done by a rural district council, or by an urban district council who have been invested by the Local Government Board with the necessary powers, in supplying water to dwelling-houses which are without a supply at a reasonable distance, when the owner has failed to comply with a notice of the authority to provide such supply and do the necessary works (41 & 42 Vict. c. 25. ss. 3 and 11).

Where the demolition of an obstructive building under the Housing of the Working Classes Act, 1890, adds to the value of buildings rendered by the obstructive building unfit for habitation or injurious to health, the arbitrator who is appointed to determine the compensation to be paid for the demolition of the obstructive building is to apportion so much of the compensation as may be equal to the increase in value of the other buildings, and the amount apportioned to each other building is to be deemed to be private improvement expenses, for which the local authority may make improvement rates on the occupier (53 & 54 Vict. c. 70. s. 33 (8)). The local authorities for the purpose of this enactment are in the City of London the Commissioners of Sewers, in the County of London the sanitary authorities, in urban districts, town councils and other urban district councils, and in rural districts, rural district councils.

Purpose for which raised.

On what properties and persons.

On what value.

Purposes for which raised.

Drains.

Water-closets, &c.

Repair of drains, water-closets, &c.

Water supply.

Sewerage, paving, &c., streets.

Water supply.

Improvement of insanitary dwellings.

<p>APP. I.</p> <p>Properties on which the rate is levied.</p> <p>Payment by owners and occupiers.</p> <p>Annual value on which the rate is payable.</p>	<p>Private improvement rates are levied on the premises in respect of which the expenses have been incurred by the local authority.</p> <p>The rate is levied on the occupier, and he is entitled to deduct three-fourths of the rate from the rent payable to his landlord if the rent is a rackrent, or a proportionate part of the three-fourths, if the rent payable is less than the rackrent. Landlords holding the premises for a term of not less than 20 years unexpired, may deduct from the rent payable by them such proportion of the sum deducted as the rent payable by them bears to the rent payable to them (38 & 39 Vict. c. 55. s. 214). "Rackrent," for the purpose of this provision means rent which is not less than two-thirds of the full net annual value of the property out of which the rent arises (<i>ibid.</i>, section 4).</p> <p>The rate is payable on the full net annual value.</p>
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LIGHTING RATES.

<p>Purposes for which the rates are raised.</p> <p>Properties on which the rate is levied, payment by owners and occupiers, and value on which the rate is payable.</p>	<p>105. Where the Lighting and Watching Act, 1833, is in force in a parish, the sums required by the authority executing the Act for defraying their expenses thereunder are raised by the overseers upon orders received from the authority by means of separate rates (3 & 4 Will. 4. c. 90. ss. 32, 33).</p> <p>The Act can only be adopted in rural parishes, and in parishes having a parish council, the council are usually the authority for the execution of the Act. When the authority are not a parish council, the Act is carried out by inspectors elected thereunder, or by a joint committee of parish councils, or of such councils and parish meetings (3 & 4 Will. 4. c. 90; 56 & 57 Vict. c. 73. ss. 7, 53).</p> <p>The amounts raised are expended for lighting, in providing lamps for lighting all or any of the roads, streets, and places in the parish, or part of the parish, in which the Act is in force, and causing the same to be lighted with gas, oil, or otherwise (3 & 4 Will. 4. c. 90. ss. 45, 57). Where the Act has been adopted, the authority may provide and maintain fire-engines (section 44).</p> <p>The overseers, for the purpose of collecting, raising, and levying the rate are required to proceed in the same manner and have the same powers, remedies, and privileges as for levying money for the relief of the poor, but owners and occupiers of houses, buildings, and property (other than land) rateable to the relief of the poor are to be rated at and pay a rate in the pound three times greater than that at which the owners and occupiers of land are to be rated at and pay for the purposes of the Act (<i>ibid.</i>, section 33; 56 & 57 Vict. c. 73. s. 7). Every courtyard, yard, or garden (such garden not being a market garden or nursery ground) is to be included in and to make part of the assessment to be made on the house, buildings, or other property to which they may be respectively attached (3 & 4 Will. 4. c. 90. s. 34). Tithes, tithe rent-charges, moduses, compositions real, and other payments in lieu of tithe are to be assessed as and in the same proportion of their annual value as land (14 & 15 Vict. c. 50).</p>
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RATES FOR PUBLIC LIBRARIES.

<p>Purposes for which the rates are raised.</p> <p>Properties on which the rate is levied, payment by owners and occupiers, and value on which the rate is payable.</p>	<p>106. Where the Public Libraries Act, 1892, is in force in a rural parish, or in a parish in the Administrative County of London, the expenses incurred by the parish council, or the commissioners for public libraries, as the authority under the Act, are payable to them, upon their order, by the overseers out of a rate levied for that purpose (55 & 56 Vict. c. 53. s. 18).</p> <p>A library authority under the Act may provide all or any of the following institutions, namely, public libraries, public museums, schools for science, art galleries, and schools for art, and for that purpose may purchase and hire land, and erect, rebuild, and extend buildings and furnish the same with all requisite furniture, fittings, and conveniences (<i>ibid.</i>, section 11).</p> <p>They may provide therein books, newspapers, maps, and specimens of art and science (section 15 (1)).</p> <p>Salaried officers and servants may be appointed by the library authority (section 15 (2)).</p> <p>The rate is raised by the overseers with and as part of the poor rate, but persons assessed in respect of lands used as arable, meadow, or pasture ground only, or as woodlands or market gardens, or nursery grounds, are entitled to an allowance of two-thirds of the sum assessed upon them in respect of those lands for the purposes of the Act (section 18 (1)).</p>
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PARISH IMPROVEMENT RATES.

APP. I.

107. Where the Public Improvement Act, 1860 (23 & 24 Vict. c. 30), has been adopted in a parish not in a borough or other urban district under the Public Health Act, 1875, or not having a parish council, a separate rate may be levied for the purposes of that Act (*ibid.*, section 4).

The Act can be adopted for any parish having a population exceeding 500 according to the last census for the time being, and if it is adopted in any parish not in an urban district or under a parish council as above mentioned, commissioners are to be appointed by the vestry or parish meeting for carrying the Act into effect.

The commissioners may improve, provide, and maintain any public walk, exercise or playground, improve any open walk or footpath, and place convenient seats, or shelters from rain, and incur expenditure for other purposes of a similar nature (23 & 24 Vict. c. 30. ss. 1, 3 (4); 56 & 57 Vict. c. 73. s. 7).

The rate is to be assessed, levied, and paid in like manner as a poor rate (23 & 24 Vict. c. 30. s. 3 (2); 9 & 10 Vict. c. 74. s. 17).

Purposes for which rates are raised.

Incidence of rate.

RATES LEVIED BY SANITARY AUTHORITIES IN THE COUNTY OF LONDON.

108. For the purpose of raising the sums required by the vestries and district boards in the County of London, for defraying their expenses in the execution of the Metropolis Management Acts and certain other Acts, those authorities may by order require the overseers of the parishes within their jurisdiction to levy rates (18 & 19 Vict. c. 120. s. 153).

Where the vestry of any parish mentioned in Schedule A. to the Act of 1855, as amended by subsequent Acts, make the poor rate, the rate for raising the sums required by the district board is to be levied by the vestry (*ibid.*, section 167).

The vestries and district boards must distinguish in their order sums required for defraying expenses of constructing, altering, maintaining, or cleansing the sewers, or otherwise connected with sewerage. Where the Lighting and Watching Act, 1833, or any other Act by virtue whereof land is rated in respect of expenses of lighting at a less amount in proportion to the annual value thereof than houses, or is wholly exempted from being rated in respect of any such expenses, was in force in the parish or in part thereof, at the time of the passing of the Act of 1855, they must also distinguish the sums required for defraying expenses of lighting from sums required for defraying other expenses (section 158).

Sums required for sewerage, lighting, and other expenses to be distinguished.

Where it appears to the vestry or district board that all or any part of the expenses for defraying which any sum is ordered by them to be levied has been incurred for the special benefit of any particular part of the parish or district, or otherwise has not been incurred for the equal benefit of the whole of the parish or district, they may direct the sum necessary for defraying such expenses, or any part thereof, to be levied in such part, or exempt any part of the parish or district from the levy, or require a less rate to be levied thereon, as the circumstances of the case may require; and any district board may refrain, where any parish ought in their judgment to be exempt, from issuing an order for levying any money thereon, notwithstanding they may issue an order for levying sums for any other parishes in their district (section 159).

Levy of rate in part of a parish.

The overseers (or vestry) are, for the purpose of meeting the orders of the vestry or district board, to make separate equal pound rates upon their parish, or the part thereof for which any sum is required to be levied, *i.e.*, a separate rate in respect of each sum ordered to be levied for defraying expenses connected with sewerage, to be called a sewers rate; a separate rate in respect of each sum ordered to be levied for defraying expenses of lighting (where a separate sum is ordered to be levied for defraying such expenses), to be called a lighting rate; and a separate rate in respect of each sum ordered to be levied for defraying other expenses, to be called a general rate (section 161).

Sewers rate, lighting rate, and general rate.

109. The rates are to be levied in respect of the properties by law rateable to the relief of the poor (*ibid.*).

Properties on which the rates are levied.

All such hospitals, public schools, and other public buildings, dead walls, and void spaces of ground as were at the time of the passing of the Act of 1855 rateable to any rate for the costs and charges of paving or repairing the pavements (except only places of religious worship and burial grounds not used for any other purposes) are rateable under the Act to the like extent, and for the like objects or purposes, as they might then be rated (section 162).

<p>APP. I.</p> <p>Payment of the rate by owners and occupiers.</p> <p>Value on which the rate is payable.</p> <p>Purposes for which the general rates are raised.</p> <p>Lighting.</p> <p>Paving, watering, and cleansing, &c.</p> <p>Highways.</p> <p>Improvement of streets, &c.</p> <p>Hospitals, ambulances, lavatories, &c.</p> <p>Scavenging, nuisances, infectious diseases, &c.</p> <p>Workshops and bakehouses.</p> <p>Factories and workshops.</p> <p>Improvement schemes, &c.</p> <p>Canal boats, adulteration, and pollution of rivers.</p> <p>Public libraries, &c.</p> <p>School board expenses.</p> <p>Purposes for which the sewers rates are raised.</p>	<p>With regard to the rating of owners instead of occupiers to these rates, it is to be observed that the overseers are, for the purpose of levying the rates, to proceed in the same manner and to have the same powers, remedies, and privileges as for levying money for the relief of the poor (<i>ibid.</i>, section 161).</p> <p>Except as hereafter mentioned with respect to the sewers and lighting rates, these rates are assessed on the net annual value.</p> <p>The valuation list in force is conclusive evidence of the rateable value of the several hereditaments included therein for the purposes of these rates (32 & 33 Vict. c. 67. s. 45 (1)).</p> <p>110. The purposes for which a vestry or district board may incur expenses payable out of general rates are as follows:—</p> <p>1. Under the Metropolis Management Acts:—</p> <p>The lighting of the parish (18 & 19 Vict. c. 120. s. 90), where the expenses are not paid out of a separate lighting rate;*</p> <p>The paving, watering, cleansing, or improving of the parish or parishes under their jurisdiction, and other powers relating to the regulation, government, or concerns of a parish under any local Act (sections 90, 92);</p> <p>The repair and maintenance of the highways (section 96), and the paving (section 98), watering (section 116), and lighting* (section 130) of streets;</p> <p>The improvement and regulation of streets (25 & 26 Vict. c. 102. s. 73), and the extension, widening, alteration, or improvement of streets, roads, or ways, or bridges over canals for the purpose of facilitating passage and traffic, or for any other public purpose (<i>ibid.</i>, sections 72, 73).</p> <p>2. Under the Public Health (London) Act, 1891 (54 & 55 Vict. c. 76):—</p> <p>They may provide and maintain hospitals, ambulances, public lavatories, ashpits, public sanitary conveniences, other than privies, and mortuaries;</p> <p>They have extensive powers for the scavenging and cleansing of their district, the suppression and abatement of nuisances, the notification and prevention of infectious disease, and the regulation of underground dwellings and lodging-houses, and other matters;</p> <p>The sanitary regulation of workshops and bakehouses (sections 25 and 26).</p> <p>It is their duty under the Factory and Workshop Acts to enforce sanitary regulations with respect to factories and workshops, including laundries, and where they do not within one month after notice from an inspector of factories take the necessary proceedings, he may do so, and if the proceedings are successful, any expenses so incurred by him, and not recovered from the offender, are to be paid by the vestry or district board.</p> <p>Where the Secretary of State is satisfied that sanitary regulations are not observed in factories and laundries, and he directs an inspector of factories to enforce such regulations, expenses incurred by him in successful proceedings, and not otherwise recovered, are also to be paid by the vestry or district board (54 & 55 Vict. c. 75. s. 1).</p> <p>Under Part II. of the Housing of the Working Classes Act, 1890:—</p> <p>They may take proceedings for the closing and demolition of dwelling-houses unfit for human habitation, and for pulling down obstructive buildings in alleys, &c., and carry out schemes for the reconstruction and rearrangement of buildings.</p> <p>They also have powers under other Acts, <i>e.g.</i>, as to canal boats, adulteration of food, and the pollution of rivers.</p> <p>Where the Public Libraries Act, 1892, has been adopted for the district under a district board, the expenses of the commissioners of public libraries in providing and maintaining public libraries, public museums, schools for science, art galleries, and schools for art are payable by the district board (55 & 56 Vict. c. 53. s. 22).</p> <p>The expenses of the London School Board are payable out of the general rates of the vestries and district boards.</p> <p>The sewers rate is levied for defraying the expenses connected with sewerage of the vestries and district boards.</p> <p>They may cause to be raised, as expenses connected with sewerage, such portion of the expenses incident to the conduct of their business in relation to sewerage, in common with the conduct of their other business, as to them may seem just (18 & 19 Vict. c. 120. s. 158).</p>
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* See page 51 ante.

It is the duty of these authorities to provide, maintain, and repair, subject to the control of the London County Council, sewers other than the main sewers vested in that council, and works necessary for effectually draining their parish or district. They must cause all banks, wharves, docks, or defences abutting on or adjoining any river, stream, canal, pond, or watercourse to be raised, strengthened, or altered or repaired where necessary for effectually draining or protecting the district or parish from floods or inundation. Where they alter any sewer, or provide a new sewer in substitution for a sewer discontinued, closed up, or destroyed, they may alter the private drains communicating therewith, or they may close up or destroy such private drains and provide new drains in lieu thereof (18 & 19 Vict. c. 120. ss. 69 and 138).

APP. I.

111. Property which at the time of the issuing of the first commission under 11 & 12 Vict. c. 112 was entitled to exemption from or to any reduction or allowance in respect of the sewers rate continues to have the same privilege under the Act of 1855 (section 164).

Properties
assessed to
sewers rates.

As between landlord and tenant every tenant who, if the Act of 1855 had not passed, would have been entitled to deduct against, or to be repaid by his landlord, any sum paid by such tenant on account of the sewers rate, is in like manner to be entitled to deduct against or to be repaid by his landlord any sewers rate levied on him under the Act (section 169).

Deduction of
sewers rate
from rent.

Land used as arable, meadow, or pasture ground only, or as woodland, orchard, market garden, hop, herb, flower, fruit, or nursery ground, is to be assessed for the sewers rate in the proportion of one-fourth part only of the rateable value of the land (section 163).

Reduced
assessment
of sewers
rate on land.

112. If at the time of the passing of the Metropolis Management Act, 1855, the Lighting and Watching Act, 1833, was in force in the parish or the part of the parish in which the lighting rate is levied, the persons rated to that rate in respect of houses, buildings, and property other than land, are to be assessed at a rate in the pound three times greater than that at which persons are to be assessed in respect of land, and if under any other Act land was at that time wholly exempted from being rated in respect of expenses of lighting, or was rated in respect thereof at a less amount in proportion to the annual value thereof than houses, it is to continue exempt from the lighting rate, or is to be rated thereto at such less amount, as the case may be (section 165).

Lighting
rates.

APP. I. **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.**

113. The purposes set out in this Statement are arranged in the order of the dates of the passing of the Acts authorising expenditure for such purposes.

Where the new legislation merely transferred powers from one authority to another, whether a newly created body or not, or enabled one authority to act on the default of another, no reference to it has been included in the Statement, although the exercise of the powers under such legislation might result in expenditure which would not otherwise have been incurred. As instances, may be mentioned the transfer to county councils by the Local Government Act, 1888, of the maintenance of main roads, and the power of county councils to act, on the default of district councils, in providing allotments under the Allotments Act, 1890.

School Boards.

33 & 34 Vict.
c. 75.

114. The Elementary Education Act, 1870, requires that there shall be provided for every school district a sufficient amount of accommodation in public elementary schools available for all the children resident in such district for whose elementary education efficient and suitable provision is not otherwise made (section 5).

For those districts where sufficient school accommodation is not otherwise supplied the Education Department are empowered to cause a school board to be formed, whose duty it is to supply the necessary public school accommodation (section 6).

A school board may provide school houses and supply school apparatus and everything necessary for the efficiency of their schools, and purchase or lease any land for schools (section 19). They may appoint a clerk and treasurer, and other necessary officers, including the teachers required for their schools (section 35).

The Act empowered a school board to pay the school fees of the children of poor persons and to establish free schools in special cases (sections 25 and 26), but the provisions as to these matters have since been repealed.

Contributions may be made by a school board towards the building, alteration, enlargement, or rebuilding of a certified industrial school, or towards the support of the inmates or towards its management, and the school board itself may, with the consent of the Secretary of State,* provide and maintain certified industrial schools (sections 27 and 28).

The expenses of a school board over and above their receipts from school fees, Government grants, and other payments, are payable in the case of the London School Board, out of the consolidated rate of the City Commissioners of Sewers and the general rates of the vestries and district boards (section 37 (10)), in boroughs out of the borough fund or borough rate, and in other cases out of the poor rate (section 54).

Tramways.

33 & 34 Vict.
c. 78.

115. By the Tramways Act, 1870, local authorities are empowered to promote and construct tramways under a Provisional Order of the Board of Trade. They may with the consent of that Board demise the right of user of the tramway, and of demanding the authorised tolls, or they may leave the tramway open to be used by the public and take the authorised tolls, but they are not authorised to place or run carriages upon the tramway (sections 4 and 19).

A local authority have under certain conditions the option of purchasing a tramway promoted by other persons, after a period of 21 years from the time when the promoters were empowered to construct the tramway (section 43).

The local authorities and the rates out of which their expenses are payable are under the Act as follows:—

APP. I.

Local Authority.	Rate.
In the City of London the corporation	Consolidated sewers rate.
In the county of London, the London County Council	County fund.
In boroughs, the town council	Borough fund or borough rate.
In other urban districts, the urban district council	Improvement rate, or, where there is no such rate, the general district rate.
In rural parishes, the parish council or parish meeting	Poor rate.

Superannuation of Poor Law Medical Officers.

116. The Medical Officers Superannuation Act, 1870, supplemented previous enactments as to pensions for poor law officers, and authorised guardians of a union or of a parish with the consent of the [Local Government] Board to grant out of their common fund, or out of the poor rate of the parish, a superannuation allowance to medical officers, although they had not devoted their whole time to their duties (section 1). 33 & 34 Vict
c. 94.

The Act is now only in operation where any such officers have signified their intention not to avail themselves of the Poor Law Officers' Superannuation Act, 1890.

Public Libraries.

117. The Public Libraries Act, 1855, Amendment Act, 1871, empowered every local board to adopt and carry into execution the provisions of the Public Libraries Act, 1855. Their expenses were payable out of the general district rate. 34 & 35 Vict.
c. 71.

Under that Act public libraries, museums, schools for science and art, could be provided and maintained, and the local authority were empowered to purchase or hire land, erect, rebuild, and extend buildings, and furnish the same with all requisite furniture, fittings, and conveniences.

These Acts were repealed and re-enacted by the Public Libraries Act, 1892.

Vaccination Officers.

118. The guardians of every union and parish were required by the Vaccination Act, 1871, to appoint and pay one or more vaccination officers to enforce the law as to vaccination. It was not previously obligatory upon the guardians to appoint such officers (section 5). 34 & 35 Vict.
c. 98.

Casual Wards.

119. Under the Pauper Inmates Discharge and Regulation Act, 1871, the guardians of every union are required to provide, for the reception and relief of destitute wayfarers or wanderers, such wards as the Local Government Board consider necessary (section 9). 34 & 35 Vict.
c. 108.

Reformatory and Industrial Schools.

120. Under the Reformatory and Industrial Schools Acts Amendment Act, 1872, local authorities are enabled to undertake the alteration or rebuilding of a certified reformatory or industrial school, or the support of the inmates of such schools or the management or the establishment thereof. 35 & 36 Vict.
c. 21.

The local authority and the local rate for the purpose of this Act are:—

Local Authority.	Rate.
In county boroughs, and in quarter sessions boroughs with a population in 1881 of not less than 10,000, the town council.	Borough fund or rate.
Elsewhere, except in the City of London, the county council.	County fund.

APP. I.

*Infant Life Protection.*35 & 36 Vict.
c. 38.

121. The Infant Life Protection Act, 1872, requires a local authority to keep a register of houses in which more than one infant under the age of one year is kept, for the purpose of nursing and maintenance, apart from its parents for more than 24 hours. Byelaws as to such houses may be made by the local authority (section 3).

The local authority and local rate are as follows :—

Local Authority.	Rate.
In the County of London, the county council - -	County fund.
In the City of London, the common council - -	Consolidated sewers rate.
In boroughs, the council - -	Borough fund or borough rate.
In other urban districts and in rural districts, the district council.	Same rate or fund as expenses under the Public Health Acts. In a rural district the expenses are general.

(Section 1 and the First Schedule.)

*Analysis of Food and Drugs.*35 & 36 Vict.
c. 74.

122. In the City of London the commissioners of sewers, elsewhere in the metropolis the vestry or district board, the quarter sessions of every county, and the town council of every borough with a separate court of quarter sessions or a separate police force, were by the 35 & 36 Vict. c. 74 empowered, and when required so to do by the Local Government Board were directed, to appoint one or more analysts, subject to the approval of the Local Government Board, of all articles of food, drink, and drugs, and to pay them such salaries or allowances as they might think fit (section 5).

The inspector of nuisances, or the inspector of weights and measures, or the inspector of markets, as the local authority appointing them might determine, were required to procure and submit samples of articles of food or drink and drugs, suspected to be adulterated, to be analysed by the analysts appointed under the Act, and upon receiving a certificate that the articles were adulterated to take proceedings against the offender (section 6).

The expenses of executing the Act were to be borne in the City of London out of the consolidated sewers rate, in the County of London out of any rates or funds applicable to the purposes of the Metropolis Management Act, 1855, and in counties out of the county rate (section 11).

The Act was repealed and its provisions in effect re-enacted by the Sale of Food and Drugs Act, 1875.

By the Local Government Act, 1888, the power to appoint analysts was transferred to the county councils. It is only in quarter sessions boroughs with not less than 10,000 inhabitants that the town council can now appoint these officers.

*Sanitary Administration.*35 & 36 Vict.
c. 79.

123. By the Public Health Act, 1872, the council of every municipal borough and the commissioners of every Improvement Act district were made urban authorities (section 4), and where the Local Government Acts had not been in force within the borough or district, they were put in force by the Act (section 7). In those boroughs and districts where these Acts had not been in force the urban authorities thus constituted by the Act of 1872 obtained under its provisions all the powers of local boards with respect to sanitary administration and local government.

The same Act made it the duty of every urban sanitary authority to appoint a medical officer of health, and of every rural sanitary authority to appoint a medical officer or officers of health, an inspector or inspectors of nuisances, and other necessary officers (section 10).

It removed in respect of any rate required to be levied for the purpose of defraying any expenses incurred by a sanitary authority for sanitary purposes any limit imposed in respect of any rate by any local Act (section 43).

It empowered every sanitary authority to direct the destruction of any bedding, clothing, or other articles which had been exposed to infection, and to give compensation for the same (section 51).

It imposed on every sanitary authority the duty of enforcing the sanitary regulations contained in the Bakehouse Regulation Act with respect to bakehouses in towns or places of more than 5,000 inhabitants (sections 7, 8).

Expenses under the Act were payable as expenses of urban and rural district councils are now payable under the Public Health Act, 1875 (section 16).

The Act of 1872 was repealed and its provisions in effect re-enacted by the Public Health Act, 1875.

Baths and Wash-houses.

124. Urban sanitary authorities were empowered by the Act of 1872 to adopt the Baths and Wash-houses Acts (section 7). By adopting those Acts the authority were enabled to purchase or hire baths and wash-houses, or to erect or convert buildings for public baths and wash-houses, and make open bathing places, and to furnish them with all requisite furniture, fittings, and conveniences. 35 & 36 Vict.
c. 79.—
continued.

Promotion of or Opposition to Bills in Parliament, or Prosecution or Defence of Legal Proceedings.

125. Town councils, local boards, commissioners, trustees, or other bodies acting under any general or local Act for the management, improvement, cleansing, paving, lighting, and otherwise governing places or districts were empowered, subject to certain conditions, by the Borough Funds Act, 1872, to apply the rates under their control for the payment of the expense of promoting or opposing local and personal Bills in Parliament. They were also empowered to defray the costs of prosecuting or defending legal proceedings necessary for the promotion or protection of the interests of the inhabitants of the places under their jurisdiction (section 2). These powers are now possessed by all urban district councils. 35 & 36 Vict.
c. 91.

Complaints with respect to Railway Facilities.

126. A town council or other urban authority were empowered by the Regulation of Railways Act, 1873, to complain to the Railway Commissioners (without proof that they were aggrieved) with respect to reasonable facilities for traffic not being afforded by a railway or canal company, or any particular persons or class of traffic being the subject of undue or unreasonable preference or disadvantage (section 13). 36 & 37 Vict.
c. 48.

The provision was repealed and re-enacted with modifications by the Railway and Canal Traffic Act, 1888.

Registration of Births and Deaths.

127. By the Births and Deaths Registration Act, 1874, the obligation of providing a register office for preserving the registers of births, deaths, and marriages imposed upon guardians acting under the Poor Law Amendment Act, 1834, was extended to guardians acting under a local Act (section 33). 37 & 38 Vict.
c. 88.

The Act requires every register office to be provided by the guardians at the expense of their common fund (or in the case of a single parish the fund out of which the expenses of the guardians of such parish are paid) with a suitable fireproof repository or iron boxes for the safe custody of the registers (*ibid.*).

Public Health.

128. The Sanitary Law Amendment Act, 1874, required every urban sanitary authority and every rural sanitary authority invested with the requisite powers, to make due provision, when the Local Government Board by order so directed, for the proper cleansing of streets, the removal of house refuse from premises, and the cleansing of earth-closets, privies, ashpits, and cesspools within the district (section 21). 37 & 38 Vi t.
c. 89.

Subject to the provisions of the Act and the Sanitary Acts, it authorised any sanitary authority to buy up any water mill, dam, or weir which interfered with the proper drainage of or the supply of water to its district, and for the purpose of supplying its district with water for drinking and domestic purposes, to purchase any land covered with water, or any water, or right to take or convey water (section 33).

APP. I.

Nuisance authorities in the metropolis, and sanitary authorities elsewhere, were given power to take proceedings for closing or otherwise dealing with polluted wells, tanks, and other public or private sources of water supply (section 50).

Nuisance authorities in the metropolis were authorised to direct the destruction of any bedding, clothing, or other articles which had been exposed to infection and to give compensation for the same (section 52).

These provisions were repealed and in effect re-enacted by the Public Health Act, 1875 (38 & 39 Vict. c. 55), and the Public Health (London) Act, 1891 (54 & 55 Vict. c. 76).

Explosives.

38 & 39 Vict.
c. 17. **129.** By the Explosives Act, 1875, powers of local supervision with respect to the storage of explosives were conferred on local authorities (section 15), and powers of inspection, for purposes of the Act, were given to their authorised officers (section 69).

The local authorities under the Act, as affected by the Local Government Act, 1888, and the rates out of which their expenses under the Act are payable, are as follows:—

Local Authority.	Rate.
In the City of London, the common council - -	Consolidated rate.
In the County of London, the London County Council - -	County fund.
In a harbour, the harbour authority - -	Fund or rate applicable for harbour purposes.
In a county borough, or a quarter sessions borough with a population in 1881 of not less than 10,000, the town council.	Borough fund or rate.
Elsewhere in counties, the county council - -	County fund.

(Sections 67 and 70.)

Artizans' and Labourers' Dwellings.

38 & 39 Vict.
c. 36. **130.** The Artizans' and Labourers' Dwellings Improvement Act, 1875, enabled local authorities in the metropolis and urban sanitary districts of not less than 25,000 inhabitants to make improvement schemes, for the re-arrangement and re-construction of the streets and houses within unhealthy areas. A scheme required confirmation by the Provisional Order of a Secretary of State in the case of the metropolis, and of the Local Government Board in the case of an urban district.

The scheme might provide for widening existing approaches to the unhealthy area or otherwise for opening out the same for the purposes of ventilation or health, and it was required to distinguish the lands proposed to be compulsorily taken and to provide for proper sanitary arrangements. It was also required to provide for the accommodation in suitable dwellings of at least as many persons of the working class as would be displaced in the area (section 5).

A local authority might take down buildings, and clear the whole or any part of the area, and lay out, form, pave, sewer, and complete streets which were thenceforth to be public streets repairable by the highway authority, and, with the express approval of the confirming authority, they might undertake the rebuilding of the houses or the execution of any part of the scheme (section 9).

The local authorities under the Act were the City Commissioners of Sewers, the Metropolitan Board of Works, and urban sanitary authorities (section 2).

The Act was repealed and its provisions were re-enacted with modifications by the Housing of the Working Classes Act, 1890.

Sanitary Administration.

38 & 39 Vict.
c. 55. **131.** The main object of the Public Health Act, 1875, was to consolidate the law as to sanitary administration outside the metropolis, but in some minor matters the effect of the Act was to extend the powers and obligations of sanitary authorities with respect to sewerage, water supply, gas, the abatement of nuisances, and other matters connected with sanitary administration and town government, and thus to some extent to throw additional burdens on the rates.

The powers of authorities to institute proceedings for the closing of polluted sources of water supply was extended so as to include water used for the manufacture of aerated or other drinks for human consumption (section 70).

Authorities were empowered to take proceedings where nuisances originate in neighbouring districts (section 108).

Proceedings as to offensive trades were authorised to be taken by the authority of every urban district (section 114).

The provision of mortuaries was made obligatory where the Local Government Board direct them to be provided (section 141).

Authorities were empowered to agree for the removal of any toll-gate within their district (section 148).

Urban authorities were empowered to purchase gas undertakings, and where no company or person is supplying gas under statutory provisions, to undertake the supply of gas themselves, and for that purpose to obtain a Provisional Order of the Local Government Board authorising a gas undertaking (section 161).

Rural authorities were empowered to take proceedings to enforce the cleansing of any offensive ditch or watercourse lying near or forming the boundary of their district (section 48).

Assistant officers were authorised to be appointed (section 189).

Analysis of Food and Drugs.

132. The Sale of Food and Drugs Act, 1875, which repealed and re-enacted with modifications the 35 & 36 Vict. c. 74, authorises the employment, not only of the officers mentioned in the earlier Act,* but also of medical officers of health and police constables, for the purpose of procuring samples for analysis (section 13), and not only the authority appointing such officers, but any authority charged with the execution of the Act, may at their cost direct such officers to procure samples. 38 & 39 Vict. c. 63.

Commons.

133. An urban district council of a district with not less than 5,000 population may, under the Commons Act, 1876, in the case of a common in or within 6 miles of their district (called in the Act a "suburban common"), for the regulation of which a Provisional Order has been made, contribute towards the maintenance of recreation grounds, or of paths or roads, or the doing of any other matter for the benefit of their district in relation to the common (section 8). 39 & 40 Vict. c. 56.

They may also in such a case pay compensation in respect to the rights of commoners, for the purpose of securing greater privileges for the benefit of their district (*ibid.*).

They may in such a case purchase, with a view to prevent the extinction of the rights of common, any saleable rights in common or any tenement of a commoner having annexed thereto rights of common (*ibid.*).

They may under certain conditions apply to the Board of Agriculture for a Provisional Order for the regulation of a suburban common (*ibid.*).

They may under certain circumstances be invested by the Board of Agriculture with powers of management of the common or other powers as may be expedient (*ibid.*).

They may accept any suburban common as a gift (*ibid.*).

The expenses of the district council under this Act are to be defrayed in the same way as their general expenses under the Public Health Acts (*ibid.*).

Jury Lists.

134. Allowances to the clerks to the justices in petty sessional divisions for their services in relation to the revision of the jury lists are authorised by the Divided Parishes and Poor Law Amendment Act, 1876, to be made out of the county fund (section 32). 39 & 40 Vict. c. 61.

Payments by Guardians for Information required for the Discharge of their Duties, and for Visits to Pauper Children sent out to Service.

135. The guardians of any union or parish, or the board of overseers of any parish incorporated under a local Act, are empowered by the last-named Act to pay the reasonable expenses incurred in the preparation and collection of information required of or by them respecting any matter which is submitted to their management, supervision, or control, and to charge the amount in the case of a union to their common " "

* See page 56 ante.

APP. I. fund, and in the case of the guardians of a parish or board of overseers to the fund under their control (section 15).

If the guardians or board of overseers require such information from any of their officers, the amount payable may, if there be any disagreement on the subject, be settled by the Local Government Board (sections 15 and 16).

The Act also empowers boards of guardians and the managers of district schools, to appoint and pay any officer or other person to visit and report upon the condition, treatment, and conduct of any poor child under the age of 16, who has gone into service from the workhouse or the district school (section 33).

Prevention of the Pollution of Rivers.

39 & 40 Vict. **136.** Under the Rivers Pollution Prevention Act, 1876, sanitary authorities (*i.e.*,
c. 75. urban and rural district councils) may take proceedings against persons (including other sanitary authorities) who put or cause to be put or to fall, or knowingly permit to be put or to fall, or to be carried into any stream within their district, so as either singly, or in combination with other similar acts of the same or any other persons, to interfere with its due flow, or to pollute its waters, the solid refuse of any manufactory, manufacturing process, or quarry, or any rubbish or cinders, or any other waste or any putrid solid matter, or who pollute or cause any such stream to be polluted with sewage or with poisonous or noxious matters from factories or mines (sections 2, 3, 4, and 5). Sanitary authorities are in certain cases required to give facilities for enabling manufacturers within their district to carry the liquids proceeding from their factories into the sewers (section 7).

Elementary Education.

39 & 40 Vict. **137.** The Elementary Education Act, 1876, contains provisions as to the employment
c. 79. of children, and directs that those provisions, except in connection with factories, workshops, and mines, shall be enforced in school board districts by the school boards, and elsewhere by school attendance committees appointed annually, in boroughs by the town council, and elsewhere by the board of guardians (sections 5 and 7). In certain instances an urban district council other than a town council, if authorised by the Education Department, may appoint a school attendance committee or members of the committee (section 33).

Where, having regard to the Elementary Education Act, 1891, school fees are still chargeable, guardians are empowered by the Act to pay the school fee not exceeding 3d. a week of any child whose parent, not being a pauper, is unable to pay the fee. The Act repealed the provision in the Elementary Education Act, 1870, authorising school boards to pay the fees of poor children (section 10).

It is made the duty of school boards and school attendance committees to take proceedings against parents neglecting to provide efficient elementary instruction for their children, or whose children are found habitually wandering and not under proper control (section 11).

They are required to take proceedings under the Act, or the Industrial Schools Act, where children are liable to be ordered to attend school or to be sent to an industrial school (section 13).

The Act provided for the establishment of "certified day industrial schools," and it also gives school boards, school attendance committees, and prison authorities, powers of contributing towards the costs of such schools, or otherwise incurring expenses in connexion therewith (section 16).

A school board, when authorised by the Education Department, may under this Act provide an office (section 42).

School attendance committees may pay officers to act in execution of the Act subject to the consent of the appointing body, and, where they are the guardians, of the Local Government Board also (section 31).

Expenses of a school board are payable as expenses under the Elementary Education Act, 1870, and of a school attendance committee if appointed by a town council are payable out of the borough fund or rate, and in other cases out of the poor rate (sections 30 and 31).

Open Spaces in the Metropolis.

40 & 41 Vict. **138.** The Metropolitan Open Spaces Act, 1877, empowered the Metropolitan Board
c. 35. of Works (now the London County Council) and the Corporation of the City of London

to purchase, acquire, and maintain open spaces in the administrative county of London. App. I.

The expenses of the county council are payable out of the county fund.

Canal Boats.

139. Powers of control with regard to the habitable condition of canal boats used as dwellings, and for preventing the spread of infectious disease by canal boats, are given to district councils and to metropolitan sanitary authorities by the Canal Boats Act, 1877. The expenses of the authorities under this Act are, in the case of district councils, defrayed as general expenses under the Public Health Acts, and in the case of metropolitan sanitary authorities as if they were incurred in the execution of the Metropolis Management Act, 1855, *i.e.*, out of their general rates (section 8). 40 & 41 Vict. c. 60.

Extirpation of the Colorado Beetle.

140. By the Destructive Insects Act, 1877, certain local authorities are required, where directed or authorised by order of the Board of Agriculture, to pay compensation according to a certain scale for any crop directed by such order to be removed or destroyed on account of being infested by the Colorado beetle (section 3). 40 & 41 Vict. c. 68.

The local authorities and local rates are as follows :—

Local Authority.	Rate.
In the City of London, the common council	Consolidated rate.
In boroughs with a population of not less than 10,000 in 1881, the town council.	Borough rate with the borough fund.
Elsewhere, the county council	County rate with the county fund.

Baths and Wash-houses.

141. The Baths and Wash-houses Act, 1878, extends the provisions of the Baths and Wash-houses Acts so as to enable authorities under those Acts to provide and maintain covered swimming baths (section 3). It authorises an authority during a period not exceeding five months in any year, from the beginning of November to the end of March, to close any covered or open swimming bath, and either to keep it closed or to establish in it a gymnasium or other means of healthful recreation, and to appoint and pay officers and servants for the latter purpose (section 5). 41 & 42 Vict. c. 14.

In an urban district the expenses are defrayable as the expenses of the urban authority under the Public Health Acts, and in a parish not in an urban district out of the poor rate (section 13).

Maintenance of Highways and Bridges in South Wales.

142. Highway boards in South Wales were authorised by the South Wales Highway Act Amendment Act, 1878, to make new roads, build and enlarge bridges, widen, level, and stone roads, and carry out other improvements of highways in their district (sections 2 and 8). 41 & 42 Vict. c. 34.

Except when an order of the county council postponing the transfer of the highways to the rural district council is in force, all the powers, duties, and liabilities of highway boards under the Act are now exerciseable by rural district councils, and their expenses under this Act would be general expenses as provided by the Local Government Act, 1894.*

Acquisition of Commons for the Metropolis.

143. Under the Metropolitan Commons Act, 1878, the London County Council have the same power to purchase and hold, with a view to prevent the extinction of the rights of common, any saleable rights of common, or any tenement of a commoner having annexed thereto rights of common, as is given to an urban district council by the Commons Act, 1876† (section 2). 41 & 42 Vict. c. 71.

* See page 38 ante.

† See page 59 ante.

App. I.

*Diseased Animals.*41 & 42 Vict.
c. 71.

144. The Contagious Diseases (Animals) Act, 1878, conferred powers on local authorities for dealing with animals infected with disease, and areas where such animals have been.

It required them to appoint inspectors and authorised them to provide wharves, stations, and other places for the purposes of the Act. They were directed to cause all cattle infected with pleuro-pneumonia to be slaughtered and to pay compensation out of the local rate to owners (section 21).

The Act also enabled the Privy Council (now the Board of Agriculture) to make orders directing the slaughter of cattle by local authorities, and the payment of compensation in the case of animals infected with other diseases (section 15).

The Act was repealed and in effect re-enacted by the Diseases of Animals Act, 1894. The local authorities and rates for the above purposes are now as follows:—

Local Authority.	Rate.
In the City of London, the common council - - -	Consolidated rate.
In boroughs of not less population than 10,000 in 1881, the town council.	Borough rate with the borough fund.
Elsewhere in counties, the county council - - -	County rate with the county fund.

(57 & 58 Vict., c. 57. ss. 3 and 40.)

*Bridges.*41 & 42 Vict.
c. 77.

145. The Highways and Locomotives (Amendment) Act, 1878, enabled the county authority (except in South Wales) to accept and maintain, at the expense of the county, certain bridges which had not been built as county bridges (section 21). It also enabled the authority to contribute towards the cost of constructing bridges, certified as proper bridges, to be maintained by the inhabitants of the county (section 22).

The expenses under this Act are payable, in the case of a county council, out of the county fund, and in the case of the council of a county borough out of the borough fund.

*Cemeteries.*42 & 43 Vict.
c. 31.

146. Under the Public Health (Interments) Act, 1879, urban and rural district councils may (and, if required by the Local Government Board must) provide and maintain a cemetery (section 2).

The necessary expenses are payable as expenses under the Public Health Acts.

*Industrial Schools.*42 & 43 Vict.
c. 48.

147. The Elementary Education (Industrial Schools) Act, 1879, authorises a school board to undertake the alteration, enlargement, or rebuilding of a certified industrial school, or of a certified day and industrial school, and the support of its inmates and its management (section 2). Their expenses are payable as expenses under the Elementary Education Act, 1870.

Any council or guardians appointing a school attendance committee have, on the recommendation of the committee, power to contribute to the maintenance of a child sent to an industrial school upon the complaint of the committee, as if they were a school board (section 4). If the school attendance committee is appointed by a town council, the expenses of maintenance are payable out of the borough fund, and in other cases out of the poor rate.

*Subscriptions to Institutions by Guardians.*42 & 43 Vict.
c. 54.

148. Guardians are authorised by the Poor Law Act, 1879, with the consent of the Local Government Board, to subscribe towards any asylum or institution for blind persons, or for deaf and dumb persons, or for persons suffering from any permanent or natural infirmity, or towards any association or society for aiding such persons, or for providing nurses, or for aiding girls or boys in service, or towards any other asylum or institution which appears to the guardians to be calculated to render useful aid in

the administration of the relief of the poor, and if, in the case of an asylum or institution, the Local Government Board are satisfied that paupers under the guardians, have or could have assistance therein in case of necessity (section 10). APP. I
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Ambulances for Persons suffering from Infectious Disease.

149. The last-mentioned Act empowered the Metropolitan Asylum Board to provide ambulances for the conveyance to their hospitals of persons suffering from infectious disease (section 16). 42 & 43 Vict.
c. 54—*con-*
tinued.

This provision was repealed by the Public Health (London) Act, 1891, but it was in effect re-enacted by that Act (54 & 55 Vict. c. 76. s. 79).

Artizans' and Labourers' Dwellings.

150. An owner of premises specified in an order of the local authority requiring him to execute any works or to demolish any premises, was by the Artizans' and Labourers' Dwellings Act (1868) Amendment Act, 1879, given the option of requiring the local authority to purchase the premises (section 5). 42 & 43 Vict.
c. 64.

This Act was repealed by the Housing of the Working Classes Act, 1890, and other provisions enacted.

Bridges in South Wales.

151. A county authority in South Wales were, by the South Wales Bridges Act, 1881, given powers of maintaining and of contributing towards the cost of certain bridges, similar to those conferred on county authorities elsewhere by the Highways and Locomotives (Amendment) Act, 1878.* 44 & 45 Vict.
c. 14.

Open Spaces in the Metropolis.

152. Under the Metropolitan Open Spaces Act, 1881, the London County Council, the Corporation of the City of London, and the vestries and district boards in the administrative county of London, may acquire by gift or purchase open spaces and closed burial grounds, and lay out, plant, and maintain them (section 5). The expenses of the county council are paid out of the county fund, of the corporation out of the metage of grain duty or otherwise, of the vestries and district boards as expenses under the Metropolis Management Acts† (sections 10 & 12). 44 & 45 Vict.
c. 34.

Milestones and Fences on Highways.

153. It is provided by the Highway Rate Assessment and Expenditure Act, 1882, that the expenses incurred by a highway authority in maintaining, replacing, or setting up milestones on any highway, and in fencing a highway for the protection of travellers, shall be a lawful charge upon the highway rate (section 6). 45 & 46 Vict.
c. 27.

Housing of the Working Classes. Demolition of Obstructive Buildings.

154. By the Artizans' Dwellings Act, 1882, local authorities were empowered to order the demolition of obstructive buildings, that is, buildings, which though not themselves unfit for human habitation, rendered other buildings unfit or prevented remedial measures being carried out as regards other buildings, and to pay compensation for the demolition, or to purchase the site of such buildings (section 8). 45 & 46 Vict.
c. 54.

The expenses of local authorities were payable as expenses incurred under the Artizans' and Labourers' Dwellings Act (1868) Amendment Act, 1879 (section 10).

This Act was repealed by the Housing of the Working Classes Act, 1890, and other provisions enacted.

Electric Lighting.

155. Under the Electric Lighting Act, 1882, a local authority may, by licence or Provisional Order of the Board of Trade, be authorised to supply electricity for any public or private purposes within any area, and for that purpose execute and maintain the necessary works (sections 3 & 4). 45 & 46 Vict.
c. 56.

* See page 62 ante.

† See page 51 ante.

APP. I.

The Act gave local authorities the option of purchasing at the end of a certain period, at its market value, the undertaking of any other body or persons for the supply of electricity, but the provision as to this was repealed and re-enacted with modifications by the Electric Lighting Act, 1888 (section 27).

The local authorities and local rates under the Act are as follows:—

Local Authority.	Rate.
In the City of London, the commissioners of sewers	- Consolidated sewers rate.
In the county of London :—	
London County Council	- County fund.
Vestries and district boards	- Lighting rate or fund.
In the rest of England and Wales, the district councils	- Rate or fund applicable to general expenses under the Public Health Acts, or any fund or rate applicable to lighting under a local Act. In rural districts the expenses are to be "special."

(Sections 7, 31, and Schedule.)

Poor Law Conferences.

46 & 47 Vict. c. 11. **156.** The Poor Law Conferences Act, 1883, authorised boards of guardians, when empowered by and subject to any regulations made by the Local Government Board, to pay the reasonable expenses of any guardians or their clerk in attending conferences of guardians held to discuss matters connected with their duties, and any reasonable expenses in purchasing reports of the proceedings of such conferences (section 2).

The expenses are chargeable to the common fund of the union, or if there is no common fund, to any fund under the control of the guardians.

Prevention of Infectious Diseases in the Metropolis.

46 & 47 Vict. c. 35. **157.** The managers of the Metropolitan Asylum District were by the Diseases Prevention (Metropolis) Act, 1883, made a local authority under the Diseases Prevention Act, 1855, for such purposes of the Act as might be specified by regulations of the Local Government Board.

They were empowered to provide wharves and landing-places for the embarkation and landing of persons removed to and from their hospitals (section 6).

The expenses of the managers fall on the poor rate (section 4).

The Act was repealed and in effect re-enacted by the Public Health (London) Act, 1891.

Regulation of Factories and Workshops.

46 & 47 Vict. c. 53. **158.** By the Factory and Workshop Act, 1883, certain regulations were enacted with regard to the sanitary arrangements of new bakehouses. As respects every retail bakehouse the provisions of the Act and certain provisions of the Factory and Workshop Act, 1878, relating to cleanliness, ventilation, overcrowding, and other sanitary conditions, are made enforceable by the local authority and not by an inspector under the Act of 1878 (section 17).

The local authorities under the Act are in the City of London the commissioners of sewers, in the County of London the vestries and district boards, and elsewhere district councils.

Election of Burial Boards.

48 & 49 Vict. c. 21. **159.** Expenses of taking a poll in electing members of a burial board are by the Burial Boards (Contested Elections) Act, 1885, made chargeable upon the poor rate.

Conferences upon Subjects relating to Public Health and Local Government.

48 & 49 Vict. c. 22. **160.** By the Public Health and Local Government Conferences Act, 1885, any district council (other than the council of a borough) may, when empowered by and subject to any regulations made by the Local Government Board, pay the reasonable expenses of any members or their clerk attending any conference of authorities held for the purpose of discussing any matter connected with their duties, and any reasonable expenses in purchasing reports of any such conference, and charge the amount to any rates applicable to the general purposes of the Public Health Act, 1875 (section 2).

Prosecution of Keepers of Brothels.

161. The cost of prosecuting persons connected with the keeping of brothels, and rewards to persons on whose information proceedings may be taken under the Criminal Law Amendment Act, 1885, may, subject to certain conditions, be required under that Act to be paid by the overseers out of the poor rate (section 13). APP. I.
48 & 49 Viet.
c. 69.

Housing of the Working Classes.

162. It was provided by the Housing of the Working Classes Act, 1885, that the Labouring Classes Lodging Houses Acts, 1851 to 1867, might be adopted for the City of London by the commissioners of sewers, for the rest of the metropolis, with the approval of the Secretary of State, by the Metropolitan Board of Works, and for a rural sanitary district, under a certificate of the Local Government Board, by the sanitary authority (section 1). So far as these areas are concerned the Acts could previously have been adopted (with the approval of the Secretary of State) only for parishes with a population of not less than 10,000, and they were executed in such parishes by commissioners appointed by the vestry. 48 & 49 Viet.
c. 72.

Under the Act, the adopting authority could provide lodging-houses for the labouring classes, and furnish them with all requisite furniture, fittings, and conveniences.

The Act extended the Artisans' and Labourers' Dwellings Improvement Act, 1875,* to all urban sanitary districts (section 5).

The provisions referred to were repealed by the Housing of the Working Classes Act, 1890, but were re-enacted therein with modifications.† Under the altered provisions the application of a rural district council for a certificate to enable them to adopt these provisions must be made to the county council instead of the Local Government Board.

Burial of Drowned Persons.

163. The Burial of Drowned Persons Act, 1886, extended the provisions of the Burial of Drowned Persons Act, 1808, so as to require the overseers to provide for the burial of dead bodies found in, or cast on shore from, any tidal or navigable waters, or found floating therein. The expenses incurred by the overseers are to be reimbursed to them from the county fund upon the order of a justice of the peace (48 Geo. 3. c. 75. s. 6). 49 & 50 Viet.
c. 20.

Open Spaces.

164. By the Open Spaces Act, 1887, it is provided that the powers and duties conferred on the Metropolitan Board of Works by the Metropolitan Open Spaces Act, 1877,‡ may be exercised and performed by the vestries and district boards in the metropolis (section 6). 50 & 51 Viet.
c. 32.

The power to acquire and maintain open spaces and closed burial grounds conferred by the Act of 1877, and by the Metropolitan Open Spaces Act, 1881,§ on the Metropolitan Board of Works is by the Act of 1887 also conferred on urban district councils, and on rural district councils invested by an order of the Local Government Board with the power of an urban authority under the Act (section 5).

The expenses of district councils under the Act are payable as expenses under the Public Health Acts, and in the case of a rural district council are to be special expenses (section 8).

Allotments.

165. Under the Allotments Act, 1887, district councils may hire or purchase land for the purpose of providing allotments for the labouring population (section 2). 50 & 51 Viet.
c. 48.

Expenses are defrayed in urban districts as general expenses, and in rural districts as special expenses, under the Public Health Act, 1875 (section 10).

Registration of County Electors.

166. Additional expenses in connexion with the registration of electors were thrown on the poor rates, either directly or through the expenses being charged on the county funds, by the provisions of the County Electors Act, 1888, with reference to the preparation of registers of electors for the purposes of the election of county councillors. 51 & 52 Viet.
c. 10.

* See page 58 ante.

† See page 60 ante.

+ See Part III. of the Act.

§ See page 63 ante.

APP. I.

*Complaints with respect to Railway Facilities.*51 & 52 Vict.
c. 25.

167. By the Railway and Canal Traffic Act, 1888, the powers of local authorities to make complaints to the Railway Commissioners where reasonable facilities for traffic are not afforded by a railway or canal company, or where any particular persons or class of traffic is the subject of undue or unreasonable preference or disadvantage, were extended to the common council of the City of London, county councils, and rural district councils (section 7).

Local authorities are also empowered by this Act to appear in opposition to any complaint, where they appear to the commissioners to be likely to be affected by any determination of the commissioners upon such complaint (*ibid.*).

Bridges, Subways, or Approaches to Railways or Canals.

168. It is provided by the last-named Act that where the Railway Commissioners or the Board of Trade, in the exercise of statutory powers, order a railway or canal company to provide a bridge, subway, or approach, or any work of a similar character, they may require, as a condition of making an order, that an agreement to pay the whole or a portion of the expense of complying with the order may be entered into by any of the following local authorities, namely, any sanitary authority, highway board, surveyor of highways, with the consent of the parish council or parish meeting, or other rating authority (section 16).

The expenses of the local authorities are to be defrayed out of the rates or funds out of which the expenses incurred in the execution of their ordinary duties are defrayed. In the case of a rural district council they are to be defrayed as general expenses, unless the Local Government Board direct they shall be defrayed as special expenses (section 54).

Derelict Canals.

169. Under the same Act, a disused canal, or one that by default of the proprietors has become unfit for navigation, may, under a warrant of the Board of Trade, be transferred to any of the local authorities referred to in the preceding paragraph, and a Provisional Order, embodying a scheme for its management, be made by that Board (section 45).

*Establishment of County Councils.*51 & 52 Vict.
c. 41.

170. County councils were established in every administrative county by the Local Government Act, 1888, and provision was made for the election of the councillors triennially by ballot. The powers given to county councils were for the most part transferred from the justices in quarter sessions, the previous county authorities.

The chairman of a county council may receive such remuneration as the council think reasonable (section 75, and 45 & 46 Vict. c. 50. s. 15.). The London County Council may also pay their deputy chairman such remuneration as they think fit (section 88).

Any other powers conferred on the councils which involved new or additional local taxation are referred to hereinafter.

The mode in which the expenses of a county council are defrayed has been referred to in dealing with county contributions in Statement II.*

Roads and Bridges.

171. Tolls on any road maintained and repaired by the Isle of Wight Highway Commissioners were abolished by the Local Government Act, 1888, and every such road was made a main road, to be repaired and maintained at the cost of the county council (section 12).

Tolls on any road maintained and repaired by a county roads board in South Wales were also abolished, and the duty of repairing and maintaining such roads was transferred to the county councils (section 13).

The Act empowers a county council to purchase or take over bridges not being county bridges, and to erect new bridges, and to maintain, repair, and improve any bridges so purchased, taken over, or erected (section 6).

* See page 32 ante.

Prevention of Pollution of Rivers.

172. County councils have, under the Local Government Act, 1888, the same powers as a sanitary authority to enforce, in relation to any stream within or adjacent to their county, the provisions of the Rivers Pollution Prevention Act, 1876* (section 14).

APP. I.
51 & 52 Vict.
c. 41—con-
tinued.

Opposition to Bills in Parliament, &c.

173. County councils obtained under the Local Government Act, 1888, similar powers of opposing Bills in Parliament, and of prosecuting or defending any legal proceedings necessary for the promotion or protection of the interests of the inhabitants of their county, as are conferred by the Borough Funds Act, 1872† on town councils (section 15).

County Medical Officers of Health.

174. County councils were empowered by the Local Government Act, 1888, to appoint a medical officer of health or medical officers of health, and they may agree with a district council for the services of any officer so appointed by them to be regularly available in the district of the district council, on terms to be arranged, instead of the district council themselves appointing a medical officer of health (section 17).

Grants to Local Authorities.

175. References have been made in Statement II. on page 33 to the sums which have, under the Local Government Act, 1888, to be paid by county councils in substitution for parliamentary grants, and as additional grants to boards of guardians and to other local authorities, and on page 34 to the further grant on account of indoor paupers made to boards of guardians in the metropolis by the London County Council.

Compensation to Officers for Loss of Office, &c.

176. Existing officers of any authority who suffered any direct pecuniary loss by abolition of office, or by diminution or loss of fees, or salary, were, under the same Act, entitled to have compensation paid to them by the county council to whom the powers of the authority were transferred (section 120).

Establishment of County Boroughs.

177. Certain boroughs which, on the 1st of June 1888, had a population of not less than 50,000, or were counties of themselves, were made by the Local Government Act, 1888, administrative counties and termed county boroughs (section 31). The Local Government Board are empowered by Provisional Order to constitute any borough with a population of not less than 50,000 a county borough (section 54 (1) (d)). The council of a county borough are given by the Act the same powers as a county council in so far as they had not already such powers (section 34).

Under the operation of the Act, the town council of a county borough seem to be enabled to purchase or take over, on terms to be agreed on, existing bridges not being county bridges, and to erect new bridges, and to maintain, repair, and improve any bridges so purchased, taken over, or erected.‡

The grants which the town council are required to make to boards of guardians have been referred to on page 36 in Statement II.

Regulation of Sea Fisheries.

178. The Sea Fisheries Regulation Act, 1888, empowered the Board of Trade, on the application of a county council, or the town council of a borough with a population, in 1881, of not less than 20,000, to create a sea fisheries district by order, and to provide for the constitution of a local fisheries committee, consisting of the members of the council and other persons, for the regulation of the sea fisheries carried on within the district (sections 1 (1) (2) and 14).

A local fisheries committee may make byelaws, subject to the confirmation of the Board of Trade, for the regulation of sea fisheries (section 2), and may appoint and pay officers for the purpose of enforcing them (section 6).

* See page 60 ante.

† See page 57 ante.

‡ See page 62 ante.

APP. I. The expenses of the committee, when payable by a county council, are to be defrayed either as general or special expenses, as provided in the order setting up the district; and when payable by a town council, are to be paid out of the borough fund or rate (section 10).

The powers of these committees and of county and borough councils were extended by the Fisheries Act, 1891, and the Sea Fisheries (Shell Fish) Regulation Act, 1894.

Provision of Intermediate Education in Wales.

52 & 53 Vict. 179. The Welsh Intermediate Education Act, 1889, makes further provision for the intermediate and technical education of the inhabitants of Wales and the County of Monmouth.

A county council may recommend a payment out of the county fund towards or for the expenses of carrying out a scheme under the Act, and may recommend that scholarships shall be paid out of the same fund (section 3 (2)). The payments are to be made as general expenses (section 8 (2)). A scheme may embody the necessary provisions to give effect to any such recommendation (section 7 (1)).

Prevention of Cruelty to Children.

52 & 53 Vict. 180. Under the Prevention of Cruelty to, and Protection of, Children Act, 1889, boards of guardians were empowered to pay the costs of proceedings directed by them to be taken under that Act, in regard to the ill-treatment, neglect, abandonment, or exposure of any child (section 12).

The Act was repealed and re-enacted by the Prevention of Cruelty to Children Act, 1894 (57 & 58 Vict. c. 41).

Reception of Fever, Small-Pox, and Diphtheria Patients into the Asylums of the Metropolitan Asylum Board.

52 & 53 Vict. 181. Under section 3 of the Poor Law Act, 1889, the managers of the metropolitan asylum district were empowered, subject to such regulations as the Local Government Board might make, to admit persons suffering from fever, small-pox, or diphtheria, into an asylum provided by the managers, although they were not paupers.

The cost of the maintenance of any such person is, in the first instance, to be paid by the guardians of the union or parish from which he is received into the asylum, and is to be recovered by the guardians from any person liable to maintain him, and in default of recovery by the guardians is to be repaid out of the metropolitan common poor fund (section 3).

This provision was repealed and in effect re-enacted by the Public Health (London) Act, 1891 (54 & 55 Vict. c. 76.) ss., 80 and 142.

Notification of Infectious Disease.

52 & 53 Vict. 182. Where the Infectious Disease (Notification) Act, 1889, is in force, every case of infectious disease to which it applies must be reported to the medical officer of health by, among other specified persons, any medical practitioner in attendance on the case (section 3). A fee is to be paid by the local authority to a medical practitioner who reports any case under the Act. The fee is 2s. 6d., if the case occurs in his private practice, and 1s., if it occurs in his practice as medical officer of any public body or institution (section 4 (2)).

The Act may be put in force in the district of any district council or port sanitary authority by its adoption by the council or authority (section 5). Their expenses under the Act are defrayed as part of their expenses in executing the Acts relating to public health, and in the case of a rural district council are general expenses (section 9).

The Act applied without adoption to the administrative county of London (section 2), but the provisions relating to London were repealed and in effect reproduced by the Public Health (London) Act, 1891. The local authorities in London for the purpose of these provisions are the sanitary authorities.

Technical and Manual Instruction.

52 & 53 Vict. 183. A local authority under the Technical Instruction Act, 1889, may, subject to certain restrictions, supply or aid the supply of technical or manual instruction out of the local rate. They may make provision in aid of such instruction for the time being supplied in schools or institutions within their district, but not in any school conducted for private profit. The amount of the rate to be raised in any one year for the purposes of the Act is not to exceed one penny in the pound (section 1).

Any school board or local authority may institute an entrance examination for persons desirous of attending technical schools or classes under their management, or to which they contribute (section 2).

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The Act was amended by the Technical Instruction Act, 1891.*

The local authority and local rate are as follows:—

Local Authority.	Local Rate.
County councils - - - -	County fund.
Borough councils - - - -	Borough fund or borough rate.
Other urban district councils - - - -	Fund or rate applicable to the general purposes of the Public Health Acts.

County Councils Association.

184. The council of an administrative county may, under the County Councils Association Expenses Act, 1890, pay as general expenses out of the county fund any sum not exceeding 31l. 10s., as an annual or other subscription to the County Councils Association, as well as any reasonable expenses of the attendance of representatives, not exceeding in any case four, at meetings of the association (section 1). 53 & 54 Vict. c. 3.

Disinfection of Bedding, &c., to prevent Spread of Infectious Disease.

185. Where the Infectious Disease (Prevention) Act, 1890, is in force, the local authority may disinfect, free of charge, bedding, clothing, and other articles, which have been exposed to infection by dangerous infectious disease, and they are required to provide, free of charge, temporary shelter or house accommodation, with any necessary attendants, for the members of any family in which any infectious disease has appeared who are compelled to leave their dwellings for the purpose of enabling the latter to be disinfected by the local authority (sections 6 and 15). 53 & 54 Vict. c. 34.

The provisions of this Act are in force in the district of any district council or port sanitary authority after its adoption by the local authority (section 3). The local authorities under the Act are the same as for the Infectious Disease (Notification) Act, 1889, and their expenses are defrayed in the same manner as expenses under that Act (sections 2 and 20).

As in the case of the Act of 1889, the Act of 1890 applied without adoption to the administrative county of London, but the provisions relating to that area were repealed by the Public Health (London) Act, 1891. Similar provisions are contained in section 60 of the last-named Act.

Refuges and Shelters in Streets.

186. Where an urban district council have adopted Part III. of the Public Health Acts Amendment Act, 1890, they may place and maintain in any street, places of refuge for passengers, and erections for the use and shelter of drivers of hackney carriages and such other persons as the authority may permit (sections 39 & 40 (1)). The expenses of an urban district council under this provision are to be defrayed as part of the expenses incurred by them in the execution of the Public Health Acts. Rural district councils may, by order of the Local Government Board, have either of the above-mentioned powers conferred upon them (section 5). 53 & 54 Vict. c. 59.

Statues and Monuments.

187. Where an urban district council have adopted the provisions referred to in the preceding paragraph, they may authorise the erection in any street or public place within their district of any statue or monument, and may maintain the same, and any statue or monument erected before the adoption of the Act (section 42). The expenses are to be defrayed as mentioned in the preceding paragraph. Rural district councils may, by an order of the Local Government Board, have this power conferred upon them (section 5).

Trees in Public Streets.

188. Where an urban district council have adopted the provisions referred to in the preceding two paragraphs, they may cause trees to be planted in any highway, and may erect guards or fences for the protection of the same (section 43). The expenses are to be defrayed as mentioned in the paragraph relating to refuges and shelters in streets.

Rural district councils may, by an order of the Local Government Board, have this power conferred upon them (section 5).

* See page 70.

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53 & 54 Vict.
c. 70.*Unhealthy Dwellings.*

189. The Housing of the Working Classes Act, 1890 (which consolidated the law relating to artisans' and labourers' dwellings and the housing of the working classes), confers on rural district councils the same powers to enforce the closing and demolition of unhealthy dwelling-houses as had previously been given to urban authorities.

They may order the demolition of buildings which, though not unfit for human habitation, render other buildings so unfit, or prevent remedial measures being carried out as regards other buildings. They must pay compensation for the demolition of the buildings and purchase the sites, unless the owners under certain conditions retain them (sections 32, 33, 38).

In default of a rural district council taking the necessary proceedings, provision is made for the county council doing so at the expense of the rural district council (section 45).

Where it would be beneficial to neighbouring dwellings that an area upon which a building demolished under an order of the local authority stood should be dedicated as a highway or open space, or should be used for the erection of dwellings for the working classes, or exchanged with land to be used for such erection, or where for the purpose of remedying sanitary defects the demolition or re-construction and re-arrangement of buildings is necessary, any of the local authorities mentioned below may, under this Act, direct a scheme to be prepared for the improvement of the area. The scheme is required to be sanctioned by an order of the Local Government Board which, if opposed, must be confirmed by Parliament (section 39).

In the County of London the London County Council may prepare a scheme instead of the local authority (section 46 (5)).

The expenses of the county council in the matter are payable out of the county fund. The local authority and the local rate for the purposes of the above-mentioned provisions are as follows :—

Local Authority.	Rate.
The City Commissioners of Sewers - - - - -	The sewer rate and the consolidated rate, or either of them.
The vestries and district boards in the Metropolis exclusive of Woolwich.	The general rate.
The Local Board of Woolwich - - - - -	The district fund and general district rate.
Elsewhere, town and other urban district councils and - - - - -	The rate out of which their general expenses under the Public Health Act, 1875, are defrayed.
Rural district councils - - - - -	The rate out of which their "special expenses" are paid.

*Technical and Manual Instruction.*54 & 55 Vict.
c. 4.

190. The powers of a local authority under the Technical Instruction Act, 1889, were, by the Technical Instruction Act, 1891, extended so as to enable them to aid technical or manual instruction in schools without their district, and to provide, or assist in providing, scholarships, or to pay, or assist in paying, the fees of students ordinarily resident in their district at schools or institutions within or without that district (section 1).

*Opposition to Bills to confirm Provisional Orders as to classification of Railway Traffic and Schedule of Rates.*54 & 55 Vict.
c. 12.

191. By the Railway and Canal Traffic (Provisional Orders) Amendment Act, 1891, town councils and other authorities to whom the Borough Funds Act, 1872, applies, and every county council, are empowered to appear and oppose, under the provisions of the Act of 1872, any Bill to confirm a Provisional Order made by the Board of Trade as to classification of railway traffic and schedule of rates. In the case of a county council no consent of owners and ratepayers to such opposition is required.

*Museums and Gymnasiums.*54 & 55 Vict.
c. 22.

192. Where an urban district council have adopted the Museums and Gymnasiums Act, 1891, they may provide and maintain museums for the reception of local antiquities or other objects of interest, and gymnasiums, and the necessary apparatus (section 4).

Their expenses are payable as their general expenses in execution of the Public Health Acts (section 10 (2)).

Post and Telegraph Offices.

193. The Post Office Act, 1891, enables the council of a borough or other urban district, if they consider that it would be beneficial to the inhabitants of the borough or district that any new post office should be on a more expensive site, or of a larger size, or of a more ornate building, or otherwise of a more expensive character than the Postmaster-General would otherwise provide, to contribute towards such new post office either by a grant of money or, with the consent of the Local Government Board, by the appropriation of land belonging to the council or authority, or by the purchase of land for the purpose (section 7). Costs are to be paid, in the case of a borough, out of the borough fund or rate, and in the case of any other urban district, as general expenses under the Public Health Act, 1875 (*ibid.*).

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54 & 55 Vict.
c. 46.

Where any rural district council consider that it would be for the benefit of any contributory place or places forming part of their district that any post or telegraph office should be established, or any additional facilities (postal or other), provided by the Postmaster-General in such place or places, they may undertake to pay any loss sustained by the Postmaster-General by reason of the establishment or maintenance of such office, or the provision of such facilities (section 8). The costs under such undertaking are to be chargeable as special expenses under the Public Health Act, 1875, in the contributory place or places.*

Rifle Ranges.

194. Under the Ranges Act, 1891, the council of a county or borough may, at the request of one or more volunteer corps, purchase and hold lands on behalf of such corps for military purposes. Their expenses are payable out of the county or borough fund as the case may be (section 5).

54 & 55 Vict.
c. 54.

Highways and Bridges.

195. By the provisions of the Highways and Bridges Act, 1891, the powers of county councils and highway authorities were extended.

54 & 55 Vict.
c. 63.

County councils and highway authorities are authorised thereby to enter into agreements with each other for the construction, reconstruction, alteration, or improvement, or the freeing from tolls, of any main road or other highway, or of any bridge, wholly or partly situate within the jurisdiction of any one or more of the parties to the agreement. The expenses in the proportions determined by the agreement are payable as part of the highway expenses of the authority.

Sanitary Administration in London.

196. The Public Health (London) Act, 1891, was for the most part a consolidating statute, but besides strengthening the hands of the sanitary authorities in the metropolis with respect to the suppression of nuisances and other sanitary matters, and thus incidentally casting further burdens upon the rates, it in some instances imposed new duties in the exercise of which sanitary authorities incur expense.

54 & 55 Vict.
c. 70.

Where the person causing a nuisance cannot be found, and the owner or occupier of the premises is not in fault, the sanitary authority may do what is necessary to prevent its recurrence (section 4 (1) (b)).

The occupier of premises was formerly required to remove snow from the adjacent pavements, and to keep the footway and watercourse adjoining his house or tenement sufficiently swept and cleansed. This duty was taken from the occupier, and the sanitary authority are now responsible for keeping the footways properly swept and cleansed (section 29).

Sanitary authorities are authorised to provide and maintain public lavatories and ashpits (section 41).

They are required to provide premises and apparatus for the destruction or disinfection of infected bedding, clothing, and other articles, and to provide carriages or vessels for carrying such articles to and fro. They may convey and destroy, or disinfect and return, infected articles free of charge (section 59). They must give compensation for articles destroyed (section 61).

Where the sanitary authority require a house to be disinfected and do the work, they cannot recover the cost. If they commit unnecessary damage to the house, or any article, they must make good the damage (section 60).

Every sanitary authority is required to provide a mortuary, and when required by the county council, a building for post-mortem examinations (sections 88 and 90).

* See page 48 ante.

APP. I. The county council are required to provide accommodation for holding inquests (section 92).

The expenses under this Act of the City Commissioners of Sewers are payable out of their sewer rate and consolidated rate, or either of such rates, the expenses of a vestry or district board out of their general rate, and those of the local board of Woolwich out of the district fund or general district rate (section 103).

Compensation for Loss arising from a Forged Transfer of Stock of Local Authorities.

54 & 55 Vict.
c. 43. **197.** Among other bodies, local authorities issuing stock or other securities are empowered by the Forged Transfers Act, 1891, to make a cash payment out of their funds in compensating holders of stock or other securities for any loss arising from a transfer of stock or securities in pursuance of a forged transfer. Fees may be imposed upon the transfer of securities in order to provide a fund for payment of compensation (section 1 (2)). So far as compensation is not so provided for it will come out of the fund or rate on which the security is charged (section 1 (3)).

55 & 56 Vict.
c. 36. By the Forged Transfers Act, 1892, doubts as to the meaning of the Act of 1891 were removed. It was made clear that the Act extended to losses arising from forged transfers made before the passing of the Act, and to persons who had not paid any fee or otherwise contributed to any fund out of which compensation is paid (section 2).

Inquiries into Charities.

55 & 56 Vict.
c. 15. **198.** The Charity Inquiries (Expenses) Act, 1892, enables the council of any county or county borough, if they think fit, to pay or contribute out of the county or borough fund, as the case may be, towards the expenses of any inquiry conducted by the Charity Commissioners into any charities expressly appropriated in whole or in part for the benefit of the county or borough or any part thereof (section 1).

Franchises of Weights and Measures.

55 & 56 Vict.
c. 18. **199.** Where the council of a county or borough are the local authority for the execution of the law relating to weights and measures, the Weights and Measures (Purchase) Act, 1892, authorises them, with the approval of the Board of Trade, to purchase all or any of the powers and authorities of the owner of any franchise of weights and measures within the area under the council as such local authority (section 1 (1)).

Expenses are defrayable out of the county fund or borough fund as the case may be.

Small Holdings.

55 & 56 Vict.
c. 31. **200.** Under the Small Holdings Act, 1892, the council of a county or of a county borough may acquire land for the purpose of selling or letting small holdings to persons who will themselves cultivate the holdings (sections 1 and 4).

Any expenses incurred by the council under the Act are to be paid out of the county or borough fund as the case may be (section 19).

Purchase of Lands for Military Purposes.

55 & 56 Vict.
c. 43. **201.** The council of a county or borough may, at the request of one or more volunteer corps, purchase under the Military Lands Act, 1892, land on behalf of the volunteer corps for military purposes (section 1 (3)).

Expenses are defrayed out of the county or borough fund as the case may be (section 4).

Private Streets.

55 & 56 Vict.
c. 57. **202.** Under the provisions of the Private Street Works Act, 1892 (which apply to any urban district where the Act has been adopted by the town council or other urban district council, or where they have been put in force by an order of the Local Government Board in a rural district), a district council may pay the whole or a portion of the expenses of causing any private street to be sewered, levelled, paved, metalled, flagged, channelled, or made good, or proper means of lighting to be provided therein, instead of charging them on the premises fronting, adjoining, or abutting on the street (section 15).

Where the Act is in force, the district council may declare a private street to be a highway repairable by the inhabitants at large, if any of the works above-mentioned have been carried out (section 19); and if any street is sewered, levelled, paved, metalled, flagged, channelled, and made good to their satisfaction, they must on the application of the greater part in value of the owners of premises in the street declare it to be a highway so repairable (section 20).

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The expenses of district councils under the Act are payable as their expenses under the Public Health Acts (section 23).

Limitation of Hours of Employment in Shops.

203. By the Shop Hours Act, 1892, the council of any county or borough, and the common council of the City of London, are empowered to appoint such inspectors as they may think necessary for the execution of the provisions of the Act, with respect to the hours of employment of young persons in shops (section 8). 56 & 57 Vict. c. 62.

The Shop Hours Act, 1893, provided that the salaries and other expenses incurred by the council of a county or borough under the Act of 1892 should be defrayed out of the county or borough fund, as the case may be (56 & 57 Vict. c. 67. s. 2. (1)).

Education of Blind and Deaf Children.

204. The Elementary Education (Blind and Deaf Children) Act, 1893, makes it the duty of every school board, or where there is no school board, of the district council, to enable blind and deaf children resident in their district, for whose elementary education efficient and suitable provision is not otherwise made, to obtain such education in a school certified by the Education Department as suitable for providing such education, and for that purpose either to establish, or acquire, and to maintain a school so certified, or to contribute, on terms approved by the Education Department, towards the establishment or enlargement, alteration, and maintenance of a school so certified, and where necessary or expedient to make arrangements, subject to regulations of the Education Department, for boarding out any such children conveniently near to certified schools (sections 2 and 4). 56 & 57 Vict. c. 42.

The expenses of the authority are paid out of the fund applicable to their general expenses (section 5 (2)).

Adulteration of Fertilizers and Feeding Stuffs.

205. Every county council must, and the council of any county borough may, appoint or concur with another such council or other councils in appointing, for the purposes of the Fertilizers and Feeding Stuffs Act, 1893, a district agricultural analyst for its county or borough, or a district comprising the counties or boroughs of the councils so concurring. His remuneration is payable in the case of a county as general expenses out of the county fund, and in the case of a county borough out of the borough fund or borough rate (section 4 (2)). 56 & 57 Vict. c. 56.

Isolation Hospitals.

206. A county council are empowered by the Isolation Hospitals Act, 1893, to provide, or cause to be provided, in any district within their county, a hospital for the reception of patients suffering from infectious disease (section 3). 56 & 57 Vict. c. 68.

Hospital districts may for the purposes of the Act be formed by the county council (section 9).

When a hospital district has been constituted, a committee is to be formed by the county council, with such powers of providing a hospital, by purchase or otherwise, and managing and maintaining it as the county council may delegate to them (section 10 (1)).

Every isolation hospital is to be provided with ambulances for conveying patients thereto (section 13). In time of emergency a hospital committee may provide additional hospital accommodation (section 14).

All expenses incurred by a county council or hospital committee under the Act, with the exception of patients' expenses (that is to say, the cost of conveying, removing, feeding, providing medicines, disinfecting, and all other things required for patients individually, exclusive of structural and establishment expenses), in the

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Patients' expenses in the case of paupers are payable by the guardians of the union from which the patient was sent, and are consequently chargeable on the poor rate (section 19 (1)).

A county council may, where they deem it expedient so to do for the benefit of the county, contribute out of the county rate a capital or annual sum towards the structural or the establishment expenses of an isolation hospital (section 21).

The Act does not extend to the administrative county of London, or to any county borough, or without the consent of the council of the borough to any borough of not less than 10,000 population, or to any borough of less population, without the like consent, unless the Local Government Board direct it to apply (section 2).

Establishment of Parish Councils.

56 & 57 Vict.
c. 73. 207. Parish councils were established by the Local Government Act, 1894, for all rural parishes with a population in 1891 of not less than 300, and provisions were made whereby, in parishes of less than that population, a parish council might be set up by an order of the county council (section 1).

The Act provides for the election of parish councillors at a parish meeting or at a poll consequent thereon (section 48 (1)). Polls are taken by ballot.

Clerk of Parish Council.

" " 208. Where the assistant overseer acts as the clerk to the parish council, the performance of his duties as such is to be taken into account in determining his salary as assistant overseer. If there is no existing vestry clerk or assistant overseer, the parish council may appoint the collector of poor rates, or some other fit person, to be their clerk, with such remuneration as they may think fit (sections 17 (2), (3), & 81 (2)). Where an existing vestry clerk became under the Act clerk to the parish council, his duties as clerk to the council might be taken into account in fixing his salary.

Public Offices.

" " 209. A parish council are empowered to provide or acquire buildings for public offices and for meetings, and for any purposes connected with parish business, or with the powers or duties of the parish council or parish meeting, and to provide or acquire land for such buildings (section 8 (1)).

Recreation Grounds.

" " 210. A parish council may provide and maintain recreation grounds and public walks (*ibid.*).

Water Supply.

" " 211. A parish council may utilise any well, spring, or stream within their parish, and provide facilities for obtaining water therefrom (*ibid.*).

Offensive Pools, Ditches, &c.

" " 212. A parish council may deal with any pond, pool, open ditch, drain, or place containing or used for the collection of any drainage, filth, stagnant water, or matter likely to be prejudicial to health (*ibid.*).

Rights of Way.

" " 213. A parish council may acquire by agreement any right of way within their parish or adjoining parish, the acquisition of which would be beneficial to the inhabitants of the parish or any part thereof (*ibid.*).

Incidental Works.

" " 214. A parish council may also execute any works (including works of maintenance or improvement) incidental to or consequential on the exercise of any of the foregoing powers, or in relation to any parish property (not being property relating to affairs of the church, or held for an ecclesiastical charity), and they may contribute towards the expense of doing any of the above-mentioned things, or agree or combine with any other parish council to do or contribute towards the expense of doing any such things (*ibid.*).

Allotments.

215. A parish council may hire land for the purposes of allotments (section 10).

Public Footpaths.

216. A parish council are empowered to undertake the repair and maintenance of public footpaths within their parish, not being footpaths at the side of a public road (section 13 (2)).

APP. I.
56 & 57 Vict.
c. 73—con-
tinued

" "

Charities.

217. A parish council may, subject to the consent of the parish meeting, support or oppose a scheme relating to a charity, not being an ecclesiastical charity, which affects their parish (section 14 (5)).

Parish Meetings.

218. On the application of the parish meeting of a rural parish without a parish council, the county council may confer on the parish meeting any of the powers of a parish council (section 19 (10)).

Expenses of Parish Council and of Parish Meeting.

219. The expenses of a parish council and parish meeting, including the expenses of any poll, are payable out of the poor rate (section 11 (4)).

Rights of Way and of Common.

220. The Local Government Act, 1894, makes it the duty of every district council to protect all public rights of way, and to prevent the stopping or obstruction of any such right of way in their or any adjoining district, where the stoppage or obstruction would be prejudicial to the interests of their district, and to prevent unlawful encroachments on roadside wastes (section 26).

A district council are authorised, with the consent of the county council, to aid persons in maintaining rights of common where the extinction of such rights would be prejudicial to the inhabitants of the district, and with the like consent to exercise in relation to any common within their district all the powers of an urban sanitary authority as to a suburban common under the Commons Act, 1876* (*ibid.*).

For the purpose of carrying into effect these provisions, a district council may institute or defend any legal proceedings, and generally take such steps as they deem expedient (*ibid.*).

Any expenses of a district council under the above provisions are in a borough defrayed out of the borough fund or rate, and elsewhere, as expenses of the execution of the Public Health Act, 1875, are defrayed (sections 28 and 29).

Compensation to Officers for Loss of Office, &c.

221. Existing officers affected by the Local Government Act, 1894, who suffered any direct pecuniary loss by abolition of office or by diminution or loss of fees or salary, were entitled to have compensation paid to them by the authority whose officers they were when the claim for compensation arose (section 81(7)).

Protection of Wild Birds.

222. County councils are required in every year to give public notice by advertisements in two local newspapers, and otherwise, of orders of the Secretary of State under the Wild Birds Protection Act, 1894, prohibiting the taking or destroying of wild birds' eggs. Their expenses are to be defrayed as expenses for general county purposes.

57 & 58 Vict.
c. 24.

Prevention of Cruelty to Children.

223. The Prevention of Cruelty to Children (Amendment) Act, 1894, required the master of a workhouse to receive into the workhouse, if there was suitable accommodation, any child brought to him by a constable in respect of which an offence under the Prevention of Cruelty to and Protection of Children Act, 1889, was believed to have been committed, and to detain the child until the case was determined. Expenses

c. 27.

* See page 59, ante.

APP. I incurred in respect of the child were to be deemed to be expenses incurred in relief of the poor (section 7).

The Act was repealed and re-enacted by the Prevention of Cruelty to Children Act, 1894 (57 & 58 Vict. c. 41).

Provision of Postal Facilities.

58 & 59 Vict.
c. 18. **224.** The parish council, or where there is no parish council, the parish meeting of a rural parish are, by the Post Office Amendment Act, 1895, given the like powers as were given to a rural sanitary authority under the Post Office Act, 1891,* to guarantee the Postmaster-General against loss sustained by the provision of postal or other facilities. The expenses are to be deemed to be expenses within the provisions of the Local Government Act, 1894 (section 1).

Light Railways.

59 & 60 Vict.
c. 48. **225.** The council of any county, borough, or district may, if authorised by an order of the Light Railway Commissioners under the Light Railways Act, 1896, undertake to construct and work, or to contract for the construction or working of a light railway, or may advance to a light railway company, either by way of loan or as part of the share capital of the company, or partly in one way and partly in the other, any amount authorised by the order (section 3).

The expenses under this Act of an application by a council for an order, and other expenses of a council, not being for capital expenditure, are, in the case of a county council, payable as general expenses, in the case of a borough council, out of the borough fund or rate, and in the case of other district councils, as general expenses under the Public Health Acts. The Light Railway Commissioners may declare the expenses of a county council to be special expenses (section 16).

Superannuation of Poor Law Officers.

59 & 60 Vict.
c. 50. **226.** By the Poor Law Officers' Superannuation Act, 1896, officers of boards of guardians who have for not less than 10 years been in the service of the guardians, are, upon certain conditions, entitled when they retire on account of old age, or infirmity of mind or body, to receive for life a superannuation allowance (section 2). Under the previous law, it was optional on the part of the guardians to grant superannuation allowances to these officers.

The Act applies also to officers of the managers of district schools, sick asylums, and the metropolitan asylums district (section 14), and of the trustees or overseers of any parish appointed or incorporated under a local Act, or any vestry or other authority charged with the administration of the relief of the poor for any union, parish, or other area (section 19).

The allowances are to be paid out of the common fund of the union or other fund out of which the salaries of officers are paid, but officers are required by the Act to pay annual contributions out of their salaries to such fund according to a prescribed scale (section 12).

In certain cases, where an officer ceases to hold office before he has become entitled to a pension under the Act, the Act provides for the return of the officer's contributions and the payment to him of a gratuity (section 8).

* See page 71, ante.

SUMMARY OF STATEMENT II.,

Showing, in Tabular Form, the Particulars contained in that Statement with respect to the several LOCAL RATES leviable in ENGLAND and WALES.

(See Minutes of Evidence, Vol. I., Questions 57, 210, 211.)

Rate. 1.	Rating Authority. 2.	Purposes and Spending Authorities. 3.	Area in which levied. 4.	Properties assessed. 5.	Whether paid by Owners or Occupiers. 6.	Value on which levied. 7.	Differential Rating. 8.
I. Poor rate (p. 81.)	Overseers of the Poor.	<p>To defray expenses incurred in respect of following matters by—</p> <p>(1.) Guardians, viz. :— Relief of the poor; burial of poor persons; emigration of poor persons; vaccination; registration of births and deaths; and In the administrative county of London, contributions to the expenses of asylum managers. (See p. 32.)</p> <p>(2.) County councils, viz. :— County buildings; reformatory and industrial schools; salaries of clerk of the peace, county coroners, public analyst, and other officers; registration of electors; execution of Acts relating to destructive insects, fish conservancy, wild birds, weights and measures, gas-meters, and of the Local Stamp Act, 1869; elections of county councillors; purchase of franchises of weights and measures; bridges; police, except in the metropolitan police district; main roads; enforcement of Rivers Pollution Prevention Act, 1876; opposition to private Bills in Parliament; legal proceedings in the interests of the county; small holdings; lunatic asylums; execution of Diseases of Animals Act, 1894; technical or intermediate education; purchase of lands for a volunteer corps; grants to boards of guardians and other local authorities (see p. 83); expenses of constables in conveying prisoners to gaol, except where offence is committed in Middlesex; expenses of the prosecution of felonies and certain misdemeanours at assizes and sessions; jury lists; and burial of bodies cast on shore from the sea, or from any tidal or navigable waters, or found floating or sunken therein (pp. 32 to 34).</p> <p style="text-align: center;"><i>Additional Expenses in London.</i></p> <p>Promotion of Bills in Parliament for the improvement of the metropolis; making, or improvement of streets, roads, and ways; main sewers and sewerage works; fire brigade; electric lighting and tramway undertakings; improvement schemes for the re-arrangement and re-construction of unhealthy areas and provision of lodging-houses for the working classes under Parts I. and III. of the Housing of the Working Classes Act, 1890; public parks, gardens, and open spaces; and grants for cost of indoor paupers (p. 84).</p>	Parish - - -	Lands; houses; tithos and tithe rentcharge; coal and all other mines; plantations, woods, saleable underwoods; sporting rights, and advertising stations (pp. 26 to 28). For properties exempted from rating, see pp. 28 to 30.	Generally by occupiers (p. 41). The owner of a tithe rentcharge is rateable (p. 41). The purser, secretary, or chief managing agent of a tin, lead, or copper mine may be rated (p. 41). As to rating of owners of lands used for advertisements, and of owners of sporting rights, see p. 41. With respect to the compulsory rating of owners of small tenements, or their voluntary payment of rates, see pp. 42 and 43.	On the net annual value or rateable value, see pp. 1 and 31. As to the value for assessment purposes of burial grounds, and of certain Government properties, see p. 30.	The occupiers of agricultural land pay one-half the rate in the £ payable in respect of buildings and other hereditaments during the continuance of the Agricultural Rates Act, 1896, see p. 81.

NOTE.—For cases where separate rates are made by overseers for expenses usually defrayed out of poor rates, see p. 43.

Summary of Statement II., showing, in Tabular Form, the Particulars contained in that Statement with respect to the several Local Rates leviable in England and Wales—*continued.*

Rate.	Rating Authority.	Purposes and Spending Authorities.	Area in which levied.	Properties assessed.	Whether paid by Owners or Occupiers.	Value on which levied.	Differential Rating.
1.	2.	3.	4.	5.	6.	7.	8.
Poor Rate— <i>continued.</i>		<p>(3.) Town councils, viz. :—</p> <p>(NOTE.—<i>In many boroughs expenses in respect of some of the following matters are not incurred. See letterpress of Statement II.</i>)</p> <p>Remuneration of the mayor, recorder, stipendiary magistrate, town clerk, and other officers; election of councillors; registration of electors; corporate buildings; borough police force; borough lunatic asylums; reformatory and industrial schools; technical or manual instruction; public libraries, public museums, schools for science, art galleries, and schools for art; execution of the Tramways Act, 1870, and the acquisition, provision, and maintenance of tramways; bridges; purchase of lands for volunteer corps; promotion of and opposition to private Bills in Parliament; legal proceedings in the interests of the borough; execution of the Acts relating to weights and measures, and the purchase of franchises of weights and measures; execution of the Destructive Insects Act, 1877, and Diseases of Animals Act, 1894; contributions towards new post offices; rights of way and commons; licensing of gang-masters, dealers in game, passage brokers and emigrant runners, and knackers' yards; grant of pawbrokers' certificates; execution of the Infant Life Protection Act, 1872; provision of public walks, exercise, or playgrounds; burial grounds; school attendance; elementary education; prosecution, maintenance, conveyance, transport, or punishment of offenders committed for trial; execution of the Public Health Acts and of certain other Acts (<i>see p. 35</i>) in exceptional cases; and in the case of a county borough, grants to boards of guardians and other local authorities similar to those made by county councils (pp. 35 and 36).</p> <p>(4.) School boards (other than London), viz. :—</p> <p>Provision of necessary public school accommodation; school houses, school apparatus, and everything necessary for the efficiency of their schools; salaries of clerk, treasurer, teachers, and other necessary officers; establishment and maintenance of industrial schools and of schools for the elementary education of blind and deaf children, and contributions towards these purposes; and enforcement of school attendance (p. 37).</p> <p>(5.) School attendance committees, viz. :—</p> <p>Enforcement of the Elementary Education Acts with respect to school attendance, and prevention of employment of children of school age (p. 37).</p> <p>(6.) Rural district councils, viz. :—</p> <p>All purposes of which the cost is chargeable as general expenses, which usually comprise expenses incurred for the following purposes:</p> <p>Establishment expenses, and salaries of officers; disinfection, and providing conveyance for infected persons; highways,</p>					

including making of new roads and new bridges; rights of way; commons; licensing of gang masters, dealers in game, passage brokers and emigrant runners, and knackers' yards; grant of pawnbrokers' certificates; abolition of fairs, and alteration of days for holding fairs; execution of the Petroleum and Infant Life Protection Acts; and any other expenses not determined by the Public Health Act, 1875, or by order of the Local Government Board, to be special expenses (p. 38).

Special expenses, in certain cases, are paid out of the poor rate (*see* p. 38). The items of expenditure always defrayed as special expenses are set out in the portion of this Table relating to the rate for special expenses (4), but the Local Government Board may, by order, declare any other expenses of a rural authority to be special expenses.

7.) Highway boards, viz.:—

Repair of highways; making and improvement of roads and bridges; salaries of officers (p. 39).

(8.) Parish councils, viz.:—

Holding of parish meetings, including elections of parish councillors and polls of parochial electors; closed churchyards; appeals in respect of valuation list, poor rate or county rate, or basis of county rate; vestry room or parochial offices; parish chest; fire-engine and fire-escape; buildings for public offices and parish business; parish property, village greens, and allotments for recreation grounds, gardens, and other purposes; recreation grounds and public walks; wells, springs, and streams; nuisances as to ponds, pools, &c.; rights of way and public footpaths; hiring of allotments for the labouring classes; tramways; provision of postal facilities; and contributions towards the expenses of any metropolitan common in the parish (p. 39).

(9.) Parish meetings of rural parishes without parish councils, viz.:—

Holding of parish meetings and polls of parochial electors; tramways; provision of postal facilities; and contributions towards expenses of any metropolitan common in the parish (p. 40).

(10.) Parish councils, commissioners, or other authorities under Baths and Washhouses Acts in rural parishes and metropolitan parishes, viz.:—

Provision, &c. of public baths and washhouses, including open drying grounds, and covered swimming baths, and open bathing places (p. 40).

(11.) Parish councils, burial boards, or other authorities in rural parishes and metropolitan parishes, under the Burial Acts (*see* p. 40).

(12.) Overseers, viz.:—

Salaries of vestry clerk and assistant overseer; preparation of lists of electors and jury lists; salary of paid parish constable (if any); maintenance of closed burial grounds; prosecution of keepers of brothels and other disorderly houses; relief to poor persons in cases of sudden and urgent necessity; removal to asylum of pauper lunatics, or lunatics wandering at large, or ill-treated or neglected lunatics; valuation lists, and valuation of rateable hereditaments; vestry rooms and parochial offices in urban parishes; fire-engines and fire-escapes in rural parishes without parish councils; contribution of parish within the metropolitan police district towards the expenses of the police force; and conveyance in Middlesex of prisoners to gaol (pp. 40 and 41).

Summary of Statement II., showing, in Tabular Form, the Particulars contained in that Statement with respect to the several Local Rates leviable in England and Wales—*continued.*

Rate.	Rating Authority.	Purposes and Spending Authorities.	Area in which levied.	Properties assessed.	Whether paid by Owners or Occupiers.	Value on which levied.	Differential Rating.
1.	2.	3.	4.	5.	6.	7.	8.
2. Highway rates (p. 41).	(a.) Surveyor of highways. (b.) Way-warden. (c.) Urban district council.	To defray expenses incurred by— (a.) Surveyor of highways in respect of following matters, viz. :— Repair and maintenance of the parish highways; fencing of gravel pits opened by the surveyor; making and cleansing of ditches, drains, or watercourses, and laying the necessary trunks, tunnels, or bridges in lands adjoining highways, with compensation to the owner or occupier for any damage caused thereby; erection of direction stones or posts, milestones and stones or posts to mark the boundaries of highways; collection of the highway rate (p. 45). (b.) Highway boards. See Poor Rate (7). (c.) Urban district councils. Cost of the repair of highways by the council acting as surveyor of highways (p. 45).	(a.) Highway parish (b.) Highway parish (c.) Where parts of the urban district are not rated for works of paving, water-supply, and sewerage, in those parts. Where there are no public works of the kind, over the whole district (p. 45).	All property liable to be assessed for the relief of the poor. As to the continuance of the exemption of certain properties, see p. 45.	Generally, by occupiers (p. 46). With respect to the compulsory rating of owners of small tenements, see p. 46. As to the rating of owners of rights of sporting, of advertising stations, and of tithes rentcharges, and of the purser, &c. of tin, lead, and copper mines, see also p. 46.	Annual rateable value appearing in the valuation list, or, where no list in force, if made by surveyor, to be levied on the full annual value, and if by waywarden, upon the rateable value according to the poor rate (p. 46).	The occupiers of agricultural land pay one-half the rate in the \pounds payable in respect of buildings and other hereditaments during the continuance of the Agricultural Rates Act 1896 (p. 31).
3. General district rate (p. 46).	Urban district council.	To defray expenses incurred in respect of the following matters by town and other urban district councils, viz. :— Sewers; waterworks; hospitals; markets; slaughter-houses; public pleasure grounds; public clocks; public urinals, water-closets, earth-closets, privies, and ashpits, and other similar conveniences; mortuaries; cemeteries; highways and contributions towards the expense of making new public roads and bridges over canals, railways, or tramways; scavenging; nuisances; infectious disease; cellar dwellings; lodging-houses; lighting streets, markets, and public buildings; gas supply; public baths and wash-houses; allotments for the labouring classes; improvement schemes and smaller schemes for the demolition or the reconstruction of buildings, and provision of lodging-houses for the working classes under the Housing of the Working Classes Act, 1890; museums and gymnasiums; canal boats; sanitary regulation of factories and workshops; adulteration of food; dairies, cow-sheds, and milk-shops; pollution of rivers; technical or manual instruction; contribution towards a new post office; public museums, schools for science, art galleries, and schools for art; tramways; rights of way and commons; licensing knackers' yards, gang-masters, and dealers in game; pawnbrokers' certificates; infant life protection; burial grounds; promotion and opposition to private Bills in Parliament; and legal proceedings for the promotion of the interests of the district (pp. 46 and 47).	Urban district, or if district divided under section 211 (4) of the Public Health Act, 1875, a part of the district.	All properties assessed to the poor rate. As to saving for properties exempted by local Acts for certain purposes, see p. 47.	Generally by occupiers; but owners of small tenements may be rated compulsorily (p. 47). As to rating of owners of rights of sporting, of advertising stations, and of tithes rentcharges, and of the purser, &c. of tin, lead, and copper mines, see p. 41.	Full net annual value ascertained by valuation list in force, or, if none, by the poor rate; but tithes, tithe commutation rentcharges, arable, meadow, or pasture lands, woodlands, orchards, allotments, market gardens, nursery grounds, land covered with water, canals, and railways are assessed upon a quarter of the net annual value (p. 48).	See preceding column.

4. Rate for special expenses of rural district councils (p. 48).	Overseers of the poor.	To defray special expenses incurred in respect of the following matters for any contributory place or places in their districts by rural district councils, viz. :— Sewers; water supply; allotments; schemes of reconstruction under Part II., and provision of lodging-houses for the working classes under Part III. of the Housing of the Working Classes Act, 1890; contributions towards new post offices or additional postal facilities; and any other matter of which the expenses have been determined to be "special" by Order of the Local Government Board (p. 48).	Parish or part of a parish forming contributory place.	All properties assessed to the poor rate (p. 48).	Similar to poor rate (p. 48).	Similar to general district rate (p. 48).	
5. Water rate (p. 49).	Urban and rural district councils.	To defray expenses of supplying water to premises by rate-making authority (p. 49).	Urban district or contributory place.	Premises receiving the water-supply (p. 49).	Occupiers; but the owner is rated in case of dwelling-houses, or parts of dwelling-houses, occupied as separate tenements, of which annual value does not exceed 10 <i>l.</i> (p. 49).	Similar to general district rate (p. 49).	
6. Private improvement rate (p. 49).	Urban and rural district councils and London sanitary authorities.	To defray expenses incurred in respect of the following matters, in default of owners or occupiers, when declared to be private improvement expenses by district councils, viz. :— (a.) Making covered drains; provision of a sufficient water-closet, earth-closet, privy, or ash-pit for houses; dealing with a drain, water-closet, earth-closet, privy, ash-pit, or cesspool, which is a nuisance or injurious to health; provision of a proper water-supply to a house; sewerage, levelling, paving, metalling, flagging, channelling, and lighting streets, not being highways. (b.) To defray, where the demolition of an obstructive building by an urban or rural district council, or by a London sanitary authority, under the Housing of the Working Classes Act, 1890, adds to the value of other buildings prejudiced by the obstructive buildings, so much of the compensation for the demolished building as may be equal to the increase in value of the other buildings (p. 49).	Urban or rural district, or district of the sanitary authority.	Premises in respect of which expenses were incurred (p. 50).	Occupier, who may deduct a proportion of the rate from the rent payable to his landlord. An intermediate landlord is similarly entitled to deduct from his lessor (p. 50).	Full net annual value (p. 50).	—
7. Lighting rate (p. 50).	Overseers of the poor.	To defray expenses of parish council or lighting inspectors in providing lamps and lighting all or any of the roads, streets, and places in a rural parish or part of the parish, with gas, oil, or otherwise, and in providing and maintaining fire engines (p. 50).	Parish or part of parish for which Act was adopted.	Property assessed to poor rate (p. 50).	Similar to poor rate (p. 50).	Full net annual value (p. 50).	The rate on houses, buildings, and property other than land is to be three times greater in the pound than the rate on land (p. 50).
8. Public library rate (p. 50).	Overseers of the poor.	To defray expenses incurred by a parish council, or, in a London parish not included in a district, by any commissioners for public libraries, in providing public libraries, public museums, schools for science, art galleries, and schools for art, and in providing therein books, newspapers, maps, and specimens of art and science (p. 50).	Parish	Similar to poor rate (p. 50).	Similar to poor rate (p. 50).	Net annual value	An allowance of two-thirds of the sum assessed is made on lands used as arable, meadow, or pasture ground only, or as woodlands or market gardens or nursery grounds (p. 50).

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Summary of Statement II., showing, in Tabular Form, the Particulars contained in that Statement with respect to the several Local Rates leviable in England and Wales—*continued.*

Rate.	Rating Authority.	Purposes and Spending Authorities.	Area in which levied.	Properties assessed.	Whether paid by Owners or Occupiers.	Value on which levied.	Differential Rating.
1.	2.	3.	4.	5.	6.	7.	8.
9. Parish improvement rate (p. 51).	Overseers of the poor.	To defray expenses incurred in respect of the following matters by commissioners under the Public Improvement Act, 1860, viz.:— Improving, providing and maintaining, any public walk, exercise, or play-ground; or Improving any open walk or footpath, and Placing convenient seats or shelters for rain; and for other similar purposes (p. 51.)	Parish - -	Similar to poor rate (p. 51).	Similar to poor rate (p. 51).	Similar to poor rate (p. 51).	Similar to poor rate (p. 51).
10. Rates in the metropolis (p. 51), viz.:— (1) General rate.	Overseers of the poor.	To defray expenses incurred in respect of the following matters by vestries and district boards, viz.:— Lighting, where the expenses are not paid out of a separate lighting rate; paving, watering, cleansing, or improving of the parish or district, and other powers relating to the regulation, government, or concerns of a parish under any local Act; repair and maintenance of the highways; improvement and regulation of streets, and the extension, widening, alteration, or improvement of streets, roads, or ways, or bridges over canals; hospitals and ambulances; public lavatories, ashpits, and other sanitary conveniences; mortuaries; scavenging; nuisances; infectious disease; underground dwellings; lodging houses; sanitary regulation of factories, workshops, and bakehouses; closing and demolition of dwelling-houses unfit for human habitation; pulling down of obstructive buildings in alleys, &c.; schemes for the reconstruction and rearrangement of buildings under the Housing of the Working Classes Act, 1890; canal boats; adulteration of food; pollution of rivers; expenses of the London School Board; and expenses of any commissioners of public libraries for the district of a district board (p. 52).	Parish or part of parish.	Similar to poor rate, but such hospitals, public schools, and other public buildings, and dead walls, as were at the time of the passing of the Metropolis Management Act, 1855, rateable for the costs of paving, are rateable to the like extent, and for the like purposes, as they might then be rated (p. 51).	Similar to poor rate (p. 52).	Similar to poor rate (p. 52).	Similar to poor rate, but see col. 5.
(2) Lighting rate.	Overseers of the poor.	To defray expenses of vestries and district boards in lighting the parish or district (p. 51).	Parish or part of parish.	Similar to general rate, but if at the time of the passing of the Metropolis Management Act, 1855, land was exempted by any Act from being rated in respect of expenses of	Similar to poor rate (p. 52).	Net annual value -	If at time of passing of Metropolis Management Act, 1855, the Lighting and Watching Act, 1833, was in force in the parish, rate is to be made in accordance with the Act of 1833, and if at that time land was rated to

<p>(3) Sewers rate.</p>	<p>Overseers of the poor.</p>	<p>To defray expenses of vestries and district boards in providing, maintaining, and repairing sewers, other than the main sewers vested in the London County Council (p. 53).</p>	<p>Parish or part of parish.</p>	<p>lighting, it is exempt from the lighting rate under the Act (p. 53).</p> <p>Similar to general rate, but property entitled to exemption when the first commission was issued under 11 & 12 Vict. c. 112 continues to be exempt (p. 53).</p>	<p>Similar to poor rate, but tenant entitled in some cases to deduct amount of rate from rent paid to landlord (p. 53).</p>	<p>Net annual value, but land used as arable, meadow or pasture ground, woodland, orchard, market garden, hop, herb, flower, fruit, or nursery ground, to be assessed upon a quarter of the rateable value (p. 53)</p>	<p>lighting rate at a less amount in proportion to its annual value than houses under any other Act, the partial exemption is to continue (p. 53). Otherwise, the occupiers of agricultural land pay one half the rate in the pound during the continuance of the Agricultural Rates Act, 1896 (p. 51).</p> <p>Property entitled to a reduction or allowance when the first commission was issued under 11 & 12 Vict. c. 112 continues to be entitled to an allowance (p. 53). See also preceding column.</p>
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APPENDIX II:

MEMORANDUM ON LOCAL TAXATION IN SCOTLAND PREPARED
FOR THE ROYAL COMMISSION ON LOCAL TAXATION BY THE
SCOTTISH OFFICE.

(SEE MINUTES OF EVIDENCE, VOL. I., QUESTIONS 322 TO 592).

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MEMORANDUM ON THE VALUATION AND RATING SYSTEMS OF SCOTLAND BY THE SCOTTISH OFFICE.

AREAS AND AUTHORITIES.

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1. For purposes of local government the whole area of Scotland is divided twice over: first, into parishes, and, secondly, into counties, burghs, and police burghs. The corresponding rating authorities are in parishes, the parish councils (the poor law authorities); in counties, the county councils; in burghs, town councils; and in police burghs, burgh commissioners. Other areas and local authorities may for the moment be omitted. The school boards (which are compulsory in every burgh and in every extra-burghal parish) levy their rates by precept addressed to the parish councils. The valuation system, so far as it exists for local rating purposes, exists in order to enable parish councils, county councils, town councils, and burgh commissioners to levy their respective rates, and, as a rule, they collect these rates independently and by separate demand notes, though they have power to make a joint collection, and in some cases do so.

Local government areas and authorities in Scotland.

57 & 58 Vict. c. 58, sec. 51 (3).

There are 33 counties, 86 royal or parliamentary burghs, 119 police burghs, and 877 parishes. Of the counties, 25 are divided into districts for purposes of highway and public health administration, there being 99 such districts in all; the eight remaining counties are not divided. When a county district is constituted, it is administered by a district committee, composed of county councillors and parochial and burghal representatives, and (roughly) corresponding to the rural district council in England. The district committee has no powers of rating, but submits its estimates to the county council, which raises the necessary rates. In an undivided county the county council (supplemented by parish and burgh representatives) performs the functions of district committees in divided counties.

Return C. 8288 of 1896.

Local Government (Scotland) Act, 1889, 52 & 53 Vict. c. 50.

Among the burghs, the royal and parliamentary burghs are for nearly all purposes (including public health) independent of the county councils, and (roughly) correspond to the English county boroughs and municipal boroughs, being governed and rated by town councils. Thirty-six of them have a population exceeding 7,000, the largest being Glasgow, but many of them are very small, 12 having a population under 1,000. The smallest is Earlsferry (304). The town councils, in addition to their municipal activities, exercise other functions (including public health functions) in the capacity of commissioners under the Burgh Police (Scotland) Act, 1892, and also rate in that capacity. The police burghs (only 14 of which exceed 7,000 population) are of comparatively recent formation, and (roughly) correspond to the English urban districts. The largest is Govan (61,589); the smallest Elie (723). They are for several purposes treated as part of the county, and rated directly by the county council. Internally, however, they are administered and rated by burgh commissioners elected under the Burgh Police (Scotland) Act, 1892. They are independent administrative areas for public health purposes. (It should be noted that the term "police administration" in Scottish burghal usage includes subjects such as lighting, cleansing, paving, ventilation, sewerage, and drainage, in addition to watching, and that the term "assessment" is used as equivalent to "rate," and not to "rateable value.")

Burgh Police (Scotland) Act, 1892, 55 & 56 Vict. c. 55.

There is no uniformity in the size, population, or value of the parishes. The smallest, Lyne, has a population of 104; the largest, Barony, of 309,812. The average area is 21,736 acres; the average population (1891) is 4,590; and the average gross valuation (1895-96) is 28,695*l*. The division according to parishes has no necessary relation to that according to counties, burghs, and police burghs. Five parishes are wholly within a burgh; 211 are partly in the county and partly in a burgh or police burgh; 661 are entirely in the county, or rural; 5 are intersected by a county boundary. There is a parish council in every parish, charged with poor law administration; when a parish is partly within and partly without a burgh or police burgh, the parish council has jurisdiction for poor law purposes over the whole parish, but the parish councillors representing the extra-burghal part have separate and additional powers as the "landward committee" of the parish council. The only parish rating authority for civil

Poor Law (Scotland) Act, 1845, 8 & 9 Vict. c. 83; Local Government (Scotland) Act, 1894, 57 & 58 Vict. c. 58.

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purposes, however, is the parish council. Parishes are empowered to combine for all poor law purposes; but in practice they only combine for poorhouse purposes.

VALUATION SYSTEM.

Annual valuation roll. 17 & 18 Vict. c. 91, 20 & 21 Vict. c. 52, 30 & 31 Vict. c. 80, 42 & 43 Vict. c. 42, 48 Vict. c. 16, 49 Vict. c. 13, 50 & 51 Vict. c. 51, 52 & 53 Vict. c. 50, 57 & 58 Vict. c. 36 and c. 58, 58 & 59 Vict. c. 41, &c.

2. The primary (though not, in the case of certain rates, the final) basis of assessment in all these areas is the valuation roll, which is made up annually in every area by expert assessors, and which serves the double purpose of a basis for rating and for an electoral list for the exercise of the local and the parliamentary franchise. For counties (including certain classes of burghs and all police burghs within each county) it is made up by the county assessors, for burghs by the burgh assessors; but in each case the valuation of railways, canals, and certain other large public undertakings is made separately by one official for the whole of Scotland, the assessor of railways and canals. The names of all owners, tenants, and occupiers of lands and heritages are inserted in the rolls. The rolls are arranged in order of parishes, so that they may be used in assessing for parochial as well as for county and burghal purposes, and they are also required to be so framed as to show the valuation of most of the other rating areas. There is an appeal against any entry in the roll of the local assessor to the valuation committee of the county council in a county, and to the magistrates and council, or a burgh valuation committee appointed by them, in a burgh, with a further appeal on a case stated to the Lands Valuation Appeal Court, consisting of two judges of the Court of Session. During the five years, 1890-95, there were 51 appeals to the Court of Session, all of which except five were appeals from decisions upholding the assessors' valuations; results were pretty evenly divided. The county and burgh courts cannot deal with expenses except in the case of complaints made against a valuation by third parties; and in the Court of Session parties have hitherto borne their own costs. There is also an appeal against the railway assessor's valuation to one judge of the Court of Session when the subjects valued are in more than one county, to the sheriff when they are all in one county; the decision being final in either case. The entries in the valuation roll as finally adjusted, in each year, are conclusive in the sense that no local rate can normally be assessed upon subjects not entered in the roll, or upon a higher valuation than that shown in the roll; but whether the rate levied by a particular authority is made simply upon the entry in the roll, or upon a smaller valuation, depends upon the statute regulating the particular rate. There is no power to make up a supplementary valuation roll to include subjects acquiring a value after the ordinary roll is completed; but in some burghs and parishes a supplementary assessment roll is made up and used.

Assessors who make up roll.

3. The railway assessor is appointed by the Crown on the recommendation of the Secretary for Scotland, and his salary and office expenses are paid by the companies or corporations whose property he values, in proportion to their valuation as ascertained by him. The local assessors may (since 1857) be the Inland Revenue surveyors of taxes, in which case the cost of making up the valuation roll is payable by the Crown, and the roll is decisive as a basis for Imperial as well as for local taxation; or they may be specially appointed and paid by the county or town council, in which case their valuations are not decisive as against the Crown. The amount saved to local rates in areas where surveyors of taxes act as valuers is estimated at some 7,500*l.* per annum. The local expenditure on valuation in counties and burghs in 1893-4, according to the Local Taxation Returns, was nearly 17,000*l.* The total cost of the local valuation system in that year may therefore be roughly estimated at 24,500*l.*, or nearly $\frac{1}{4}$ *d.* per \pounds of the total valuation of Scotland. The assessors must not be sheriff clerks, county clerks, collectors of poor rates, factors or land agents in the county or burgh for which they are assessors, and they cannot exercise the local or the parliamentary franchise. Some of the assessors who are not Government officers are practising solicitors. In 1897, out of 33 counties, 24 employ surveyors of taxes as assessors, and out of 86 burghs, 43 employ surveyors of taxes. The counties employing their own assessors are Argyll, Ayr, Bute, Caithness, Edinburgh, Forfar, Orkney, Shetland, and Sutherland; among the burghs are Ayr, Edinburgh, Glasgow, Greenock, Hawick, Leith and Perth. About one-half of the valuation of Scotland is valued by Government officers for local as well as for Imperial purposes.

Duty of assessors in making up roll; subjects entered, &c. 17 & 18 Vict. c. 91, sec. 42; 49 Vict. c. 15.

4. It is the duty of the assessors "annually to ascertain and assess the yearly rent or value of the several lands and heritages within the county or burgh respectively," and to make up the valuation rolls in the manner prescribed by statute. Lands and heritages extend to and include all lands, houses, shootings, and deer forests, fishings, woods, copse and underwood from which revenue is actually derived, ferries, piers, harbours, quays, wharves, docks, canals, railways, mines, minerals, quarries, coalworks,

waterworks, limeworks, brickworks, ironworks, gasworks, factories, and all buildings, and pertinents thereof, and all machinery fixed or attached to any lands or heritages. It is provided, however, that no mine or quarry shall be assessed unless it has been worked during some part of the year to which such assessment applies. The conclusion drawn from this enumeration and from the decisions of the courts is, that every description of heritable property (to the exclusion of moveable property) which is capable of beneficial use or occupation must be entered in the roll, whether tenanted or untenanted, and whether rateable or not rateable. Permanent improvements, such as buildings, covered drainage, fixed machinery, iron fencing, roads, ditches, &c., are normally taken into account in making the valuation. Feu duties (*i.e.*, annual fixed payments to grantors or "superiors" by grantees or "vassals" for grants of land in perpetuity) are not entered in the roll for purposes of assessment, and are not rated as such. (Building land in towns is generally held under rights of feu.) If occupation brings profit to the occupier in the shape of tolls or rates (such as gas or water rates or harbour dues, or railway rates and fares) the profit is taken into account in making the valuation, if indeed it is not the sole basis of the valuation.

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As to feu duties, see Report of Select Committee on Town Holdings (C. 214 of 1892).

5. In the levy of rates the valuation roll is the primary authority in deciding who are owners or occupiers. The assessors are directed to enter "the names and designation of the proprietors or reputed proprietors, and where there are tenants or occupiers, of the tenants or of the occupiers, respectively," of all lands and heritages. The proprietor is defined, practically, as the person "in the actual receipt of the rents and profits of lands and heritages." Thus a water company is considered the proprietor of the ground in which its pipes are laid, and, in short, wherever there is an occupier there must also be a proprietor. Where the proprietor is also the occupier he is entered in both capacities. The assessors have power to call for written statements of yearly rent or value from proprietors, reputed proprietors, tenants and occupiers, and these must be furnished within 14 days under penalty not exceeding 20*l.*, and under a further penalty of 50*l.* if a false statement be made. If surveyors of taxes they have also the right to enter and inspect any premises.

Who to be entered on roll as owners and occupiers.

6. The rule for fixing the yearly value was laid down in the principal Valuation Act as follows:

Rule for fixing yearly value.
17 & 18 Vict. c. 91, s. 6.

"In estimating the yearly value of lands and heritages under this Act the same shall be taken to be the rent at which, one year with another, such lands and heritages might in their actual state be reasonably expected to let from year to year; and where such lands and heritages consist of woods, copse, or underwood, the yearly value of the same shall be taken to be the rent at which such lands and heritages might in their natural state be reasonably expected to let from year to year as pasture or grazing lands; and where such lands and heritages are *bonâ fide* let for a yearly rent conditioned as the fair annual value thereof, without grassum or consideration other than the rent, such rent shall be deemed and taken to be the yearly rent or value of such lands and heritages in terms of this Act: Provided always, that if such land and heritages be let upon a lease, the stipulated duration of which is more than 21 years from the date of entry under the same, or in the case of minerals more than 31 years from such date of entry, the rent payable under such lease shall not necessarily be assessed as the yearly rent or value of such lands and heritages, but such yearly rent or value shall be ascertained in terms of this Act, irrespective of the amount of rent payable under such lease, and the lessee under such lease shall be deemed and taken to be also the proprietor of such lands and heritages in the sense of this Act, but shall be entitled to relief from the actual proprietor thereof, and to deduction from the rent payable by him to such actual proprietor, of such proportion of all assessments laid on upon the valuations of such lands and heritages made under this Act, as shall correspond to the rent payable by such lessee to such actual proprietor as compared with the amount of such valuation."

An amending Act of 1895 added the following additional proviso:—

58 & 59 Vict. c. 41, s. 4.

"Provided also, that where any lessee of any such lands and heritages, holding under a lease or agreement, the stipulated duration of which is 21 years or under from the date of the entry under the same, and in the case of minerals, 31 years or under from the date of such entry, has made or acquired erections or structural improvements on the subjects let, and where the actual yearly value of such erections or structural improvements cannot, under the provision of section 6 of this Act, be entered in the valuation roll, such erections or structural improvements shall be deemed to be lands and heritages within the meaning of this Act,

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and such lessee shall be deemed to be proprietor thereof for the purposes of this Act, and the assessor shall ascertain the yearly value of such erections or structural improvements as a separate subject, by taking the amount of rent, if any, in addition to the rent stipulated to be paid under such lease or agreement, at which, one year with another, the subjects let, and such erections or structural improvements might together, in their actual state, be reasonably expected to let from year to year, in consequence of such erections or structural improvements having been made, and shall make a separate entry thereof in the valuation roll, setting forth all the particulars relating thereto as herein-before provided with respect to other lands and heritages.

But this proviso shall not apply—

- (1) To any erections or structural improvements made or acquired for agricultural purposes by the lessee of subjects wholly or mainly agricultural; nor
- (2) To any erections or structural improvements made or acquired, and used exclusively for the purpose of working or cleaning minerals let under such lease or agreement as aforesaid, in respect of which minerals, rent, or lordship is stipulated to be paid; nor
- (3) To coke ovens or other structures in which coal or other minerals are treated, where the rent or lordship stipulated in such lease or agreement as aforesaid to be paid in respect of such coal or other minerals is, by the terms of such lease or agreement, calculated upon the coke or other minerals as treated in such ovens or other structures."

"Grassum" is a sum occasionally stipulated to be paid to the landlord at the entry to the lease in anticipation of and over and above rent. Where the lease is of ordinary duration, therefore, the assessor cannot enter any sum in the roll in respect of the subjects leased (in the absence of grassum or other consideration) except the stipulated rent, but he may make a separate entry of the value of erections or structural improvements. Grassum and other considerations are separately allowed for. If the lease is for over 21 years, or, in the case of minerals, over 31 years, the assessor is entitled to disregard the stipulated rent and to make an estimate of the value. If a formal agreement for a remission of part of the rent fixed by a lease for 21 years or under were made in any year between landlord and tenant, effect would be given to it in the valuation roll for that year.

Value entered in roll a gross value.

The special feature about this system is that the value which enters the valuation roll, in the case of ordinary subjects, is a gross value and not, as in England, a net value. It will be seen in the sequel that while most rates are levied upon the valuation which appears in the roll, some rates are levied upon a reduced valuation consequent upon allowances made by the rating authority.

Estimated rent of ordinary subjects.

7. The methods of reaching the estimated or hypothetical rent of ordinary subjects in cases where property is in the hands of the owner, or is not *bonâ fide* let, where a grassum or other consideration is payable, or where the lease exceeds 21, or in the case of minerals 31, years, have been adjusted in practice and by the courts, and are not laid down by statute. It would be impracticable to enumerate them within reasonable limits.

Estimated rent of railways and canals.
17 & 18 Vict. c. 91, ss. 20-23, &c.
30 & 31 Vict. c. 80, ss. 3-4, 50 & 51 Vict. c. 51, 57 & 58
Vict. c. 36, &c.

8. In the case of railways and canals certain rules are laid down by statute for the guidance of the railway assessor. He is first required to inquire into and fix *in cumulo* the yearly rent or value in terms of the principal Valuation Act of all lands and heritages in Scotland belonging to or leased by each railway and canal company and forming part of its undertaking; and to inquire into and fix the amount which, one year with another, would be required in order to the acquisition, formation, and erection of the several stations, wharves, docks, depôts, counting-houses and other houses, and places of business respectively, in Scotland, of or connected with each such undertaking (including the *solum* on which such stations and others are erected), and also to inquire into and fix all other matters necessary to enable him to make up a valuation roll of railways and canals. The general rule that yearly value is to be taken as the rent at which, one year with another, the subjects might in their actual state be reasonably expected to let from year to year applies to railways as well as to other lands and heritages. In practice the *cumulo* valuation is taken to be the net revenue left after making certain deductions from the gross revenue of the undertaking during the year preceding the valuation. First, the gross receipts are ascertained. From this are deducted (1) the working expenses, viz., one-half of the expenses incurred in maintaining or repairing the permanent way, general cost of management, locomotive power, carriage and waggon repairs, traffic charges, Government duty, and occupiers' rates and taxes, and (2) tenants' allowances, viz., 25 per cent. upon the estimated present

value of the working stock and plant (representing tenants' profits, deterioration, interest, and incidents); 25 per cent. upon the value of workshop tools, office and station furniture and plant, horse and carting plant, telegraph instruments, and sacks; 10 per cent. for interest and deterioration on the value of general and locomotive stores on hand; 5 per cent. interest on an estimated floating capital, and 18 per cent. on the value of plant employed in working other lines. A further abatement is allowed for profits in respect of earnings from traffic carried in plant belonging to traders. What remains is the *cumulo* valuation.

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This valuation is then allocated as follows:—From the *cumulo* valuation of the railway is deducted a sum of 5 per cent. of the yearly estimate of the cost of the stations, &c., and the balance is divided among the various parishes, counties, and burghs through which the line runs in proportion to the mileage of the line situated in each. To the result in each case is added a sum equal to 5 per cent. on the cost of stations, &c., within the parish, county, or burgh. A single line gets the same rate per mile as a double line. Similar rules apply to canals, with suitable modifications.

Allocation of railway valuation.

9. The railway assessor is empowered, on the request of any water company, or gas company, or other company having continuous lands and heritages liable to be assessed in more than one parish, county, or burgh, to value such lands and heritages. The subjects valued for the year 1896–97 by the railway assessor were as follows: 25 railways, value 1,595,000*l.*; 2 canals, value *nil*; 11 waterworks, value 262,861*l.*; 12 tramways, value 94,626*l.*; 2 gasworks, value 113,187*l.*; 1 electric lighting undertaking, value 7,996*l.*; 1 harbour tunnel, value 350*l.*; in all, 2,074,020*l.*, or about one-twelfth of the whole valuation of Scotland. The cost of the railway assessor's establishment was 2,177*l.*, or about one-fifth of a penny per *£* of the subjects valued. The general rule of lettable annual value applies in all cases. In the case of corporation waterworks, all necessary outlays for management, maintenance, and repairs properly chargeable against revenue, not merely a proportion of them, are deducted from gross revenue. (As corporations are prohibited from making profit from the supply of water, no allowance is made for tenants' profits.) The result is the yearly rent or value, which is then allocated on the principle of allowing to each rating area the proportion of the total annual value which the structural cost of the works in that area bears to the total structural cost. (Prior to 1884 waterworks were valued on the basis of allowing for the profits supposed to be earned in each rating area, but that system was abandoned in consequence of a decision of the Court of Session that it was illegal.)

Railway assessor may value other subjects.

As to water works see Report of Select Committee on Rating and Valuation (Scotland) (C. 335 of 1890).

RATING SYSTEM.

10. The Valuation (Scotland) Acts do not finally determine what subjects are to be rated, upon what value rates are to be levied, or upon what persons they are to fall, although they enable a gross value to be struck which cannot be exceeded as the rating basis (and which as a matter of fact is the rating basis for every rate except the poor rate and rates levied with or as the poor rate). Certain subjects, such as chapels, are entered in the roll but are exempt from all rates. Whether a particular rate is to fall upon owners or upon occupiers, or upon both, and whether the owners and occupiers are to be assessed upon the gross value as it enters the valuation roll, or upon some smaller value, depends upon the rating statute in each case. It is therefore necessary to explain the general rules which regulate burgh rating, county rating, and parochial or poor rating, respectively, both as regards the value on which the rates are levied, and as regards their incidence on owners and occupiers. The Agricultural Rates, &c. (Scotland) Act, 1896, has introduced an important change into the parish and the county rating systems; but as it is not as yet in force, and is a temporary measure, it may be best first to describe these systems as they now stand, along with the burgh rating system, and then to explain the operation of the Rates Act. (*See* paragraph 21 below.)

The valuation roll not necessarily final as fixing rateable value.

(1.) *Burgh Rates.*

11. Up to 1833 there appears to have been no local taxation by Scottish burgh authorities, for burghal purposes, under any general Statute of the Imperial Parliament. The power of levying assessments on the inhabitants of royal burghs according to a "stent" (*i.e.*, extent) or estimate of their income "from heritage or trade," which in ancient times had been a usual practice, had for a century, as the burghs degenerated into close corporations, been in disuse except in the levy of the burgh land tax and, in some cases, of an assessment for maintenance of the burgh poor. Local Acts, however, had in several burghs sanctioned rates for purposes of watching, police, improvements, &c., and in 1833 a general adoptive statute was passed (3 & 4 Will. IV.,

Burgh rates.

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c. 46) "to enable burghs in Scotland to establish a general system of police." This Act authorised an assessment in burghs adopting it, upon "all tenants, occupiers, and possessors of premises valued at two pounds or upwards, of yearly rent" (section 64). The burgh boundaries for the purposes of the Act and of the assessment were to extend 1,000 yards beyond its normal boundaries (section 2), but it was specially provided (section 65) that no person occupying premises within this extended area should be assessed under the Act unless he received benefit from its provisions; "and if assessed, he shall only be assessed in respect of the house or other premises which he shall occupy, and not in respect of any land held by him for agricultural purposes, or as nursery or garden ground." This Act laid the basis of the police assessment, now known as the Burgh General Assessment, in Scottish burghs. In laying the rate upon occupiers it seems to have copied local Scottish statutes which in turn were based on English precedents. An Act of 1850 repealed the Statute of 1833, but its re-enacting provisions maintained the police assessment on occupiers alone, and the same course was followed by similar repealing and re-enacting statutes in 1862 and 1892. The rating provisions of the Act of 1892 (that now in force) will be found below.

Two years after the Act of 1833, the Royal Commission on Municipal Corporations in Scotland reported in favour of conferring assessing powers on Town Councils, and recommended "that the basis of such assessments should be the real rent of all heritable subjects within the boundaries of the burghal jurisdiction (excepting such portions of land as may be occupied for purposes entirely agricultural), one half of the tax to be paid by the proprietor, and the other by the tenant." The Commission also recommended a particular assessment for the cost of prisons, and when in 1839 this recommendation was carried into effect, the Prisons Act of that year (2 & 3 Vict. c. 42, s. 50) contained a provision that the assessment which it authorised should in burghs "be payable by the tenant or occupant of property assessed; but such tenant or occupant by whom such assessment shall be paid, shall be entitled to deduct one half of such assessment from the rent payable to the proprietor or person by whom such property was let . . . provided that one half of such assessment may be levied directly from the proprietor." This provision was maintained in the repealing and re-enacting Prisons (Scotland) Act of 1860; and the Prisons (Scotland) Act of 1877, which transferred the cost of prisons from local to Imperial funds, safeguarded the right of burgh authorities to levy rates which various statutes had meanwhile authorised on the same basis as the prison assessment, half on owners and half on occupiers (section 63). The provision of the Prisons (Scotland) Act of 1839 seems to be the earliest authority in a modern Scottish public general statute for the equal division of rates between owner and occupier; it was repeated in the Poor Law Act of 1845, and in the Highways Statute Service Act of the same year, and is now recognised as a distinguishing feature in the Scottish rating system.

The legislature having thus established, during the same decade, two different methods of rating in burghs, one upon occupiers alone, and another on owners and occupiers alike, subsequent statutes authorising further burgh rates have copied, sometimes one, sometimes the other method. Thus the Public Libraries Rate (1854) in burghs was placed on occupiers, whereas the Registration of Births Rate and the Valuation Rate (1854), the Burial Grounds Rate (1855), Registration of Voters' Rate (1856), Lunatic Asylums Rate (1857), and Cattle Diseases Rate (1866) were placed half on owners and half on occupiers. The statutes authorising the Burgh Public Health Rate (1856) and the Burgh Road Rate (1878) were so worded as to give a choice* of either method; and the general usage in Scottish rating statutes since 1870 has been to throw expenses in burghs on either the police assessment or the public health assessment, accepting the incidence in each case as it stands. Burgh authorities in 1893-94 raised by rates 1,550,036*l.*, of which 329,860*l.* was in respect of ownership, and 1,220,176*l.* in respect of occupancy.

Introduction of equal division of rates between owners and occupiers.

See Schedule I.

Rule of burgh rating.

12. The rule of burgh rating may now be stated as follows: The bulk of the burgh rates in amount, though not in number, fall upon the occupiers. As above stated, several burgh rates fall half on owners and half on occupiers, while the sewer rate falls on owners alone. All burgh rates are based upon the gross valuation; but an exception is made in the case of the principal burgh assessment (the "burgh general assessment") by a provision that, within the police boundaries of a burgh—

55 & 56 Vict. c. 55, secs. 267 and 347.

1. "All lands and premises used exclusively as a canal, or basin of a canal or towing path for the same, or as a railway or tramway, constructed under the

* The Public Health (Scotland) Act, 1897, has now made the public health rate an equal charge upon owners and occupiers. (Note added August 1897.)

powers of any Act of Parliament for public conveyance, excepting the stations, depôts, and buildings, which shall be assessable to the same extent as other lands and premises within the burgh, and all bridges, frontages, and ferries not being private property;

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2. "All the underground gas and water pipes, or underground works of any gas or water company or corporation;

3. "Salmon fishings, and all woodland, arable, meadow, or pasture ground, or other ground used for nurseries, market gardens, or for agricultural purposes," shall be assessed upon one-fourth of the value entered in the valuation roll. Water rate, when included in the burgh general assessment, is also charged upon one-fourth only, in the case of quarries, manufactories, and (unless in special circumstances otherwise determined) shops. Similar but not identical exceptions are made in the case of burgh rates under the Public Health Acts. All the other burgh rates, like the county rates, are levied on the gross valuation entered in the valuation roll.

13. The five largest burghs, Edinburgh, Glasgow, Dundee, Aberdeen, and Greenock, are excepted from the operation of the Burgh Police (Scotland) Act, 1892, and their internal administration is mainly regulated by local Acts of Parliament. As the rating systems of Edinburgh and Glasgow present exceptional features, this statement would be incomplete without some reference to the special provisions there in force.

In Edinburgh there are local Acts, dating from 1805 to 1896. The following points (kindly communicated by the City officials) are mentioned as worthy of note:—

(1.) Under the Act of 1805 the assessment for watching, lighting, &c., is to be levied on occupiers. The Acts subsequent to 1805 did not vary the provision so far as the assessment for these purposes (generally termed police purposes) is concerned. The Edinburgh Police Act, 1848, and subsequent Acts, further provided for the cost of construction of drains being charged on owners. Under the Provisional Order of 1867 a general improvement rate was to be levied, payable equally by owners and occupiers. Under the consolidating Act of 1879, the amounts required for the various purposes are to be estimated under five different heads, and charged as under, viz.:—

I.—Purposes which were practically covered by the old police assessment, viz., watching, lighting, cleansing, fire brigade, &c., chargeable wholly on occupiers.

II.—Maintenance of streets, &c. Divided equally between owners and occupiers.

III.—General improvements. Divided equally between owners and occupiers.

IV.—Sewers and drains. Payable wholly by owners.

V.—Purposes of any other local or public general Act in operation within the City chargeable on the persons and in the proportions mentioned in such Act.

The 1879 Act also provided for the whole assessment being charged against the occupier, as had hitherto been the practice, with power to deduct the landlord's proportion of the assessment on the payment of his rent; but this was altered by the Edinburgh Improvement and Tramway Act, 1896 (59 & 60 Vict. c. cexxiv.), which provides for the owner's share of the burgh assessment being collected from the owner and the occupier's share from the occupier.

(2.) Under the Act of 1805 the assessment was to be levied on the free rent (to be taken at four-fifths of the real rent). Under the Acts of 1812, 1816, and 1817, the same rent as that on which the house or property tax was assessed (real rent) was to be adopted. Under the 1822, 1832, and 1834 Acts, the real rent "without deduction," was taken. Under the 1837 Act four-fifths of the real rent was to be taken, and under the Provisional Order of 1867 the real rent was again adopted, and has continued since. This applies to the police assessments only, other assessments for sewers and drains being levied on the full rent.

(3.) Under the Act of 1832 the system of differential rating was introduced, provision being made that the assessment on subjects rented or valued under 10*l.* should not exceed 9*d.* per £, and on subjects at or above 10*l.*, 1*s.* 3*d.* per £. Under the Act of 1837 provision was made for occupiers of subjects rented at 4*l.*, and under 10*l.*, being assessed at a rate not exceeding 1*s.* per £, and at and above 10*l.* not exceeding 1*s.* 6*d.* per £. This ratio, which applied only to the police assessment, was also provided for by the Provisional Order Confirmation Act, 1867, but was discontinued under the Act of 1879.

(4.) Under the 1805 Act rents under 5*l.* were exempted from assessment, and this provision has been more or less continued until the present date.

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Glasgow. In Glasgow the system of differential rating for subjects under 10*l.* in annual value, which was a common feature in early local Acts, both English and Scottish, still prevails in the case of the most important city assessment, the police rate. Under Acts of 1866 and 1891 provision is made for "an assessment to be called the Police Assessment, not exceeding and to be imposed rateably in proportion to the several amounts herein-after mentioned, viz. :—

"In respect of any land or heritage, the yearly rent or value of which is less than ten pounds, or the aggregate value of which and of one or more other lands or heritages in the possession of the same occupier is less than ten pounds, eightpence in the pound on the annual value :

"In respect of any land or heritage the yearly rent or value of which is or exceeds ten pounds, or the aggregate annual value of which and of one or more other lands or heritages in the possession of the same occupier is or exceeds ten pounds, one shilling and fourpence in the pound on the annual value."

In regard to this system the following is extracted from a statement presented to the Glasgow Town Council by the Lord Provost (Sir James Bell, Bart.) on 5th December 1895 :—

"In Glasgow we have a unique arrangement which, however creditable it may be in some of its aspects to our citizens, is yet a disturbing element in any comparison with rating elsewhere. I refer to the system of differential rating, by which only one-half of the rate of assessment levied for general police and sanitary purposes on rentals of 10*l.* and upwards is charged on rentals under that amount. This arrangement, which, no doubt, had its origin in the laudable desire to adjust the burden to the assumed ability to bear it, is of very long standing. When an assessment for police purposes was first imposed in Glasgow, in the year 1800-1801, it was only charged at the full rate on rentals of 15*l.* and upwards; on rentals of 10*l.*, but under 15*l.*, at three-fourths of the full rate; of 6*l.*, but under 10*l.*, one-half; and of 4*l.*, but under 6*l.*, one-third. The entries in the annual statements of accounts render it clear that this graduated scale continued unaltered for many years. I think they show inferentially that it continued till 1842-1843. In the following year (1843-1844) the present arrangement was introduced, so that for over 50 years the assessments I have specified have been charged on rentals under 10*l.* at one-half the rate they have been on rentals of that amount and upwards. The reduction benefits a very large section of our community, 84,735, or fully more than one-half of the 162,050 ratepayers who are charged with these assessments. It must unquestionably be a boon to many who enjoy it, and there never has been, on the part of those charged at the higher rate, a complaint even suggested that they were bearing an undue share of the burden of taxation, or that the differential rating in favour of houses under 10*l.* should be discontinued. This fact I take as showing the truest sympathy on the part of ratepayers at the higher rentals with their humbler brethren, many of whom have a hard struggle all through, and to whom a modified rate is of great importance."

(2.) County Rates.

County rates. 14. Some rates were levied for local purposes by county authorities in the 17th and 18th centuries. An Act of the Scottish Parliament in 1669 authorised a limited rate upon "the heritors of the shire" (*i.e.*, the landed proprietors) for repair of highways so far as not accomplished by statute labour. (This power seems to have continued until 1883.) Numerous local Acts were passed in the last, and in the first half of the present, century for the same purpose, the assessments being in the great majority of counties imposed either wholly or principally on occupiers. In 1724 an Act (11 Geo. I., c. 26) "for the more effectual disarming the Highlands in that part of Great Britain called Scotland, and for the better securing the peace and quiet of that part of the Kingdom" authorised a county assessment, afterwards known as rogue money, to meet the charge of apprehending, subsisting, and prosecuting criminals. This rate seems to have been levied on proprietors. In 1819 the statute 59 Geo. 3, c. 61, authorised a county gaol assessment on proprietors. In 1839 the Prisons (Scotland) Act (2 & 3 Vict., c. 42) reorganised the prison system, and imposed a county prison assessment on proprietors. An Act of the same Session (c. 65) authorised the establishment of a county constabulary, the cost of which was added to the rogue money assessment (on proprietors). The first general statute authorising a county assessment half on owners and half on occupiers seems to have been the Highways Statute Service Act of 1845 (8 & 9 Vict., c. 41), which legalised such a rate in

Public Roads (Scotland) Commission Report, 1859, pp. xi., ccviii.

lieu of statute labour on roads. The county assessments under the Valuation Act of 1854 and the Cattle Diseases Act of 1866 (the precursor of the present Diseases of Animals Act) were also imposed half on owners and half on occupiers. The County Militia Storehouse assessment (1854), and the County Lunatic Asylum assessment (1857), on the other hand, were imposed on the same basis as the County Prison assessment, *i.e.*, on proprietors; and the County Police assessment (1857), County Sheriff Court House assessment (1860), and County General assessment (in lieu of rogue money) (1868), were specifically imposed on proprietors. The county road rate substituted for tolls by the Roads and Bridges (Scotland) Act of 1878 was imposed half on owners and half on occupiers, except as regards assessment for capital expenditure on new roads, which was placed on owners alone. Various other statutes passed from 1870 to 1884 placed further charges on the County General assessment (paid by proprietors). Finally, the Local Government (Scotland) Act of 1889, establishing county councils, provided that in the case of rates falling on owners alone an average for the 10 years preceding 1889 should be struck. Up to that average owners alone continue to be rated; above the average the rates are equally divided between owners and occupiers, and any new county rates imposed since 1889 have been so divided. The Local Government Act also divided the cost of new roads between owners and occupiers; and it transferred public health administration in rural areas from the parochial board to the county council, retaining the equal division of the public health rate which had been the rule in parishes, but also retaining the practice of levying that rate on a reduced valuation, and thus introducing an anomaly into the county rating system. With this* exception, and making allowance for the higher amount of assessment payable by owners under the averaging provision of the Act of 1889, the accepted rule of county rating in Scotland is that rates are levied on the gross valuation as entered in the valuation roll, without any deduction, and are payable by owners and occupiers in equal proportions. In 1893-94 county councils raised by rates 641,148*l.*, of which 392,080*l.* was in respect of ownership, and 249,068*l.* in respect of occupancy. (For the effect of the Agricultural Rates, &c. (Scotland) Act, 1896, on county rating, *see below*, paragraph 21.)

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See Schedule I.

52 & 53 Vict. c. 50, sects. 27 and 62.

Rule of county rating.

(3.) Parish Rates.

15. The rule in the case of poor rates—with which are levied, in addition to the poor rate proper, the school rate, registration rate, burial ground rate, and (in some counties) valuation rates—is that they are assessed half upon owners and half upon occupiers, and are levied not upon the gross valuation entered in the valuation roll, but upon a reduced or net value, based in every case upon the gross valuation, but allowing deductions, which, subject to the general statutory provision, are fixed for different kinds of lands and heritages according to the discretion of the parish councils. The only exceptions to this rule are “established usages,” which now exist in 12 parishes only, and which are relics of the time before the Poor Law (Scotland) Amendment Act of 1845. In 23 parishes there are no compulsory poor rates; 842 parishes remain, and the rule above stated applies to all of them. (The rates raised by parochial boards in 1893-94 amounted to 1,411,414*l.*, of which 738,396*l.* was poor rate, and 645,300*l.* was school rate.)

Rule of parochial rating.

16. The Statute of the Scots Parliament of 1579, on which the present poor law is still based, authorised the imposition of an assessment upon “the whole inhabitants within the parish, according to the estimation of their substance without exception of persons,” and ordered that at the end “of the year the taxation and stent roll be always made of new, for the alteration that may be through death or by increase or diminution of men’s goods and substance.” In 1663 another statute authorised an assessment, “one-half to be paid by the heritors either conform to the old extent of their lands within the parish or conform to the valuation by which they last paid assessment; or otherwise as the major part of the heritors so meeting shall agree; and the other half thereof to be laid upon the tenants and possessors according to their means and substance.” By a proclamation of 1692, the assessment is “to be cast,” the one half upon the “heritors, and the other half upon the householders of the parish,” and by a proclamation of 1693 the magistrates “of royal burghs are required to stent themselves conform to such order and custom, used and wonted in laying on stents, annuities, or other public burdens in the respective burghs as may be most effectual to reach all the inhabitants.” (A statute of 1696 which remained law until 1872 placed the burden of parish school maintenance upon heritors, with relief from

Historical origin of division of poor rates between owner and occupier.

* The Public Health (Scotland) Act, 1897 has now permanently abolished this exceptional provision. (Note added August 1897.)

APP. II. their tenants to the extent of one-half.) Compulsory assessments for the support of the poor do not seem to have been adopted at all before the middle of the 18th century, and in the early part of the present century there was considerable variety of practice in the imposition of the rate. In 1844 the Scottish Poor Law Commission reported that as regards raising a poor rate "almost every burgh has some peculiar established usage as to the mode of carrying the general law into effect" . . . and added that they "were not prepared to recommend any alteration with regard to the mode of imposing assessments." The law as it existed up to 1845 is thus stated in the first report (1847) of the Board of Supervision: "According to the law of Scotland previous to August 1845, the principle of rating on means and substance was recognised in all assessments for the relief of the poor. In the purely burghal parishes having no landward district attached to them, which were few in number, the law appears to have been that the assessment should be laid on the whole inhabitants according to the estimation of their means and substance in terms of the Statute, 1579, chapter 74, unless that rule should have been superseded by a local Act or usage in particular burghs. With the exception of the eight or nine purely burghal parishes, the only mode of assessment for the poor recognised by the law of Scotland prior to August 1845, was that one-half of the burden was laid on the owners of lands and heritages within the parish and the other half on the whole inhabitants according to their means and substance."

Modes of assessment sanctioned in 1845. 8 & 9 Vict. c. 83.

17. The Poor Law (Scotland) Amendment Act of 1845, which set up parochial boards for the administration of the poor law, accepted the view of the Commission, and practically sanctioned all then existing modes of assessment. Sections 34 and 35 ran as follows (the words in brackets are now repealed):—

(34.) "[And be it enacted, that] when the parochial board of any parish or combination shall have resolved to raise by assessment the funds requisite, such board shall, either at the same meeting or at an adjournment thereof, or at a meeting to be called for the purpose, resolve as to the manner in which the assessment is to be imposed; and it shall be lawful for any such board to resolve that one-half of such assessment shall be imposed upon the owners, and the other half upon the tenants or occupants of all lands and heritages within the parish or combination, rateably according to the annual value of such lands and heritages [or to resolve that one-half of such assessment shall be imposed upon the owners of all lands and heritages within the parish or combination according to the annual value of such lands and heritages, and the other half upon the whole inhabitants, according to their means and substance; other than lands and heritages situated in Great Britain or Ireland, or to resolve that such assessment shall be imposed as an equal percentage upon the annual value of all lands and heritages within the parish or combination; and upon the estimated annual income of the whole inhabitants from means and substance other than lands and heritages situated in Great Britain or Ireland]; and when the parochial board shall have resolved on the manner in which the assessment is to be imposed, such resolution shall be forthwith reported to the *board of supervision for approval; and if the manner of assessment so resolved upon shall be approved by the *board of supervision, the same shall be adopted and acted upon in such parish or combination, and shall not be altered or departed from without the sanction of the *board of supervision; and if the *board of supervision shall disapprove of the manner of assessment so resolved upon as aforesaid, the parochial board shall, upon such disapproval being intimated, forthwith meet and resolve upon another mode of imposing the assessment consistent with law, and shall report such resolution to the *board of supervision; and the manner of imposing the assessment so resolved upon shall be adopted and acted upon in such parish or combination, and shall not be altered or departed from without the sanction of the *board of supervision."

(35.) "[And be it enacted, that] if at the date of this Act an assessment for the poor shall in any parish or parishes be imposed according to the provisions of any local act, or according to any established usage, it shall be lawful for the parochial board or boards of such parish or parishes to resolve that the assessment in such parish or parishes shall be imposed according to the rule established by such local act or usage; and such resolution, if approved of by the *board of supervision, shall continue to be acted upon in such parish or parishes, and shall not be altered or departed from without the sanction of the *board of supervision."

18. From 1845 to 1861 it was open to any Scottish parochial board, with the approval of the board of supervision (which in such matters was rarely withheld), to raise the

* Now the Local Government Board for Scotland.

poor rate in terms of the sections just quoted by a parochial income tax on means and substance. In 1847, out of 558 assessed parishes, 431 levied poor rate on annual value, and 71 on estimated means and substance. In 1860, out of 752 assessed parishes, 698 levied it on annual value, and only 25 on means and substance. In 1861 an Act (known as the Baxter Act) was passed (without discussion in the House of Commons, but with some discussion in the Lords), abolishing the power to rate according to estimated means and substance in parishes where the system had been introduced since 1845, and requiring a classification to be substituted. It was alleged in debate in the Lords that the assessment according to means and substance was an income tax without any machinery for ascertaining income; and in illustration of its operation it was stated that Lord Campbell was called upon to pay rates in a Scottish parish where he had property upon his salary as Lord Chief Justice of England. This Act did not, however, affect cases in which the system had existed prior to 1845, and such cases survived as late as 1880, when rating by means and substance was abandoned by the Greenock parochial board, the last board that retained it, the reason given being "because of the strong local feeling against it on account of the difficulty of obtaining correct information as to the real incomes of the ratepayers." This reason seems to have been the usual ground of abandonment.

19. Coming to the method now all but universally in use in the levy of poor rates, it has been stated that these rates are (or at least according to law should be) levied not upon the gross valuation, but upon a net valuation after certain deductions are made from the gross. The rule laid down by statute is that "in estimating the annual value of lands and heritages" (for poor rate) "the same shall be taken to be the rent at which one year with another such lands and heritages might in their actual state be reasonably expected to let from year to year, under deduction of the probable annual average cost of the repairs, insurance, and other expenses, if any, necessary to maintain such lands and heritages in their actual state, and all rates, taxes, and public charges payable in respect of the same."

In making the deductions each parish council has complete discretion. The most complete returns of gross and net values available (which cover nearly the whole of Scotland) show that in 1890 the average deduction was about 16 per cent. on dwelling-houses, 11 per cent. on farms, 20 per cent. on other assessable property. For Aberdeenshire the average figures are respectively 14, 10, and 14 per cent.; for Lanark, 19, 9, and 21; for Perth, 6, 7, and 13; for Renfrew, 25, 13, and 30; for Stirling, 13, 15, and 20; for Wigtown, 8, 10, and 17. The deduction in the case of a railway is generally from 25 to 35 per cent. There are great variations in the amount of deductions allowed. In 78 parishes no deduction is made at all; in 80 a uniform deduction is made for all subjects; in 65 only one rate of deduction is given to one or more classes of subjects; in 200 railways receive one rate of deduction, and other subjects receive no deduction, or a uniform deduction. Only in 310 parishes do houses receive a larger rate of deduction than land; in 14 land receives a larger rate than houses. So long ago as 1865 a Select Committee recommended that the figures for all parishes in each county and burgh should be fixed by the county and burghal authorities respectively; and they suggested 8 per cent. for land without houses, 10 per cent. for mines and quarries, 15 per cent. for land with houses, 20 per cent. for houses and buildings other than works and manufactories, and 30 per cent. for mills and works; but the recommendation has never been carried into effect. Another Select Committee recommended in 1871 that the power to make deductions should be altogether abolished, and poor rates, like all others, levied on the basis of the gross valuation; a third in 1890 recommended that all rates should be levied on the same valuation without pronouncing whether it should be gross or net.

20. A feature peculiar to the Scottish poor law rating system (but not a necessary feature, as its introduction and abandonment are, except in the 22 cases regulated by the Baxter Act, discretionary on the part of the parish councils) is the procedure known as classification. It is provided that "it shall be lawful for the parochial board (now the parish council) with the concurrence of the board of supervision (now the Local Government Board) to determine and direct that the lands and heritages may be divided into two or more separate classes according to the purposes for which such lands are used and occupied, and to fix such rate of assessment upon the tenants or occupiers of each class respectively as to such boards may seem just and equitable." The board of supervision (now the Local Government Board) has no initiative in requiring classification, although its approval must be obtained to any particular classification introduced; and any parish (except those under the Baxter Act) may

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Gradual and voluntary disappearance of rating on means and substance (2nd Report of Board of Supervision, 1848, p. iv., 16th Report, 1861, p. 207).
24 & 25 Vict. c. 37.
Hansard, v. 164, p. 584.

Poor rates levied on a net value. 8 & 9 Vict. c. 83, sec. 37.

Poor Rates (Scotland) (persons assessed) Return, p. 299 (C. 453 of 1891).

Valuation (Scotland) Select Committee (C. 800 of 1865).
Poor Law (Scotland) Select Committee (C. 329 of 1871).
Rating and Valuation (Scotland) Select Committee (C. 835 of 1890).

Power to classify rateable subjects in levying occupiers' poor rates. 8 & 9 Vict. c. 83, sec. 36. See C. Return 154 of 1886 (Session 1).

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desert it without the concurrence of the board. A classification which the board of supervision approved is (1) dwelling-houses paying full rate; (2) shops, manufactories, railways, mines, and quarries paying two-thirds; and (3) agricultural subjects paying one-fourth or one-fifth. The principle is fully explained in circulars issued by the board which have been laid before Parliament. In practice the classifications adopted are most various, as a return of 1886 shows; but the general intention of the system is to grant to those occupiers whose rent may be considered higher in proportion to their income a proportionate relief. Of the 162 classified parishes, 53 classify land at one-fourth or less than one-fourth of the rate on dwellings; 63 parishes have two classes only; 81 have three classes; 15 have four classes; two have five classes, and one has six classes. It will be observed that classification only applies to occupiers; the deductions referred to in the preceding paragraph are granted to both owners and occupiers.

Out of 877 parishes only 162 are classified, of which 90 are partly urban and partly rural; in 1886 the total number was 191. In nine out of 17 burghs with over 20,000 inhabitants, there is a classification of lands and heritages for poor rating in one or more of the parishes contained, in whole or in part, in the burgh, and in eight out of 19 burghs with a population of between 10,000 and 20,000 there is also a classification for poor rating. Of the three Select Committees above mentioned, that of 1865 did not deal with classification; that of 1871 recommended that if lands and heritages are to continue alone to be taxed to the poor rate the provisions respecting classification should be improved and extended by giving greater power to the board of supervision (now Local Government Board) to require proper classification; that of 1890 recommended that the evil arising from the great variety of the existing classifications should be remedied either by giving an initiative in altering classification to the board of supervision upon the representation of any ratepayer in a parish, or by providing for a statutory classification. (For the effect of the Agricultural Rates, &c. (Scotland) Act, 1896, on parish rating and on classification, see below, paragraph 21.)

AGRICULTURAL RATES, &c. (SCOTLAND) ACT, 1896.

Effect of
Agricultural
Rates, &c.
(Scotland)
Act, 1896,
on county
and parish
rates.

21. The Agricultural Rates, &c. (Scotland) Act, 1896, will have the following effect upon the rating systems described above. During the five years commencing 15th May 1897, occupiers of agricultural lands and heritages as defined in the Act (viz.: "any lands and heritages used for agricultural or pastoral purposes only, or as market gardens, orchards, or allotments") will be assessed to county council rates on only three-eighths of the valuation which would otherwise have determined their assessments, or, in other words, they will be relieved of five-eighths of their rates. They will, in parishes where there is no classification receive the same relief from parish council rates; but in the parishes where a classification exists it is open to the parish council to obtain from the Secretary for Scotland a certificate that the classification relieves agricultural occupiers to the same or to a greater extent than the Act. Where the certificate is obtained, the classification will continue, and the reduced valuation provided by the Act will not have effect; where it is not obtained the classification will be suspended; and no new classification can be introduced during the five years for which the Act continues.

The Act also provides for the Public Health Rate in counties being levied upon the same valuation as the other county rates, and suspends the payment by burghs of Burgh Land Tax (the incidence of which had been a constant source of complaint) throughout the five years of its operation.

OTHER RATING BODIES.

Other rating
bodies.

22. The only other rating authorities acting under public general statutes in Scotland are (1) the heritors (or landed proprietors), who assess themselves (in some cases on a valuation dating from the 17th century) for certain ecclesiastical purposes, viz., for building and repairing churches and manses, and for glebes and churchyards; and (2) the district fishery boards, who rate the owners of fresh-water salmon fisheries to defray the expense of the protection and preservation of their fisheries. In the year 1893-94 the heritors raised 46,179*l.*, and the district fishery boards raised 11,301*l.* by means of rates.

AUTHORITIES.

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23. Apart from the various statutes, most of which are collected in a useful volume entitled "Guide to Local Government" (Green and Sons, Edinburgh, 1896), the following are among the principal sources of information on valuation and rating in Scotland:—

(1.) *Reports.*

Royal Commission on Scottish Municipal Corporations, 1835.
 Royal Commission on the Scottish Poor Laws, 1844.
 Royal Commission on Public Roads in Scotland, 1859.
 House of Commons Select Committee on Valuation of Lands and Heritages (Scotland) (No. 300, 1865; this report includes an account of the valuation system before 1854).
 House of Commons Select Committee on the Poor Law (Scotland) (No. 329, 1871).
 House of Commons Select Committee on Rating and Valuation (Scotland) (No. 335, 1890).
 Annual Reports of the Board of Supervision (now Local Government Board) for Scotland, and of the Accountant for Scotland to the Scotch Education Department.
 Report on Local Taxation in Scotland by John Skelton, C.B., LL.D., Vice-President of the Local Government Board for Scotland (No. C. 7575, 1895; this Report corresponds to those of Mr. Goschen and Mr. Fowler for England).

(2.) *Returns.*

Annual Local Taxation Returns for Scotland.
 Return of Classifications (No. C. 154, 1886; this Return includes circulars explaining the principle of "classification").
 Poor Rates (Scotland) Persons Assessed Return (No. C. 453, 1891; this Return is the subject of an article by the member who obtained it, Mr. W. A. Hunter, in the "Contemporary Review" for October 1893).
 Population and Valuation of Counties, Burghs, and Parishes in Scotland, Return (No. C. 8288, 1896).

(3.) *Bills introduced by the Government of the day, but not passed.*

Poor Law (Scotland) Act, 1845, Amendment Bill, 1869, (No. 80), proposed to repeal the clause in the Poor Law Act authorising deductions from gross rental, unconditionally.
 Valuation of Lands and Assessments (Scotland) Bill, 1870 (Nos. 102 and 179), made the same proposal, subject to special provisions to meet the case of railways, &c.
 Poor Law (Scotland) Bill, 1876 (Nos. 130 and 179), proposed to abolish deductions, to make classification compulsory for poor rating (negatived in Committee), and to give the Board of Supervision an initiative in classification.
 Valuation of Lands and Assessments (Scotland) Bill, 1879 (No. 144) made similar proposals to those of 1870.
 Poor Relief and Audit of Accounts (Scotland) Bill, 1881 (Nos. 182 and 239), proposed to abolish deductions, and to give the Board of Supervision power to require classifications and to vary inequitable classifications, and passed Committee in this shape.

(4.) *Treatises.*

Rankine, "Land Ownership in Scotland," Section on "Public Burdens" (Edinburgh, Bell and Bradfute, 1891).
 Armour, "Valuation for Rating in Scotland" (Edinburgh, Bell and Bradfute, 1892).

J. M. Dodds,
 Scottish Office,
 February 1897.

APP. II.

SCHEDULE I.

TABLE OF RATES LEVIABLE, 1896-97, BY COUNTY COUNCILS
PARISH COUNCIL

(See Minutes of Evidence, Vol.

Note.—Only rates authorised by public Statutes of general application are included.

* RATE.	Purpose.	Statutes now in force Authorising Rate.	Area Rated.	Rating Authority.	Spending Authority.
1.	2.	3.	4.	5.	6.
1 Burgh General Assessment. (1833.) (1850.) (1862.)	General purposes of burgh police administration, <i>e.g.</i> , election of commissioners, payment of burgh officers, police force, lighting, cleansing, and water supply, sanitation (not being under Public Health Acts), fire brigade, maintenance of foot pavements, streets, &c.	53 & 56 Vict. c. 55, ss. 267, 340, 347, 360 (Burgh Police (Scotland) Act, 1892), 56 & 57 Vict. c. 25, s. 3 (1893).	Royal, Parliamentary, or Police Burgh within police boundaries.	Town Council or Burgh Commissioners.	Town Council or Burgh Commissioners.
2 County Police Rate. (1839.) 1857.	Defraying expenses of county police force, and police stations and cells.	20 & 21 Vict. c. 72, s. 29 (1857), 52 & 53 Vict. c. 50, s. 27 (4) (1889), 55 & 56 Vict. c. 55, s. 81 (1892).	County, including certain burghs and police burghs, as provided by statute, or mutually agreed on; or, a district of a county specially fixed.	County Council	Standing Committee of County Council and Commissioners Supply.
3 Poor Rate 1845.	Relief and management of poor, ordinary and lunatic, erection and maintenance of poorhouses and parochial asylums, provision of medicines and medical attendance, parish council election expenses, &c.	8 & 9 Vict. c. 83, ss. 34-37 (1845), 24 & 25 Vict. c. 37 (1861), 57 & 58 Vict. c. 58, ss. 14, 15, 21, 30 (1894).	Parish - - - - -	Parish Council	Parish Council

* The dates in this column are those of the original statutes authorising the levy of the rate on the present system, or on a system approximating to that now in force, and the rates are arranged in the order of the earliest authorising statute in each case. Where the year is placed within brackets, the statute is no longer in force.

SCHEDULE I.

APP.]

TOWN COUNCILS OR BURGH COMMISSIONERS, AND
N SCOTLAND.

Questions 326-8, 369, 494-6, 560-4.)

The names of the more important rates are printed in Clarendon Type.

* On whom Levied.	On what Valuation Levied.	† Deductions from Gross Valuation Allowed in Fixing Rateable Value (if any).	‡ Differential Rating Allowed for Special Rateable Subjects (if any).	Special Exemptions Allowed (if any).	NOTES.
7.	8.	9.	10.	11.	12.
Occupiers; but in case of subjects under 4/ owners are rated, with relief against occupiers (s. 344).	Gross, as in Valuation Roll; but see Col. 10.	Nil - -	The following subjects are rated, for burgh general assessment, on one-fourth only of their gross valuation, viz.: canals, canal basins and towing paths, railways and tramways (excluding stations, depôts, and buildings); bridges, frontages, and ferries not being private property; underground pipes or works of gas or water companies or corporations; salmon fishings; woodland, arable, meadow, or pasture ground, or other ground used for nurseries, market gardens, or for agricultural purposes. Where there is a water supply in terms of the Burgh Police Act, quarries, manufactories, and (unless in special circumstances otherwise determined by the Commissioners, with appeal to the Sheriff) shops pay water rate on one-fourth only of their gross valuation.	Persons may be exempted on ground of poverty or inability (s. 343). Owners are assessed for occupiers' rate for subjects under 4/ value, with power of recovery and 10 per cent. discount (s. 344). Owners are assessed for occupiers' rate when premises are let for less than a year (s. 345).	This rate was till 1892 known as the burgh police assessment. The Act of 1892 repealed a Statute of 1862. Edinburgh, Glasgow, Aberdeen, Dundee, and Greenock are excepted from the Burgh Police Act, and governed under local police Acts. — There is a limit to this rate of 4s. when water supply is introduced under the Act, and of 2s. when it is not (s. 340). Burgh expenses under the Tramways Act, 1870; Dogs Act, 1871; Pedlars Act, 1871; Petroleum Act, 1871; Infant Life Protection Act, 1872; Adulteration Act, 1872; Prison Authorities Acts, 1874 and 1878; Explosives Act, 1875; Sale of Food and Drugs Acts, 1875 and 1879; Prisons Act, 1877 (pensions, contributions to reformatories, &c.); Weights and Measures Acts, 1878 and 1889; Royal Burgh Convention Acts, 1879 and 1895 (contributions to Convention); Electric Lighting Acts, 1882 and 1890; Police (Scotland) Act, 1890; Military Lands Act, 1892; Shop Hours Act, 1893; Fatal Accidents Inquiry (Scotland) Act, 1895, and Sea Fisheries Regulation (Scotland) Act, 1895, are charged to the burgh general assessment. The Light Railways Rate (No. 29) is in burghs leviable on the same basis as the burgh general assessment.
On owners up to the average rate for 10 years before 1889; above that, half on owners, half on occupiers.	Gross - - -	Nil - - -	A. R. (S.) A.	- - -	Owners alone paid this rate up to 1889 in counties. County expenses under the Dogs Act, 1871, and the Police (Scotland) Act, 1890, are paid out of the police rate.
Half on owners, half on occupiers.	Net, after deductions; but see Cols. 9 and 10.	The average cost of repairs, insurances, &c., rates, taxes, and public charges, is deducted, see Memorandum, par. 19.	A. R. (S.) A. in unclassified parishes. The system of classification provides a differential rating in classified parishes for the subjects benefited by the classification. See Memorandum, para. 20 and 21.	Persons, or classes of persons may be exempted on ground of inability to pay (s. 42). The whole assessment may be recovered from occupiers, with recourse for one-half against owners (s. 43).	Expenses under the Vaccination Act (1863), and the Prevention of Cruelty to Children Act, (1894), are charged to the poor rate. The Public Libraries Rate (No. 5), Registration of Births Rate (No. 6), Valuation Rate (No. 7), and Burial Grounds Rate (No. 9), as levied parochially; and the County Public Health Rate (No. 4. g.c.), School Rate (No. 21), and Special Parish Rate (No. 27), are raised on the same basis as the poor rate.

* When a rate is levied half on owners and half on occupiers, there is in some cases, power to levy the whole rate on occupiers with right of relief against owners.

† By "gross" valuation is meant the value entered in the Valuation Roll.

‡ "A. R. (S.) A." in this column signifies that agricultural subjects will, after 15th May 1897, be rated on three-eighths only of their value, as provided by the Agricultural Rates, &c. (Scotland) Act, 1896. See Memorandum, par. 21.

TABLE of Rates Leviable, 1896-97, by County Councils, Town Councils

* RATE.	Purpose.	Statutes now in force Authorising Rate.	Area Rated.	Rating Authority.	Spending Authority.
1.	2.	3.	4.	5.	6.
4 Public Health Rate.† (1848) (1856) 1867.	Removal of nuisances, prevention and mitigation of disease, regulation of common lodging-houses, provision of drainage and water supply, &c.	30 & 31 Vict. c. 101, ss. 93-95 (1867). 34 & 35 Vict. c. 38, s. 1 (1871). 52 & 53 Vict. c. 50, ss. 17, 27, and 81 (1888). 54 & 55 Vict. c. 52, s. 4 (1891). 57 & 58 Vict. c. 53, s. 44 (1894).	(1.) County (excluding Royal, Parliamentary, and Police burghs), <i>or</i>	County Council	County Council
			(2.) County District <i>and</i>	County Council	County Council and District Committee.
			(3.) County Special Water or Drainage District, <i>and</i>	County Council	County Council or District Committee, and Sub-Committee of County Council or District Committee and Parish Council.
			(4.) Royal, Parliamentary, or police burgh.	Town Council or Burgh Commissioners.	Town Council or Burgh Commissioners.
5 Public Libraries' Rate. (1854) (1867).	Provision and maintenance of public libraries, museums, &c., payment of officials, &c.	50 & 51 Vict. c. 42, ss. 7, 8 (1887).	(1.) Parish - - - - <i>and</i>	Parish Council	Committee of Parish Council or Landward Committee.
			(2.) Royal, Parliamentary, or Police Burgh.	Town Council or Burgh Commissioners.	Committee of Town Council or Burgh Commissioners.
6 Registration of Births, &c., Rate. 1854.	Registration of births, deaths and marriages, payment of registrars, provision of safes, &c.	17 & 18 Vict. c. 80, ss. 50, 66 (1854). 18 & 19 Vict. c. 29, s. 4 (1855). 23 & 24 Vict. c. 85, s. 5 (1860).	(1.) Parish - - - - <i>and</i>	Parish Council	Parish Council
			(2.) Royal or Parliamentary burgh, <i>or</i>	Town Council	Town Council
			(3.) Special District, comprising portions of two or more parishes, determined by sheriff.	Heritors (<i>i.e.</i> , proprietors of lands and houses).	Heritors - -
7 Valuation of lands, &c., Rate. 1854.	Annual ascertaining of the value of lands, houses, &c. (excluding, however, railways, canals, &c., which are separately valued) for insertion in the valuation rolls of counties and burghs; payment of assessors' salaries, &c.	17 & 18 Vict. c. 91, s. 18 (1854). 52 & 53 Vict. c. 50, s. 27 (4) (county) (1889).	(1.) County (excluding Royal and Parliamentary burghs), <i>and</i>	County Council	County Council
			(2.) Royal or Parliamentary Burgh, <i>or alternatively</i>	Town Council	Town Council
			(3.) Parish (only if so decided by county or burgh authority).	Parish Council	County or Town Council.
8 Militia Storehouse Rate. 1854.	Provision and maintenance of houses for militia arms and stores, guard-rooms, magazines, quarters, &c.	17 & 18 Vict. c. 106, ss. 37-39 (1854). 40 & 41 Vict. c. 53, s. 63 (1877). 52 & 53 Vict. c. 50, s. 27 (4) (county) (1889).	(1.) County (excluding Royal and Parliamentary burghs), <i>and</i>	County Council	County Council
			(2.) Royal or Parliamentary burgh.	Town Council	County Council

* The dates in this column are those of the original statutes authorising the levy of the rate on the present system, or on a system approximating to that now in force, and the rates are arranged in the order of the earliest authorising statute in each case. Where the year is placed within brackets the statute is no longer in force.

† Under the operation of the Public Health (Scotland) Act, 1897, this rate will in future be universally levied half upon owners and half upon occupiers. (Note added August 1897.)

or Burgh Commissioners, and Parish Councils in Scotland—*continued.*

APP. II.

* On whom Levied.	On what Valuation Levied.	† Deductions from Gross Valuation Allowed in Fixing Rateable Value (if any).	‡ Differential Rating Allowed for Special Rateable Subjects (if any).	Special Exemptions Allowed (if any).	NOTES.
7.	8.	9.	10.	11.	12.
As poor rate (No. 3)	Net, as poor rate (<i>but after 15th May 1897, gross</i>).	As poor rate (<i>but after 15th May 1897, nil</i>).	A. R. (S.) A.	As poor rate (<i>but after 15th May 1897, as other county rates</i>).	Limit of rate, 6d. without hospital, drainage, or water supply; 2s. 6d. when these are provided.
As poor rate (No. 3)	- ditto -	- ditto -	A. R. (S.) A.	- ditto.	For effect of Agricultural Rates Act, see Memorandum, par. 21.
As poor rate (No. 3)	- ditto -	- ditto -	A. R. (S.) A.	- ditto.	Expenses under the Rivers Pollution Act, 1876, Notification of Diseases Act, 1889, Post Office Act, 1892, and Allotments (Scotland) Act, 1892, are charged to Public Health Rate.
As burgh general assessment (on occupiers) (No. 1); or, if so resolved, in certain cases, by burgh authority, half on owners, half on occupiers.	Gross; but see Col. 10.	Nil - -	The following subjects pay burgh public health rate on one-fourth only of their gross valuation, viz.: canals, canal basins and towing paths, and railways (excluding stations, depôts, wharfs, and buildings); underground pipes and works of gas or water companies; woodland, arable, meadow, or pasture land, or other land used for agricultural purposes; mines, minerals, and quarries.	-	The Housing of Working Classes Rate (No. 19), Public Parks Rate (No. 23), and County Special District Rate (No. 28), are raised on the same basis as the Public Health Rate.
As poor rate (No. 3)	Net, as poor rate	As poor rate	A. R. (S.) A.	As poor rate	An adoptive Act, with limit of one penny rate.
As burgh general assessment (No. 1).	As burgh general assessment.	As burgh general assessment, but see Col. 10.	Differential rating forbidden.	As burgh general assessment.	
As poor rate (No. 3)	Net, as poor rate.	As poor rate -	A. R. (S.) A.	As poor rate	This rate is understood to be frequently levied in burghs on the same value as burgh general assessment.
As poor rate (No. 3)	Gross? - -	Nil!	-	-	
As fixed by sheriff	As fixed by sheriff.	As fixed by sheriff.	- - - -	As fixed by sheriff.	Rating by heritors for registration expenses appears to be in disuse.
Half on owners, half on occupiers; or, in same way as any other county assessment on gross valuation.	Gross - -	Nil - -	A. R. (S.) A.	- -	In several counties the rate is charged to county general assessment (No. 18).
Half on owners, half on occupiers; or, in same way as any other burgh assessment on gross valuation.	Gross - -	Nil.	-	-	In burghs contributing to return a Member to Parliament, under the Reform Act of 1868, the cost of making up the Valuation Roll is thrown on the Police or Burgh General Rate (31 & 32 Vict., c. 48, s. 48), i.e., on occupiers.
As poor rate (No. 3)	Net, as poor rate.	As poor rate	A. R. (S.) A.	-	Apportionment between county and burgh is according to valuation. Owners alone paid this rate up to 1889 in counties.
On owners up to the average rate for 10 years before 1889; above that, half on owners, half on occupiers.	Gross - -	Nil - -	A. R. (S.) A.	- -	
Half on owners, half on occupiers.	Gross - -	Nil.	-	-	

* When a rate is levied half on owners and half on occupiers, there is in some cases power to levy the whole rate on occupiers, with right of relief against owners.

† By "gross" valuation is meant the value entered in the Valuation Roll.

‡ "A. R. (S.) A." in this column signifies that agricultural subjects will, after 15th May 1897, be rated on three-eighths only of their value, as provided by the Agricultural Rates, &c. (Scotland) Act, 1896. See Memorandum, par. 21.

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TABLE of Rates Leviable, 1896-97, by County Councils, Town Councils

DATE.	Purpose.	Statutes now in force Authorising Rate.	Area Rated.	Rating Authority.	Sancting Authority.
1.	2.	3.	4.	5.	6.
9 Burial Grounds Rate. 1855.	Provision and maintenance of burial ground for parish or burgh.	18 & 19 Vict. c. 68, ss. 2, 26 (1855). 19 & 20 Vict. c. 103, s. 69 (1856).	(1.) Parish - - - - <i>and</i> (2.) Parliamentary burgh -	Parish Council Town Council	Parish Council Town Council
10 Registration of Voters Rate. 1856.	Registration of Parliamentary, County Council, and Municipal Voters.	19 & 20 Vict. c. 58, s. 43 (1856) (burgh). 24 & 25 Vict. c. 83 (1861) (county). 31 & 32 Vict. c. 48, s. 48 (1868) (burgh). 33 & 34 Vict. c. 92, s. 7. 48 Vict. c. 3, s. 8 (6) (county) (1884). 52 & 53 Vict. c. 50, ss. 27 (4), 28 (5) (county) (1889). 55 & 56 Vict. c. 55, s. 22 (1892).	(1.) Royal or Parliamentary burgh, <i>and</i> (2.) (Parliamentary) county	Town Council County Council	Town Council County Council
11 Lunatic Asylums Rate. 1857.	Provision and maintenance of district lunatic asylums.	20 & 21 Vict. c. 71, ss. 54, 55 (1857). 40 & 41 Vict. c. 53, ss. 62, 63 (1877). 52 & 53 Vict. c. 50, s. 27 (4) (county) (1889).	(1.) County (excluding Royal and Parliamentary burghs), <i>and</i> (2.) Royal or Parliamentary burgh.	County Council Town Council	District Lunacy Board elected by County and Town Councils. District Lunacy Board.
12 Gas Measures Rate. 1859	Providing standard measures for sale of gas, inspectors' fees, &c.	22 & 23 Vict. c. 66, s. 7 (1859). 23 & 24 Vict. c. 146 (1860). 27 & 28 Vict. c. 96 (1864). 52 & 53 Vict. c. 50, s. 11 (1889).	(1.) County (excluding Royal burghs), <i>and</i> (2.) Royal burgh - - -	County Council Town Council	County Council Town Council or County Council.
13 Sheriff Court House Rate 1860.	Erection, improvement, and maintenance of sheriff court houses, sheriff clerk's and procurator fiscal's offices, &c.	23 & 24 Vict. c. 79, ss. 19-21 (1860). 47 & 48 Vict. c. 42, ss. 6, 9 (1884). 52 & 53 Vict. c. 50, s. 27 (4) (1889).	(1.) County (excluding Royal and Parliamentary burghs), <i>and</i> (2.) Royal or Parliamentary burgh.	County Council Town Council	County Council County Council
14 Burgh General Improvement Assessment. (1862.)	Purchase of houses for widening streets; provision of town hall, &c.	55 & 56 Vict. c. 55, ss. 154, 158, 315, 359 (Burgh Police (Scotland) Act, 1892).	Royal, Parliamentary, or Police Burgh.	Town Council or Burgh Commissioners.	Town Council or Burgh Commissioners.
15 Burgh General Sewer Rate. (1862.)	Maintaining, clearing, and ventilating sewers, &c.	55 & 56 Vict. c. 55, ss. 361, 362, 363 (Burgh Police (Scotland) Act, 1892).	Royal, Parliamentary, or Police Burgh, or districts within burghs.	Town Council or Burgh Commissioners.	Town Council or Burgh Commissioners.
16 Burgh Special Sewer Rate. (1862.)	Construction of new sewers -				
17 Diseases of Animals Rate. (1866.) (1878.)	Prevention of diseases of animals, and compensation for compulsory slaughter.	52 & 53 Vict. c. 50, s. 14 (1889). 57 & 58 Vict. c. 57, s. 60 (1894).	(1.) County (including burghs, not being Parliamentary burghs with more than 7,000 inhabitants) <i>and</i> (2.) Parliamentary burghs with more than 7,000 inhabitants.	County Council Town Council	County Council (Committee). Town Council

* The dates in this column are those of the original statutes authorising the levy of the rate on the present system, or on a system approximating to that now in force, and the rates are arranged in the order of the earliest authorising statute in each case. Where the year is placed within brackets, the statute is no longer in force.

or Burgh Commissioners, and Parish Councils in Scotland—*continued.*

APP. II.

* On whom Levied.	On what Valuation Levied.	† Deductions from Gross Valuation Allowed in Fixing Rateable Value (if any).	‡ Differential Rating Allowed for Special Rateable Subjects (if any).	Special Exemptions Allowed (if any).	NOTES.
7.	8.	9.	10.	11.	12.
As poor rate (No. 3) -	Net, as poor rate.	As poor rate	A. R. (S.) A.	As poor rate.	
As poor rate (No. 3) -	Gross? - -	Nil?	-	-	
As poor rate (No. 3) or as otherwise allowed in the Valuation Act; or (in Parliamentary burghs under the 1863 Act) as police (i.e. burgh general) rate (on occupiers) (No. 1)	Gross? - -	Nil?	-	-	This rate is understood to be frequently levied in burghs on the same valuation as the Burgh General Assessment.
On owners up to the average rate for 10 years before 1889; above that, half on owners, half on occupiers.	Gross - -	Nil - -	A. R. (S.) A.	- -	Owners alone paid this rate up to 1889 in counties.
On owners up to the average rate for 10 years before 1889; above that, half on owners, half on occupiers.	Gross - -	Nil - -	A. R. (S.) A.	- -	The expenses to be met by rates are allocated between counties and burghs in a lunacy district by the General Lunacy Board.
Half on owners, half on occupiers.	Gross - -	Nil.	-	-	Owners alone paid this rate up to 1889 in counties.
Undefined - - -	Gross - -	Nil - -	A. R. (S.) A.	- -	This Act is mainly adoptive.
Undefined - - -	Gross - -	Nil.	-	-	
On owners up to the average rate for 10 years before 1889; above that, half on owners, half on occupiers.	Gross - -	Nil - -	A. R. (S.) A.	Secs. 19, 20, and 21 of Act of 1860	Owners alone paid this rate up to 1889 in counties. Some counties have local Acts. The expense of maintenance, so far as not paid by Exchequer, is in counties charged to the county general assessment (No. 18).
(a) For erection, on owners (or on occupiers, with right of relief against owners).	Gross - -	Nil.	-	exempt in part for non-occupancy and poverty.	
(b) For maintenance, with police (i.e., burgh general) assessment (No. 1) (on occupiers).	As burgh general assessment.	As burgh general assessment.	-		
Half on owners, half on occupiers (may be levied on occupiers with right of relief against owners).	As burgh general assessment (No. 1).	As burgh general assessment.	-	As burgh general assessment.	There is a limit of 3d. to this rate.
On owners - - -	As burgh general assessment (No. 1).	As burgh general assessment.	-	-	These rates are paid on unoccupied as well as occupied premises.
Half on owners, half on occupiers.	Gross - -	Nil - -	A. B. (S.) A.	- -	The Act of 1891 repealed and consolidated Acts dating from 1878 onwards.
Half on owners, half on occupiers.	Gross? - -	Nil? - -	-	-	

* When a rate is levied half on owners and half on occupiers, there is in some cases a power to levy the whole rate on occupiers, with right of relief against owners.

† If "gross" valuation is meant the value entered in the Valuation Roll.

‡ "A. R. (S.) A." in this column signifies that agricultural subjects will, after 15th May 1897, be rated on three-eighths only of their value, as provided by the Agricultural Rates, &c. (Scotland) Act, 1896. See Memorandum, par. 21.

APP. II.

TABLE of Rates Leviable 1896-97, by County Councils, Town Council

* RATE.	Purpose.	Statutes now in force Authorising Rate.	Area Rated.	Rating Authority.	Spending Authority.
1.	2.	3.	4.	5.	6.
18 County General Assessment. 1868.	To meet salaries of county civil and legal officials, criminal expenses, upkeep of buildings, fairs court, riot and rogue money expenses, &c.	31 & 32 Vict. c. 82, ss. 3, 4 (1868). 52 & 53 Vict. c. 50 (1889) s. 27 (4).	County (excluding Royal and Parliamentary burghs).	County Council.	County Council.
19 Housing of Working Classes Rate. (1868.) (1875.) (1885.)	Defraying expenses of schemes for reconstruction of unhealthy areas (in burghs only); demolition of houses unfit for habitation; provision of working class lodginghouses, &c.	53 & 54 Vict. c. 70, s. 96 (1890). 59 & 60 Vict. c. 31 (1896).	(1.) District of county - <i>or</i> (2.) Parish in county - <i>and</i> (3.) Burgh (Royal, Parliamentary, or Police).	County Council. County Council. Town Council or Burgh Commissioners.	District Committee. County Council or District Committee. Town Council or Burgh Commissioners.
20 Petty Customs Rate. 1870.	To provide a substitute in lieu of abolished petty customs.	33 & 34 Vict. c. 42, s. 2 (1870).	Royal, Parliamentary, or other burgh levying petty customs.	Town Council.	Town Council.
21 School Rate 1872.	Providing and maintaining schools and schoolhouses, paying teachers' salaries, &c.	35 & 36 Vict. c. 62, s. 44 (1872). 41 & 42 Vict. c. 78, s. 32 (1878).	Parish, Royal, or Parliamentary burgh, or special school district.	Parish Council, except when no poor rate is levied, in which case the School Board itself rates.	School Board.
22 Burgh Gas Contingent Guarantee Rate. 1876.	To meet annuities and interest on gas-supply loans.	39 & 40 Vict. c. 49, ss. 35, 39, 40 (1876).	Royal, Parliamentary, or Police burgh.	Town Council or Burgh Commissioners.	Town Council or Burgh Commissioners.
23 Public Parks Rate 1878.	Provision and maintenance of public parks, walks, or pleasure grounds.	41 Vict. c. 8, s. 13 (1878).	Royal, Parliamentary, or police burgh.	Town Council or Burgh Commissioners.	Town Council or Burgh Commissioners.
24 Roads Rate 1878.	Construction and maintenance of roads and bridges.	41 & 42 Vict. c. 51, ss. 52, 54, 55, 58, 86 (1878). 52 & 53 Vict. c. 50, s. 16 (1889). 54 & 55 Vict. c. 32 (1891). 55 & 56 Vict. c. 12 (1892).	(1.) County (including burghs as agreed), <i>or</i> (2.) County District - <i>or</i> (3.) Parish - <i>and</i> (4.) Burgh (Royal, Parliamentary, or Police).	County Council. Town Council or Burgh Commissioners.	County Road Board or District Committee. Town Council or Burgh Commissioners.

* The dates in this column are those of the original statutes authorising the levy of the rate on the present system, or on a system approximating to that now in force, and the rates are arranged in the order of the earliest authorising statute in each case. Where the year is placed within brackets the statute is no longer in force.

or Burgh Commissioners, and Parish Councils in Scotland—continued.

APP. II.

* On whom Levied.	On what Valuation Levied.	† Deductions from Gross Valuation Allowed in fixing Rateable Value (if any).	‡ Differential Rating Allowed for Special Rateable Subjects (if any).	Special Exemptions Allowed (if any).	NOTES.
7.	8.	9.	10.	11.	12.
On owners up to the average rate for 10 years before 1889; above that, half on owners, half on occupiers.	Gross - -	Nil - -	A. R. (S.) A.	- - -	Owners alone paid this rate up to 1889. County expenses under the Pedlars Act, 1871, Petroleum Act, 1871, Infant Life Protection Act, 1872, Explosives Act, 1875, Sale of Food and Drugs Acts, 1875 and 1879, Prisons Act, 1877, Prison Authorities Acts, 1874 and 1878, Weights and Measures Acts, 1878 and 1889, and Sheriff Court House Act, 1884, are charged to county general assessment.
As county public health rate (No. 4), but without limit and only within parishes benefited.	As county public health rate.	As county public health rate.	A. R. (S.) A.	As county public health rate.	The Act of 1890 repealed and consolidated various Scottish statutes from 1855 onwards.
- ditto - ditto -	As county public health rate.	As county public health rate.	A. R. (S.) A.	As county public health rate.	
As burgh public health rate (No. 4), but without limit.	As burgh public health rate.	As burgh public health rate.	As burgh public health rate.	As burgh public health rate.	
As separate rate - -	Undefined -	Undefined -	-	Undefined -	An adoptive Act. Limit of rate, 3d.
or					
As any police or burgh rate	As rate with which levied.	As rate with which levied.	-	As rate with which levied.	
As poor rate (No. 3) -	Net, as poor rate	As poor rate	As poor rate - - -	As poor rate	The Parish Council are bound to pay over the amount named by the School Board, without deduction for cost of collection.
			A. R. (S.) A.		
As burgh police rate (i.e., burgh general assessment) (No. 1).	As burgh police rate.	As burgh police rate.	-	As burgh police rate.	Not levied unless there is a deficiency in the burgh gas accounts.
As public health rate in burgh (No. 4) - -	As public health rate in burgh.	As public health rate in burgh.	-	- - -	A permissive Act. No limit to rate.
Half on owners, half on occupiers.	Gross - -	Nil - -	A. R. (S.) A.	- - -	Owners alone paid for construction of new roads and bridges in counties up to 1889. The expenses of street maintenance may in a burgh be taken off the burgh general assessment and charged as road rate, half on owners, half on occupiers. County expenses under the Tramways Act, 1870, and the Light Railways Act, 1896, are leviable on the same basis as road rate.
Half on owners, half on occupiers; or, as other road rates in burgh (i.e., as burgh general assessment) (No. 1) on occupiers).	Gross, but see under burgh general assessment.	Nil - -	-	-	

* When a rate is levied half on owners and half on occupiers, there is, in some cases, a power to levy the whole rate on occupiers, with right of relief against owners.

† By "gross" valuation is meant the value entered in the valuation roll.

‡ "A. R. (S.) A." in this column signifies that agricultural subjects will, after 15th May 1897, be rated on three-eighths only of their value, as provided by the Agricultural Rates, &c. (Scotland) Act, 1896. See Memorandum, par. 21.

APP. II.

TABLE of Rates leviable, 1896-97, by County Councils, Town Councils

* RATE.	Purpose.	Statutes now in force Authorising Rate.	Area Rated.	Rating Authority.	Assessing Authority.
1.	2.	3.	4.	5.	6.
25 County General Purposes Rate. 1889.	Any lawful county purpose not covered by special rating statutes.	52 & 53 Vict. c. 50, ss. 26, 27, 62 (Local Government (Scotland) Act, 1889).	County (excluding Royal and Parliamentary burghs).	County Council	County Council
26 Local Loans Guarantee Rate. 1891.	To meet deficiency in funds liable for interest and repayment of local stock.	54 & 55 Vict. c. 34, ss. 14, 15 (1891).	Area of authority issuing stock.	Authority issuing stock.	Authority issuing stock.
27 Special Parish Rate. 1894.	Exercise of powers conferred by Parish Councils Act, viz., provision and maintenance of offices or recreation grounds, &c., acquisition of rights of way, leasing of allotments, repairing parish roads, &c.	57 & 58 Vict. c. 55, s. 27 (Local Government (Scotland) Act, 1894).	(1.) Parish (if wholly outwith a burgh or police burgh) <i>and</i> (2.) Upward part of parish (excluding any portion within a burgh or police burgh).	Parish Council	Parish Council
28 (County) Special District Rate. 1894.	Lighting or scavenging of, or providing public baths or washhouses for, a special district in a county.	57 & 58 Vict. c. 55, s. 44 (Local Government (Scotland) Act, 1894).	Special district (outwith a burgh or police burgh) formed by County Council or District Committee.	County Council	County Council District Committee, or Sub-Committee of County Council or District Committee and parish council.
29 Light Railways Rate. 1896.	Construction of or contribution to a light railway.	59 & 60 Vict. c. 45, s. 26 (5) (1896).	(1.) County <i>or</i> (2.) County District <i>or</i> (3.) Parishes in County <i>and</i> (4.) Royal, Parliamentary, or police burgh.	County Council	County Council or district committee.
				Town Council or Burgh Commissioners.	Town Council or Burgh Commissioners.

* The dates in this column are those of the original statutes authorising the levy of the rate on the present system, or on a system approximating to that now in force, and the rates are arranged in the order of the earliest authorising statute in each case. Where the year is placed within brackets, the statute is no longer in force.

or Burgh Commissioners, and Parish Councils in Scotland—*continued.*

APP. II.

* On whom Levied.	On what Valuation Levied.	† Deductions from Gross Valuation Allowed in fixing Rateable Value (if any).	‡ Differential Rating Allowed for Special Rateable Subjects (if any).	Special Exemptions Allowed (if any).	NOTES.
7.	8.	9.	10.	11.	12.
Half on owners, half on occupiers.	Gross - -	Nil - -	A. R. (S.) A.	Occupiers of subjects under 4 <i>l.</i> valuation may be exempted from rating on score of poverty on their own application. Unoccupied and unfurnished houses are exempted from occupiers' rates (52 & 53 Vict. c. 50, s. 62). This note applies to County Council rates generally, these rates being raised as items of the consolidated county rates on owners or occupiers respectively, (52 & 53 Vict. c. 50, s. 27).	Later statutes have imposed additional charges on this rate, viz, Electric Lighting (Scotland) Act, 1890, Schedule; Western Highlands Works Act, 1891 (guarantee rate only); Small Holdings Act, 1892, s. 21; Military Lands Act, 1892, s. 25; Shop Hours Act, 1893; County Councils Association (Scotland) Act, 1894; Wild Birds Act, 1894; Fatal Accidents Inquiry (Scotland) Act, 1895, s. 4 (10) (jurors' remuneration); Sea Fisheries (Scotland) Regulation Act, 1895.
Half on owners, half on occupiers.	- - -	- - -	A. R. (S.) A., if rating authority is a county or parish council.	- - -	Not levied unless there is a deficiency in the funds primarily available.
As poor rate (No. 3)	Net, as poor rate	As poor rate	As poor rate - - -	As poor rate	This rate is limited to 6 <i>d.</i>
As poor rate (No. 3)	Net, as poor rate	As poor rate	A. R. (S.) A.	As poor rate.	
As county public health rate (No. 4).	As county public health rate.	As county public health rate.	A. R. (S.) A.	As county public health rate.	This rate is limited to 9 <i>d.</i>
As county road rate (No. 24).	As county road rate.	As county road rate.	A. R. (S.) A.	As county road rate.	
As police or burgh general assessment (No. 1).	As police or burgh general assessment.	As police or burgh general assessment.	-	As police or burgh general assessment.	

* When a rate is levied half on owners and half on occupiers, there is, in some cases, a power to levy the whole rate on occupiers, with right of relief against owners.

† By "gross" valuation is meant the value entered in the valuation roll.

‡ "A. R. (S.) A." in this column signifies that agricultural subjects will, after 15th May 1897, be rated on three-eighths only of their value, as provided by the Agricultural Rates, &c. (Scotland) Act, 1896. See Memorandum, par. 21.

SCHEDULE II.

SPECIMEN FORM OF NOTICE OF ASSESSMENT AND DEMAND NOTE
OF DUMFRIES.—(See Minutes)NOBLEHILL, ETC., DISTRICT.Notice of Assessment and Demand Note.

COUNTY AND PARISH COUNCIL RATES, 1896-97.

PARISH OF DUMFRIES.

No.

NOTICE is hereby given, that the Person named on the back hereof has been Assessed by the County Council and Parish Council for the year from 15th May, 1896, to 15th May, 1897, as under, viz. :—

BRANCH OF EXPENDITURE.	Rate required. Per £.	Fixed Average Rate, payable by Owners only. Per £.	Increment payable by Owners and Occupiers equally. Per £.	Payable by	
				Owners. Per £.	Occupiers. Per £.
1. Police Assessment - - - -	1·29	1·29	—	1·29	—
2. County General Assessment - -	·394	·394	—	·394	—
3. Registration of Voters Assessment -	·103	·103	—	·103	—
4. Road Debt Assessment - - - -	·075	—	—	·075	—
5. Roads and Bridges Assessment - -	6·5	—	—	3·25	3·25
		Consolidated Rates		5·112	3·25
6. Public Health Assessment - - - -	3·129	—	—	1·5645	1·5645
7. Noblehill, &c., Drainage Assessment -	4·5	—	—	2·25	2·25
8. Noblehill Scavenging Assessment -	3·	—	—	1·5	1·5
	Total amount of County Rates			10·4265	8·5645
9. Parish Council Rates :—					
(a) Poor Rate - - - - -	10·	—	—	5·	5·
(b) School Rate - - - - -	11·	—	—	5·5	5·5
(c) Registration Assessment - - - - -	0·25	—	—	0·125	0·125
	Total amount of Parish Council Rates			10·625	10·625

Amount of County Rates due as per annexed note, £

Amount of Parish Council Rates due as per annexed note, £

The Council have directed that all Appeals against Assessments and Applications by Occupiers under the Annual Value of 4*l.*, as appearing on the Valuation Roll, for relief on the ground of poverty, must be lodged with the County Clerk, County Buildings, Dumfries, on or before Noon of Monday, 7th December 1896. No Appeal against the amount of annual value, as appearing in the Valuation Roll, can be entertained. Applications for relief on the ground of poverty should, as far as possible, be certified by the County Councillor of the Division, and by the District Clerk of the District to which the Applicant belongs. Ordinary Appeals must be supported at the Appeal Court by the Appellants in person, or by Agents or Mandatories, otherwise the Appeals will be dismissed. The County Valuation Committee of the County Council will meet to hear and dispose of Appeals and applications as aforesaid within the County Buildings, Dumfries, on Tuesday, 15th December next, at 1 o'clock Afternoon.

All Appeals against Parish Council Rates must be lodged with the Clerk of the Parish Council, Queen Street, Dumfries, on or before Noon of Saturday, 5th December 1896, which Appeals will be heard and determined by the Parish Council at a meeting to be held within the Parish Council Chambers, Dumfries, on Thursday, the 10th day of December 1896, at 2.30 o'clock Afternoon.

Any clerical error in either the County or Parish Rates may be rectified on application to the Collector.

The Assessments are payable at this office on or before **1st JANUARY NEXT**. For the convenience of Ratepayers, the Collector will attend at the places mentioned on the back hereof on the days and at the hours named.* Ratepayers may pay their Assessments at such of these places as are most convenient for them. All Cheques not drawn on Dumfries or London Banks must include cost of remittance. Stamped envelope to be enclosed for receipt. Sums under *One Shilling* may be remitted in Penny Postage Stamps.

OFFICE HOURS: 10 till 3; Saturdays, 10 till 12.

J. HENDERSON, County Collector.

COLLECTOR'S OFFICE,

71, IRISH STREET, DUMFRIES, 27th November 1896.

THIS NOTICE MUST BE PRODUCED ENTIRE AT TIME OF PAYMENT, OR SENT WITH REMITTANCE.

* It has not been thought necessary to print this list.

SCHEDULE II.

APP. II.

FOR COUNTY AND PARISH COUNCIL RATES IN USE IN THE COUNTY
of Evidence, Vol. I., Questions 396, 588-90.)

COUNTY OF DUMFRIES.

RECEIPT FOR COUNTY & PARISH COUNCIL RATES,
15th May, 1896, to 15th May, 1897.

No.

PARISH OF DUMFRIES.

M

BRANCHES OF EXPENDITURE.	Rate required.	Fixed Average Rate.	Increment of Average Rate.	Owners' Rate.	Occupiers' Rate.
	Per £. <i>d.</i>	Per £. <i>d.</i>	Per £. <i>d.</i>	Per £. <i>d.</i>	Per £. <i>d.</i>
1. Police Assessment	1.29	1.29	—	1.29	—
2. County General Assessment	.394	.394	—	.394	—
3. Registration of Voters Assessment	.103	.103	—	.103	—
4. Road Debt Assessment	.075	—	—	.075	—
5. Roads and Bridges Assessment	6.5	—	—	3.25	3.25
			Consolidated Rates	5.112	3.25
6. Public Health Assessment	3.129	—	—	1.5645	1.5645
7. Noblehill, &c., Drainage Assessment	4.5	—	—	2.25	2.25
8. Noblehill Scavenging Assessment	3.	—	—	1.5	1.5
			Total amount of County Rates	10.4265	8.5645
9. Parish Council Rates:—					
(a) Poor Rate	10.	—	—	5.	5.
(b) School Rate	11.	—	—	5.5	5.5
(c) Registration Assessment	0.25	—	—	0.125	0.125
			Total amount of Parish Council Rates	10.625	10.625

Whereof Rates 1 to 5 inclusive are imposed according to the Annual Value as appearing on the Valuation Roll, viz. :—

		£			
		at 5.112 per £	per £		
As Owner, on £		at 5.112 per £	per £		
As Occupier, on £		at 3.25 per £	per £		
*Rate 6, 7, 8, and 9. imposed subject to statutory Deduction from Annual Value, viz. :—					
Public Health Assessment	As Owner, on £	at 1.5645 per £	per £		
	As Occupier, on £	at 1.5645 per £	per £		
Noblehill, &c., Drainage Assessment.	As Owner, on £	at 2.25 per £	per £		
	As Occupier, on £	at 2.25 per £	per £		
Noblehill Scavenging Assessment	As Owner, on £	at 1.5 per £	per £		
	As Occupier, on £	at 1.5 per £	per £		
Total amount of County Rates due £					
Parish Council Rates	As Owner, on £	at 10.625 per £	£ : :		
	As Occupier, on £	at 10.625 per £	£ : :		
£					

* Deductions :—
Railways, 35 %.
Houses and Quarries, 20 %.
Other property, 12½ %.

This portion of the Notice is designed to be utilised as the Receipt when the Rates are paid, and it is therefore particularly requested that when payment is made or a remittance sent the entire notice be presented or forwarded. This portion will then be detached, marked "paid," and returned as the Official Receipt.

SCHEDULE III.

NEW RATES AND ADDITIONS TO RATES SINCE 1869.

(1.) *Burgh Rates.*

The rates in Schedule I. numbered 20 (Petty Customs, 1870), 22 (Burgh Gas Contingent Guarantee, 1876), 23 (Public Parks, 1878), 24 (Roads, 1878), 26 (Local Loans Guarantee, 1891) and 29 (Light Railways, 1896) are new burgh rates since 1869. In addition to these, burgh expenses under the Tramways Act, 1870; Dogs Act, 1871; Pedlars Act, 1871; Petroleum Act, 1871; Infant Life Protection Act, 1872; Adulteration Act, 1872; Prison Authorities Acts, 1874 and 1878; Explosives Act, 1875; Sale of Food and Drugs Acts 1875 and 1879; Prisons Act 1877 (pensions, contributions to reformatories &c.); Weights and Measures Act, 1878 and 1889; Royal Burgh Convention Acts, 1879 and 1895 (contributions to Convention); Electric Lighting Acts, 1882 and 1890; Police (Scotland) Act, 1890; Military Lands Act, 1892; Shop Hours Act, 1893; and Fatal Accidents Inquiry (Scotland) Act, 1895, are charged to the burgh general assessment (Rate No. 1, col. 12); and burgh expenses under the Rivers Pollution Act, 1876, Notification of Diseases Act, 1889, Post Office Act, 1892, and Allotments (Scotland) Act, 1892, are charged to Public Health Rate (No. 4, col. 12). Further, three consolidating Acts, the Housing of the Working Classes Act, 1890, the Burgh Police (Scotland) Act, 1892, and the Diseases of Animals Act, 1894, have made alterations in or additions to the purposes covered by existing burgh rates.

(2.) *County Rates.*

The rates in Schedule I. numbered 24 (Roads Rate, 1878) 25 (County General Purposes, 1889), 26 (Local Loans Guarantee, 1891), 28 (Special District Rate, 1894) and 29 (Light Railways Rate, 1896) are new county rates since 1869. In addition to these, county

expenses under the Dogs Act, 1871, and the Police (Scotland) Act, 1890, are charged to County Police rate (Rate No. 2, col. 12); county expenses under the Pedlars Act, 1871, Petroleum Act, 1871, Infant Life Protection Act, 1872, Explosives Act, 1875, Sale of Food and Drugs Act, 1875 and 1879, Prisons Act, 1877, Prison Authorities Acts, 1874 and 1878, Weights and Measures Acts, 1878 and 1889, and Sheriff Court House Act, 1884, are charged to county general assessment (Rate No. 18, col. 12); and county expenses under the Rivers Pollution Act, 1876, Notification of Disease Act, 1889, Post Office Act, 1892, and Allotments (Scotland) Act, 1892, are charged to County Public Health rate (No. 4, col. 12); while county expenses under the Electric Lighting (Scotland) Act, 1890, Schedule; Western Highlands Works Act, 1891 (guarantee rate only); Small Holdings Act, 1892, s. 21; Military Lands Act, 1892, s. 25; Shop Hours Act, 1893; County Councils Association (Scotland) Act, 1894; Wild Birds Act, 1894; and Fatal Accidents Inquiry (Scotland) Act, 1895, s. 4 (10) (jurors' remuneration) are charged to County General Purposes Rate (No. 25, col. 12). The Housing of the Working Classes Act, 1890, and the Diseases of Animals Act, 1894, have also made alterations in or additions to the purposes covered by existing county rates.

(3.) *Parish Rates.*

The rates in Schedule I. numbered 21 (School Rate, 1872) and 27 (Special Parish Rate, 1894) are new parish rates since 1869. In addition expenses under the Prevention of Cruelty to Children Act, 1894, and the expense of parish council elections and (in some cases) of maintaining churchyards under the Local Government (Scotland) Act, 1894, are charged to Poor Rate (No. 3).

SCHEDULE IV.

MISCELLANEOUS INFORMATION AS TO THE PARISH RATING SYSTEM.

CONTENTS.

- (1.) Extract from Circular from Local Government Board for Scotland on Poor Law Administration, dated 30th October 1895.
- (2.) Circular from Local Government Board for Scotland on exemptions from Poor Rates, dated 25th October 1896.
- (3.) Statement of deductions and classifications in terms of the Poor Law (Scotland) Act, 1845, in force in the classified parishes having more than 20,000 population (1895). (See *Minutes of Evidence, Vol. I., Question 381*).
- (4.) Assessment of owners of unlet property and vacant ground by parish councils.
- (5.) Use of a supplementary assessment roll by parish councils.
N.B.—Nos. 3, 4, and 5 are extracted from a memorandum by Mr. W. J. Wood prepared in 1895 for the Barony parish council, and published in "The Scottish Poor Law Magazine," 1895, p. 509.
- (6.) Petition to the Secretary for Scotland relative to the classification in the parish of Kenfrew, and answer on behalf of the Parish Council. (See *Minutes of Evidence, Vol. I., Question 514*).

I.—EXTRACT FROM CIRCULAR ON POOR LAW ADMINISTRATION.

Local Government Board,
Edinburgh, 30th October 1895.
SIR,
I AM requested by the Local Government Board for Scotland to state that, in view of the important changes made in the system of parochial election by the Local Government Act of 1894, they deem it desirable to bring under the special attention of the council certain points connected with poor law administration.

I.—*The Assessment for Relief of the Poor.*

(a.) As the law stands the relief of the poor is a burden which falls upon all owners and occupiers of lands and heritages within the parish who are able to contribute.

(b.) The assessment should run from Whitsunday to Whitsunday so as to correspond with the financial year. It should be imposed whenever the valuation roll for the year is available (say in October), and the collec-

tion completed not later than the following March. As the annual budget is to be submitted in July, an estimate of the amount of the assessment required for the year will have been prepared during that month.

(c.) One half of the total assessment is payable by the owners, one half by the tenants or occupiers within the parish. It was held by the court of session in the case of *Galloway v. Nicholson* (March 19th, 1875) that it is not one half of the rate, but one half of the entire assessment that falls to be paid by each class respectively.

(d.) There is no exemption from assessment, except in the case of those who are unable to pay, and the parish council must satisfy themselves in each case of the inability to pay. They are not entitled to exempt a class on the ground that, in their opinion, persons who inhabit houses under a certain rental are unable to pay; no such general exemption is in terms of law; an appeal must be taken by every person desiring exemption, and on this appeal the parish council, after due inquiry, adjudicate.

(e.) The assessment is not imposed on the gross rental, but on the "annual value," i.e., the net rental, certain deductions having first been made. These deductions are made with the object of ascertaining the assessable rental, and on the assessable rental both owners and occupiers are rated.

(f.) In the case of owners there is always a uniform rate.

But in the case of tenants and occupiers, the parish council may, if they see fit, adopt a classification of rates.

A classification is unnecessary where the lands and heritages in a parish are used for one purpose only, e.g., when the parish is exclusively agricultural; but wherever there are different classes of property a classification is expedient.

The parish council will keep in view in adopting a classification:—

- (1.) That it must be exhaustive, comprehending all classes of property in the parish. [Case of *North*

British Railway Company v. Paterson, Inspector of Cardross, February 17, 1887.]

APP. II.

(2.) That the different rates are to be fixed, *not according to rental*, but according to the purposes for which the properties are used.

(3.) That it is desirable that a classification should not be unnecessarily complicated. It is in the interest of the ratepayers, and for the convenience of the officials, that it should be made as simple as is practicable, and that sub-division of similar subjects should be avoided. The two main classes are in most instances (a) dwelling-houses, (b) lands used for agricultural or pastoral purposes, and the rate on agricultural or pastoral subjects ought not to exceed one-third or one-fourth of the rate on dwelling-houses.* In the intermediate class or classes, shops, manufactories, railways, mines, quarries, and similar subjects are included.†

II.—EXEMPTIONS FROM POOR RATES.

SIR, Local Government Board,
Edinburgh, October 28, 1896.

I AM to inform you that the attention of the Board having been directed to certain exemptions from assessment not in terms of law, which some parish councils have been in use to allow, they consider it necessary to issue the present circular.

1. It may be said generally that the owners and occupiers of all lands and heritages in Scotland entered in the valuation roll are liable to be assessed for relief of the poor in respect of such lands and heritages. The exceptions are few and unimportant.

2. It is not necessary that lands and heritages should be actually let to make the owner liable for his share of the assessment. An owner cannot be exempted on the ground that his property is unlet. Unlet shootings and deer forests, indeed, were not included in the original Valuation Act among assessable subjects; but they are now assessable under the Act 49 Vict. cap. 15.

3. By the Poor Law Act of 1845 power was given to the Parochial Board to exempt from payment of the assessment on the ground of inability to pay. This exemption applies of course mainly to tenants and occupiers; but cases may occasionally occur where an owner is unable to pay.

4. There are other exceptions, however, to the general rule of liability, — exceptions based upon usage or general rule of law or arising out of the provisions of Acts of Parliament.

5. The minister of the parish is not liable for assessment in respect of his manse and glebe; but when the glebe is not in the occupation of the minister, but is let by him to another, the occupier is liable to be assessed in respect of occupancy. When the glebe is fenced under the provisions of the Glebe Lands Act, 1866, it becomes an assessable subject. The exemption of the minister from assessment applies to Poor Rates only.

6. Lands and heritages occupied by the Crown, or by the servants of the Crown for the purposes of the Crown, are not liable to be assessed. The exemption has been held to extend to property occupied for the purposes of the Army and Navy, the Post Office, the Police, and Prisons. But the Treasury is in use to contribute in aid of local rates in respect of Crown property or property used for "the public government of the country," in terms of a Memorandum submitted to Parliament in 1874.

7. The exemptions under Acts of Parliament include the following:—

(a.) *Mines and Quarries* which have not been worked during some part of the year preceding the day on which the assessment is ordered to be levied are exempt by the Poor Law Act of 1845;

(b.) *Churches, Chapels, Meeting Houses, and "Premises exclusively appropriated to Public Religious Worship,"* are not assessable (37 & 38 Vict. cap. 20); and it is further provided in the Act that the exemption shall continue although the building, or part of it, may be used for Sunday or Infant Schools, or for the charitable education of the poor;

(c.) *Burial Grounds* are exempt from assessment under the same Act;

(d.) *Sunday and Ragged Schools* may be exempted from occupier's rates under 32 & 33 Vict. cap. 40;

(e.) *Societies established exclusively for purposes of Science, Literature, or the Fine Arts,* are exempt from assessment, either as occupiers or owners, in respect of the land and buildings used by them for the transaction of their business, and for carrying into effect their purposes, provided that they are supported in whole or part by annual voluntary contributions, that they do not, and by their laws, may not make any dividend, gift, division or bonus in money, to their members, and that they obtain a certificate in terms of the Act 6 & 7 Vict. cap. 36;

(f.) *Militia Stores* are exempt under 17 & 18 Vict. cap. 106;

(g.) *Volunteer Stores* under 26 & 27 Vict. cap. 65; and

(h.) *Lighthouses* under 57 & 58 Vict. cap. 60.

8. It appears, however, from communications addressed to the Board, that the following are not infrequently included in the exemptions allowed by parish councils:—

Schools and schoolhouses;
School playgrounds;
Industrial schools;
Charitable institutions;
Hospitals;
Lunatic asylums;
Parish Council offices and houses;
Poorhouses;

as well as the owners' rate in the case of unlet property.

The Board have to point out that these exemptions are not in terms of law, unless in cases of inability to pay, and they have to intimate that it is the duty of the local boards, who are responsible for the recovery of the assessments, to see that the owners and occupiers legally liable are duly assessed.

9. The Board have, in conclusion, to remind parish councils that the valuation roll, as finally adjusted in terms of the Act, is conclusive as to value.

10. This circular is transmitted in triplicate, one copy being for the information of the chairman of the parish council, another for the guidance of the collector of the parish rates, and the third for your use and that of the parish council generally.

I am, Sir,
Your obedient Servant,
MALCOLM McNEILL,
Secretary.

The Inspector of Poor.

* "Assessment for the relief of the poor was originally established on the equitable principle, that every one should contribute in proportion to his income, and that principle has never been abandoned. . . . A farmer who paid 100*l.* a year for his farm could not be supposed to have an income equal to that of a man who paid a rent of 100*l.* a year for his dwelling-house; and if the principle that every one should be required to contribute in proportion to his income was not to be lost sight of, it was obviously necessary that facilities should be afforded for imposing different rates with reference to the different amounts of means represented by the different kinds of occupancies. Accordingly, in the Act of 1845, it was provided (sec. 36), that it should be lawful to distinguish lands and heritages into two or more separate classes according to the purposes for which such lands are used and occupied, and to fix such rate of assessment upon the tenants and occupiers of each class respectively as may seem just and equitable. It was thus made lawful to vary the rate with reference to the presumed income of the different classes of occupiers. The Act of 1845 which abolished direct assessment on means and substance has given increased importance to the equitable exercise of this power of classification."—*Circular of Board of Supervision, December 10th, 1868.*

† To afford ample time for the imposition of the various rates that are assessed in like manner as the poor rate, any alteration in the mode of assessing the poor rate (as regards classification or otherwise) should be resolved on at a meeting of the parish council to be held not later than the month of July.

APP. II.

III.—DEDUCTIONS AND CLASSIFICATIONS IN THE CLASSIFIED PARISHES HAVING MORE THAN 20,000 POPULATION.

[The information is applicable to the Year 1895.]

Deductions.Classifications.1.—**ABERDEEN AND OLD MACHAR (now united).**

Aberdeen, population, 51,748. Gross rental, £259,802.
Old Machar, population, 71,579. Gross rental, £322,100.

Owners and Occupiers—

All property except railways and tramways, 12½ per cent.
Railways and tramways, 25 per cent.

2.—**BARONY.**

Population, 309,812. Gross rental, £1,750,648.

Owners and Occupiers—

Lands and minerals, 15 per cent.
All other subjects, 20 per cent.

These deductions were adopted on 24th June 1853, and are at present in force.

It has been found necessary to treat railways and other companies known as "public companies" individually, owing to the great difficulty of arriving at the "probable average annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain such lands and heritages in their actual state."

The following deductions agreed on, after much litigation and negotiation, have now been in force for a number of years:—

Caledonian Railway	-	33½ per cent.
North British Railway	-	35 "
City Union Railway	-	30 "
Corporation Tramways	-	20 "
Clyde Navigation	-	30 "
Gas Corporation and Electric Lighting	-	32 "
Water Corporation	-	20 "

3.—**DUNDEE.**

Population, 157,359. Gross rental, £777,283.

Owners and Occupiers—

Lands and heritages not otherwise included, 20 per cent.
Quarries and fishings, land and heritages used for agricultural purposes, including market gardens and nurseries, 5 per cent.
Railways—North British, 35 per cent.; Caledonian, 33½ per cent.; Dundee and Arbroath Joint, 34½ per cent.

4.—**FALKIRK.**

Population, 30,731. Gross rental, £128,467.

Owners and Occupiers—

Dwelling houses, public works, shops, and all places of business, 20 per cent.
Railways, 35 per cent.
Agricultural lands, 10 per cent.

5.—**GREENOCK.**

Population, 66,247. Gross rental, £397,676.

Owners and Occupiers—

Shops and dwelling houses 15 per cent.
Harbours, tramways, railways, stores, manufactories, building yards, foundries, workshops, gasworks, waterworks, school, and all other premises 20 per cent.
Lands used for agricultural purposes, quarries, mines, 24 per cent.
Banks, counting houses, and offices 5 per cent.

1.—**ABERDEEN AND OLD MACHAR.**

Owners of all classes of property one uniform rate.

Tenants and Occupants—

Class I.—Dwelling houses, shops, warehouses, at full rate.
Class II.—Lands and fishings, at half of Class I.

2.—**BARONY.**

Owners of all classes of property one uniform rate.

Tenants and Occupants—

Class I.—Lands and heritages devoted to agricultural purposes at one-third of the combined owner's and tenant's rate on Class II.
Class II.—Every other description of lands and heritages at full rate.

This classification was adopted on 24th June 1853, and approved of by the Board of Supervision.

3.—**DUNDEE.**

Owners of all classes of property one uniform rate.

Tenants and Occupants—

Class I.—Lands and heritages not included in Classes II., III., and IV. at full rate.
Class II.—Quarries and fishings at three-quarters of Class I.
Class III.—Lands and heritages used for agricultural purposes, including market gardens and nurseries, at one-third of Class I.
Class IV.—Railways at 82 per cent. of Class I.

4.—**FALKIRK.**

Owners of all classes of property one uniform rate.

Tenants and Occupants—

Class I.—Dwelling houses at full rate.
Class II.—Public works, railways, shops, and all places of business at half of Class I.
Class III.—Agricultural lands at fourth of Class I.

5.—**GREENOCK.**

Owners of all classes of property one uniform rate.

Tenants and Occupants—

Class I.—Shops and dwelling houses at one-fourth of Class III.
Class Ia.—Harbours, tramways, railways, at one-fourth of Class III.
Class II.—Lands used for agricultural purposes, quarries, mines, at one-sixteenth of Class III.
Class III.—Banks at full rate.
Class IV.—Counting-houses and offices at three-fourths of Class III.
Class V.—Stores, manufactories, building yards, foundries, workshops, gasworks, waterworks, school, and all other premises not embraced in Classes I., Ia., II., III., and IV., at one half of Class III.

The Greenock Parochial Board down to the year 1880 imposed their assessment on means and substance. At that date they resolved to abolish that mode and to adopt the first with classification. The above is the classification adopted.

Deductions.

6.—HAMILTON.

Population, 35,132. Gross rental, £264,199.

Owners and Occupiers—

Lands and agricultural subjects 15 per cent.
Houses, shops, railways, minerals, &c. 20 per cent.

7.—INVERNESS.

Population, 24,186. Gross rental, £129,575.

Owners and Occupiers—

Lands, shootings, fishings, and other heritages 10 per cent.
Shops, warehouses, hotels, places of business, dwelling houses, offices, and banking offices 20 per cent.
Railways, 32 per cent.

8.—KILMARNOCK.

Population, 27,968. Gross rental, £127,345.

Owners and Occupiers—

Dwelling houses and all other heritages but land and railways, 25 per cent.
Railways, 33½ per cent.
Lands, 10 per cent.

9.—PAISLEY and ABBEY.

Paisley, population, 41,082. Gross rental, £170,654.
Abbey, population, 42,887. Gross rental, £199,223.

Owners and Occupiers—

Banks, offices, public works, dwelling houses, retail shops, and all other heritages, 20 per cent.
Land, 12½ per cent.

IV.—ASSESSMENT OF OWNERS OF UNLET PROPERTY AND VACANT GROUND BY PARISH COUNCILS (extract from Mr. Wood's Memorandum for Barony Parish Council, July 1895).

In the case of *Tod v. Mitchell*, Reid's Digest, p. 61, 26th January 1853, it was held that unlet property is assessable for the owner's proportion of the poor rate, and that is the opinion of Sheriff Bell in the arbitration of *Smith v. Arthur's Trustees*, P.L.M., 1863-64, p. 193, 4th November 1863, and of the late Mr. John Burnett, Advocate, Edinburgh, in the memorial presented to him by the Barony Parochial Board in 1880.

Notwithstanding this decision, the practice of the 23 parishes having a population of 20,000 and upwards is as follows:—

Unlet Property Assessed.	Unlet Property not Assessed.
1. Bothwell.	1. Abbey.
2. Cambusnethan.	2. Aberdeen.*
3. Dundee.	3. Barony.
4. Dunfermline.	4. Glasgow.*
5. Edinburgh.	5. Govan.
6. Falkirk.	6. Greenock.
7. Hamilton.	7. Leith, North.
8. Inverness.	8. Machar, Old.*
9. Kilmarnock.	9. Paisley.
10. Leith, South.	10. Perth.
11. Monkland, New.	11. St. Cuthbert's.
12. Monkland, Old.	

* The parish council will probably now assess unlet property.

Classifications.

6.—HAMILTON.

Owners of all classes of property at one uniform rate.

Tenants and Occupants—

Class I.—Dwelling houses, banks, &c., at the full rate.
Class II.—Shops, warehouses, railways, mines, &c., at two-thirds of Class I.
Class III.—Lands and agricultural subjects at one-third of Class I.
Mixed Class.—Dwelling houses and shops, &c., having *cumulo* rental in Valuation Roll, at five-sixths of Class I.

7.—INVERNESS.

Owners of all classes of property one uniform rate.

Tenants and Occupants—

Class I.—Lands, shootings, fishings, and other heritages, at one-sixth of Class IV.
Class II.—Shops, warehouses, hotels, and places of business, at one-fourth of Class IV.
Class III.—Dwelling houses and offices at one-half of Class IV.
Class IV.—Banking offices at full rate.

8.—KILMARNOCK.

Owners of all classes of property one uniform rate.

Tenants and Occupants—

Class I.—Dwelling houses and banks at full rate.
Class II.—Inns with stabling connected therewith, shops, warehouses, and business offices, at one-half of Class I.
Class III.—Mills, foundries, print works, manufactories, brick works, quarries, collieries, gas pipes, water pipes, and ground used for such pipes, also railways, at one-third of Class I.
Class IV.—Farms, cultivated grounds, and nurseries, at one-fourth of Class I.

9.—PAISLEY and ABBEY.

Owners of all classes of property one uniform rate.

Tenants and Occupants—

Class I.—Banks at, say, 1s. 6d. per £.
Class II.—Offices at, say, 1s. per £.
Class III.—Public works and heritages, not included in other Classes, at, say, 6d. per £.
Class IV.—Dwelling houses at, say, 5d. per £.
Class V.—Retail shops at, say, 3d. per £.
Class VI.—Land at, say, 2d. per £.

Thus, the owners of unlet property are assessed in 12 of the 23 parishes indicated, and in the remaining 11 they are not.

The question whether unlet property should be assessed is one that affects wholly and solely the owners. Whether it be or be not assessed cannot make the slightest difference to the tenants.

In the case of *Galloway v. Nicholson*, P.L.M., 1874-75, p. 203, First Division, 19th March 1875, it was held that when the assessment for the relief of the poor is imposed under the 34th section of the Act, one-half on owners and the other half on occupiers, one-half of the *cumulo* sum must be raised from the owners as a class and the other half from the occupiers as a class, and that it is not in compliance with the statute to raise the assessment by imposing an equal rate or percentage on all ratepayers.

In order to comply with this decision, a differential rate on owners and tenants has to be adopted. These are 4½d. and 4¼d. respectively. The gross rental of the parish is 1,806,314l. 3s. 6d., and the assessable rental 1,432,622l. 2s. 2d., representing 86,621 entries—7,934 owners and 78,687 tenants. The amount of poor rate paid by owners and tenants worked out as follows:—

APP. II

		OWNERS.	
		£	s. d.
Assessment at 4½d. per £	-	27,699	14 3
Less exemptions	-	54	4 3
		<u>£27,555</u>	<u>10 0</u>
		TENANTS.	
		£	s. d.
Assessment at 4½d. per £	-	29,015	19 3
Less exemptions	-	333	2 1
„ irrecoverable, say	-	900	0 0
		<u>1,233</u>	<u>2 1</u>
		<u>£27,782</u>	<u>17 2</u>

There are in the Barony parish 3,296 subjects unlet, representing a gross rental of 65,152*l.* 17*s.*, and an assessable rental of 52,122*l.* 17*s.*

		£	s. d.
Had owners been assessed for unlet property, there would have been available not only the assessable rental of	-	1,432,622	2 2
but also the assessable rental of the unlet property of	-	52,122	5 7
less the assessable rental of the supplementary roll of	-	8,332	16 10
		<u>43,789</u>	<u>8 9</u>

giving an available assessable rental of £1,476,411 10 11

And a rate of 4½*d.* on this would have sufficed to have yielded the needed 27,699*l.* 14*s.* 3*d.*, which it required a rate of 4½*d.* to yield when the unlet property was not assessed. Each owner would thus have paid a slightly lower rate, but on a rental augmented by the rental of his unlet property. The only effect, therefore, would have been that owners having less than the average of unlet property would have paid a little less, and those having more than the average would have paid a little more than they did under the present arrangement.

It is stated that owners sometimes keep their property unlet rather than accept a less rental than they consider it worth, and that the assessing of unlet property would operate strongly against this being done. It may well be questioned, however, if there is any ground for this statement, for the law of supply and demand is powerful enough to operate effectively against such action.

Vacant ground, properly so called, does not appear on the roll, having no value while it continues to be such, but many pieces of what in one sense may be called "vacant ground" appear on the roll, as for instance, where it has been let for grazing purposes. In such cases the rent paid is entered in the roll as the value, and the owner and tenant are assessed thereon.

Assuming, however, that statutory powers were obtained authorising assessors to put all vacant ground on the roll, at such rent or value as the Statute might direct, then the only person who could be assessed for it would be the owner, as there would be no tenant, and the only effect of assessing the owners would be to slightly reduce the owner's rate. It could have no effect, as already explained, on the tenants, nor diminish to any extent, however small the amount he would have to pay.

[N.B.—There are express enactments as to the assessing of unlet property by county councils and burgh commissioners. See Table of Rates, No. 1, col. 11, and No. 25, col. 11.]

V.—USE OF A SUPPLEMENTARY ASSESSMENT ROLL BY PARISH COUNCILS (Extract from Mr. Wood's Memorandum for Barony Parish Council, July 1895).

This roll is made up of those subjects that appear on the original roll as "Empty," but which have been subsequently let or occupied for a portion of the year.

The proviso to section 40 of the Poor Law Act enacts:—

"Provided always, that it shall be lawful for the parochial board of any such parish or combination, if there shall have been found to exist any error in the sum or sums to be levied by way of assessment, or any omissions or surcharges in respect of the persons liable to pay the same, to cause such error, omission, or surcharge to be corrected at their next or any subsequent meeting after such error, omission, or surcharge shall have been discovered."

It is under this provision that a supplementary roll is made use of, and the late Mr. John Burnet, Advocate, Edinburgh, in response to a memorial by the Barony parochial board in 1880, expressed the opinion that it is legal to do so. The following indicates the practice of the twenty-three parishes having a population of 20,000 and upwards in reference to the use of a supplementary roll.

Used.	Not used.
1. Abbey.	1. Bothwell.
2. Aberdeen.	2. Dundee.
3. Barony.	3. Dunfermline.
4. Cambusnethan.*	4. Greenock.
5. Edinburgh.	5. Inverness.
6. Falkirk.	6. Monkland, New.
7. Glasgow.	
8. Govan.	
9. Hamilton.	
10. Kilmarnock.*	
11. Leith, North.	
12. Leith, South.	
13. Maschar, Old.	
14. Monkland, Old.*	
15. Paisley.	
16. Perth.	
17. St. Cuthberts.	

* These parishes, while not using a formal supplementary roll, adopt a course which practically amounts to doing so.

Thus a supplementary roll is used in seventeen of the twenty-three parishes indicated, and in six it is not.

In a parish where the practice is to assess the owners for unlet property a supplementary roll is of course unnecessary so far as the owners are concerned, because they have already been assessed on the full rental of their property whether let or unlet, and the tenants alone can in that case be assessed on the supplementary roll.

The supplementary roll for the parish shows a gross rental of 10,416*l.* 1*s.*, and an annual value of 8,327*l.* 16*s.* 10*d.*, representing 1,974 entries—638 owners and 1,356 tenants and the amount assessed was as follows:—

	Poor Rate.	Other Rates.	Total.
	£ s. d.	£ s. d.	£ s. d.
Owners	160 11 9	162 2 0	322 13 9
Tenants	169 6 9	170 11 3	339 18 0
Totals	329 18 6	332 13 3	662 11 9

If a supplementary roll is not made use of, the rate of assessment would require to be proportionally increased so as to make up for the loss of the amount realised by it.

VI.—(1.) PETITION TO THE SECRETARY FOR SCOTLAND RELATIVE TO THE CLASSIFICATION IN THE PARISH OF RENFREW, AND (2.) ANSWER ON BEHALF OF THE PARISH COUNCIL. (See Minutes of Evidence, Vol. I., Question 514.)

APP. II.

(1.) UNTO THE RIGHT HONOURABLE LORD BALFOUR OF BURLEIGH, SECRETARY FOR SCOTLAND.

The Petition of the Agriculturists in the Parish of Renfrew.

HUMBLY SHOWETH,

1. That your Petitioners are mostly farmers in the parish and county of Renfrew, and all vitally interested in agriculture.

2. That increased local burdens are pressing heavily on farmers and hampering agriculture—the chief industry of the country.

3. That through the fall of prices for farm produce agriculture is, and has been, for a considerable number of years, in a depressed condition.

4. That notwithstanding the steady fall in the value of farm produce the local burdens on the farmers are annually becoming heavier.

5. That the parish of Renfrew is partly Burghal and partly Land ward.

6. That the assessable rental of agricultural lands in the parish of Renfrew is 7,112*l.* 13*s.* 11*d.*

tenants alone, but one-half by the tenants and the other half by the landlords, and as there is absolute equality as regards the landlord's half of the rates, the question of classification affects only the farmers' portion as against the combined total of the tenants' and landlords' valuations amounting to 91,048*l.* The action of the parish council, so far as it is complained of by the agriculturists, affects only about one-fourth of the whole taxable value and about one-thirtieth of the taxpayers. Out of a population of 9,300, the agricultural class affected by the alteration of rates does not amount to many more than 300. Further, the agricultural area is yearly becoming smaller, and the area occupied for industrial and residential purposes is yearly becoming greater. For the purpose of comparison, it may be stated that the agricultural rental of Govan parish is 6,238*l.*, and of Old Kilpatrick 10,711*l.*, as against 7,112*l.* for Renfrew parish.

7. That in virtue of the powers contained in the Poor Law (Scotland) Act, 1845, the old parochial Board of Renfrew for poor and school rates, under a scheme of differential classification of rateable subjects, last year assessed the tenants of agricultural land at 5*½d.* per *£*, which on the above rental raised 96*l.* 6*s.* 4*d.*, while the tenants of shops, dwelling-houses, manufactories, shipbuilding yards, &c., were assessed at 1*s.* 1*½d.* per *£*.

(2.) OBSERVATIONS BY THE PARISH COUNCIL OF RENFREW ON THE PETITION OF LORD BLYTHSWOOD AND OTHERS, AGRICULTURISTS IN THE PARISH OF RENFREW, TO THE RIGHT HONOURABLE LORD BALFOUR OF BURLEIGH, SECRETARY FOR SCOTLAND.

In accordance with the request of the Secretary for Scotland in his letter to their clerk dated 12th February 1896, the Renfrew Parish Council humbly submit the following observations on the petition, dealing with the various paragraphs therein seriatim:—

1. The principal petitioners are rather landowners than farmers, and as such their interest in agriculture is as a rule exhibited in the effort to get as much annual return out of their land as possible, and their opposition to the tenants' portion of the poor and school rates being placed upon agricultural land in the same proportions as on other subjects is probably attributable to their fear that increased taxation on the rental paid by the tenants will lessen the rents they may get for their lands.

2. It is not the case as will be hereafter shown that increased local burdens are hampering agriculture in this parish, nor is it the case that the chief industry of the parish is agriculture. The chief industry of the parish is shipbuilding and the rental of subjects let for shipbuilding purposes or used as residences by those employed in shipbuilding yards is much greater than the rental from agricultural lands.

3. It is not the case that agriculturists in this parish are at all in straitened circumstances or that agriculture is in a depressed condition. The farms of the petitioners are to a very large extent dairy farms and dairy produce has suffered little from the fall of prices. This parish has, owing to its proximity to Glasgow, Paisley, Govan, Partick, Whiteinch, Clydebank, &c., exceptional market facilities. The land is the most fertile and desirable for agriculture in Scotland.

4. It is not the case that the local burdens on the farmers are annually becoming heavier. The poor rates payable by farmers, which stood for a long time at 2*d.* per *£*, were reduced last year, 1894-5, to 1*½d.* per *£*. The school rates, which also stood for a long time at 2*d.* per *£*, were similarly reduced last year to 1*½d.* per *£*. Other rates have been practically stationary for years. The parish of Renfrew is more cheaply taxed for school and poor rates than the parishes immediately to the east and west of Renfrew parish, viz.: Govan parish, where the poor and school rates collected from the tenants, including farmers, for the year 1895-6, are 10*½d.* per *£*; and Old Kilpatrick, where they are 1*s.* 0*½d.* per *£*. In Renfrew they even yet, 1895-6, are only 9*½d.* per *£*, viz.: 4*½d.* per *£* for poor rates and 5*d.* per *£* for school rates.

5. It is the case that the parish is partly burghal and partly landward, and this fact is entirely in favour of the farmers, as providing a ready market for a considerable part of their produce.

6. The assessable rental of agricultural land in the parish of Renfrew is as stated 7,112*l.* 13*s.* 11*d.*, but this includes the rental of the dwelling-houses occupied by the farmers and their ploughmen and other servants, the value of which will be at least one-tenth of the above rental, thus reducing the value of the land itself to about the sum of 6,400*l.* The entire rental of the parish is 45,524*l.*, but as the rates are not paid by the

7. The old parochial board had the question of classification fully under consideration, and in view of the fact that the parishes to the east and west of Renfrew had no differential classification but equal assessment on all lands and heritages alike, and also from a sense of the justice of the step, they recommended to their successors the new parish council, by a resolution opposed only by one member, the abolition of differential classification as an iniquitous system imported into legislation by the landed interests which no progressive board could uphold.

APP. II.

Petition.

8. That this year the new parish council of Renfrew has not adopted any differential classification of rateable subjects, but has assessed the tenants of agricultural land at 2½d. per £, which is the same rate as has been imposed on the tenants of all other subjects, with the result that the tenants of agricultural land in the parish will require this year to pay 2½d. 13s. 1d., as against 9d. 6s. 4d. paid last year.

9. That the following, as compared with the rates paid last year, are examples of the increase levied on tenants of land in Renfrew parish:—

	Poor and School Rates.		
	1894-95.	1895-95.	Increase.
	£ s. d.	£ s. d.	£ s. d.
David Bryce, farmer, Abbotsinch, Renfrew.	6 18 1½	20 19 5	14 1 6½
James Rankin, farmer, Nether-ton, Renfrew.	7 0 6½	20 12 4½	13 11 11
George Richmond, farmer, Scotstoun Mans.	5 6 4	16 3 3	10 16 11
Mrs. Gray, Blawarthill - -	3 16 2½	11 11 6	7 15 3½

10. That that increase has not been necessitated through the parish requiring to raise for poor and school rates more money than last year, as it is raising 138l. less, but has been caused by the parish council fixing one uniform rate for tenants of all subjects, instead of adopting a just and equitable differential classification of rateable subjects.

11. That by the Poor Law (Scotland) Act of 1845, and the Local Government (Scotland) Act, 1894, the Parish Council, in levying the poor and school rates, can either fix one uniform rate for tenants, or adopt a just and equitable differential classification.

counties where the land is sterile and markets are at a distance may be dealt with in a way which would relieve farm tenants or others upon whom the burden of taxation would otherwise fall unjustly, but was not meant to perpetuate a system such as has hitherto existed in Renfrew Parish of relieving a well-to-do and prosperous class from their fair share of the taxation which they ought to pay in the same proportion as other tenants.

12. That the old parochial board of Renfrew parish had adopted for many years a differential classification of subjects, which assessed the tenants of agricultural land at about one-fourth of the rate imposed on tenants of shops, dwelling-houses, manufactories, shipbuilding yards, &c., &c. It has hitherto been recognised in Scotland that the tenants of agricultural land should only be assessed at about one-fourth or one-fifth of the rate imposed on tenants of other subjects.

13. That by the Burgh Police (Scotland) Act, 1892, section 347, lands used for agricultural purposes are within burgh boundaries assessed for burgh rates on only one-fourth of their annual value as entered in the valuation roll; and by the Public Health (Scotland) Act, 1867, section 95, lands used for agricultural purposes are also assessed for the assessments under that Act on one-fourth of the annual value.

Observations by Parish Council.

8. This year the new parish council, which is a popularly elected body and represents the rate-payers' ideas of local government, unanimously at their first meeting adopted the change. Only three members out of 13 returned had been members of the old parochial board, which had recommended the change. The sums raised for poor and school rates from tenants of agricultural land in the parish this year ought not to be compared with last year when the rates were exceptionally low, but with two years ago when they stood at the same figure as they had done for a considerable number of years previously. If this is done, the sum raised from the tenants of agricultural lands is 292l. 15s. 1d., as compared with 126l. 8s. 6d. instead of 9d. 6s. 4d.

9. The sums stated are correct, but the comparison ought to have been made with the amount of rates paid two years ago. The farmers named have not mentioned the rents they pay nor the number or sizes of the farms they hold. The farms referred to are all large. The first-named farmer is tenant of four farms and pays a rent of 600l., the second-named is tenant of two farms and pays a rent of 580l., the third-named is tenant of a farm and several fields and pays a rent of 521l., and the fourth-named is tenant of a single farm and pays a rent of 331l. These are not a fair sample of the way in which the alteration of rating affects the farming class, as the rents of other farmers are, as a rule, much less, the average being about 200l. The farmers named have all been very successful and are all well-to-do if not wealthy. Bankruptcy, or even impecuniosity is unknown among the Renfrew farmers.

10. The parish council has the duty, while attending to the relief of the poor, of keeping taxation as low as possible, and it is seen to be fulfilling its duty by reducing the assessment as stated to the extent of 138l., but it has also the further duty of preventing increased pressure of taxation on the labouring classes of the population who are by no means as well able to pay rates as the farmers of the parish. It has to be kept in view that the farm servants, having dwelling-houses on the farms, are not assessed at all for poor or school rates, so that the assessment charged on the farmer covers not only his own but also his employees' shares of the sums required for the relief of the poor and for the support of national education. It should further be observed that any relief given to the farmer is not made up to any extent by the landlord class, but the increased burden falls wholly on the tenants of subjects other than farms.

11. In order to prevent hardship the Poor Law (Scotland) Act, 1845, no doubt gave power to parochial boards to adopt a differential classification for tenants, but it was not intended that this power should be used permanently, the system of treating the tenants of all kinds of lands and heritages on a similar footing being the juster and better method of assessment. Accordingly the number of parishes under which a differential classification is resorted to has fallen from 189 in 1876 to 166 in 1894, the last year the statistics of which have been published, out of a total of 855 Scottish parishes. The number of parishes having a differential classification is understood to have fallen considerably since 1894. It is believed that the power to adopt a differential classification was retained by the Local Government (Scotland) Act, 1894, in order that cases of hardship such as may probably be presented in the crofter

12. It is denied that there is any legal recognition of the principle that taxes on agricultural land should only be assessed at about one-fourth or one-fifth of the rent imposed on tenants of other subjects.

13. It is no doubt the case that within burgh boundaries burgh rates are assessed on land used for agricultural purposes on one-fourth of the annual value, but this is a very trifling exception, as farmers within burghs are almost unknown, and they have heavier taxes to pay in burghs for other purposes than in non-burghal districts. The incidence of the Public Health rate is similarly not of sufficient importance to indicate a principle intended for universal application.

Petition.

14. That the new parish council, in assessing the tenants of agricultural land at the same rate as that imposed on the tenants of other subjects, has adopted a system which is most unjust and inequitable in its incidence.

15. That your petitioners submit that a tenant of agricultural land should not be required to pay on his rental the same rate as the tenants of other subjects. Rent to the farmer means quite a different thing, as far as expenses are concerned, to what it does to the shopkeeper, manufacturer, lawyer, or banker. With the farmer it means the cost price of his raw material—the land; while to the manufacturer it means an annual charge for the use of premises in which to carry on his trade. The land to the farmer is as much his raw material as iron and wood is to the shipbuilder, and to assess the farmer on his full rental at the same rate as tenants of other subjects is taxing him on his raw material.

Your petitioners, therefore, crave that you will bring in a Bill before Parliament to have it enacted that tenants of agricultural land in Scotland should only be assessed for poor and school rates on one-fourth of their rental, or at one-fourth of the rate imposed on tenants of other subjects.

And your petitioners will ever pray.

(Signed) BLITHESWOOD.
D. BRUCE, Abbotsinch.
HOME.
ALEXANDER STEWART, Mossland.
WILLIAM KETER, Bogside.
Mrs. CHAPMAN, North Arkleston.
ROBERT MEIKLE, Fauldshead.
JOHN MACDONALD, Porterfield.
SAMUEL CAMERON, Loanhead.
Mrs. CAMPBELL, New Mains.
JOHN PATON, Haining.
A. A. SPEIRS, of Elderslie.
JAMES RANKIN, Netherton.
L. TALBOT CROSBIE, Scotstoun Estate Office.
JNO. and WM. HARVEY & Co., Yoker.
BARNETT HARVEY, Yoker.
MARY GRAY, Blawarthill, Yoker.
GEORGE RICHMOND, Scotstoun Mains.
WILLIAM CRAWFORD, Skaterigg, by Partick.
ANDREW STIRLING, Anniesland Farm, Maryhill.
J. and T. COUBROUGH, Scotstounhill Farm.
JOHN GARDNER, Bankhead (Parish Councillor).
ALLAN STIRLING, Windyedge, Scotstounhill.
R. BILLING and SON, Scotstounhill Nurseries.
WALTER POLLOCK, Yoker Mains, Yoker.
RONALD GILCHRIST, West Yonderton.
THOMAS WHITE, East Yonderton.
JOHN ADAM, Easter Walkinshaw.
ARCHD. HOUSTON, West Walkinshaw.
JOHN M'COLL, Mid Walkinshaw.
THOMAS FULTON, Shields Farm.

the system of equal taxes is a just and proper one, and have proceeded on the principle that no class distinction ought to be made in favour of anyone; and

IX. Because the parish council, being a popularly elected body acting upon a fresh mandate from the electors, have been simply carrying out the wishes of the community who, by the Local Government (Scotland) Act, 1894, have the right to determine a question such as the one in dispute, and who will have the right if they choose, when the next election comes, to return members who will again adopt the old system of assessment.

The Renfrew Parish Council objects strongly to the proposal that legislation should be resorted to, restricting the assessment for poor and school rates throughout Scotland to one-fourth in the case of the tenants of agricultural lands, as it is of opinion that if any legislative change is made in the incidence of taxation it should rather be in the direction of transferring some of the burden to the shoulders of the landowners who gain so much at present by the natural increase—apart from any effort of theirs—of the value for building purposes of the land which they own.

Signed in name and on behalf of the Parish Council of Renfrew.

Observations by Parish Council.

14. It is not the case that the action of the parish council is unjust or inequitable, but quite the contrary. The land almost entirely supplied up till 1845 through landowners and land-users any deficiency for which an assessment was required for relief of the poor. A tradesman or shopkeeper, a skilled workman or labourer, was not, as a rule, asked previous to that date to contribute to the support of the poor in Scotland, unless voluntarily by means of church-door collections.

15. The comparison of agricultural rent to raw material is ludicrous. The land does not diminish in quantity. It is not exported or imported as the shipbuilders' iron and wood are. It is simply a portion of the tenants' capital borrowed from some one else—the landlord—for which the tenant pays interest by way of rent, just as a shopkeeper, shipbuilder, or manufacturer's place of business is part of his capital for the use of which he also pays interest by way of rent, and from which, in the case of the farmers as well as in the case of the others, combined with the skill with which he directs his operations and the labour which he obtains from his workpeople, he makes his income.

The Renfrew Parish Council therefore submits that its action is justified—

I. Because the petitioners are a section of the community of the parish who have failed to make out any case for dealing with them differently from the manner in which the tenants of other subjects are dealt with. The parish council has jurisdiction to consider any appeal for relief which may be made to them in the form prescribed in the Assessment Schedule, but no such appeals have been made to them or could well be made as the farmers in the community are perfectly well able to pay the rates imposed, and much more able to do so than many other classes of the community.

II. Because if encouragement were given to a class so well-to-do as the farmers of this parish, to expect different terms from the tenants of other subjects, other classes of the community would also make claims, and with better reason, to be assessed only on a portion of their rentals.

III. Because no differential classification exists in the great majority of Scottish parishes, as will be seen from the following statement:—

Parishes without any classification	-	803
Parishes with a classification	-	197

IV. Because the rates in this parish, even as increased, are moderate and are lower than the rates in the adjoining parishes of Govan and Old Kilpatrick, where no classification exists.

V. Because the taxation of the parish has not been increasing to any appreciable extent and is likely in future to diminish by the growth of industries and residences in the parish thus adding to the valuation and consequently reducing the sums assessed per £.

VI. Because farmers require, like others, to take the risk of variations from time to time in the incidence of taxation, and while they may lose for a time by this change they will gain at other times, as they did before by the abolition of tolls.

VII. Because matters will soon re-adjust themselves, and just as the money saved by the farmers through the abolition of tolls enabled the landowners to exact higher rents, so the present increase of taxation should entitle them to get a corresponding reduction in their rents, either at once by appealing to the sense of justice of their landlords, or in any event at the close of their leases when making new arrangements with them.

VIII. Because the old parochial board and the new parish council have both come to the conclusion that

ARCHD. SHERIFF,
Chairman.
R 4

APP. II.

SCHEDULE V.

INDEBTEDNESS OF LOCAL AUTHORITIES IN SCOTLAND, 1895.

(See Minutes of Evidence, Vol. I., Questions 424-6.)

Authorities.	Debt Outstanding (15 May 1895).	Paid as Interest (1894-5).	Paid for Extinction, including Payments into Sinking Funds (1894-5).	Total Rates Levied (1894-5).
	£	£	£	£
Parochial Boards - - -	396,983	14,412	32,620	444,015
School Boards - - -	4,005,335	140,329	146,771	4,292,435
County Councils - - -	1,112,943	34,967	46,166	1,194,076
District Lunacy Boards - - -	527,758	16,229	12,386	556,373
Burgh Authorities - - -	16,889,178	693,106	718,841	18,301,125
Totals - - -	22,932,196	899,045	956,784	24,788,025

* Exclusive of school rate, which is levied by the parish authority, and paid by it to the School Board.

† Levied by county and burgh authorities, and by them paid to the district lunacy boards. Included in the figures of rates levied by county councils and burgh authorities.

APPENDIX III.

MEMORANDUM ON LOCAL TAXATION IN IRELAND PREPARED
FOR THE ROYAL COMMISSION ON LOCAL TAXATION BY THE
LOCAL GOVERNMENT BOARD FOR IRELAND.

(SEE MINUTES OF EVIDENCE, VOL. I., QUESTIONS 593 TO 1112.)

MEMORANDUM
ON
DIRECT LOCAL TAXATION.

(1.) The statutory provisions in force in Ireland relating to:—

- The general principles and machinery of valuation ;
- The several rates leviable ;
- The purposes for which such rates are raised ;
- The Local Authorities who expend them ;
- The properties which are assessed to them ;
- Whether the rates are paid by the owners or the occupiers ;
- Whether they are raised on the full annual value of the properties ;
- If not, on what portion of such annual value, and after what deductions, if any.

(2.) The purposes for which new or additional local taxation has been authorised by Parliament to be raised in Ireland since the year 1869.

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MEMORANDUM BY LOCAL GOVERNMENT BOARD FOR IRELAND.

APP. III.

I.—VALUATION.

I.—INTRODUCTION.

1. Local taxes are raised in Ireland according to a definite and uniform principle of Government valuation carried out by a government department known as the Valuation Office, which is presided over by an officer appointed by the Treasury, and called the Commissioner of Valuation.

ment valuation for the purposes of local taxation.

The grand jury or county cess or rate which had its origin in 1635, and is the oldest of existing Irish local taxes, was apportioned originally by an equal acreable tax levied on the land, each acre in the parish or townland paying exactly the same proportion of the entire sum presented. The sums were apportioned according either to the Down Survey* of Sir William Petty (under commission of 1654), or to county and baronial surveys (which did not show parochial areas) made by local surveyors appointed by the grand juries under the various Road Acts of the Irish Parliament. These county surveys, however, differed materially from the actual contents of the land, as with the view of bringing the valuation of land to one uniform standard the contents of unproductive farms were calculated in reduced acres, the number of acres being diminished as the quality of the land became inferior. This scale once made was not altered, and, as time passed by, it became the cause of great inequality in the burden of taxation. Numerous complaints were made from time to time of this hardship, and attempts were made in 1810, 1815, 1816, and 1819 to remedy the grievance, but it was not until 1824, when a Committee of the House of Commons took into consideration the proposed survey and valuation of Ireland that any definite course was adopted. In 1825 the Boundary Survey was created under the Act 6 Geo. IV., cap. 99, and in the same year the Ordnance Survey began its celebrated cadastral survey on the then large scale of six inches to a mile, a work which, including the trigonometrical operations, was not completed until about 1842. It was revised in Ulster in the years 1844-1868, so as to show sub-divisions of fields like the rest of Ireland.

Origin of the system of valuation.

This survey formed the basis of the modern system of valuation in Ireland, as is shown by the preamble of the first of the Irish Valuation Acts—that of 1826 (7 Geo. IV., cap. 62)—which contains the following recital:—“Whereas it is expedient that provision be made for the more equal levying of county cess charges and grand jury rates upon the several baronies, parishes, and other divisions of land within the several counties of Ireland, and that for such purposes a uniform valuation should be made of such baronies, parishes, and other divisions whereby the proportion of such charges and rates to be borne and paid by such baronies, parishes, and other divisions may be ascertained and regulated. And whereas a general survey of Ireland is now in progress under the direction of officers appointed by the Master General and Board of Ordnance, and it would be advantageous that such valuation should be proceeded upon in the several counties, baronies, and other divisions as soon as the same shall have been surveyed.”

Townland valuation under Act of 1826

The Act of 1826 enabled the Lord Lieutenant to appoint a commissioner of valuation in each county to value the baronies so surveyed, and to make rules for the conduct of the commissioners and their assistant valuers in the discharge of their duty.

Commissioners of valuation.

The valuation of all lands was to be made with reference to the following average prices:—

Valuation of lands.

		s.	d.	
Wheat, at general average price of	.	10	0	per cwt.
Oats,	.	6	0	"
Barley,	.	7	0	"
Potatoes,	.	1	7	"
Butter,	.	69	0	"
Beef,	.	33	0	"
Mutton,	.	34	6	"
Pork,	.	25	6	"

* So called as being laid down by chain and scale. The chief surveys previously made were the survey of Londonderry, by Raven, at the time of the plantation of Ulster; of King's and Queen's Counties, in 1630; and the Earl of Strafford's surveys of Connaught, Clare, and portions of Limerick and Tipperary, about 1639. The maps and documents of the Connaught survey were burned accidentally in 1711.

- APP. III.
- Valuation of houses. All houses were to be valued at the sum or rent for which every house, respectively, could be let by the year, deducting therefrom one-third part of such sum or rent.
- Amending Acts. This Act was amended by :—
 1 & 2 Wm. IV., cap. 51 ;
 2 & 3 Wm. IV., cap. 73, } which relate to exemptions ; and by
 4 & 5 Wm. IV., cap. 55.
- Valuation Act of 1836. All these Acts, so far as relate to valuation, were repealed by the consolidating Act of 6 & 7 Wm. IV., cap. 84, in which the basis of valuation remained the same, and in which provisions were contained respecting the exemption of certain lands and houses.
- Unit of valuation, townlands. These Acts related to a general *townland* valuation (that is to a bulk valuation by townlands, and not to a valuation of the several tenements contained in each of such townlands), but made no provision for a revision of that valuation.
- Principles of the valuation. It further introduced two principles of valuation, one for land according to average prices, and one for houses according to rent (following probably the precedent of 17 & 18 Chas. II., cap. 7, as to the levy of a tax known as Ministers' Money in cities and towns corporate).
- Application to Grand Jury rates. These principles of valuation applied to grand jury rates.
- Valuation under the Irish Poor Relief Act, 1838. 2. In 1838 the Irish Poor Relief Act (1 & 2 Vic., cap. 55) was passed, and a system of valuation in accordance with that which prevailed in England was provided for. The poor rate was to be levied upon an estimate of the net annual value of the lands, buildings, and other hereditaments rateable, that is, of the rent at which one year with another the same might in their actual state be reasonably expected to let from year to year, the probable annual average cost of the repairs, insurance, and other expenses, if any, necessary to maintain the hereditaments in their actual state, and all rates, taxes, and public charges, if any, except tithes, being paid by the tenant.
- The Boards of Guardians of each Poor Law Union were empowered to make surveys and valuations for the purposes of the Acts, and to make use of any existing surveys and valuation if sufficient.
- Inquiry by Select Committee of 1844 into systems of valuation. The conflict between the two principles of valuation then in force in Ireland formed the subject of inquiry by a Select Committee of the House of Commons in 1844. The Committee reported :—
- (1.) That the valuation of Ireland for the county cess, which is in progress under the superintendence of the commissioner of valuation appointed under the provisions of the Act, cannot, in its actual form, be made available for the assessment of rates under the Poor Relief Acts—
- (a) Because it contemplates no smaller division of land than the townland.
- (b) Because its purpose being simply to ascertain the relative ability of the several townlands into which a county is divided to contribute towards county expenditure, a standard of value was adopted which fails to indicate the positive or letting value required by the Poor Relief Act.
- (c) Because much property which is liable to poor rates, but not to county rates, has been omitted from this valuation.
- (2.) That the valuations which have been made under the provisions of the Poor Relief Acts, though framed upon a sound principle of assessment, are not sufficiently uniform to afford a fair basis for the imposition of County rates.
- (3.) That there ought to be only one valuation for all purposes of local taxation in Ireland. That such valuation should include all property liable to any local rate. That in framing this valuation the value of rateable property should be the "*net annual value to let*" determined on the principles laid down in the Poor Relief Act, and the valuation should impose a separate value on each tenement.

(4.) That in order to secure a correct, fair, and uniform valuation it is expedient that the valuation be made by valuers appointed and superintended by a responsible officer having a special acquaintance with the subject, and independent of the local authorities. That there should be an easy appeal given to some tribunal competent to decide on questions of value, and that means should be provided for periodical revision at proper and convenient intervals. APP. III

They further recommend that—

County cess and poor rate should be levied together, and that the incidence of county cess should be the same as that of poor rate.

It is to be remembered, however, that in 1842 a Commission appointed to revise the Grand Jury Laws of Ireland reported strongly in favour of the valuation carried out by Sir R. Griffith under the General Valuation Act of 1836, and that the law which directed all county rates to be levied according to that valuation ought not to be disturbed. The Commissioners pointed out that in the case of Griffith's valuation the quality of the soil of each parcel of land was first carefully examined; an estimate was then made of the value of the produce it was capable of yielding, taking all permanent improvements into consideration, according to a table of prices for agricultural produce settled by law, and a rent was afterwards set down for it which was calculated with reference to the estimated value of the produce and to local circumstances according to one general rule. The valuation of all parts of the country was thus, the Commissioners stated, sure to be relatively equal, and consequently formed a basis upon which any distribution of charge between district and district might fairly and justly be made. Reference of Commission of 1842 to same subject.

The objections of the Commissioners to the Poor Law valuations appeared to be that such valuations were not made on any settled principle equally applicable to all parts of the country, that they were in general much below the letting value of the land, and were in some Unions under it in a much greater degree than in others. Objections to Poor Law system of valuation.

Sir R. Griffith, in a memorandum contained in Appendix G to the Report, stated— "in regard to the difference between the valuations of land adopted by me under the Act and the actual letting value, I have to observe that our valuation is about 25 per cent. under the full or rack rent value, but very near that of many of the principal landed proprietors of the country." Comparison of valuation with letting value.

3. In 1846 a further Act was passed (9 & 10 Vict., cap. 110), under which provision was made for the general valuation of *tenements*. Up to this time twenty-six out of the thirty-two counties had been valued, the six counties excepted being Cork, Dublin, Kerry, Limerick, Tipperary, and Waterford, and in these six counties a tenement valuation was completed under Section 2 of the Act of 1846. Tenement Valuation Act, 1846.

The Act of 1846 applied to the six counties above named, and to the counties of the cities of Waterford, Limerick, Cork, and Kilkenny, and its provisions could be extended to other counties by the Lord Lieutenant on the application of the Grand Jury, and to any city, town, or borough on application from the Town Council. The General Valuation Act of 1836 was thereupon repealed, but continued at the same time in force in regard to all the other counties and counties of cities and towns until a re-valuation of the same took place under the Act of 1846. Extent of application of Act.

The Act of 1846 further provided for a valuation of all tenements rateable under the Irish Poor Relief Act of 1833, on the principle of the net annual value laid down in that Act. Power was given to the Grand Juries of any of the counties valued under the Act to applot, if they saw fit, the county rates according to this tenement valuation, and for any Grand Jury to applot the county rate on the several tenements contained in any townland in proportion to the value of each such tenement as compared with the gross amount of the value of the townland as specified in the general townland valuation lists. In case the Grand Juries did not so direct in either of the foregoing cases, the provisions of the General Valuation Act of 1836 were still to apply. Provision was then made for an additional valuation according to townlands, for the purpose of county assessments, on the basis of the average prices of the several articles of agricultural produce specified in the General Valuation Act of 1836, and in the case of houses at the Principles of valuation under the Act.

APP. III.

Result of Acts of 1836 and 1846.

Valuation Acts at present in force.

sum or rent for which each house could be let by the year, deducting therefrom one-third of such sum or rent. The Act also contained provisions for the exemption of certain tenements and for a revision of all the valuations.

Thus the principle of a "tenement" valuation was introduced, and of a revision of such valuation, but the two divergent bases of valuing for poor rates and county assessments were still retained.

4. The Act of 1846 was of short duration, and the first of the series of Acts under which the valuation of Ireland is at present carried out came into force in 1852, namely, "The Valuation (Ireland) Act, 1852" (15 & 16 Vict., cap. 63).

The Act of 1846 was repealed by the Act of 1852, which, however, contained provisions for enabling the tenement valuations completed under the former statute to be altered in accordance with the new principles introduced by the latter enactment.

The Irish Valuation Acts now comprise the original Valuation Act of 1852, and the following amending Acts :—

17 Vict., c. 8.—The Valuation (Ireland) Act, 1854.

23 Vict., c. 4.—The Annual Revision of Rateable Property (Ireland) Amendment Act, 1860.

27 & 28 Vict., c. 52.—The Valuation (Ireland) Act, 1864.

37 & 38 Vict., c. 70.—The Valuation (Ireland) Amendment Act, 1874.

"Griffith's Valuation."

They fixed one uniform valuation for lands and tenements in Ireland to be used for all public and local assessments and other rating, and this general tenement valuation known as "Griffith's valuation," which began in the year 1848, was not completed until 1865. The valuation of the counties of Leinster was issued during the years 1853–1855; that of the counties of Munster in 1853 (Clare, 1856); of Connaught, 1857–58; and of Ulster, 1857–65, the Co. Armagh being the last valued. It is, however, a well-recognised fact that the valuation is not uniform throughout the country, and the Commissioner of Valuation, before the House of Commons Committee on Valuation in 1869, admitted this lack of uniformity, and submitted the following scale showing how much per £ should be added to the county valuation in Leinster, Munster, and Connaught, to equalise it with that of the counties of Ulster :—

LEINSTER.			MUNSTER.		
Counties.	Proposed increase per £		Counties.	Proposed increase per £	
	s.	d.		s.	d.
Carlow	5	0	Clare	4	0
Dublin	5	0	Cork	4	0
Dublin City	2	0	Cork City	3	4
Kildare	5	0	Kerry	4	0
Kilkenny	5	0	Limerick	5	0
Kilkenny City	2	0	Limerick City	2	0
King's	3	4	Tipperary	4	0
Longford	3	4	Waterford	4	0
Louth	5	0	Waterford City	2	0
Meath	5	0	CONNAUGHT.		
Queen's	3	4	Galway	4	0
Westmeath	5	0	Leitrim	2	6
Wexford	4	0	Mayo	3	4
Wicklow	4	0	Roscommon	5	0
			Sligo	2	6

II.—PRINCIPLES OF VALUATION.

Valuation of "land" and "buildings."

5. A distinction is made in the Acts between the system of valuing "land" and the other rateable hereditaments as defined by the Acts.

Valuation of "land."

The valuation in regard to "land" is made upon an estimate of the net annual value thereof with reference to the average prices of the following articles of agricultural produce :—

	s.		d.	
Wheat, at the general average price of	7	6	per	cwt.
Oats,	4	10	"	"
Barley,	5	6	"	"
Flax,	49	0	"	"
Butter,	65	4	"	"
Beef,	35	6	"	"
Mutton,	41	0	"	"
Pork,	32	0	"	"

all peculiar local circumstances in each case being taken into consideration, and all rates taxes, and public charges, if any (except tithe rent-charge) being paid by the tenant.

The valuation in regard to "houses and buildings" is, on the other hand, made upon an estimate of the rent, for which one year with another the property might, in its actual state, be reasonably expected to let from year to year, the probable average annual cost of repairs, insurance, and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes, and public charges, if any (except tithe-rentcharge) being paid by the tenant. APP. III.
Valuation
of buildings.

The mode of valuation of other rateable hereditaments, not land and not houses or buildings, is not specifically mentioned in the Valuation Acts, but having regard to the reasoning in the judgment of Andrews, J., in the *Commissioner of Valuation v. Clonbrock Coal Company* (1896) 2 Ir. R. 560, and of Palles, C.B., in *Alma v. Corporation of Dublin*, Ir. R. 10 C. L. 476, it is clear they are to be valued in the same way as houses and buildings. Valuation
of other
rateable
heredita-
ments.

It thus appears that as regards land, the old principle of valuation for Grand Jury assessments was adopted, while the principle of the Poor Relief (Ireland) Act, 1838, for all rateable hereditaments was applied to houses and buildings. Result of
Valuation
Acts, 1852-
1854.

The Irish rule of valuation as regards land differs materially from that of England, which is based on the current letting value, and not on fixed prices of specified articles of agricultural produce. The Parochial Assessment Act, 1836 (6 & 7 Wm. IV., c. 96), directed that in England the rate for the relief of the poor was to be made upon an estimate of the rent at which the land and other rateable hereditaments might reasonably be expected to let from year to year, free of all usual tenant rates and taxes, and tithe commutation rent-charge, if any, and deducting therefrom the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state fitted to command such rent. County rates and other local rates are as a rule based on the poor rate assessment. The buildings in Ireland are, however, valued in practically the same way as in England. It may be noted that special provision is made in the English Rating Act of 1874 for the valuation of plantations, sale of underwood, and sporting, and mining rights. Difference
between
Irish and
English
systems of
valuation.

A code of instructions was issued to valuers in August, 1853, for the purpose of enabling them to carry out the tenement valuation in a uniform and scientific manner.

III.—RATEABLE PROPERTY.

6. By the 12th Section of the Irish Valuation Act, 1852, the following hereditaments are declared to be rateable for the purpose of the Act:— Rateable
property
under the
Valuation
Acts.

- (1.) All lands, buildings, and mines opened for seven years or re-opened for seven years after having been *bona fide* abandoned;
- (2.) All commons and rights of common, and all other profits to be had or received or taken out of any land;
- (3.) Half the annual rent derived by the owner or other person interested in any tenements or hereditaments exempted by reason of being used for public or charitable purposes, or for the purposes of science, literature, and fine arts (see section 2 of amending Act of 1854);
- (4.) All rights of fishery;
- (5.) All canals, navigations, and rights of navigation;
- (6.) All railways and tramroads;
- (7.) All rights of way and other rights or easements over land, and the tolls levied in respect of such rights and easements, and all other tolls;

In making the valuation of any mill or manufactory, or building erected or used for any such purpose, the Commissioner of Valuation is to value the water or other motive power thereof, but is not to take into account the value of any machinery therein, save only such as shall be erected and used for the production of motive power (Section 7 of the Valuation Act of 1860, and see *M. Master v. The Barbridge Union*, 4 Ir. C. L. Rep. 394).

APP. III.

Rateable
property
under the
Poor Relief
Acts.

7. Section 63 of the Poor Relief (Ireland) Act, 1838, prescribes that the hereditaments rateable for the purposes of that enactment are to be:—

- (1.) All lands, buildings, and opened mines opened for seven years or re-opened for seven years after having been *bona fide* abandoned;
- (2.) All commons and rights of common, and all other profits to be had, received, or taken out of any land.
- (3.) All rights of fishery;
- (4.) All canals, navigations, and rights of navigation;
- (5.) All rights of way and other rights or easements over land, and the tolls levied in respect of such rights and easements, and all other tolls.
- (6.) Every person receiving rent in respect of any hereditaments exempt from rating under the Act of 1835 is liable to be rated in respect of such rent to the extent of one-half the poundage rate on the amount of the rent (*vide* section 10 of 12 & 13 Vict., c. 104).

Section 67 of the Poor Relief (Ireland) Act, 1838, prescribes that accounts are to be kept of tolls and profits liable to be rated. Its exact terms are—

“Every body corporate, and every company of proprietors and joint stock company associated by authority of Parliament, or by royal charter or letters patent, or to whom any privileges or powers have been or shall be granted by Parliament, or by royal charter or by letters patent, who shall be entitled to any tolls or profits from or on account of the use of any canal, navigation, railway, right of way, or other easement, or to any other tolls which shall be rateable under this Act, shall cause to be duly kept accounts showing the gross amount of the monthly receipts in respect of such tolls and profits received in every year from and after the passing of this Act, and also the amount of the expenditure in every such year on account of the repairs, insurance, and other expenses, the probable annual average cost of which, under the provisions hereinbefore contained, should be taken into account in ascertaining the net annual value of such canal, navigation, railway, right of way, easement, or tolls, and of rates, taxes and charges thereon; and the guardians of the poor of the Union or several Unions within which such canal, navigation, railway, right of way, easement, or tolls shall be rateable, or any agent by such guardians authorized under their seal, shall have free access to and liberty to inspect the same during the months of April and October in every year.”

The valuations of these hereditaments are based on the profits, less certain deductions for tenant's interest, depreciation, cost of renewal, etc.

Rateable
property
under
Grand Jury
Acts.

8. It is, however, provided by Section 2 of the Grand Jury Act, 1856 (19 & 20 Vic., c. 63), that all tolls of roads, bridges, railways, canals, gas and water works, and all other hereditaments and tenements, premises, and half rents *which are liable to rates for the relief of the destitute poor, shall be liable to the payment of grand jury rates and county cess*, according to the annual value thereof, or the amount of half rent payable in respect thereof, as the case may be, as contained in the final lists of valuation.*

Rateable
property
under
Municipal
Acts.

9. The rates raised under the Municipal Acts, viz.:—The Lighting of Towns Act, 1828, the Municipal Corporation Act, 1840, and the Towns Improvement Act, 1854, are levied according to the poor rate valuation; Sections 27 and 32 of the Valuation Act of 1852 provide that poor rates and rates by Town Councils (which term includes Town Commissioners and other bodies having power to assess rates), are to be made “upon the hereditaments and tenements liable thereto” according to the valuation of each hereditament or tenement comprised in the Valuation Lists under that Act, and Section 26 and 33 enact that the Grand Jury rates and assessments are to be levied on the several tenements and hereditaments in each townland according to the same lists.

Mode of
assessment
of rates.

10. It would thus appear that rates are to be made on the hereditaments and tenements returned as assessable in the valuation lists, and also on those hereditaments in the general list of exemptions which are “liable thereto,” that is, those rendered liable to be assessed to rates by any special legislation, leaving it to the ratepayers in each case to raise any objection they may see fit to being thus made liable.

As a matter of fact the Valuation Department, in sending the valuation lists to the several local bodies, give the valuations of the tenements exempted by the Valuation Acts, so that the particular local body concerned, may make their assessments accordingly, the Guardians when striking poor rate being allowed to make such departure, not affecting value, from the particulars contained in the lists as may be necessary to enable them to make a valid rating (Section 6 of Valuation Act of 1860).

* This provision would seem impliedly to repeal that portion of section 1 of the Grand Jury Act, 1843 (which relates to counties of cities and towns only, with the exception of the County of the City of Dublin), enacting that “no church, chapel, or other building, exclusively dedicated to religious worship, or exclusively used for the education of the poor, nor any burial ground or cemetery, nor any infirmary, hospital, charity school, or other building used exclusively for charitable purposes, nor any building, land, or hereditament dedicated to or used for public purposes, shall be rateable for such Grand Jury Cess, nor any dwelling-house which shall be rated to the relief of the destitute poor at or under the annual value of five pounds.” This section however still remains on the Statute Book.

11. In England the hereditaments declared rateable by the Poor Law Act (43 Elizabeth, App. III. c. 2). were lands, houses, tithes, coal mines, and saleable underwoods, and to these were added, by the Rating Act of 1874, (37 & 38 Vict., c. 54)—(1), rights of fowling, of shooting, of taking or killing game or rabbits, and of fishing when severed from the occupation of land; (2), land used for a plantation or a wood or for the growth of saleable underwood, and not subject to any right of common; and (3), mines of every kind not mentioned in the Act of 1603. Rateable property in England.

The English Acts contain no provisions rating easements as such, or tolls, towing paths, &c., and consequently waterworks, gasworks, railways, and other undertakings are rateable only as beneficial occupation of land. Personal property was originally rateable in England under the Act of Elizabeth until specially exempted by the Act 3 & 4 Vict., cap. 89 (renewed by the Expiring Law Continuance Acts). It is not and was not rateable in Ireland.—*M'Master v. The Banbridge Union*, 4 Ir. C.L. Rep. 394.

12. In 1889 the Advertising Stations (Rating) Act (52 & 53 Vict., c. 27) was passed, under which advertisement hoardings are rendered liable to rating, not however as "land," but as a rateable hereditament other than land (*Shelly v. Dillon*, 30 L. R. Ir. 304). This Act also extends to England, and the use of such hoardings is to be deemed a beneficial occupation. As regards the person to be rated, where the land is used temporarily or permanently for the exhibition of advertisements but not otherwise occupied, the person who permits the same to be so used is to be held rateable, and where the land used for the exhibition of advertisements is occupied for other purposes as well, the occupier continues liable, but the land is to bear an increased rateable value. Advertising Stations (Rating) Act, 1889.

In the English case of *Chappell v. Overseers of St. Botolph* (1892) 1 Q.B. 561, it was held that a builder who let a hoarding erected by him around land on which he was building under contract and not otherwise occupied, was in beneficial occupation and therefore rateable.

IV.—EXEMPTIONS AT COMMON LAW.

13. Land and buildings occupied by or in possession of the Crown, or by servants of the Crown, or Government officials in the discharge of their duties, are not liable to be rated, as the prerogative of the Crown cannot be infringed except by special enactment, and this doctrine was clearly laid down by Lord Cranworth in his judgment in the *Mersey Docks Case* (11 H. L. Cas. 443). Exemption of Crown property from rating generally.

His words are as follows:—

"To avoid all misconception I wish to add that there are certain cases to which the observations I have made do not apply. The Crown not being named is not bound by the Act. It follows, therefore, that lands or houses occupied by the Crown, or by servants of the Crown, or for the purposes of the Crown, are not liable to be rated; and I conceive that it is from a confusion between property occupied for public purposes and property occupied by servants of the Crown that this mistake has arisen. This principle exempts from rates not only royal palaces, but also the offices of the Secretaries of State, the Horse Guards, the Post Office, and many similar buildings. On the same ground police courts, county courts, and even county buildings occupied as lodgings at the assizes for the Judges have been held exempt. These decisions, however, have all gone on the ground, more or less sound, that these might all be treated as buildings occupied by the servants of the Crown and for the Crown, extending in some instances the shield of the Crown to what might fitly be described as the public government of the country."

In the *Earl of Lonsdale v. Wilson* (13 Ir. L. R. 412-438) it was held that buildings in the possession or occupation of the Crown, or in the possession or occupation of public servants of the Crown, in trust for the Crown and for public purposes, are not liable to be rated to grand jury Cess, and the property of the Crown can only be affected by express and clear enactment, and not by inference or implication. Exemption of Crown property from grand jury Cess.

Again, in *Gibson v. Moran* (6 Law Rec. N. S. 141) the Court of Queen's Bench decided that lands in the possession of the Crown *jure coronae* are not liable to be assessed for county cess and charges unless made so by express enactment.

Exemption of the Crown from taxation extends to premises vested in trustees for the Crown even after the public purposes to which they had been applied have ceased. *Hartington v. Bowerman* (Ir. R. 2 C. L. 683, C. P.) In *Richards v. Farquharson* (4 Ir. C. L. R. 159), Greene, B., stated that— Extent of exemption of the Crown from taxation.

"When a person occupies premises belonging to the Crown, as the officer of the Crown, and for the purpose of discharging public duties as such, he is not to be held rateable unless it shall appear that, in addition to what his duties require, he has a beneficial occupation not required for those duties, that is, merely for his private and personal accommodation."

APP. III.

The rule exempting from rateability property occupied for the purposes of the government of the country was recently held by the English Court of Appeal not to apply to the residences beneficially occupied by the chief constable and chief police officers within the precincts of the barracks of the county constabulary.—*Showers v. Chelmsford Union Assessment Committee* (1891) 1 Q. B., 339, C. A.).

The exemption from rateability to the relief of the poor of property in the occupation of persons using it for the service of the Crown applies only where the property is exclusively used for such service.

"The general principle, as I understand it, approved of by your Lordships in these cases is this, that the Crown not being named in the English or Scotch statutes on the subject of assessment, and not being bound by statute when not expressly named, any property which is in the occupation of the Crown, or of persons using it exclusively in and for the service of the Crown, is not rateable to the relief of the poor."—*Per Lord Cairns in Greig v. University of Edinburgh*, L. R., 1 H. L. Sc. 350.

Liability to taxation of lands taken under Telegraph Act, 1868. Section 22 of the Telegraph Act of 1868 (31 & 32 Vic., c. 110) provides that "all land, property, and undertakings purchased or required by the Postmaster-General under this Act, shall be assessable and rateable in respect to local, municipal, and parochial rates, assessments, and charges at sums not exceeding the rateable value at which such land, property, and undertakings were properly assessed or assessable at the time of such purchase and acquisition."*

Liability to taxation of lands taken under Defence Act, 1860. By Section 33 of the Defence Act, 1860 (23 & 24 Vic., c. 112), lands vested in the Secretary of State for War in pursuance of the Act (for the purpose of erecting thereon works for the defence of the dockyards and arsenals) which were before the time of such vesting liable to and charged with tithes or tithe-rentcharge, land tax, poor or other rates, are to continue chargeable therewith, but are not to be assessed to any tax or rate at a higher value or rent than that at which such lands were assessed at the time of such vesting.

Liability to taxation of lands taken under Military Forces Localization Act, 1872. Government contribution in lieu of rates. All lands acquired by the Secretary of State for the War Department in pursuance of the Military Forces Localization Act, 1872, which were at the time of acquisition subject to poor or other rates, continue liable thereto.

Though hereditaments and tenements in the possession of the Crown and occupied for the Government service are not rateable, the Government have contributed annually since 1874-5, in respect of property so occupied, a certain sum in lieu of rates, representing the amount that would be payable if such property were liable to local assessment, less the proportion paid by the landlord where a rent is received in respect of the lands and premises. This contribution or bounty in Ireland for the year 1895 came to £35,833, the valuation at present being about £143,000.

Before the year 1360 there were some descriptions of Government property which had always paid rates, such payments having been included under the head of Public Works, but in that year a system was introduced under which a vote of £35,000 a year was applied, subject to certain regulations, towards the local rates in places where the Government had a considerable amount of property. This amount was fixed at about one-sixth of the whole parish, and the contribution was only made in respect of poor rate. In 1863 a new system was adopted in regard to certain property purchased by the Government, and in these cases the old rateable value was taken and the rates paid according thereto. In 1874 the Government proposed to continue on an amended footing the system of contributions by votes submitted to Parliament and to extend such contributions to parishes which contained any Government property. (See speech of Chancellor of the Exchequer—Hansard, vol. ccxviii., 3rd series, page 659, *et seq.*).

* This principle has been extended to certain railways in Ireland. An Order in Council made in pursuance of the Railways (Ireland) Act, 1896, may provide that, during a period not exceeding ten years, so much of a railway constructed by a Railway Company under the powers of the Act and aided by a free grant from the Treasury, as is situated in any particular district shall not be assessed to any local rate at a higher value than that at which the land occupied by the railway would have been assessed if it had remained in the condition in which it was immediately before it was acquired for the purposes of the railway. The Order may also authorise the Lord Lieutenant to extend the period.

The following memorandum drawn up by the Treasury set forth the principles on which the Government intended to proceed:—

“We have had under our consideration the subject of the rules which ought to govern the distribution of the proposed increased grant of Parliament for contributions in lieu of rates in respect of property occupied for the public service. We adopt the principle that property occupied for the public service should contribute to the local rates equally with the other property in the parishes in which it is situated, having due regard to its character in each case. The contribution will be made to the poor and all other local rates levied in the parish in which the property is situate, and no parish will be excluded from such contributions on the ground that the government property is less than a certain *minimum*. We feel it necessary, considering how widely different are the various kinds of government property, and how impossible it is to apply to all of those the rules of assessment applicable to private property, to retain in our own hands the valuation of all government property with the intention of adopting in each case as far as possible the same principles as are applicable to the valuation of private property. Thus property occupied as *ex officio* residences or quarters for officers of the Government will be assessed on the estimated rateable value which would attach to such premises as if they were in private occupation and liable to assessment to the local rates. The same rule will, as far as practicable, be applied in determining the rateable value of all government hereditaments occupied as Post Offices, Coastguard Stations, County Courts, Police Courts, Probate Registries, Inland Revenue buildings, Custom House, &c. The rateable value of the whole of the naval establishments and of the principal military establishments was agreed upon between the Government and the parishes in which they are situated in the year 1860. The valuations then agreed upon will be revised with reference to the improvements and additions which have taken place at such establishments since that date. The valuations in these cases will be taken as a guide in fixing the rateable value of the barracks and other buildings at such of the military stations as were not brought within the arrangement of 1860, and also in fixing the rateable value of the military, naval, and convict prisons. If in any particular case the principles of valuation applicable to private property cannot reasonably be adopted, we shall inquire into and decide upon each such case upon its merits, but in no case will we contribute less than was payable on the assessment of the property at the time the Government acquired it. Hereditaments under the control of the Commissioners of Woods, &c., not being in the occupation of any other occupier, will be the subject of contributions determined on principles similar to those hereinbefore made applicable to government property. These regulations will apply to Government property in Scotland and Ireland as well as to that in England.”—(Hansard, vol. cxx., 3rd series, p. 477).

From recent decisions in the cases of the *London County Council v. Erith, West Ham, and St. George's Unions* (1893) App. Cas. 562, and the *Hull Docks Co. v. Sculcoates Union* (1895) App. Cas. 136, it would appear that property held for “public purposes” is not to be regarded as exempt at common law from rating, that no distinction should be made between the rating of public bodies and private individuals, and that the true test of beneficial ownership was not whether the hereditament yielded a pecuniary profit to the occupier, but whether the occupation was of benefit or value—in other words, capable of rent.

It was further held that the public bodies themselves were to be regarded as possible hypothetical tenants of the property for the purpose of valuation; but that if no rent could be earned because of a statutory prohibition to that effect, the rent which could have been earned if there were no such prohibitions ought not to be taken into consideration in determining the rateable value of the property.

In Ireland, however, there is an express exemption by statute of hereditaments used for public purposes which will be dealt with in the next section.

V.—STATUTORY EXEMPTIONS.

14. (1.) By the Act 3 and 4 Wm. IV., c. 30, which extends to the United Kingdom, no person is liable to be rated, or to pay to any church, or poor rates, or cesses, in respect of churches, chapels, and premises exclusively appropriated to public religious worship; but if any person receives rent or derives profit or advantage from any part of places of worship not so exclusively appropriated, he is not exempted from rates in respect of such parts.

The fact, however, that part of the premises is used for Sunday or infants' schools, or for the charitable education of the poor, is not to impose liability for rates.

(2.) Section 14 of the Valuation Act of 1852 provides that no hereditament or tenement shall be liable to be rated in respect of any increase in the value thereof arising from any—

- (1) drainage; (2) reclamation; (3) embankment from the sea or any lake or river; (4) erection of farm; (5) outhouse or office buildings; (6) permanent agricultural improvement as specified in Section 4 of the Landed Property Improvement (Ireland) Act, 1847,

made or executed thereon within seven years next before the making of the valuation or revision.

APP. III. Section 12 exempts from rateability under the Act turf bogs or turf banks used for the exclusive purpose of cutting or saving turf, or for making turf mould therefrom for fuel or manure, unless a rent or other valuable consideration is payable for the same.

Statutory exemptions under Valuation Act of 1854. (3.) Section 2 of the Valuation Act of 1854 exempts from all assessment for the relief of the poor and for grand jury and county rates all hereditaments and tenements or portions of the same—

Of a public nature, or used for charitable purposes, or for the purposes of science, literature, and the fine arts, as specified in the Act 6 & 7 Vict., c. 36, so long as they continue to be of a public nature and occupied for the public service, or used for the purposes mentioned.

It is however provided that half the annual rent derived by the owner or other person interested in any such tenements or hereditaments shall be included in the valuation lists, and Section 16 of the Valuation Act of 1852 prescribes that no hereditaments or tenements or portions of the same shall be deemed to be of a public nature, or used for such charitable, scientific, or other purposes as specified, unless so used altogether and exclusively.

Statutory exemptions under Poor Relief (Ireland) Act, 1838. (4.) The Poor Relief (Ireland) Act, 1838, Section 63, provides that no turf bog or turf bank used for the exclusive purpose of cutting or saving turf, or for taking turf mould therefrom, for fuel or for manure, shall be rateable under that Act, unless a rent or other valuable consideration shall be payable for the same.

The same Section exempts from rateability—

(1) Churches, chapels, or other buildings exclusively dedicated to religious worship or exclusively used for the education of the poor; (2) burial grounds and cemeteries; (3) infirmaries, hospitals, charity schools, or other buildings used exclusively for charitable purposes; (4) any building, land, or hereditament dedicated to or used for public purposes—

except where any private profit or use shall be directly derived therefrom, in which case the person deriving such profit or use is to be liable to be rated as an occupier according to the annual value of such profit or use.*

Rateability of half rents derived from exempted property. Doubts, however, having arisen whether persons in receipt of rent in respect of hereditaments used for charitable or public purposes were rateable in respect of the profits derived from such hereditaments, Section 10 of the Poor Relief (Ireland) Act, 1849, enacted that every person receiving rent in respect of any hereditament exempt from rating under the Poor Relief Act of 1838 should be liable to be rated in respect of such rent to the extent of one-half the poundage of every rate made in or for the electoral division in which such hereditament shall be situated.

As has been seen, the rent is now entered in the valuation lists under Section 2 of the Valuation Act of 1854.

"On the true construction of the Valuation and Rating Acts the half-rent is not a new rateable hereditament: it is only part of the whole hereditament as originally rated, which, on the exemption of the tenant's interest, is directed, as not included in the devotion to charity, to remain liable to rating, and is to be then separately rated accordingly as a part of the original hereditament not included in the exemption."—*Per FitzGibbon, L.J., in Greene v. Thornton*, 16 L. R. Ir., at p. 398.

Rating of cemeteries acquired under Public Health Act, 1878. (5.) With respect to burial grounds, it is to be observed that, notwithstanding the exemption above referred to, Section 194 of the Public Health (Ireland) Act, 1878, declares that no land purchased or acquired under the provisions of that enactment for the purpose of a burial ground shall, while used for such purposes, be assessed to any grand jury cess, poor's rates, or other local rates at a higher value or more improved rent than the value or rent at which the same was assessed at the time of such purchase or acquisition.

Exemptions of buildings belonging to scientific, literary or fine art societies. (6.) By the Act 6 & 7 Vict., cap. 36, no person or persons shall be assessed or rated, or liable to be assessed or rated, or liable to pay to any county, borough, parochial, or other local rates or cesses in respect of any land, houses, or buildings, or parts of houses or buildings, belonging to any society instituted for purposes of science, literature, or

* How far Section 63 of the Poor Relief (Ireland) Act, 1838, is affected by the provisions of the Valuation Acts of 1852 and 1854 has not yet been decided. In the *Dublin Cemeteries Committee v. Commissioner of Valuation* (1897), 2 L. R. 157 (Q.B.D.), Holmes, J., referred to the question in the following words:—"It seems to me (and I have heard no argument to the contrary) that whether the 63rd Section of the Poor Law Act is repealed or not, the exemptions therein contained are no wider than what is specified more succinctly in the 2nd Section of the Valuation Act of 1854. The latter provision if it has not replaced, may be used to explain and construe the former. I do not desire, however, in my decision to go beyond the necessities of the case before us, and I reserve my last word on this point for an occasion to which it will be more pertinent than it would be at present."

the fine arts exclusively, and occupied by it for the transaction of its business and for carrying into effect its purposes—

Provided—(1) That such society shall be supported wholly or in part by annual voluntary contributions, and shall not, and by its laws may not, make any dividend, gift, division, or bonus in money into or between any of its members;

(2) That such society shall in Ireland obtain the certificate of the Barrister-at-Law appointed to certify the rules of Friendly Societies (now the Assistant-Registrar appointed under the Friendly Societies Act, 1896).

The word "voluntary" in the first proviso has been held by the House of Lords to mean "gratuitous, without any money or other material consideration." It is not to be taken to mean "not compulsory."—*Art Union of London v. Overseers of Saroy* (1896) App. Cas. 296.

(7.) With respect to lighthouses, Section 731 of the Merchant Shipping Act, 1894 (57 and 58 Vict., cap. 60) provides that:—

"All lighthouses, buoys, beacons, and all light dues and other rates, fees, or payments accruing to or forming part of the Mercantile Marine Fund, and all premises or property belonging to or occupied by any of the general lighthouse authorities, or by the Board of Trade, which are used or applied for the purposes of any of the services for which those dues, rates, fees, and payments are received, and all instruments or writings used by or under the direction of any of the general lighthouse authorities, or of the Board of Trade, in carrying on those services, shall be exempted from all public, parochial, and local taxes, duties, and rates of every kind."

In Ireland the "general lighthouse authority" is defined to be the Commissioners of Irish Lights.

The similar provisions contained in Section 430 of the Merchant Shipping Act, 1854 (now repealed), were held to apply only to lighthouses under the control of the general lighthouse authorities.—*Mersey Docks and Harbour Board v. Llaneilan Overseers*—14 Q. B. D. 770.

Where the Commissioners of Irish Lights let lands vested in them for public purposes to another person whose rent formed part of the Mercantile Marine Fund, it was held that such person was nevertheless liable to county cess in respect of the premises in question.—*Boal v. Buckle*, 2 Ir. L. T. & S. J. 150 (C.P.)

(8.) The Acts of the Irish Parliament, 6 Anne, c. 19, and 31 Geo. III., c. 46, respectively, exempt from all manner of taxes Marsh's Library in Dublin, and the Museum and Observatory at Armagh.

Any exemptions specially relating to rates leviable in towns and urban districts will be dealt with under the heading of Municipal Rates.

VI.—NOTE AS TO CERTAIN EXEMPTIONS.

15. As to the meaning of the expression "charitable purposes," Palles, C.B., in the recent case of the *Guardians of Waterford Union v. Barton and others* (1896) 2 Ir. R. 533, respecting the rateability of the De La Salle Training College, held that the word "charitable" should be read, not in the popular sense of the term, but in its legal or technical sense—in the sense in which the same word had received where it occurs in the 10 Car. I., Sess. 3, C. 1. (Ir.) relating to pious uses, and the corresponding English Statute, 43 Eliz., c. 4. "Charity" in its legal sense, said Lord MacNaghten in his judgment in the case of the *Commissioners for Special Purposes of the Income Tax v. Pemsel* (1891) App. Cas. 531, "comprises four principal divisions—trusts for the relief of poverty, trusts for the advancement of education, trusts for the advancement of religion, and trusts for other purposes beneficial to the community, not falling under any of the preceding heads"—such as the British Museum, the Royal Society, National Life Boat Institution, &c.

In the De La Salle case the Chief Baron stated:

"I cannot entertain any doubt that the purpose of the Legislature in providing money for the training in the art of teaching at the sole expense of the State of those who are to be the future teachers in the National and other elementary Governmental Schools of the country, is a 'charitable purpose.' The Government Scheme for the application to the charitable purpose of the money by Parliament provided contemplated its expenditure in training colleges in pursuance of the Rules of the National Board; and I think it follows that where the only use to which the occupation of such a college is applied is the carrying out therein of this charitable purpose in the mode prescribed by these Rules, and under arrangements, consistently with which profit cannot result to the occupier as such, such occupation must be deemed to be exclusively for such charitable purpose; and that the college while so used, would, under the above mentioned Section (17 Vict., c. 8, s. 2), be exempt from assessment for poor rate, grand jury, and county rates. Upon the other hand, if this use be only one of several to which the college is applied, or if the circumstances are such that a private profit may result to the occupier as such, then the case cannot be said to be within the Section, as one of the purposes to which the occupation of the premises was applied would be that of making money, which is inconsistent with their exclusive use for charitable purposes."

—and he guarded himself against the expression of any opinion as to the application of the judgment in the English case of the *Queen v. Sterry* (where a charitable institu-

De La Salle case.

APP. III. — tion was held rateable because it produced revenue though the occupation was not gainful) to the Irish Statute Law in reference to a case where the *entire* possible profit is bound by an enforceable charitable trust.

The De La Salle institution received certain pupils at a yearly fee of £50 each. These fees were applied to the maintenance of the pupils, and any surplus was carried to the credit of the Commissioners of National Education, but there was no *obligation* on the Managers of the Institution to do so. It was consequently held, that having regard to the admission of the pupils paying each such yearly fees, the college was not used exclusively for charitable or public purposes, and was not altogether of a public nature, and was therefore not exempt from rating.

It would, therefore, follow that the mere voluntary application of profits in such cases to charitable purposes is not sufficient to justify exemption.*

Magee College case. In the Magee College case (*Trustees of the Magee College v. The Commissioner of Valuation*, Ir. R. 4 C. L. 438)—the institution was founded and endowed by a testatrix for the education of young men in preparation for the Christian Ministry in connection with the Presbyterian Church, and the Professors in addition to a fixed salary received fees from the pupils. It was held by the Court of Queen's Bench that it was not an exclusively charitable institution, and therefore not exempted from valuation for rating purposes.

The sums payable by the students were not bound by a charitable trust.

Representative Church Body case. Buildings purchased by the Representative Church Body of the Church of Ireland by direction of the General Convention held in 1870 for the transaction of the business of the office—*i.e.*, the management of churches, schools, and funds vested in them in pursuance of the Irish Church Act, 1869—were held not to be of a "public nature" or "used for charitable purposes exclusively," and therefore as not exempt from valuation for rating purposes.—*The Representative Church Body v. The Commissioner of Valuation*—Ir. R. 6 C. L. 561.

Meaning of "public purposes." 16. As regards the meaning of the expression "public purposes," Lord O'Hagan in the case of the *Guardians of Londonderry Union v. Londonderry Bridge Commissioners* (Ir. R. 2 C. L. 577) said:—

"When we consider the meaning of the general 'public purposes' which exempt from rateability under the Irish Poor Law, we may take into account the character of the specific purposes which are before declared to create such exemption and regard those specific and general purposes as *ejusdem generis*. And if we do we shall see that the Church, the school, and the hospital are all exempted because in their several ways they are used for the public benefit of the whole community, and not for the private or exclusive use of any members of it: and when we find a building or hereditament used in a like manner, though not described under any of the special categories of exemption, we may safely say that it is a building or hereditament so dedicated and used, so as to be free from rateability."

And with reference to the words "occupied for the public service" in the 2nd Section of the Valuation Act, 1854, his Lordship stated:—

"Tenements of a public nature and dedicated to public purposes are occupied *ex necessitate rei* 'for the public service,' that is, for the service of the public generally, to whose use and benefit they are so dedicated."

Chief Justice Monahan in the same case pointed out that the Irish Poor Law Act, which specially exempts property used for public purposes, ought not to have the same construction as the English Act, 43 Eliz., c. 2, which contained no such exemption; and that there was no reference to the English Act in the Irish one, nor anything in it to limit the expression "public purposes" to the purposes of the Crown as laid down in the *Mersey Docks case* (11 H. L. Cas. 443).

* In the recent case of the *Dublin Cemeteries Committee v. Commissioner of Valuation* [1897], 2 Ir. R. 157 (Q.B.D.), the governing body, constituted under statute for the maintenance, improvement, and extension of certain cemeteries, distributed their surplus revenue among charitable institutions, and it was held (one Judge dissenting) that the lands in question were rateable, the hereditaments not being used exclusively for charitable purposes within Section 2 of the Valuation Act, 1854. The Court appeared to consider that even if the profits of such an undertaking were devoted to charity in the execution of a trust, that circumstance would not bring the undertaking within the provisions of the exempting section.

"There is a plain distinction between lands and buildings which are used for a charitable purpose and lands and buildings which form part of the plant of a commercial or industrial undertaking, the profits of which, if there be profits, are applied in charity. Hereditaments of the former class are, in both England and Ireland, as a rule, exempt from rating, provided the use is exclusively charitable; but I can find no warrant in legislation or decision for exemption of the latter."—*Per Holmes, J.* (at page 169). Having referred to *The Queen v. Sterry* and other cases, the same Judge went on to say: "one clear principle can be gathered from them, namely, that when lands and buildings belonging to a charitable foundation are so used as to bring in profit or income, they cannot be said to be used exclusively for charitable purposes, notwithstanding that such profit or income is added to the funds of the charity. . . . In the cases I have referred to, and in many others which I might refer to, the money realised by the use of the hereditaments was not only devoted to the objects of the charity, but could not have been devoted to any other purpose without a breach of trust."

The Londonderry Bridge Act, 1859 (22 Vict., Ch. vii.) constituted a Board of Commissioners with power to borrow money to be applied to the construction of a bridge. The Act empowered the Commissioners, when the bridge should be completed, to erect toll-houses and collect tolls, and directed the tolls to be applied—

APP. III.

Londonderry
Bridge case.

- 1st, in payment of costs of the Act ;
- 2nd, " annual sum to the Irish Society ;
- 3rd, " the expenses of maintaining the bridge in proper condition ;
- 4th, " interest on money borrowed under the Act ;
- 5th, in forming a sinking fund for the payment of the money so borrowed.

Lastly, the Act directed that the residue of the tolls should from time to time be invested and applied in forming a sinking fund for the annual expenses connected with the bridge tolls, to the end that it might become toll free.

It was held by the majority of the Judges of the Exchequer Chamber (reversing the decision of the Queen's Bench) that the tolls and toll houses were hereditaments "dedicated to or used for public purposes" within the meaning of the Irish Poor Law Act, 1838, and that therefore the Bridge Commissioners were not liable to be rated to the relief of the poor in respect thereof."—(*Guardians of Londonderry Union v. Londonderry Bridge Commissioners*—Ir. R. 2 C. L. 577).*

The Londonderry Bridge case was afterwards commented on and distinguished in the *Mayor of Limerick v. The Commissioner of Valuation* (Ir. R. 6 C. L. 420). The Corporation of Limerick having, under the powers of their special Act, purchased the Limerick Gasworks, manufactured and sold gas, and the surplus profits, after providing for certain charges and expenses were applied in pursuance of the provisions of the Special Acts in reducing the town improvement rate. It was held that the gasworks were not occupied for a "public purpose" and were not therefore exempt from being rated.

Limerick
Gas case.

The gasworks were for a limited class in a limited locality—namely, the ratepayers of the borough of Limerick.

"The Londonderry Bridge case, however, if it is good law, establishes that there may be a public purpose and an occupation for the public service, which has no connection with the service of the Government of the country, and which exempts the premises from taxation. But even the Londonderry Bridge case shows that the public purpose must be one in which every member of the community has an interest."—*Per Fitzgerald, J.*

So in *Heron v. Monaghan* (22 L. R. Ir. 532), it was decided that a national school teacher's residence, which is separate and distinct from a national school, was not a building used for public purposes, and was liable to be rated.

Teacher's
residence.

17. With regard generally to the exemptions contained in the Irish Poor Law Act of 1838, Lord O'Hagan, in the Londonderry Bridge case, already quoted, stated :—

Reason of
exemptions.

"The law as expounded by the Judges in England at that time (1838) recognised the exemption from rateability of property dedicated to the public—at all events, when the public generally, without limitation of locality, had a right to participate in the benefits of the dedication. In such a state of things it is not unreasonable to suppose that the framers of the Irish Act had in view the principle, so long and so generally accepted by the English tribunals, and desired to give it recognition and statutable effect in this country. But more than this—they probably had also in view the special circumstances of Ireland, and adapted their legislation to its peculiar condition. We are not at liberty to refer to the discussions in Parliament, and the avowals of persons in authority before the Act was passed, to ascertain its purpose and policy. But looking to its provisions, that purpose and policy may fairly be supposed to have aimed at the promotion of Irish interests by means, possibly, not applicable or essential in other districts of the United Kingdom. Thus the exemption of turf bog or turf bank was for the purpose of favouring a species of property exceptionally valuable to the Irish tenant; the exemption of mines was calculated to aid the development of their unwrought riches here; and the exemption of houses of worship, educational establishments for the poor, cemeteries, and hospitals and infirmaries, used exclusively for charitable purposes, may have been considered advisable because of the necessities of a comparatively impoverished and backward people."

VII.—REVISION OF VALUATION.

18. A distinction is drawn in the Valuation Acts between the revision of the valuation of "land" and that of buildings and other rateable hereditaments.

Revision of
valuation of
land.

* This case was followed in the recent case of the *Belfast Harbour Commissioners v. Commissioner of Valuation* [1897] 2 Ir. R. 516 (Q.B.D.). The surplus revenue of the Harbour Commissioners—after discharging the expenses of maintaining and improving the harbour and docks, paying interest on bonded debt and providing a sinking fund—was to be expended as the Commissioners might think fit in improving, or otherwise for the benefit of, the port and harbour. The revenue was not devoted to supplying a harbour to be used toll free by the public, but it was appropriated to a statutory public trust and incapable of being applied to any other purpose. The majority of the Court held that the property of the Commissioners was "dedicated to and used for public purposes," and within the exemption of the Valuation Acts.

APP. III. By Section 34 of the Act of 1852, the Lord Lieutenant, on the application of the Grand Jury of the county, is empowered to direct the Commissioner of Valuation to make a general revision of the valuation of any union, county, or barony on the termination of 14 years from the final completion of the first general tenement valuation of such union, county, or barony, and so from time to time on the expiration of every subsequent period of 14 years from the completion of the preceding general revision.

Thus, to carry out a revision of "land" a period of 14 years must elapse, and the Grand Jury must apply; but as no funds are provided for enabling the work to be executed, no such revision has been made up to the present time, except in the single case of the County of Dublin.

Revision of valuation of property other than land. 19. For the purpose, however, of providing for the annual revision of the valuation of rateable tenements and hereditaments, (1) the limits whereof shall have become altered, or (2) the annual value of which is liable to frequent alteration, such as fisheries, railways, canals, tolls of roads, bridges, mines, gas and waterworks, and buildings, and (3) of providing for the introduction of hereditaments which have come into existence since the time of the general valuation (*Alma v. Corporation of Dublin*, Ir. R. 10 C.L. 476)—the following machinery is provided:—

Procedure for revision. On the 15th November in each year every Collector of Poor Rates within each Poor Law Union, under a penalty not exceeding £5, is to make out and deliver to the Clerk of the Union, to be laid before the Board of Guardians of the Union, a list of the tenements or hereditaments requiring revision* (or which have been created since the previous revision). The same power is also given to any ratepayer within the Union, and the Clerk for ten days after receiving any such list is to leave the same open for inspection at the Workhouse of the Union, and permit extracts to be made therefrom. On or before the 27th November in each year he is to make out a full and complete list of all the tenements and property mentioned in the several lists delivered to him on the 15th of the same month, and transmit such complete list to the Commissioner of Valuation, with the opinion of the Board of Guardians whether such revision is necessary on account of such changes or alterations.

The officers of the Department then go down to each Union, meet the Rate Collector, and visit the tenements where revision is asked for, and raise, lower, alter, or confirm the valuation as the case may require. Under no circumstances, however, is the total valuation of the "lands" independently of buildings within each townland to be increased or lessened. (These words mean the "valuation of the lands in the sense in which lands are rateable hereditaments, and exclusive of any hereditaments rateable otherwise than as land."—*Per Palles, C.B.*, in *Alma v. Corporation of Dublin*.)

The revision of the valuation commences in autumn, and is completed about the following July or August, as the revised valuation lists must be issued to the Grand Jury before the first day of the Summer Assizes. The Commissioner of Valuation must make out and prepare the lists (which include all rateable hereditaments and exemptions) in the prescribed form, sign them, and then transmit them to the Guardians of each Union, the Town Council or Commissioners of any borough or town in which any tenements contained in any such list are situate, and to the Treasurer of the County.

No alteration can be made in any such list, or in the name of any occupier or lessor named therein save by the Commissioner of Valuation or by some person duly authorised by him, or by the order of a Court of General or Quarter Sessions or other Court of competent jurisdiction. The Guardians of any Union, however, may, for the purpose of any poor rate, make such departure not affecting value from the particulars mentioned in the lists as may be necessary at the time of making the rate to enable them to make a valid rating—subject to such appeal as is by law provided. Such departure is to be reported forthwith by the Guardians to the Commissioner of Valuation.

On the receipt of the revised valuation lists by the Clerk of the Union, he is within three days to give public notice of the receipt of the lists and the time and place where they may be inspected, but no rate or assessment will be affected by any omission of the Clerk to give this notice. For twenty-one days after receipt the lists are to be open for inspection at the workhouse, and copies at the constabulary stations within the parishes concerned.

* It is a moot point whether a collector is bound to include cases where, owing to appreciation or depreciation of rent value, a revision of the rateable valuation is desirable. The better opinion appears to be that the Valuation Acts do not require the collector to investigate changes of rent as a basis for revision, and it has not been the practice in Ireland.

Within twenty-eight days after the receipt of the lists by the Clerk, any person aggrieved by the valuation may send a notice of his grievance to the Clerk, by whom the notice is to be forwarded forthwith to the Commissioner of Valuation. The same power of appeal to the Commissioner is given to the Board of Guardians, provided they obtain the sanction of the Local Government Board to that course, and notice of their appeal must be given to the occupier of the tenement, the valuation of which is appealed against. The Commissioner of Valuation may after investigation, if necessary on the report of a valuer who has not made the original valuation, alter and amend the valuation or statement of area of the hereditament appealed against or of any other hereditament against which there has been no appeal, but which may appear to him to be similarly circumstanced. The Commissioner is then to make out a statement of all cases in every townland in which he shall have altered or refused to alter the valuation or statement of area, and transmit such list to the Board of Guardians of the Union in which the tenements are situated; and the Guardians, within three days from the receipt of the statement, make the same public by notices.

APP. III.

Within twenty-one days after the receipt of these revised lists or statements, any persons aggrieved may, with notice to the Board of Guardians, appeal to the next Quarter Sessions from the valuation, provided the Sessions do not commence within forty days after the receipt of the lists, and the Guardians may, with the sanction of the Local Government Board, and with notice to the occupier of the tenement concerned, likewise appeal. The Clerk is to send, forthwith, the notice of the occupier, or a copy of the notice of the Guardians to the Commissioner of Valuation, who shall be the respondent in the appeal, and if the appeal affects the valuation of other tenements the appellant must give notice to the persons interested.

The decision of the Court of Quarter Sessions is binding until reversed; but the respondent or any other party to the appeal may require the Chairman to state a case for the opinion of one of the superior Courts on a question of law, the order of which Court is final and conclusive on all parties.* It may, however, still be possible in certain cases for the party charged with the rate to question his liability when payment is demanded.

The Court of Quarter Sessions, on an appeal against the valuation of the Commissioner of Valuation upon a question of the rateability of premises, is not bound by an order made at a former Sessions touching the rateability of the same premises.—*The Mayor of Limerick v. The Commissioner of Valuation*, I. R. 6 C. L. 420.

Force of
Order of
Court of
Quarter
Sessions.

Neither will the reversal by the Court of Quarter Sessions of the decision of the Commissioner of Valuation on appeal have the effect by relation of avoiding *ab initio* a valuation list prepared pursuant to the Valuation Acts in any respect in which it was not altered by the Commissioner in the revision appealed from.—*Moylan v. The Dublin Port and Docks Board*, L. R. 6 C. L. 299 (Ex.)

The Commissioner of Valuation, pursuant to an order of the Recorder of the City of Dublin, upon an appeal from a revised list of Valuation, deciding that certain tenements and hereditaments in the city of Dublin were of a public nature and ought to be distinguished as such in the list, altered it by drawing a pen through the amount stated in the list as the valuations of such tenements and hereditaments, and by writing the word "exempt" opposite each of them therein. In an action for rates at suit of the Collector-General of Rates against the owners and occupiers of these tenements and hereditaments it was held—(1), that notwithstanding such alterations, the rates to which these tenements and hereditaments considered as of public nature were liable, could be validly assessed upon the valuations in the list; and (2), that the decision of the Recorder as to the nature of the tenements and hereditaments (*i.e.*, whether of a public nature, and therefore exempt or rateable) was conclusive as between the parties to the action.

On an objection taken to a valuation list, the Commissioner of Valuation introduced into it certain tenements and hereditaments not previously appearing therein, and appeals were duly instituted by the owners and occupiers thereof against such an alteration of the list. The Court decided that no valid rates could be struck upon the tenements and hereditaments according to the valuation thereof set forth in the list before the appeals were determined or disposed of. The assessment by the Collector-General of Rates upon a tenement according to a value different from that stated in the finally revised list for the time being as the rateable annual value of such tenement, is an act outside his jurisdiction and is absolutely void.—*Moylan v. The Dublin Port and Docks Board*, I. R. 9 C. L. 457 (Ex.) The question whether it was competent to the Commissioner to introduce into the revised lists hereditaments which had not been comprised in the original final lists was, however, not decided by the Court.

* Under the Supreme Court of Judicature (Ireland) Act, 1897, a right of appeal from the decision of the High Court is now given.

APP. III.

Total valuation of lands of townland notvariable. Finally revised lists.

Section 31 of the Valuation Act, 1852, provides that the total valuation of lands of any townland shall not be increased or lessened at the hearing of any appeal to the Commissioner of Valuation or to the Court of Quarter Sessions.

Constitution of Valuation Department

When the appeals have been decided by the Court of Quarter Sessions, the Commissioner of Valuation is to transmit copies of the lists thus annually revised to the rating authorities, and in every rate to be made by the Guardians, Town Councils, or Town Commissioners, after 30 days from the receipt of these finally revised lists, and by the Grand Jury after the next assizes, the tenements included are to be rated according to the revised valuation.*

20. The Commissioner of Valuation is appointed by the Treasury, and he, and the persons acting under him in the execution of the Valuation Acts, are included in the permanent Civil Service of the State, being paid out of moneys voted annually by Parliament.

The Grand Juries of the several counties in Ireland repay to the Treasury in respect to the expense of the annual revision of the valuation of rateable property a fixed sum, amounting in all to £8,000 a year, which is levied by imperative presentment. The total annual cost of the Valuation Department is about £20,000, and, as £1,000 is raised from fees for certificates, the cost to the Treasury is £11,000 per annum. The cost of carrying out the general tenement or Griffith's valuation of the country under the Act of 1852 is stated to have been £325,133.

Assessments under Income Tax Acts.

On the basis of this valuation are levied also the assessments under schedules A and B of the Income Tax Act, 1853 (as amended by the Finance Acts of 1894 and 1896) in respect of the ownership and occupation of land and buildings, the amount of which contributed in the year 1893-94, was £297,000 and £22,700, respectively, making a total of £319,700.

VIII.—OBSERVATIONS.

Objection to present valuation.

21. The want of uniformity in the present valuation renders it an undesirable basis for general taxation, while the difference in prices between those contained in the Act of 1852 and those now prevailing, and the alteration in the relative values of cereals and meats, renders it inaccurate.

The following comparison of prices of agricultural produce contained in the Act of 1852, with those for 1890, 1895, and 1896, as given by the Land Commission, will show these differences:—

	PRICE PER CWT.			
	1852.	1890.	1895.	1896.
	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
Wheat,	7 6	6 8½	5 9	6 4½
Oats,	4 10	6 1	4 9½	5 0
Barley,	5 6	6 6½	6 8½	6 5
Potatoes,	—	3 0½	3 1	2 1½
Flax,	49 0	42 2	44 0	37 6
Butter,	65 4	86 6½	87 5	89 9½
Beef,	35 6	57 1	54 8	52 1
Mutton,	41 0	67 0½	65 11	57 8
Pork,	32 0	40 1	38 11	36 0

A re-valuation of the country appears urgently required, and it has been questioned whether valuation by a scale of agricultural prices is a sound principle, and whether the current letting value is not a more satisfactory basis. In a Bill submitted to Parliament by the Government in 1866 it was proposed to reduce the system of valuation in Ireland to a uniform scale, according to the letting value.

Objection to exemptions.

Another question which deserves consideration is the creation and extension of the system of exemptions, which results in throwing on the ratepaying class heavier burdens than they should equitably bear. This is, however, a matter of public policy, and it is doubtful whether there is a strong feeling among the taxpaying community in favour of the abolition of these privileges. In 1869 it was stated that property worth over £350,000 was then exempted from assessment in Ireland.

* As a matter of convenience and prudence each annual assessment is generally made as soon after the annual re-valuation comes into operation as is practicable, but a departure from this practice would probably not affect the validity of any rate or assessment made according to the valuation actually in force when the assessment is made. By section 13 of the Grand Jury Act, 1856, rates are not to be affected by reason of the omission of the clerk of the union to give or post the notices of the making of the valuation or revision required by the Valuation Acts, or by reason of any error, omission, misdescription, or variance in the making of such valuation or revision.

II.—LOCAL RATES AND TAXES.

APP. III.

22. Local Rates leviable in Ireland are :—

Local Rates.

- I. Grand Jury Cess.
- II. Poor Rate.
- III. Municipal Rates.
- IV. Drainage and Maintenance Rates.
- V. Miscellaneous Rates or Taxes.

1. GRAND JURY CESS.

23. The origin of this tax will be found in the provisions of the Irish Act of 1635 (10 Car. I., Cap. 26), which gave to the justices of assize or their deputies, and the justices of the peace in quarter sessions with the assent of the grand jury, a power to levy certain sums upon the inhabitants of counties, baronies, &c., for the execution of public works. The previous statute of 11 Jac., Cap. 7, which seems to have been the earliest legislative interference with the roads, merely introduced the English system of statute labour into Ireland by enacting that each plough-land (equivalent to the modern townland) should furnish six days' labour, but the principle did not suit the condition of this country after the devastations caused by the wars of the previous reign.

Origin of Grand Jury or County Cess.

A long series of Road Acts were passed by the Irish Parliament, and these were finally consolidated and amended by the Grand Jury Act of 1836, which forms the groundwork of the present system. It is under this statute and the amending Acts that county cess is now raised.

I.—MODE OF ASSESSMENT.

24. The grand jury cess is levied on the authority of the presentments or votes of expenditure made by the grand juries, and confirmed or fiat by the lords justices of assize at the spring and summer assizes. In the County Dublin the grand jury meets only once a year during the Easter term, and the Court of Queen's Bench fiat their presentments. In the cities, Dublin, Cork, Limerick, and Waterford all the fiscal business formerly exercised by the grand juries have been transferred to the town councils of these boroughs.

By whom leviable.

Within seven days after every assizes the clerk of the crown is to deliver an attested copy of these presentments to the county treasurer; or, if a banking company is the treasurer, as is now almost always the case, to the secretary to the grand jury.

The presentments (except in the case of counties of cities and towns) are, in respect of charges, leviable—

Area of assessment.

- (1) On the county at large;
- (2.) On the baronies or half baronies;
- (3.) On parishes and townlands;

and the secretary (or treasurer) proceeds to applot the assessment by apportioning among the baronies their several quotas to the presentments on the county at large, on the proportion of their valuation to the valuation of the county, together with the baronial charges made for the purposes of the individual baronies. The area of the incidence of taxation is thus the barony or half barony in the same way as the electoral division is in the case of poor law unions, while in the counties of cities and of towns the whole county forms the area, and as there are 326 baronies and half baronies and 8 counties of cities and towns, there are 334 separate areas of taxation for the purposes of county administration.

All the baronial charges thus ascertained and the special charges, if any, on parishes or townlands within the barony, are levied in the form of a poundage rate on the several hereditaments therein according to their net value in the valuation lists, and the amount of cess each person has to pay is entered in an applotment-book. Within two months from the date of the receipt of the presentments from the clerk of the crown, the secretary (or treasurer) is to make out and deliver to each collector a copy of so much of the applotment as relates to the barony, division, or other district within which such collector is authorised to collect the cess, together with a warrant authorising him to collect and levy the amount.

Mode of levy.

APP. III. Under the Grand Jury Act, 1843, there are special provisions enabling an appeal to be taken by a cesspayer in a county of a city or town against the applotment made by the treasurer.

The warrant does not remain in force for a longer term than two years; but where sums remain uncollected, owing to alteration of boundaries, or insolvency of the parties chargeable, or difficulty in tracing out the tenements, or other causes, the grand jury are empowered to re-present all such arrears on the respective townlands, baronies, or half-baronies within which the tenements in respect of which the sums are due may be situated. If the tenements can be identified the arrears are to be re-presented thereon.

The grand jury have no statutable power given them to re-present for arrears on the county at large nor any authority to levy by instalments—*In re Mayo Presentments*, 14 Ir. C. L. R. 392.

County Cess a charge on land and not a personal tax.

25. Grand jury cess is a rate struck on the rateable hereditaments themselves—it is a charge on land or premises, and is not a personal tax like poor rate.

It is payable by the occupier, that is by the person occupying the premises at the time of levy, whether unoccupied or occupied by another at the time of imposition.—*Hussey v. Holmes*, 3 Cr. & Dix. C.C. 397.

Unoccupied houses.

Sir Colman O'Loughlen in 1869 held that where *house premises are unoccupied* and in the hands of the landlord who is not himself in actual occupation, he is not liable for the county cess; that unoccupied premises are not exempt from grand jury cess; that the cess remains a charge on such premises; and that whenever the premises become tenanted the grand jury can recover from the occupier the whole amount or so much thereof as shall not be barred by the statute.—(*In re McDonnell*).

In the recent case of *King v. Ardilaun* [1894] 1 Ir. R. 48, it was decided by the Master of the Rolls that the owner in fee of premises rateable and rated for county cess is liable for arrears of rates struck while he was not in occupation, and while the premises were in fact unoccupied, he having afterwards gone into occupation, and so continuing at the time when one or more subsequent rates had been struck, and when the arrears had been re-presented. This liability is not limited to two years' arrears from the original presentment (in this instance there were seven years' arrears). In such case the owner in fee is primarily liable to pay the arrears, and consequently his liability is not limited to two years from the original presentment.

Recovery from person not primarily liable.

Section 7 of the Grand Jury Act of 1856 provides that no proceedings for the recovery of any sum in arrear or unpaid can be taken against any person not primarily liable to pay the same after the expiration of two years from the date of the original presentment. The Master of the Rolls, in *King v. Ardilaun*, stated:—

"In my judgment this section was only meant to apply when there are two persons, one of whom is primarily and the other only secondarily liable—i.e. liable by reason of the default of the other. It covers the case of a succession of tenancies—one of the tenants having been primarily liable by reason of his occupation of the premises at the time when the rate was in force, and the other being liable owing to his default for payment of a rate made in respect of a time when he had nothing to do with the premises whatever."

Untenanted land.

The case is, however, different in the case of *untenanted land*, and it was held that where lands out of which grand jury cess was payable were evicted, the owner was liable to cess made while the lands were so unlet as being the occupier of the lands within the meaning of the Grand Jury Act.—*In re Earl of Huntingdon's Estate*, 21 L.R. Ir. 443.

Changes introduced by Landlord and Tenant Act, 1870.

26. By the Landlord and Tenant Act of 1870, two changes were made in the incidence of County Cess, bringing it more into harmony with the incidence of poor rate.

Deduction of half County Cess by occupier from his rent.

(a.)—Section 65 provides that any person who, under any tenancy whatsoever created after the passing of the Act (1st August, 1870), becomes the occupier of any premises liable to grand jury cess, and who is liable to pay rent in respect of the same, may deduct from such rent for each pound of the rent he is liable to pay one-half of the grand jury cess he has paid in respect of each pound of the net annual value of his holding, but not more than one-half the amount of the county cess paid by him in respect of the premises can be deducted from his rent.

Proportionate deduction by middleman or intermediate tenant.

It further provides that any person receiving rent in respect of premises liable to grand jury cess, who also pays rent in respect of same, shall, if such rent is received and paid under contracts entered into after the passing of the Act, be entitled to deduct from the rent so paid a sum bearing such proportion to the amount of the cess

deducted from the rent received by him as the rent paid by him bears to the rent received by him : ART. III.

[e.g.—If H=head rent payable by tenant to landlord,
R=rent of sub-tenant (assumed greater than the valuation payable to tenant),
C=county cess deducted by sub-tenant,
D=amount to be deducted by tenant from head landlord,

$$D : C :: H : R$$

$$D = \frac{CH}{R}$$

By section 67, the foregoing provisions are not to apply to any county cess levied for the purpose of providing compensation for malicious injuries or for the murder or maiming of witnesses, or levied under the Peace Preservation Acts. And section 71 limits their operation to agricultural and pastoral holdings, and thus town holdings, are excluded. Exceptions to foregoing provisions.

It is not enough that a new tenancy has been created to entitle a tenant to deduct half the county cess under the section, he must also have gone into occupation since the passing of the Act.—*Powerscourt v. Mitchell*, 4 L. R. Ir. 82.

There is nothing to prevent a tenant entering into a valid contract to pay all the grand jury cess, and it has been decided that this power remains although the tenant became an occupier under a contract of tenancy created after the Land Law Act of 1831, and the valuation of his holdings was under £150.—*Cagney v. Roche*, 30 L. R. Ir. 108.

In *Bruce v. Steen*, 14 L. R. Ir. 408, the Exchequer Division held that it is the duty of the Land Commission to take into consideration, in fixing a fair rent, the rights of the parties in relation to grand jury cess under the then existing tenancy.

"All the terms of a contract of tenancy (in respect of which a fair rent is fixed) other than that of the amount of the rent remain and regulate the right of the parties, after, as well as before, such fair rent has been fixed."—*Per Pailles, C.B.*

(b.) Section 66 of the Act of 1870 provides that whenever the net annual value of the whole of the premises situated in any county of a city, county of a town, or barony, occupied by any person under any tenancy whatsoever created after the passing of the Act does not exceed £4, and the same are liable to grand jury cess, then such cess shall, after the passing of this Act, be paid and payable by the immediate lessor of such person. Deduction of whole of County Cess when valuation is at or under £4.

If not paid within four months after it has become due the cess may be recovered from the occupier after one month's notice, and the occupier may deduct the amount from his rent.

This section does not apply to cess levied for the purpose of providing for compensation for malicious injuries, or for the murder or maiming of witnesses and peace officers on account of their connection with criminal proceedings, or levied under the Peace Preservation Act. Exceptions to this provision.

It is not necessary under this section that the tenant should become the occupier of the premises since the passing of the Act of 1870 to enable this section to apply.—*Powerscourt v. Mitchell*, 4 L. R. Ir. 82.*

II.—PURPOSES TO WHICH GRAND JURY CESS IS APPLICABLE.

27. These purposes are classed in the annual local taxation returns to Parliament thus :— Purposes to which County Cess is applied.

- (1.) Roads, bridges, and footpaths—construction of new, and repair of old.
- (2.) Court or sessions' houses—erection, repairs, and maintenance.
- (3.) County officers' salaries.
- (4.) Prison expenses.
 - (a.) payment of superannuation of officers (in respect of their services prior to April 1st, 1878);
 - (b.) to police for the conveyance of prisoners prior to conviction, and for certain payments to witnesses.
- (5.) County infirmaries and fever hospitals—reformatories and industrial schools.

*In several local Acts in which baronial guarantees for light railways are authorised, provision is made for the deduction by the tenant from his rent of half the county cess leviable for that purpose: e.g., Acts relating to the Ilen Valley Railway (1872)—Limerick and Kerry Railway (1873)—Ilen Valley Railway [Bantry Extension] (1878)—Killorglin Railway (1880)—Tralee and Fenit Railway (1880)—Clonakilty Extension Railway (1881)—Great Northern Railway [Belturbet Branch] (1881)—Midland Great Western Railway [Killeshandra Branch] (1881)—Great Southern and Western Railway [Tullow Extension] (1884)—Kanturk and Newmarket Railway (1887). In some of these provision is also made for payment of the rate by the immediate lessor where the holding is valued at and under £4, as in the cases of the Clonakilty Extension, Great Northern Railway (Belturbet Branch), Midland Great Western Railway (Killeshandra Branch), Great Southern and Western Railway (Tullow Extension), and the Kanturk and Newmarket Railway.

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- (6.) Lunatic asylums—maintenance, enlargement, or alteration of—and superannuation of officers of.
- (7.) Weights and measures—payments to police as inspectors in counties, and providing copies of standards and sub-standards.
- (8.) Loans—repayment of, to government or private parties.
- (9.) Extra police in counties beyond the establishment—half the cost.
- (10.) Valuation—£8,900 as contribution towards the cost of the annual revision of rateable property by the Valuation Department (Valuation Amendment Act, 1874); and
- (11.) Miscellaneous.

Under the head of Miscellaneous may be included:—

- (a.) Expenses of clerk of peace in connection with the registration of parliamentary voters, and of printing the register under the Representation of the People Act.
- (b.) Expenses of clerk of the peace, and of printing jurors lists under the Juries Acts, 1871-1876.
- (c.) Cost of bridge assessed on counties by the Commissioners of Public Works under the Drainage and Improvement of Lands Act, 1863.
- (d.) Payment of dividends not exceeding 5 per cent. guaranteed under the Tramways Acts, 1860-1895, or Light Railway Act, 1896, upon the paid up capital.
- (e.) Cost of audit of the accounts of the grand jury.
- (f.) Compensation for malicious injuries, or for maiming or murdering a peace officer or witness in connection with the institution of criminal proceedings.
- (g.) A variety of other small expenses as—
 - Law costs.
 - Special constables.
 - Milestones, direction posts, and depots for materials.
 - Widening of towing paths or trackways on the banks of navigable rivers on which boats have been accustomed to be towed by horses, but whereon tolls are not payable.
 - Clearing, sinking, embanking, or altering course of rivers.
 - Purchase of tolls on bridges and ferries to open them free.
 - Erection and repair of pounds.
 - Postage for transmission of informations, &c., by clerks of petty sessions to the clerks of the peace.
 - Conveyance of bankrupt who is in prison to Court of Bankruptcy for examination where bankrupt's estate is not sufficient to pay the expense.
 - Storehouses for keeping the arms, accoutrements, clothing, &c., of militia when not embodied—(but by the Militia Forces Localization Act, 1872, these buildings may be transferred to the Secretary of State for War).
 - Detention of stray dogs by the police in counties and publication of notice of any order of the justices imposing restrictions upon dogs being at large. (Note—portion of the surplus proceeds of the dog tax is to be paid over to the county treasurer in aid of the county rate).

Cost of carrying into effect Acts of Parliament.

Districts over which assessment may extend.

By the Act 34 & 35 Vict. cap. 106, sec. 4, where the expenses of carrying the provisions of Acts of Parliament into effect are to be defrayed out of grand jury cess, and no provision is made therein for presentment, the grand jury are empowered to present without previous application to presentment sessions.

28. The districts to which any assessment for grand jury cess extends are various.

- (1.) The general expenses of the country are leviable from the country at large. So are the sums presented in support of county infirmary, lunatic asylum, county fever hospital, and other county establishments, the salaries of officers, etc.
- (2.) Where the making or repair of roads, bridges, or other public works affects one barony only, the sums presented for the purpose are leviable from that barony alone.
- (3.) Where the sums presented are for purposes relating to two or more baronies, they are leviable from those baronies only, in proportions fixed by the grand jury such as compensation for injuries, guaranteed dividends under Tramways Acts.
- (4.) When the presentment affects both barony and county, as for the making or repair of a mail car road, the sum presented is leviable, partly from the barony, and partly from the county at large.
- (5.) Where the presentment relates to parishes or townlands, the sum is leviable from these divisions only, such as compensation for injuries, guaranteed dividends.

In the case of many municipal towns either the whole or part of the fiscal jurisdiction of the grand jury has been transferred to the governing bodies, and will be dealt with under the heading of "Municipal Rates." APP. III.

29. Presentments may be regarded as:—

A. "*Imperative*."—When the grand jury are compelled to make the presentment either by express enactment to that effect, or on the certificate of a controlling authority, such as the Commissioners of Public Works, the Inspector-General of the Royal Irish Constabulary, or the Chief or Under Secretary. These presentments constitute at least one-third of the whole expenditure, and comprise (*inter alia*):—

- Salary of surgeon to the county infirmary.
- Salaries of county officers (except under certain circumstances) and of clerk of crown and peace where the offices are not united.
- Support and maintenance of lunatic asylums.
- Valuation expenses.
- Expenses under the Weights and Measures Acts.
- Removal and conveyance of prisoners up to time of order of committal.
- Cost of extra police and locks-up.
- Repair of post roads.
- Repayment of Government Loans.
- Special constables.
- Certain prison expenses.
- Expenses of parliamentary registration books and lists of voters, etc.
- Expenses under the Juries (Ireland) Acts, 1871-1894.
- Expenses of sheriffs and clerks of the peace under the Quarter Sessions Jurors (Ireland) Act, 1897.
- Militia storehouses.
- Expenses of prosecutors and felonies in felony cases. (These are afterwards recouped by the Government).
- The special assessment authorized by the Purchase of Land (Ireland) Act, 1891, to be made on counties in arrear for the purpose of replacing the money taken out of the contingent portion of the guarantee fund to meet a deficiency in the Land Purchase Account will be leviable as an "imperative" presentment.

B. "*Ratifying*."—When their function is merely to ratify (or reject) presentments previously made either at the baronial or county-at-large presentment sessions, the presentment sessions for a barony being constituted of county magistrates, and a number of cesspayers not exceeding twelve, nor less than five; and that for the county, consisting of the county magistrates and one cesspayer from each barony.

These presentments constitute one half or more of the total expenditure, and relate to the repairs and making of roads, etc. In the case of compensation for malicious injury the majority of decisions appear to be in favour of the power of the grand jury to present, notwithstanding the rejection of the application at presentment sessions.

C. "*Initiatory*."—Where the grand jury themselves initiate the presentment, without application to the presentment sessions; as in the case of immediate repairs of sudden breaches or damages in roads, bridges, gulleys, walls or building; allowances to reformatory and industrial schools; amount of remuneration to be given collectors and public analysts; expenses under Sale of Food and Drugs Acts; consideration for surrender of leases of premises held for public purposes; payments of sessions housekeepers and interpreters; milestones and depots for materials; rebuilding or enlargement of county fever hospitals, etc.; but these presentments form but a small portion of the whole expenditure.

III.—ADDITIONAL TAXATION SINCE 1869.

30. Since 1869 counties have been relieved by the General Prisons (Ireland) Act, 1877, 40 & 41 Vict., Cap. 49, of the cost of maintaining prisons, and few additional burdens have been imposed on the county rates. The chief are:—

- The preparation of jurors' lists by the clerk of the peace, and the printing of same under the Juries Acts, 1871-1876.
- The expenses incurred in the execution of the Infant Life Protection Act, 1872,* in places not boroughs or municipal towns. The local authority, however, is defined to be the petty sessions for the district in which the place is situated.
- The remuneration of analyst under the Sale of Food and Drugs Acts, 1875, Margarine Act, 1881, and Fertilizers or Feeding Stuffs Act, 1893.

* This Act is repealed by the Infant Life Protection Act, 1897, and the local authority is now defined to be the Board of Guardians.

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Relief works under the Relief of Distress Act, 1860.
 Guarantees for sums advanced to companies, trustees, or harbour commissioners by the Board of Works, under the amending Act of the same year.
 Contributions to the building or enlargement of reformatory schools under the Reformatory Institutions Act, 1881.
 Contributions to the building or enlargement of industrial schools under the Industrial Schools Act, 1885.
 Guarantee of dividends under the Tramways (Ireland) Act, 1883, and amending Acts.
 (The sums payable under these provisions now amount to a large annual sum; from the account for the half-years terminating in 1893, they came to £43,132.)
 Presentments in aid of light railways under the Railways (Ireland) Act, 1896
 Payments under the Weights and Measures Acts, 1878-1897—but these are in substitution for similar charges under Acts no longer in force.
 Guarantees for sums advanced—(1) to harbour authorities under the Public Works Loans Act, 1887; (2) in the case of Arklow harbour, by the baronies of Arklow and Ballinacorney South, in the county Wicklow, and of Gorey, in the county Wexford, or any of them, under the Arklow Harbour Act, 1882; and (3) in the case of Wicklow harbour,* by the baronies of the county Wicklow, under the Irish Loans Act, 1880. Under the Shannon Act, 1885, presentments may be made for the maintenance or repayment of any loan incurred in respect of certain piers in the estuary of the Shannon transferred to adjoining counties: and under the River Suck Drainage Act, 1889, a sum of £13,000 is secured on the county cess of certain baronies and townlands in the counties of Galway and Rosecommon.

II.—POOR RATE.

Irish Poor
 Laws prior
 to 1838.

31. Though the English Poor Law dates from 1601, the first Poor Law Act under which rates were authorised to be levied throughout Ireland for the relief of the destitute poor was not passed until the year 1838. Before that time, however, some attempts were made by the Irish Parliament to provide relief; but they effected little, as will be observed from the following statement taken from Nicholl's "History of the Irish Poor Law."†

The 2nd Anne, cap. 19, entitled "An Act for erecting a Workhouse in the city of Dublin for employing and maintaining the poor thereof," enacted that, in addition to the sums to be derived from other sources for the purposes of the Act, a rate of 3*d.* in the pound should be charged on every house within the city and liberties. It is the first Act in which a direct provision is made for the relief of poverty in Ireland, but, as will be observed, it was local, its operation being limited to the city and liberties of Dublin. Ultimately the workhouse became merged in the Dublin Foundling Hospital.

In 1735 an Act (9th Geo. II., cap. 25), was passed for establishing a workhouse at Cork similar in its main provisions to that which was passed for Dublin in 1703. Under this Act a duty of one shilling per ton was imposed upon all coal and culm imported into Cork during the term of thirty-one years, to be paid to the governors of the workhouse, the ground for the workhouse being given by the city corporation.

The workhouses thus established at Cork and Dublin were primarily intended for the repression of mendicancy and vagabondism, and for the reception and maintenance of foundlings.

Under the 11 and 12 Geo. III., cap. 11, and the 11 and 12 Geo. III., cap. 15, and 13 and 14 Geo. III., cap. 24, further provision was made for the relief of destitute or deserted children.

The Act 11 and 12 George III., cap. 30, empowered corporations constituted under its provisions to grant badges to helpless poor, with a licence to beg within certain limits, and enabled these corporations to build hospitals to be called workhouses or houses of industry for the relief of the poor in their respective counties. "In order to furnish some revenues for the corporation at the outset," the grand juries were required to raise a certain limited sum in each county, county of a city or town, to be assessed and

* Since this was written the Wicklow Harbour Advances Bill of 1897 has become law. The Act makes some changes in the guarantee for Treasury advances, and in the amount of such advances. (See pages 216 and 217.)

† In the well known work, "*Fæsti Ecclesiarum Hiberniarum*," by the late Ven. Archdeacon Cotton, the following entry appears respecting Walter Fitzsimons, Archbishop of Dublin, 1484, and afterwards Lord Deputy (d. 1511):—"Like his predecessor, Alexander de Bicknor (Arch. 1317-1349), he exerted himself strenuously to diminish the number of useless idlers, of all classes, which swarmed in this Kingdom; and, at his suggestion, promiscuous vagrancy was forbidden, and workhouses were erected in every town and parish, for the employment of able-bodied vagabonds."

collected as other county taxes, and paid to the corporation. It appears, however, that, as a general measure, this Act might be said to have been inoperative. APP. III.

Each of the enactments mentioned above was more or less of the nature of a Poor Law, but no sufficient provision was made for carrying them into effect. Each was partly dependent upon voluntary contributions, and therefore upon uncertainty. It is believed that the provisions of the Acts were only carried into effect in some instances.

The Act 45th George III., cap. 111, empowered the grand jury of each county to raise from the county at large a sum to be applied in addition to subscriptions received in providing medicine and medical and surgical aid and advice for the poor.

The 46th George III., cap. 95, empowered grand juries of counties to levy certain limited sums to be applied towards building houses of industry; and an Act of the following year authorised a further limited sum to be presented for a fever hospital "whenever one had been established."

Later Acts, viz. :—54 George III., cap. 112, and 58 George III., cap. 47, enabled grand juries to contribute from their rates towards the support of fever hospitals; and the latter Act enabled them to contribute towards the cost of dispensaries also, as in the case of the Act, 45 George III., cap. 111, referred to above.

The Act 6 George IV., cap. 102, authorised rating in parishes throughout Ireland for maintaining deserted children until admitted to the Foundling Hospital, Dublin, and for transmitting them thither.

32. Complete Poor Law Arrangements were introduced into Ireland by the Act 1 & 2 Vict., c. 56, which still forms the groundwork of the system, and it is under the authority of that enactment, as amended by subsequent statutes, that poor rate is leviable in this country. Irish Poor Relief Act, 1838.

This assessment is in the nature of an equal poundage rate on the net annual value of the property rateable in each electoral division into which the poor law union is divided. Nature of Poor Rate.

(I).—MODE OF ASSESSMENT.

33. The district to which the assessment for poor rates extends is :—

1. The whole union, when an equal rate is made upon the whole; and
2. Any single electoral division, when an equal rate is not made upon the whole union.

Area of
levy.

Whether the assessment is of the whole union, or of a single electoral division, the rates levied on each electoral division form a separate fund, for the disbursement of which the guardians account separately with the division. Part of the disbursement of this fund is on account of the electoral division alone, while another part it bears in common with the other electoral divisions of the union, and these common charges are fixed on the electoral division in the proportion of its net annual value, according to the valuation in force for the time being.

An estimate is annually prepared by the clerk of the union and laid before the board of guardians, who accept its conclusions either wholly or with modifications, and agree to a certain rate on each electoral division to meet all expenses of the union during the financial year. Not less than fourteen days after agreeing to the rate, and public notice being duly given of the fact, the guardians at another meeting adopt the rate, the clerk first certifying that the rate is in accordance with the valuation in force for the time being, and the chairman of the meeting and two other guardians present then sign a statement allowing the rate, which is then said to be "made." The Local Government Board prescribe the form in which rates are to be made and the particulars to be contained in the rate-book. The guardians then issue to the collectors warrants under their seal, specifying the amount to be levied on each electoral division in his district, and the proportions to be paid by the parties liable. Mode of assessment.

It is competent for the guardians to make a retrospective rate (*Murphy v. Guardians of Belmullet Union*, 22 L. R. Ir. 215), and a right of appeal is given direct to Quarter Sessions against a rate, but the only ground authorising a person to appeal would be on a matter personal to himself.—*The Queen v. The Justices of Kilkenny*, 12 Ir. L. R. 320 (Q.B.)

A person under no liability to pay the rates, but whose name appears in the rate-book, is not bound to appeal to Quarter Sessions, but he is at liberty to show his non-liability when proceeded against for the rate.—*Lemon v. McIntyre*, Ir. R., 11 C. L. 479; *Shelley v. Dillon*, 26 Ir. L. T. R. 106.

34. Poor rate is a personal tax, and, subject to certain exceptions, payable by the persons in actual occupation of the rateable hereditaments. Poor rate a personal tax.

The word "Occupier" is, by the Poor Relief Act, 1838, declared to include every person in the immediate use or enjoyment of any hereditaments rateable under the Act, whether corporeal or incorporeal; and respecting this definition, Lord Blackburn made Meaning of "Occupier" in Poor Relief Acts.

APP. III. the following remarks in the case of *Byrne v. City of Dublin Steampacket Company* (12 L. R. Ir. 249) when it came before the House of Lords on appeal in 1883 :—

"I do not know what was the object with which the interpretation clause was introduced, but I think it impossible that it could be intended to enact that two different persons should at the same time be rateable as occupiers of the same land, unless there was a joint occupation—as, for instance, to enact that both the innkeeper and the guest who has, in one sense, the immediate use and enjoyment of the rooms in the inn which the innkeeper has assigned to him, should be rateable as occupiers of those rooms. I think the context prevents that interpretation. I agree, therefore, with the Lord Chancellor of Ireland and Lord Justice FitzGibbon that, in the language of the latter, 'the immediate use or enjoyment which is rateable in Ireland must be similar, so far as its legal character is concerned, to the occupation which would be rateable in England.'"

Mr. Justice Johnston, in *The Guardians of Mollleton Union v. M'Donnell* [1896] 2 Ir. R. 228, stated :—

"The poor rate is payable by the person in actual occupation of the rateable property at the time of the rate made, and, on his default, by the person subsequently in occupation. Occupiers for this purpose include every person in the immediate use and enjoyment of the rateable property, corporeal or incorporeal; that as I understand it, is as contradistinguished from mere legal possession, or possession in law only, the immediate use and enjoyment of the rateable property which is capable of being beneficial."

There are many cases where two persons may, without impropriety, be said to occupy the same land, and the question has sometimes arisen which of them is rateable. Where a person already in possession has given to another possession of a part of his premises, if that possession be not exclusive, he does not cease to be liable to the rate, nor does the other become so. A familiar illustration of this occurs in the case of a landlord and his lodger. Both are, in a sense, in occupation, but the occupation of the landlord is paramount—that of the lodger subordinate. There may be occupation without even the existence of the relation of tenant towards the owner of the property, and I think land may be occupied for the purpose of, and in connection with, the enjoyment of an easement in such a manner as to make the person so occupying liable to be rated. The question whether a person is an occupier or not within the rating law is a question of fact, and does not depend upon legal title. The person legally possessed may not occupy. On the other hand, a person may be occupier either with or without the consent of the owner.—*Per Lord Herschell, L.C., in Hollywell Union v. Halkyn Drainage Company* (1895) A. C. 117.

Liability to rates is not a matter of title. The question in each case must be, whether there is in fact such an occupation as, according to the Statute of Elizabeth and a course of decisions which have been recognised and established as law carries with it liability for rating purposes.—*Per Lord Macnaghten—same case.*

Liability of Immediate Lessor.

Liability of immediate lessor. **35.** The Immediate Lessor (*i.e.* the person under whom the occupier holds, and who has the immediate interest in the premises expectant on the termination of the tenancy of the actual occupier) is rated instead of the occupier in the following cases—

Where tenements are valued at and under £4.

(1.) Where the net annual value of the whole of the rateable hereditaments in the union occupied by any person having no greater interest than a tenancy from year to year, or holding under lease or agreement made before the 24th August, 1843, does not exceed £4. This provision extends, by the operation of sections 3 and 19 of the Representation of the People (Ireland) Act, 1868, to the boroughs of Belfast, Cork, Dublin, Limerick, and Waterford, to which it originally did not apply.

Where house is let in separate apartments or lodgings.

(2.) Where any house is let in separate apartments or lodgings no tenant of any such apartment or lodging is liable to be rated in respect thereof, but the rate is to be made in respect of the whole house upon the immediate lessor under whom such apartments or lodgings are held.

If, in the first case, the rate is not paid by the immediate lessor within four months after the making, it may be recovered from the occupier after a calendar month's notice, and the occupier may deduct it from his rent.

In the second case, if the rate is not paid by the lessor within thirty-one days after the making, it may be recovered from any of the occupiers, who may deduct it from his rent.

Liability of Subsequent Occupiers.

Liability of subsequent occupier. **36.** Section 71 of the Act of 1838 provides that on the default of the occupier primarily liable, the rate is to be paid by the person subsequently in occupation; and by section 78 the subsequent occupier, provided he is not the immediate or any superior landlord of the person who was primarily liable, may deduct the rate so paid from his rent. Proceedings for the recovery of any arrear of rate cannot be taken against any person not primarily liable to pay the same, unless within the period of two years next after the making of the rate.—Section 19 of the Poor Relief Act, 1849).

Poor rate being regarded as a specialty debt the liability of the person primarily liable is not barred by the Statute of Limitations in six years, and continues for a period of twenty years (*Magherafelt Board of Guardians v. Gribben*, 24 L. R. Ir. 520). The period within which a collector's warrant is operative has not been fixed by statute, but it is generally considered he cannot proceed to recover by summons at Petty Sessions on the lapse of two years from the date of the warrant, though he may enforce payment by distress either under his general warrant or by civil bill after that time as a matter of practice the collector receives a new warrant each year, the sums outstanding on the warrant of the previous year being transferred as arrears into the new warrant. The old warrant is then cancelled.

By the Poor Law Acts Amendment Act, 1890 (53 & 54 Vict., c. 30), when the owner or occupier of any rateable property who is rated to the poor rate ceases to be the owner or occupier before the termination of the period for which the rate is made, and has not paid the poor rate, the board of guardians may determine that he shall be liable only to a portion of the poor rate proportionate to the portion of such period during which he remained an occupier. The amount of such portion cannot be levied by the distress or sale of any goods other than those of the person who ceased to be such owner or occupier.

If any other person becomes the owner or occupier of the property before the end of the period for which the rate was made; he is only liable for the portion of the poor rate proportionate to the portion of the period between his becoming owner and occupier and the end of such period.

The relief thus granted to the incoming tenant is not conditional on the guardians having taken the steps necessary to relieve the outgoing tenant.—*Riddall v. Quigley*, [1894] 2 Ir. R. 144.

II.—DEDUCTIONS.

37. (1.) Where the occupier is rated and a rent is payable by him, the person receiving such rent is liable to allow the person paying it one-half of the poundage of the rate for every pound of rent payable, provided such allowance does not exceed one-half the amount of the rate paid, in which case only one-half the amount is to be allowed— (1 & 2 Vict., c. 56, s. 74, and 12 & 13 Vict., c. 104, s. 11.

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(2.) Where any person receiving rent in respect of any rateable property also pays a rent in respect of the same, he may deduct a sum bearing such proportion to the amount of rate deducted from the rent received by him as the rent paid by him bears to the rent received by him.—(1 & 2 Vict., c. 56, s. 75).

i.e.—As the rent he receives: the rent which he pays :: amount of deduction allowed to tenant : amount of deduction claimed by him from his landlord.—*Carr v. Tottenham*, 7 Ir. Jur. O.S., 363.

(3.) Where the immediate lessor is rated instead of the occupier he is entitled to deduct from the rent paid by him to his landlord a sum bearing such a proportion to one-half of the entire rate as the rent paid by him bears to the valuation. (1 & 2 Vict., c. 56, s. 75.)

(4.) The owner of tithe rentcharge (*i.e.*, the person entitled to the receipt of such rentcharge) is liable to allow the payer for every pound in value of the rentcharge, the entire poundage of the rate paid upon the hereditaments out of which the rentcharge arises (1 & 2 Vict., c. 56, s. 76, and c. 109), but where any person entitled to receive tithe rentcharge is liable to pay rent in respect of the same he can deduct from the rent so paid by him a sum bearing such a proportion to one-half the amount of rate deducted from the tithe rentcharge received by him, as the rent paid by him in respect of such tithe rentcharge bears to the tithe rentcharge which he is entitled to receive (11 & 12 Vict., c. 80, s. 1.)*

* Tithe rentcharge is not a rateable hereditament nor is it taken into account in the valuation of land, but the tithe owner as above explained is indirectly liable to the payment of a portion of the poor rate on the land out of which the rentcharge issues. If the net annual value of the land be £100 and the poor rate 2s. 6d. in the £ while the person in occupation also pays the tithe rentcharge in respect of such land, say £10, he is entitled to deduct from the rentcharge £1 5s., but is bound to pay the entire poor rate on the £100, as the tithe owner cannot be sued for the £1 5s. Tithes may be leased (3 Geo. IV., c. 125), and the lessee being the person entitled to receive tithes from the persons primarily liable to pay the same is deemed the tithe owner for the purpose of the Poor Relief Acts.

Tithe was formerly paid by the occupiers or cultivators of the soil in kind. By the Tithe Composition Act of 1823 (4 Geo. IV., c. 99), known as Goulburn's Act, the occupier was made liable to a money payment or composition in lieu of tithes in kind. These compositions were based on the average amount of tithes paid, or agreed or adjudged to be paid during the seven years preceding the 1st November, 1821, and were not to be lower than such average or to exceed it by more than one-fifth. The compositions were fixed by Commissioners for each parish, and to their certificate of the amount the Commissioners were to subjoin a statement of the average price of corn (wheat or oats) principally grown in the parish for the same period.

Goulburn's Act was amended by several Statutes, the principal of which were the 5 Geo. V., c. 63, 7 & 8

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Deductions
not
imperative.

Construc-
tion of
leases as to
payment of
rates.

Rating of
unoccupied
houses to
poor rate.

Rating of
unoccupied
houses
furnished
for letting.

Agreements to forego deductions of rate allowed by the Act were originally declared void by section 77 of the 1 & 2 Vict., c. 56, but this section was repealed by section 12 of the 12 & 13 Vict., c. 104.

A large number of cases have been decided as to liability for the payment of rates under certain covenants in leases, but it does not seem necessary for present purposes to refer to them. A review of these cases by Munroe, *J.*, will be found in *In re Bradford's estate*, 31 L. R. Ir. 365, and see also *Gloster v. Murphy* [1894] 2 Ir. R., 49.

III.—RATING OF UNOCCUPIED BUILDINGS AND LANDS.

38. In 1850 it was decided in the case of the *Guardians of the North Dublin Union v. Scott* (1 Ir. C. L. R. 76) that a house unoccupied and in the possession of a caretaker is not liable to be rated to the relief of the poor.

In 1852 it was held that premises untenanted previous to and at the time of the striking of a poor rate, though held by the owner for the purpose of letting to a tenant, are not liable to be rated to the relief of the poor.—The *Guardians of Limerick Union v. White* (2 Ir., C. L. R., 630.)

In 1860 Sir Colman O'Loughlin, in the well-known case of the *Guardians of the Westport Union v. Lord Sligo* (5 Ir. Jur. (N.S.), 182) affirmed the same principle.

Finally, in 1862, by Section 12 of the Poor Relief Act of that year, it was provided that when any building liable to assessment is unoccupied at the time of making a rate it shall be included in the rate but be described as "empty." If the building continues unoccupied during the whole of the period for which the rate was made, the rate shall not be recoverable. If before the expiration of the period for which the rate was made any person shall occupy the building the guardians shall be entitled to recover from such person or the immediate lessor, if he be liable to pay the same, a portion of the rate proportioned to the time during which the building shall have been so occupied.

This is the same principle as had been previously adopted in the city of Dublin under the Act 12 & 13 Vict., c. 91, sec. 62, and as contained in the Towns Improvement Act, 1847, section 180.

As regards unoccupied houses furnished for letting a different principle prevails, and the owner is liable for the rates in respect of such premises.—*Staunton v Powell* (Ir. R. I C. L. 182)—

"It has been long well settled both in England and Ireland that the occupation that carries with it liability to poor rates is something different from mere legal possession. There must be, in the words of the Irish Statute, the immediate use and enjoyment of the premises. The distinction is, however, better explained by illustration than by definition. In both countries it has been held that the owner of an empty house, from which the furniture and other chattels have been removed, and who does not use it for any purpose is not an occupier, nor does he become so by his taking the usual steps to let it, or by employing a caretaker to look after it. On the other hand, the owner of a furnished house is generally held to be the occupier, even although he derives no benefit from it. In each of the cases I have put the owner has legal possession, can maintain an action of trespass, exercises complete control, and is endeavouring to make the premises profitable. Why should he be held to be in occupation in one case and not in another? It must be because there can be drawn

Geo. IV., c. 60, and the 2 & 3 Wm. IV., c. 119 (Stanley's Act). Stanley's Act exempted tenants at will or from year to year from payment of tithe composition after 1st November, 1833, and the person having the next greater estate was made liable thenceforth, the liability devolving on the expiration of such first greater estate on the next greater estate, and so on to the fee. The same Act provided that, from and after the 16th August, 1832, in all cases where land should be let or set or demised, the lessee or tenant was to hold such land free from the payment of tithes or composition for tithes, and all contracts to the contrary were declared null and void. Leases renewed under covenants, or new leases of the same land were however excepted from the foregoing provision.

Finally by the Tithe Rentcharge Act, 1838 (1 & 2 Vic., c. 109), the liability was transferred from the under tenants or occupiers to the landlords and proprietors, and a rentcharge in lieu of composition was made. This rentcharge was 25 per cent. less than the composition charged on each apploted parcel of land, so as to compensate the owners of the land for collecting the composition from the tenants; for this is what the arrangement meant, since the owner increased the occupiers' rents by the amount of the Tithe composition, whereas he only paid the tithe owner 75 per cent., that is the rentcharge. The rentcharge was made payable by the person entitled to the first estate of inheritance or other perpetual interest, which are defined by the Act to include not only lands held in fee, but also any interest renewable for ever or held for any term of years of which 100 were unexpired on the 30th October, 1838, or under an ecclesiastical landlord.

Tithe rentcharge is payable either (1) to the Irish Land Commission as successors of the Commissioners of Church Temporalities in whom all tithes payable to ecclesiastical corporations, sole or aggregate, were vested by the Irish Church Act, 1869, or (2) to lay improPRIATORS, consequent chiefly upon the dissolution of religious houses and monasteries in the sixteenth century and the grant of the tithes attached to them to be held as lay property (*in proprietatem*).

Tithe rentcharge payable to the Irish Land Commission is not variable; but all other tithe rentcharges payable under the Act of 1838 are subject to revision within seven years (in certain cases three years) from the commencement of the original composition. The revision is carried out by the Court of Quarter Sessions for the county in which the parish is situated, and the amount of increase or diminution is ascertained by a comparison of the average price of wheat or oats stated in the certificate of composition with the average price as advertised in the *Dublin Gazette* of the same kind of corn for the seven years preceding the application for revision.

from the presence of the furniture an inference of fact which would not be deducible if the house was empty. APP. III.

"The use of furniture is not as a rule connected permanently with the use of any particular house. Furniture can be easily removed from one building to another, and there is no difficulty of disposing of it by sale. When, therefore, we find the owner of a house furnishing it, or when, after removing from it he allows his furniture to remain, the natural inference is that in some way or other the house and furniture together are to become the subject of immediate use and enjoyment, and therefore the liability to poor rate attaches.

"Still I do not gather from the judgments in *Stanton v. Powell* that the owner of the house and furniture is necessarily in occupation. Monahan, C.J., who gave the leading judgment, gives his reasons for holding in that case that there was occupation, but it is obvious that these reasons would not apply to every case, and I can conceive a state of circumstances in which some furniture of the owner left in a house would not justify the conclusion that he was in occupation."—*Per Holmes, J., in Guardians of Middleton Union v. McDonnell* [1896] 2 Ir. R. 228.

As regards *untenanted land*, the owner must now be regarded as liable for poor rate. Rating of untenanted land.
Sir Colman O'Loughlin, in the Westport case above referred to, stated—

"I think it is clear that an owner of untenanted land cannot be considered in the 'immediate use and enjoyment' of his land, and therefore liable to be rated unless he be in the actual occupation of it. Whether he be or not is, in my opinion, a question of fact to be decided as it arises in each particular case. In my opinion the owner of untenanted land is not necessarily, and from the mere fact of ownership to be considered the actual occupier of it."

This decision was, however, dissented from in the *Guardians of Callan Union v. Armstrong*, 16 L. R. Ir. 33. In this case the owner in fee of grass lands went into possession of them and for three years was unable to let them. During this time they were neither meadowed, grazed, nor cropped, and it was held that the owner was liable as being the occupier of the lands within the meaning of the Poor Relief Act, 1838.

39. When an occupied tenement is made up of land and buildings, the land forming the principal element, the buildings being merely accessory, it was decided that the owner was in occupation of the buildings for purposes of rating.—*The Guardians of Croom Union v. Trench* (27 Ir. L. T. R. 28). Some questions of occupation.

The question of the occupation of premises held in conjunction with a farm is one of fact to be decided as each case arises. In the *Guardians of New Ross Union v. Byrne* (30 L. R. Ir. 160), the defendant, who was owner of certain farms, farmhouses, and outhouses, having evicted the tenants, the buildings remained unoccupied, and it was held that he was not liable for the portion of the poor rate attributable to the buildings, a bulk valuation having been placed upon the lands and buildings—

"A person who is merely legal owner, having as such only legal possession of a rateable hereditament is not rateable as an occupier, but if he has also the immediate use and enjoyment of the tenement which is capable of being beneficial, he is in actual occupation and rateable as occupier."—*Per Johnson, J.*

The owner of an unoccupied mill, which was not proved to be furnished, was held not liable to rates in *Corporation of Sligo v. Wynn*, 7 Ir. L. T. R. 79 (C.P.)

Where the lessee having evicted her sub-tenants was in possession of a mill when a rate was made, in which machinery was fitted up, but which was idle and not worked and advertised for letting, a caretaker being in charge, it was held by the majority of the Court on a case stated, that the Court was not bound to hold as a matter of law that the lessee was in immediate use and occupation so as to be liable as a rateable occupier within the meaning of 1 & 2 Vict., c. 56.—*Guardians of Middleton Union v. McDonnell* [1896] 2 Ir. R. 228.

IV.—POOR LAW RATING.

40. There are at the present time 159 poor law unions in Ireland containing 3,444 electoral divisions, and the average number of divisions in each union is therefore nearly 22, the greatest number being 48 in the case of Mullingar, and the smallest 7 in the case of Castlecomer and Castletown Unions. Charge-ability of expenses under the Poor Relief Acts.

Expenses under the Poor Relief Acts are chargeable either (a) to the union at large or (b) separately to an electoral division or divisions; and when it is said that expenses are charged to the union it is to be understood that such expenses are apportioned among the several electoral divisions comprising the union according to the net annual value of the rateable property therein.

Expenses chargeable to the Union-at-large.

Establishment expenses—including rent of site of buildings.

Prosecution for offences against the Irish Poor Relief Act, 1838.

Repayment of workhouse loans.

Maintenance, clothing, burial of indoor paupers chargeable to the union-at-large.

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Outdoor relief afforded to paupers, chargeable to the union-at-large.
 Burial of poor persons chargeable to the union-at-large.
 Law expenses properly chargeable to the whole union.
 Following election expenses—
 Returning officer's remuneration.
 Cost of providing supplies of certain forms.
 Cost of emigration incurred in respect of union-at-large.
 Maintenance of any destitute poor deaf and dumb or blind person in the work-house or in an asylum.
 Superannuation of union officers under the Superannuation Acts of 1865 and 1872.
 Fees for registration of births, deaths, and marriages.
 Expenses under the Infant Life Protection Act, 1897.

Chargeable to the Electoral Division.

Maintenance, clothing, and burial of indoor paupers chargeable to the electoral division.
 Outdoor relief afforded to paupers chargeable to the electoral division.
 Burial of poor persons chargeable to the electoral division.
 Collector's poundage.
 Law expenses chargeable to the electoral division.
 Cost of emigration incurred in respect of electoral division.

Following election expenses—

Remuneration (1) to the collectors of poor rate; (2) to distributors and collectors of the voting papers; (3) assisting the returning officer in preparing lists of voters for the duties arising out of any contested election.
 Cost of providing voting papers for electoral divisions and wards.

Expenses under the Medical Charities and Vaccination Acts are chargeable to the electoral division comprising the dispensary district according to the net annual value of each such division.

Relief to paupers charged according to residence.

41. Relief afforded to paupers is chargeable to the electoral division or to the union-at-large according to their residence:—

I. If the pauper has been for five years previous to his application for relief a resident in the union his case is governed by section 3 of the Poor Law Rating Act, 1876, namely:—

(a.) If for four years out of those five years he has occupied a tenement or slept within one electoral division, the relief afforded him is chargeable to that division; (b.) if he has not, the relief is chargeable to the union-at-large.

II. If the pauper has not been for five years previous to his application for relief a resident in the union, his case is governed by section 12 of 10 Vict., chap. 31—by which (a.) if for thirty calendar months out of the three years before his application for relief he had occupied a tenement or had slept within an electoral division, the relief afforded him is chargeable to such electoral division; and (b.) if he had not, the relief is chargeable to the union-at-large.

Chargeability in England.

In England the parish rating was superseded by union rating in 1865, and by section 1 of the 28 & 29 Vict., Chap. 79 (Union Chargeability Act, 1865), all the cost of the relief to the poor, and the expenses of the burial of the dead body of any poor person by the guardians, and all charges incurred by the guardians in respect of vaccination and registration are to be charged upon the common fund of the union.

By the Metropolitan Poor Act, 1867, the same principle was adopted in the case of the unions in London, and a metropolitan common poor fund raised by contributions, according to rateable value, from the several unions, parishes and places in the metropolis, was formed.

Recent amendments to law of rating in Ireland.

In 1866 a bill was introduced into Parliament to establish union rating in Ireland, but did not become law; and in 1872 a select committee of the House of Commons inquired into the subject, and reported in favour of the adoption of union rating.

Finally, in 1876, the Poor Law Rating (Ireland) Act was passed which, in some degree, tended to equalise the poor rates between the towns and the rural electoral divisions. The effect of its provisions may briefly be stated as follows:—

(a.) Where the total amount of indoor relief expenses in all the electoral divisions of the unions is not more than would be raised by a poundage rate of 4*d.* in the pound on the entire union, no electoral division is to be charged more than 6*d.* in the pound.

(b.) Where the total amount of such expenses on all the electoral divisions of the union is more than could be raised by a poundage rate of 4*d.* in the pound on the entire union, no electoral division is to be charged more than one and a half times the amount which would be raised on such electoral division by such average poundage.

(c.) The deficiency which will be caused by reducing the charge on those electoral divisions in which the poundage required to defray the entire charge would exceed 4*d.*, or would exceed the average poundage, as the case may be, is to be charged against the whole union.

V.—RATES UNDER THE PUBLIC HEALTH ACTS.

42. By Section 6 of the Public Health (Ireland) Act, 1878, the area of every poor Rural law union, with the exception of those portions (if any) of the area which are included in cities and towns forming urban sanitary districts, is constituted a rural sanitary district, and the guardians of the union, subject to certain conditions, are made the rural sanitary authority of the district.

By Section 160 of the same Act the rural sanitary authority of each rural sanitary district are created the burial board for the district, and also for those towns or townships having commissioners under local Acts which, though urban sanitary districts, are situated within the union.

The expenses of a rural sanitary authority are divided into:—

- (1.) General expenses.
- (2.) Special expenses.
- (3.) Private improvement expenses.

Expenses of rural sanitary authority.

General Expenses.

43. General expenses are the expenses of the establishment and officers of the sanitary authority, and all other expenses not determined by the Public Health Acts or the order of the Local Government Board to be special expenses.

Expenses under the following Acts are declared to be general expenses* :—

Public Health and Local Conferences Act, 1885.

Contagious Diseases (Animals) Act, 1886, s. 9 (relating to dairies, cowsheds, and milkshops).

Infectious Disease Notification Act, 1889 (if adopted).

Infectious Disease (Prevention) Act, 1890 (if adopted).

Public Health (Ireland) Act, 1896 (contributions to Port Sanitary Authorities); also under the Public Health Acts Amendment Act, 1890 (if adopted).

But if Section 49 of the last mentioned Act be adopted in any rural sanitary district the Local Government Board have power to declare any expenses of the sanitary authority to be special expenses.

General expenses are payable out of a common fund to be raised out of the poor rate of the union, electoral divisions or the parts thereof which are included in the rural sanitary district, according to the valuation of each division or part thereof.

Special Expenses.

44. Special expenses are:—

- (a.) The expenses of the construction, maintenance, and cleansing of sewers in any contributory place within the district.
- (b.) The providing a supply of water to any such place.
- (c.) The providing, repairing and cleansing public wells.
- (d.) The lighting where authorised by the Local Government Board.
- (e.) The charges or expenses incidental to the possession of property transferred to the rural sanitary authority in trust for any district or contributory place.
- (f.) All other expenses incurred or payable in respect of any contributory place and determined by order of the Local Government Board to be special expenses.

* Expenses under the Cleansing of Persons Act, 1897, are declared to be general expenses.

APP. III. Expenses under the following Acts are also declared to be special expenses:—

Electric Lighting Act, 1882.
 Labourers (Ireland) Acts, 1883-1896.
 Open Spaces Act, 1887.
 Technical Instruction Act, 1889.
 Housing of the Working Classes Act, 1890. Part II.
 Post Office Act, 1891.
 Factory and Workshop Act, 1891, s. 7 (relative to prevention of fire); and under section 49 of the Public Health Acts Amendment Act, 1890, referred to in the preceding paragraph.

Apportionment of special expenses. When the rural sanitary authority execute any work for the common benefit of any two or more contributory places within its district it may apportion the expense (subject to an appeal to the Local Government Board) between these places, and any such expense so apportioned is to be deemed to be special expenses.

Contributory places. The following areas are declared to be "contributory places":—
 (a.) The dispensary district (which consists of one or more electoral divisions into which a union is divided for purposes of medical relief.
 (b.) The electoral division.
 (c.) The townland.
 (d.) Such portions of any townland or townlands as may be determined by the Local Government Board.

Mode of charging special expenses. Special expenses are a separate charge on some contributory place or places, and the Local Government Board have power to determine on what area of charge, being a contributory place, or consisting of contributory places, any special expenses are chargeable. Under the Labourers Acts the rural sanitary authority are themselves empowered to fix the area upon which any rate shall be levied for the discharge of any liability incurred for the purposes of those Acts, but such rate or rates are not in any one year to exceed 1s. in the £ on the valuation of the property to be rated.

How payable. Special expenses are to be levied as part of the poor rate by a special poundage rate to be added to the poor rate, and to be collected therewith and recoverable in the same manner. Every person upon whom such special poundage rate shall be levied is entitled to make the same deduction from the rent which he may be liable to pay as he would be entitled to make if the same were levied for carrying into execution the Poor Relief Acts. The person from whom such deduction shall be made is, in like manner, entitled to deduct from any rent paid by him, such proportion of the amount so deducted from the rent paid to him as he would be entitled to deduct if the rate were made for the relief of the poor.

Thus it was held that a poundage struck by a rural sanitary authority to cover special expenses under the Labourers Act, 1883, may be deducted from rentcharge in lieu of impropriate tithes, in addition to poor rate, on payment of the rentcharge by the person liable thereto, rentcharge being plainly "rent" within 1 & 2 Viet., cap. 56, s. 124, and therefore within the above provisions.—*Harris v. Earl of Daruley*, 30 L. R. Ir. 371.

In *Malton v. West* (Ir. R., 11 C. L., 525) a tenant was held to be entitled, unless precluded by contract from so doing, to deduct from the rent payable to his landlord a proportion of special sanitary rates assessed in rural districts under the Public Health Act of 1874 (repealed, and re-enacted, with additions, by the Public Health Act, 1878).

Burial expenses. As regards burial expenses, the sanitary authority of each sanitary district, except towns or townships having commissioners under local Acts, are constituted by the Public Health Act of 1878 the burial board for such district. In towns or townships having commissioners under local Acts, the guardians of the poor of the poor law union or unions in which the town or township is situated are the burial board for the town or township, or the part thereof situated within the union of which they are the guardians, as the case may be.

The expenses incurred by the rural sanitary authority of any district as the burial board of such district are charged on and paid out of the poor rates of the union, or of any electoral division, or of any townland or townlands situate therein, as the Local Government Board by order under seal in each case determine, and all money borrowed by the burial board of such district, and any interest thereon, is to be secured upon the rates.

In addition to the rate required to defray the cost of introducing a public water supply, a sanitary authority, where they supply water to any premises, may charge in respect of such supply a water rate to be assessed on the net annual value of the premises, to be made, assessed, and levied in like manner in every respect as the rate out of which the expenses incurred by such sanitary authority in the execution of this Act are defrayed. They may also enter into agreements for supplying water on such terms as may be agreed on between them and the persons receiving the supply.

APP. III
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Water rate
for supply
to houses.

If an application is made to the rural sanitary authority by any five persons rated to the relief of the poor in the contributory place supplied with water to charge water rates or water rents, it is incumbent on the sanitary authority to exercise their powers of charging water rates or water rents. The amount to be charged is within the discretion of the sanitary authority, and the water rate must be an equal poundage rate throughout the district served by the same supply.

The rate is payable by the occupier, except where the valuation of the house does not exceed £10. In that case the owner is liable instead of the occupier. Unoccupied premises are not chargeable.

Where on the report of the sanitary officer of a sanitary authority it appears to such authority that any house within their district is without a proper supply of water, and that such a supply of water can be furnished thereto, at such cost as the Local Government Board may, on the application of the sanitary authority, determine under all the circumstances of the case to be reasonable, the sanitary authority are to give notice in writing to the owner, requiring him, within a time therein specified, to obtain such supply, and to do all such works as may be necessary for that purpose.

Sanitary
Authority
may require
houses to be
supplied
with water
in certain
cases.

If such notice is not complied with, the sanitary authority may do such works and obtain such supply, and for that purpose may enter into any contract with any water company supplying water within their district; and water rates may be made and levied on the premises by the authority or company which furnishes the supply, and may be recovered as if the owner or occupier of the premises had demanded a supply of water and were willing to pay water rates for the same. The expenses of the works may be recovered summarily from the owner, or declared to be private improvement expenses. (Section 72 of the Public Health Act, 1878.)

Private Improvement Expenses.

45. In certain cases a rural sanitary authority have power, under the Public Health (Ireland) Acts, 1878-1896, to carry out works of private improvement, such as drainage, sanitary accommodation, abatement of nuisances, and supply of water, and to charge the occupier of the premises in which the works have been executed with the expenses, with interest not exceeding 5 per cent., by means of a rate called the private improvement rate. The expenses are to be discharged in such period as the sanitary authority may determine, but not exceeding thirty years.

Private
Improve-
ment
expenses.

If the premises become unoccupied before the expiration of the period for which the rate was made, or before the same is fully paid off, the rate is to be paid by the owners for the time being.

If the occupier hold the premises at a rent not less than two-thirds of the valuation he is entitled to deduct three-fourths of the amount paid by him to his landlord.

If the occupier hold the premises at a rent less than two-thirds of the valuation, he can deduct from the rent such proportion of three-fourths of the rate as his rent bears to two-thirds of the valuation.

If the landlord from whose rent any deduction is so made is himself liable to the payment of rate for the premises, and holds the same for a term of which less than twenty years is unexpired, he may in turn deduct such proportion of the sum deducted from the rent payable to him as the rent payable by him bears to the rent payable to him, and so on in succession with respect to every landlord so holding, receiving rent and liable to pay rent.

No person may, however, deduct from the rent payable by him more than the whole sum deducted from the rent payable to him.

The owner or occupier may at any time redeem the private improvement rate.

Power of appeal to the next Court of Quarter Sessions is given to any person aggrieved by any rate made under the provisions of the Public Health Act, 1878. The decision of this Court is binding on all parties, but the Court may state the facts specially for the determination of a Superior Court.

APP. III.

VI.—PURPOSES TO WHICH THE POOR RATE IS APPLICABLE.

46. These purposes are classified in the annual taxation returns made to Parliament in the following manner :—

Purposes to which poor rate is applied.

1. Poor Relief expenditure :—
 - (a.) In-maintenance.
 - (b.) Out-relief.
 - (c.) Maintenance of blind and deaf and dumb in institutions, and cost of relief in extern hospitals.
 - (d.) Salaries and rations of officers.
 - (e.) Emigration expenses.
 - (f.) All other poor relief expenses.
2. Medical Charities Act, Vaccination Acts, and Dispensary Houses Act—Expenses under.
3. Lunatics—Fees for examination of under Lunatic Asylum Act, 1875.
4. Registration of Births, Deaths, and Marriages Acts.
5. Public Health Acts.
6. Burial Grounds.
7. Superannuation Acts.
8. Diseases of Animals Acts.
9. Payments under National School Teachers Act, 1875.
10. Payments under Technical Instruction Acts, 1889-1891.
11. Labourers Acts, 1883-1896.
12. Payments under Parliamentary Franchise Acts.
13. Payments under Jurors Acts.
14. Payments under Explosive Act, 1875.
15. Repayments of Loans.

VII.—ADDITIONAL TAXATION SINCE 1869.

47. Since 1869 numerous charges have been placed upon the poor rate, so that in 1895 out of a total net expenditure of £1,325,300 the expenditure for poor relief proper was £861,706, and, for other purposes, £463,594.

Additional charges placed on poor rate since 1869.

In 1871 under the Juries Act of that year and the Amending Act of 1876, compensation was allowed to clerks of unions and collectors out of the poor rates for their duties in respect of the preparation of the jurors lists.

In 1875 justices were allowed under the Lunatic Asylums (Ireland) Act to direct the guardians to pay a sum not exceeding in the whole £2 in payment of expenses in connection with the examination of dangerous lunatics.

In the same year the cost of justices in petty sessions in carrying the Explosives Act into execution in places other than the city of Dublin, which were not urban sanitary districts in which the powers jurisdictions and authorities of the grand jury are vested and exercised by the urban sanitary authority, or harbours under the jurisdiction of a harbour authority, were made payable, without any limitation as to amount, out of the poor rate.

By the National School Teachers Act the guardians were empowered to contribute out of the poor rate a sum equal to one-third of the full amount of results fees payable to teachers of national schools in the union. The guardians were further empowered to pay the workhouse teachers the full amount of the results fees that would accrue to them if they were teachers of other national schools in the union.

In 1878 the expenses of carrying into effect the Contagious Diseases (Animals) Act of that year (now the Diseases of Animals Act, 1894), for the suppression of disease among cattle and other animals, were made payable out of union funds. The poundage leviable is not to exceed in any one year one halfpenny, nor more than 8d. altogether.

The Public Health Act of the same year, consolidating and amending previous sanitary enactments, imposed very heavy burdens on the poor rate in rural districts in connection with the execution of sanitary works, such as sewerage and water supply.

In 1879 the Dispensary Houses Act enabled guardians to borrow to build or repair dispensaries, and to erect or purchase dispensary houses for the medical officer. In the latter case the guardians are empowered to charge a reasonable rent for the use of the residence. By the River Bann Navigation Act, 1879, the portions of the Unions of Ballymoney and Coleraine comprised within the boundaries of the half-barony of Coleraine and the Barony of the North East Liberties of Coleraine, including the town

of Coleraine, are rendered liable to a sum not exceeding 2½*d.* in the £ in the event of the insufficiency of the River Bann fund (under the control of the Coleraine Harbour Commissioners) to meet the charges thereon. APP. III.

In 1880 and 1883 loans to guardians for relief works in distressed unions were allowed by Acts of Parliament passed specially for the purpose.

In 1882, by the Electric Lighting Act, power was given to rural sanitary authorities to light their districts with electricity.

In 1883 the first of the Labourers Acts became law, and under it and the amending Acts large sums of money have been expended by the guardians, as rural sanitary authorities, in providing house accommodation and allotments for agricultural labourers. "Agricultural labourer" is defined to mean, for the purposes of the Acts, a man or woman who does agricultural work for hire at any season of the year on the land of some other person or persons, and handloom weavers and fishermen doing agricultural work as aforesaid, and herdsmen. The rate on any area fixed for the purpose of defraying the expenses incurred for the purposes of the Acts is not to exceed 1*s.* in the £ in the whole.

In 1887 the guardians, as rural sanitary authority, were enabled to guarantee harbour loans by the Public Works Loans Act of that year.

In 1889 the guardians, as local authority in rural sanitary districts, were empowered to make grants out of the poor rate in aid of technical and manual instruction, not exceeding 1*d.* in the £, by the Technical Instruction Act.

In 1890 the guardians were compelled to make payments to the clerk of the union and rate collectors for their service in connection with the preparation of the lists of parliamentary electors, and their attendance at the revision of such lists, and the Local Government Board were directed to fix a scale according to which such payments should be made; and in the same year, by the Housing of the Working Classes Act, the expense of putting in force, in rural sanitary districts, Part II. of that statute relating to unhealthy dwellinghouses was made a charge on the poor rate.

In 1891, under the Post Office Act, the guardians, as rural sanitary authority, were empowered to undertake to pay any loss incurred by the Postmaster-General on account of providing a telegraph office or extra postal facilities in any place in their district.

In 1892 the expenses of the members of boards of management of district schools incurred in attending meetings for the discharge of their duties were allowed to be defrayed out of the poor rate.

Under the Shannon Act of 1885 rural sanitary authorities to whom certain piers in the estuary of the Shannon may be transferred are empowered to levy a rate not exceeding 6*d.* in the £ for the purpose of the repayment of any loan obtained under the Act and for the maintenance of the piers.

Nearly every year some additional duty is thrown upon boards of guardians or some charge imposed on the poor rates, and the tendency of Parliament appears to be to make use of the Union system for the administration of local affairs in preference to that of the county.*

VIII.—OBSERVATIONS.

48. From the foregoing remarks it will be seen that county cess is a tax on land, while poor rate is a personal tax: that county cess is paid practically by the occupier and that poor rate is paid half by the landlord and half by the tenant, this being the almost universal custom. Observations on county cess and poor rate.

That county cess is payable by the immediate lessor of holdings valued at and under £4 only where tenancies were created after 1870, and that poor rate is payable since 1843, except under agreement made before that date, by the immediate lessor in the case of such holdings.

That the tendency is to increase the poor rate charges in preference to increasing the county burdens so that produce of taxation is more nearly approaching equality.

That both have a fixed area for general taxation with smaller divisions for special expenses—the barony and the parish or townland in the case of the county, and the electoral division and the townland in the case of the union—though grouping of the divisions may take place in each.

That the county cess is raised by presentment and subsequent applotment, the poor rate by an estimate and subsequent rate.

* In 1897 expenses under the Infant Life Protection Act were made chargeable on the poor rate, the board of guardians being constituted the local authority. Expenses under the Cleansing of Persons Act, 1897, are to be charged as general expenses of the rural sanitary authority under the Public Health Acts.

† It is believed that in most of the new tenancies created since the passing of the Landlord and Tenant Act of 1870 the landlords have contracted out of their liability to pay half the county cess.

APP. III. That each has to pay a portion of the cost of Parliamentary registration* ; and
 --- That each has to support a class of persons to which it is sometimes urged that personal property might fairly be required to contribute—namely, pauper lunatics in the case of the county (towards which the Government at present pay a contribution), and children, hospital patients, and aged and infirm in the case of the union.

In the case of any change in the incidence of taxation it may be well to remember that up to the 31st March, 1896, fair rents were fixed on the basis of existing proportions of payments by landlord and tenant in 303,242 cases, comprising 9,192,176 acres out of an arable area of about 15,270,802 acres. It is, however, impossible to say in how many of these cases the landlords were liable for rates as immediate lessors of holdings not exceeding £4.

III.—MUNICIPAL RATES.

Classification of Irish municipalities. 49. There are 120 towns in Ireland under municipal government, and they may be classified under four heads according to the Statutes under which their governing bodies are constituted :—

- (1.) Under the Lighting of Towns (Ireland) Act, 1828.
- (2.) Under the Municipal Corporations (Ireland) Act, 1840.
- (3.) Under the Towns Improvement (Ireland) Act, 1854.
- (4.) Under Special Acts.

I.—TOWNS UNDER THE LIGHTING OF TOWNS ACT, 1828 (9 GEORGE IV., CAP. 32).

Towns under Lighting of Towns Act, 1828. 50. This Act is a relic of by-gone days, and its repeal has more than once been recommended. It is now in force in only six towns in Ireland, namely :—

Bandon.	Monaghan, U.S.D.†
Dungannon.	Omagh.
Fethard.	Wicklow, U.S.D.

Rate leviable thereunder. The lighting, cleansing, and watching rate leviable under the authority of the Act is a poundage rate according to the general valuation on the following graduated scale :—

Tenements assessable and limit of rate. On tenements of the yearly value of £5 and not amounting to £10 the rate is not to exceed 6*d.* in the pound. On tenements of the yearly value of £10 and not amounting to £20 the rate is not to exceed 9*d.* in the pound, and on tenements of the yearly value of £20 or upwards the rate is not to exceed 1*s.* in the pound (s. 38).

The rate on premises of the yearly value of £5 and not amounting to £10 is to equal two-thirds of the rate at the same time imposed upon premises of the value of £10 and not amounting to £20, and to equal one-half of the rate at the same time imposed upon premises of the value of £20 or upwards. The rate on premises of the yearly value of £10 and not amounting to £20 is to equal three-fourths of the rate on premises of the value of £20 or upwards (s. 39).

Tenements under the annual value of £5 are exempt from rating, but the exemptions for poor rates and county cess do not apply. The property on which the tax is assessable consists of houses, shops, warehouses, cellars, mills, yards, gardens, and tenements of the yearly value of £5 and upwards ; but it has been held that land used for agriculture does not come within this description. The commissioners cannot impose or levy the rate in respect of any premises situated beyond the limits to which the lighting, paving, watching, and cleansing provided by the Act shall extend. These limits are, however, practically conterminous with the boundaries of the town, as the commissioners have power to determine from time to time what shall be the area of the town.

Estimate for rate. The commissioners, so soon as conveniently may be after the 1st of August in each year, are to estimate the charges, costs, and expenses of carrying the purposes of the Act into effect during the ensuing year, and direct an assessment to be made to defray such charges. The surplus of any preceding year is applicable towards defraying the expenses of a succeeding year, and any deficiency of funds on the expenditure of a preceding year may be supplied out of moneys raised in a succeeding year.

Persons liable to the rate. 51. The persons liable for the tax are :—
 The owners, occupiers, or tenants of all houses, shops, warehouses, cellars, mills, yards, gardens, and tenements within the town valued at £5 and upwards (s. 38).

The immediate tenant or occupier is to be charged with the assessment, and if any premises or any part thereof be tenanted by the month, or any shorter period, the tenant may deduct any sum paid or levied from out of the rent payable by him (s. 41).

* It is generally claimed by local authorities that this should be borne by the Imperial Exchequer.

† U.S.D. signifies that the town is an Urban Sanitary District.

Purposes to which the rate is applicable.

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52. These purposes are by the 61st section defined to be—

Purposes to which rate is applied.

- Printing, stationery, coals and candles.
- Lighting, watching, cleansing, and paving.
- Digging wells, laying pipes and erecting pumps.
- Making and maintaining fire plugs.
- Making sewers, drains, and water courses.
- Purchasing fire engines, and employing workmen.
- Renting offices for transaction of business, or houses for keeping fire engines.
- Naming streets, squares, lanes and passages.
- Numbering the houses, buildings, shops, warehouses.

All other costs and charges of providing the necessary articles for the aforesaid purposes.

Other expenses made chargeable on this rate are those under the Sale of Gas Act, 1859; Corrupt Practices (Municipal Elections) Act, 1872; Infant Life Protection Act, 1872*: Borough Funds (Ireland) Act, 1888; Railway and Canal Traffic Acts, 1888-91; Shop Hours Acts, 1892-95; Public Health Acts, 1878-1896; Housing of the Working Classes Acts, 1890-96, etc.

By section 19 of the Towns Improvement Act, 1854, the provisions of this Act cannot be adopted in any town since the 10th of August of that year; and by section 17 where the Act of 1854 is adopted in any town in which the Act of 1828 is in force the latter Act ceases to operate therein.

Act superseded by later enactment.

II.—BOROUGHS UNDER THE MUNICIPAL CORPORATIONS ACTS, 1840, AND AMENDING ACTS.

53. On the passing of the Municipal Reform Act of 1840, all the existing corporations were dissolved with the exception of ten boroughs, and power was given to any town with a population exceeding 3,000 to obtain a charter of incorporation, but in the case of only one town (Wexford) has this course been adopted up to the present. The boroughs governed by Councils under the Act of 1840 are eleven in number, namely—

Belfast, U.S.D.†	Limerick, U.S.D.
Clonmel, „	Londonderry, „
Cork, „	Sligo, „
Drogheda „	Waterford „
Dublin „	and
Kilkenny, „	Wexford, „

The rents, profits, and annual proceeds of the real and personal property of the corporation are to be carried to the account of a fund, called the borough fund. In case that fund be insufficient to meet all the claims for municipal purposes made upon it, or if there be no borough fund, the corporation may impose a tax, called the "borough rate," which is to be levied in an equal and uniform manner according to the poor rate valuation. A municipal corporation, has, however, no power to levy a borough rate for the purpose of paying retrospectively for past liabilities.—*Reg. (M'Evoy) v. Corporation of Dublin* (2 L. R. Ir. 371.)

Borough Fund and Borough rate.

The corporation, before making the borough rate, must, therefore, estimate before hand the amount of the probable expenses to be incurred under the Act.

Estimate for rate.

The rate is not to exceed one shilling in the pound on the annual value, and in boroughs where the 9 Geo. IV., c. 82, or any local act for paving, lighting, and cleansing is in force, it is not to exceed three pence; provided that, in case the council of the borough shall be entitled to levy rates for the purpose of lighting the borough, or any part thereof not within the provisions of any local Act for lighting the same, the rate to be levied may be of such amount, in addition to the said three pence in the pound, as to cover the expense of such lighting. And in any borough in which any proportion of the expense of the constabulary force shall be payable out of the borough fund, a rate of such an amount may be levied, in addition to said rate of three pence in the pound, as will be sufficient to cover the expense of such constabulary force.

Limit of rate.

The special rates leviable in the boroughs of Belfast, Clonmel, Cork, Dublin, Limerick, Londonderry, Sligo, Waterford, and Wexford are set out in the tabular statement referred to in paragraph 77.

54. The borough rate is assessable upon all the hereditaments rateable for the relief of the destitute poor in Ireland.

Tenements assessable.

* This Act is repealed by the Infant Life Protection Act, 1897, and the board of guardians constituted the local authority.

† U. S. D. signifies that the town is an Urban Sanitary District.

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Persons liable.

The persons upon whom this tax is leviable are :—
The owners, occupiers, or tenants of all hereditaments rateable for the relief of the destitute poor in Ireland, whether the same shall or shall not be under the yearly value of five pounds. Provided that such persons only shall be liable to pay the borough rate in respect of hereditaments under the value of five pounds who shall be rated in respect thereof to a rate for the relief of the destitute poor within such borough, and subject to the provisions contained in the said Act for the relief of the destitute poor in Ireland, with reference to property of which the net annual value shall not amount to five pounds.

(Section 71 of the Poor Relief Act, 1833, referred to in this description, provided that where the valuation did not amount to £5, and where occupier and lessor required it, and the guardians agreed thereto, the immediate lessor should be rated instead of the occupier, and a rebate from the rate not exceeding 10 per cent. might be made. This power was afterwards extended to the case of any property the valuation of which exceeded £5, but both these provisions have since been repealed.)

Purposes to which the rate is applicable.

Purposes to which produce of Borough Fund is applied.

55. The purposes to which the borough fund, to supply any deficiency in which the borough rate is imposed, is applicable, are the following :—

The payment of an additional constabulary force where such additional force shall have been stationed in the borough. (Excluding Dublin, in only two towns are police paid for by the municipal authorities—namely, the city of Belfast under 28 & 29 Vict., c. 70, and the city of Londonderry under 33 & 34 Vict. c. 83.)

Payment of the salary of the mayor, recorder, police magistrate (where there is a recorder), coroners, and clerks of crown and peace (when these offices are not either united, or else amalgamated with those of adjoining counties.)

Payment of the salaries of the town clerk and treasurer and other officers.

Payment of the expenses incurred in printing the burgess rolls and notices, and in other matters attending civic elections.

Payment of debts and of the expenses of providing and maintaining the corporate buildings, and otherwise necessarily incurred in carrying the Acts into effect.

Payments of expenses under the Corrupt Practices (Municipal Elections) Act, 1872 : Infant Life Protection Act, 1872 : * Borough Funds (Ireland) Act, 1888 : Sale of Food and Drugs Acts, 1875-79 : Margarine Act, 1887 : Weights and Measures Acts, 1878-1889 : Municipal Local Bills (Ireland) Act, 1888 : Shop Hours Acts, 1892-95 : Public Health Acts, 1878-96 : Housing of the Working Classes Acts, 1890-96, etc.

Any surplus of the borough fund is to be applied towards the paving, cleansing and lighting the streets of the borough, and for the public benefit of the inhabitants, and improvement of the borough. In England under a similar enactment it was held that only surplus arising from rates and profits, and not any surplus arising from rates that can be applied in improvements.—*Reg. v. Corporation of Sheffield*, L.R. 6 Q.B., 652.

A borough fund after satisfying the purposes defined in the Act of 1840 should be applied in the reduction of taxation, and the ultimate surplus disposed of for the benefit of the inhabitants and improvement of the borough.—*Reg. v. Mayor and Corporation of Cork*, 8 Ir. L. T. R., 131.

The surplus may also be applied to the purposes of the Public Health Acts (section 226 of the Public Health Act, 1878).

The expenses incurred under the Sale of Gas Act, 1859, are payable out of the funds applicable to lighting purposes, and if there be no such fund then out of any other borough fund.

Expenses incurred by Municipal Corporations, as local authority, under the Railway and Canal Traffic Acts, 1888-91, are payable out of the rates and funds out of which the expenses incurred in the execution of their ordinary duties are paid.

Municipal Commissioners.

Only elected in Carrickfergus.

When the old corporations were dissolved in 1840, it was provided by the Municipal Corporations Act that, pending the adoption of 9 Geo. IV., c. 82, or the grant of a charter the property of nineteen of these bodies should vest in a temporary board of commissioners called municipal commissioners. Carrickfergus being the only one of the boroughs in which the 9 Geo. IV., c. 82, was not adopted, the Municipal Corporations Act of 1843 made the arrangement of municipal commissioners permanent in that town, and it is now the only municipality in Ireland in which the governing body is so constituted. The municipal commissioners have, however, no power to levy a rate under the Acts by which they are constituted.

* This Act is repealed by the Infant Life Protection Act, 1897, and the board of guardians constituted the local authority.

Municipal commissioners, as such, have no power to levy a rate, and as in Carrickfergus there is a large corporate property, the income of which was for many years sufficient for ordinary purposes, it was not found necessary until 1895 to obtain legislative powers to make rates. APP. III.

III.—TOWNS UNDER THE TOWNS IMPROVEMENT ACT, 1854.

56. The Act of 1854, known as Sir John Young's Act, for making "better provision for the paving, lighting, draining, cleansing, supplying with water, and regulation of towns in Ireland," is a revised edition of the Lighting of Towns Act of 1828. It contained, with modifications, the chief powers given by the Commissioners' Clauses Act, 1847, and the Towns Improvement Clauses Act, 1847, which otherwise could only be brought into operation by local Acts, and all or any of its provisions may be adopted by the several cities and towns in Ireland except Belfast, Cork, Dublin, Limerick and Londonderry, in which cases local improvement Acts had previously been obtained. In any case where the Act of 1828 was in force previous to the adoption of this Act, it ceases to be so after the first election of commissioners under the Act of 1854.

The Governing Bodies in the following 90 towns are constituted under this Act:—

Antrim.	Cookstown.	Maryborough.
Ardee.	Cootehill U.S.D.	Midleton.
Arklow.	Downpatrick.	Mountmelick.
Armagh U.S.D.*	Dromore U.S.D.	Mullingar.
Athlone U.S.D.	Dundalk U.S.D.	Naas.
Athy.	Dungarvan U.S.D.	Navan U.S.D.
Aughnacloy.	Ennis U.S.D.	Nenagh.
Bagenalstown.	Enniscorthy, U.S.D.	Newbridge.
Balbriggan.	Fermoy U.S.D.	New Ross U.S.D.
Ballina.	Gilford.	Newtownards U.S.D.
Ballinasloe U.S.D.	Gorey.	Parsonstown U.S.D.
Ballybay.	Granard U.S.D.	Portadown U.S.D.
Ballymena U.S.D.	Hollywood U.S.D.	Portrush U.S.D.
Ballymoney U.S.D.	Keady.	Queenstown U.S.D.
Ballyshannon.	Kells U.S.D.	Rathkeale.
Banbridge U.S.D.	Killarney U.S.D.	Roscommon.
Bangor U.S.D.	Killiney and Ballybrack U.S.D.	Skibbereen.
Bantry.	Kilrush U.S.D.	Strabane.
Belturbet U.S.D.	Kinsale U.S.D.	Tanderagee U.S.D.
Boyle.	Larne U.S.D.	Templemore U.S.D.
Callan.	Letterkenny U.S.D.	Thurles U.S.D.
Carlow U.S.D.	Limavady U.S.D.	Tipperary
Carrickmacross.	Lisburn U.S.D.	Tralee U.S.D.
Carrick-on-Suir U.S.D.	Lismore.	Trim U.S.D.
Cashel U.S.D.	Listowel U.S.D.	Tuam.
Castlebar.	Longford	Tullamore.
Castleblayney.	Loughrea.	Warrenpoint U.S.D.
Cavan.	Lurgan U.S.D.	Westport.
Clonakilty U.S.D.	Macroom.	Youghal U.S.D.
Clones U.S.D.	Mallow.	
Coleraine U.S.D.		

The Boroughs of Clonmel, Drogheda, Kilkenny, and Wexford have adopted the Act of 1854 in its entirety, and the Borough of Waterford in part, so that a rate may be levied under its powers in those districts. In the case of Drogheda, it is doubtful whether such a rate can now be made having regard to the terms of the Drogheda Corporation Act, 1896, s. 16. The Act was applied to the town of Armagh (included in the above list) in 1896 by the Act 59 & 60 Vict., ch. ccxxxv. Adoption of Act in certain boroughs.

This Act (section 60) authorises the town commissioners to make other than by way of private or district assessment a general annual rate not exceeding 1s. 6d. in the pound [raised to 2s. by section 228 of the Public Health (Ireland) Act, 1878], where its enactments with respect to water have been adopted; or 1s. in the pound where those enactments have not been adopted. In paragraph 79 will be found a list of towns under this Act, in which an additional rate has been authorised for the purpose of maintaining roads and other works, transferred from the grand jury. The special rates leviable in the towns of Arklow, Armagh, Dungarvan, and Queenstown are set out in the tabular statement referred to in paragraph 78. Limit of rate.

* U.S.D. signifies that the town is an Urban Sanitary District.

- APP. III.** 57. The rate is to be assessed on all occupiers of premises within the town and boundaries thereof, as determined under the Act, who are rated under the provisions of the Irish Poor Relief Acts.* Unoccupied premises which at the time of the assessment are unproductive to the landlord, are, however, exempt during the period that they are so unoccupied and unproductive; and lands used as arable, meadow or pasture ground only, or as woodlands, market gardens, or nursery grounds, and lands covered with water and used as canals, and the towing path to the same, and lands used as a railway constructed under the powers of any Act of Parliament for public conveyance are to be assessed on one-fourth part only of the net annual value (s. 62).
- In cases where the net annual value of the rateable hereditaments in the town occupied by any person does not exceed £4, the assessment is to be made on the immediate lessor (s. 63) unless the occupiers claim to be rated to the poor rate, in which case the assessment is to be made on them.
- Private and district assessments may also be made in addition to the above (sec. 66) in accordance with the provisions of the Towns Improvement Clauses Act, 1847, for sewers, drains, and private improvements. The private improvement rates may be charged at the rate of $6\frac{1}{2}$ per cent. on the cost of the improvement or sewer, and are to be payable during thirty years next after the expenses have been incurred.
- A lessor assessed in respect of half-rent under the Valuation Act of 1854 (17 Vict. c. 8) should be dealt with as an occupier, and is therefore liable to the general assessment under the Towns Improvement Act, 1854.—*O'Connell v. Trillick Town Commissioners* (32 L. R. Ir. 198).
- In a case heard at Quarter Sessions it was held by the county court judge that under the Towns Improvement Act the occupier when the rate is struck is bound to pay the rate for the entire year and a subsequent occupier is not liable for or bound to pay the person who was occupier when the rate was struck, a proportion of it during his occupation.—*Crig v. Rooney* (26 Ir. L. T. & S. J. 403).†
- Section 168 of the Towns Improvement Clauses Act, 1847, incorporated with the Towns Improvement Act (s. 65) provides that no person shall be rated in respect of:—
- (1) Tithes, (2) any church, chapel, meeting-house, or other building exclusively used for public worship; (3) any building exclusively used for the purposes of gratuitous education of the poor or of public charity; (4) any building or land belonging to the Commissioners.
- In the *Corporation of Waterford v. Spencer* (8 L. R. Ir. 171) it was held that premises belonging to the Corporation and in the occupation of tenants were not exempted from rates.
- By Section 169 of the Towns Improvement Clauses Act, 1847, also incorporated, the rate may be made by the Town Commissioners prospectively in order to raise money to pay charges and expenses to be incurred thereafter, or retrospectively in order to raise money to pay charges and expenses already incurred.
- If any person finds himself aggrieved by any rate made by commissioners acting under the Towns Improvement Act, 1854, or any special Act incorporating the said Act in whole or in part, or has any material objection to any person being put in or left out of such rate, or to the sum charged on any person therein, he may appeal to any sessions of the peace to be held in the presence of the chairman of the county in which the commissioners have jurisdiction. The determination of the chairman is conclusive and binding on all parties. [Sec. 29 of the Local Government (Ireland) Act, 1871.]
- The purposes to which the General Rate is applicable are the following:—*
- Purposes to which the general improvement rate is applied.** 58. In payment of the expenses of calling the first meeting, and other preliminaries to adopting the provisions of the Act (s. 9);
- In payment of debts due under any local Act prior to the adoption of this Act (sections 17, 18, and 20);
- In providing public offices (section 28 incorporating section 53 of Commissioners Clauses Act, 1847);
- * In the recent case of the *Ennis Town Commissioners v. Macbeth* [1897], 2 Ir. R. 552 (Q.B.D.) it was held that incorporeal rights, and consequently tolls and customs of fairs and markets, were not rateable within the meaning of these words, and that property capable only of physical occupation was denoted. In the definition section of the Towns Improvement Act, 1854, it is enacted that the word "lands" and the word "premises" shall include "all lands, springs, dwelling-houses, shops, warehouses, vaults, cellars, stables, breweries, manufactories, mills, and other houses and buildings and yards and places."
- † This question has recently been decided by the Queen's Bench Division in the case of *Shillington v. Montgomery* [1897] 2 Ir. R. 598, in which it was held that the lessor of premises, let and used for public and charitable purposes, within the limits of a town under the Towns Improvement Act, is not chargeable to the town rates in respect of half the annual rent derived therefrom, though such half rent is included in the general valuation lists, pursuant to section 2 of the Valuation Act, 1854.

- In payment of the salaries of surveyors and other officers to be appointed in accordance with the provisions of the Towns Improvement Clauses Act, 1847 (ss. 31 and 59);
- In defraying the cost of surveys and maps to be prepared in accordance with the provisions of the Towns Improvement Clauses Act, 1847 (s. 32);
- In paving and maintaining streets (s. 37);
- In naming streets, improving lines of streets, and removing obstructions (s. 38);
- In lighting the streets (s. 51);
- In providing public clocks, slaughter houses, pleasure grounds, bath and wash-houses, public open bathing places, and public drying grounds for drying clothes and other articles (s. 55);
- In providing fire engines, fire escapes, and other implements for safety or use in case of fire, keeping or hiring horses for drawing engines; employing firemen and in rewarding persons for exertions at fires (s. 73);
- In payment of additional constabulary force who may be employed to act as watchmen, or on special occasions (s. 89);
- Construction, maintenance, and repair of a town hall (section 4 of the Public Health Amendment Act, 1884).

Other expenses made chargeable on this rate are those under the Sale of Gas Act, 1859; Corrupt Practices (Municipal Elections) Act, 1872; Infant Life Protection Act, 1872; Borough Funds (Ireland) Act, 1888; Railway and Canal Traffic Acts, 1888-91; Shop Hours Acts, 1892-95; Public Health Acts, 1878-96; Housing of the Working Classes Acts, 1890-96, &c.

The provisions of the Towns Improvement Act, 1854, relating to (1) "public sewers," (2) "drainage," (3) "cleansing of streets, and prevention of nuisances," (4) "lodging houses," (5) "sale, &c., of unwholesome food," (6) "supply of water," and (7) "libraries" have been repealed.

It follows from these repeals that the provisions respecting the imposition of the general sewer rate and the special sewer and drainage rates contained in sections 156 to 166 of the Towns Improvement Clauses Act, 1847, (incorporated with the Towns Improvement Act, s. 66) are no longer of any practical use.

IV.—TOWNS UNDER SPECIAL ACTS.

59. In the cases of the following 13 towns the governing bodies have been constituted by special Acts:—

Blackrock U.S.D.†
 Bray U.S.D.
 Carrickfergus U.S.D.
 Clontarf U.S.D.
 Dalkey U.S.D.
 Drumcondra U.S.D.
 Enniskillen U.S.D.

Galway U.S.D.
 Kingstown U.S.D.
 New Kilmainham U.S.D.
 Newry U.S.D.
 Pembroke U.S.D.
 Rathmines and Rathgar U.S.D.

Towns
 under
 special
 Acts.

Carrickfergus is placed in this list merely for the purpose of convenience: as already pointed out it is the dodo of Irish towns.

The Act of 1854 is incorporated in whole or in part with these special Acts except in the cases of Carrickfergus, Galway, and Rathmines and Rathgar.

In all the towns in this class special improvement rates are authorised, and several of the towns comprised in the three divisions previously mentioned possess additional powers of taxation under local Acts. Information respecting the incidence, amount, and purposes of these rates will be found at the end of this section of the memorandum. The purposes are practically the same as those under the Towns Improvement Act, 1854, referred to in paragraph 58.

Towns
 Improvement Act,
 1854, in-
 corporated

Rates
 leviable.

V.—TOWNS WHOLLY OR PARTLY RELIEVED FROM RATES.

60. In the Local Taxation Returns for 1895 the following statement appears respecting the non-levy of rates in certain towns—"No rates were assessed in the following towns:—Carrickfergus, Cashel, Drogheda, Kells, Clonakilty, Tuam, Belturbet, Callan, Fethard, and Kilkenny. The municipal revenue is derived in each of the first four cases from real property, in the next two from tolls levied at markets and fairs, and in the last four partly from tolls and partly from property. The corporation of Waterford and the commissioners of Wicklow are possessed of sufficient income to

Towns in
 which rates
 are not
 levied.

* This Act is repealed by the Infant Life Protection Act, 1897, and the board of guardians constituted the local authority.

† U.S.D. signifies that the town is an Urban Sanitary District.

APP. III. render the levying of rates for ordinary municipal purposes unnecessary, those given in the table being in each case levied in connection with a supply of water provided by the town authority. Many towns have a considerable revenue arising from property, market tolls, and other permanent sources of income, and the sums received under these heads, in addition to the produce of the rates assessed, are in every case set forth in the town returns in the appendices. In the case of Trim it may be mentioned that the property vested in the commissioners procured the town an exemption from rates until 1894."

VI.—RATING UNDER THE PUBLIC HEALTH ACTS.

Urban sanitary districts and urban sanitary authorities. **61.** By the Public Health (Ireland) Act, 1878, Ireland is divided into rural and urban sanitary districts. Rural sanitary districts have already been described, and urban sanitary districts are by the Acts to consist of—

- (1.) The city of Dublin ;
- (2.) Towns corporate except Dublin ;
- (3.) Towns under the Lighting of Towns Act, 1823, with a population exceeding 6,000 ;
- (4.) Towns having municipal commissioners under the Municipal Corporation Act, 1840, with a population exceeding 6,000 ;
- (5.) Towns under the Towns Improvement Act, 1854, with a population exceeding 6,000 ;
- (6.) Towns or townships having commissioners under local Acts ;
- (7.) Towns created urban sanitary districts by means of a provisional order made by the Local Government Board and confirmed by Parliament.

The governing bodies of these municipalities constitute the urban sanitary authorities of the districts.

There are now 73 such urban districts, and in the foregoing lists of towns they are marked with the letters " U. S. D. "

Burial board. The urban sanitary authority are also the burial board for the urban sanitary district except in towns or townships having commissioners under local Acts, in which case the guardians of the union form the burial board.

Rate for Sanitary Expenses.

Expenses of urban sanitary authority. **62.** By Section 226 of the Act of 1878 all expenses incurred by an urban sanitary authority in the execution of the Act are to be defrayed—

- (1.) In the case of the council of a borough out of the borough fund or borough rate ;
- (2.) In the case of other urban sanitary authorities out of any rate leviable by them as the town authority throughout the whole of their district.

Where an urban sanitary authority had, before the passing of the Act of 1878, power to levy throughout their district a rate or rates for paving, sewerage, or other sanitary expenses, all expenses under that Act are to be defrayed out of such rate or rates ; except where at the time of the passing of the Act of 1878 any such expenses were chargeable on the borough fund or borough rate, in which case the expenses are to continue so chargeable.

The Local Government Board may, however, on the application of the urban sanitary authority, by order under seal, alter the incidence of the charge from the borough fund or rate. This the Board have done in the case of Dublin by Order dated 30th November, 1878.

An urban sanitary authority possessed of revenues of any kind may devote the surplus, after payment of the sums properly chargeable thereon, to the purposes of the Act of 1878.

A right of appeal by a person aggrieved by any rate made under the provisions of the Act, is given by section 269 to the Court of Quarter Sessions.

Liability to general rate for sanitary purposes. The liability to a general sanitary rate levied by urban sanitary authorities under the Public Health Act, 1878, does not depend on the receipt of benefit, and any person whose house is situated within the area of the sanitary district is bound to pay such rate. If the rate is good on the face of it, the proper mode of impeaching it is to appeal from it under section 269.—*Bangor Town Commissioners v. M'Callum*, 26 Ir. L. T. & S. J. 321-2 Cir. Cas.

Rating of certain lands at one-fourth of their valuation. Where any rate for sanitary expenses, by any corporation, commissioners, or persons becoming, at any time after the passing of the Act of 1878, an urban sanitary authority:—

- (1.) All lands, used as arable, meadow, or pasture ground only ;
- (2.) All lands used as woodlands, market gardens, or nursery grounds ;

- (3.) All lands covered with water and used as a canal, and any towing path to the same; APP. III.
- (4.) All lands used as a railway constructed under the powers of any Act of Parliament for public conveyance;
- are assessable and liable in the proportion of *one-fourth* part only of the net annual value of such lands respectively.

It is essential in these cases that the urban sanitary authority have become such after the passing of the Act of 1878.—*Kennedy v. Great Southern and Western Railway*, 30 L. R. Ir., 685 and 690.

When under the Epidemic and other Diseases Prevention Act, 1883 (46 & 47 Vict., c. 59), the Local Government Board direct any urban sanitary authority to superintend the execution of regulations for the speedy interment of the dead and other matters, the expenses incurred in the execution of such duty is to be inserted as a separate item in the rate and levied as if it were a rate for the relief of the poor. The rate will consequently be divisible between owners and occupiers, and be subject to the provisions of the Poor Relief Acts as to deductions from rent.—[The Cholera Protection (Ireland) Acts, 1884—47 & 48 Vict., c. 69.] Liability for expenses under Epidemic, &c. Prevention Act, 1883.

By section 227 of the Act of 1878 any limit imposed on or in respect of any rate by any Act of Parliament is not to apply to any rate levied for defraying the expenses incurred by an urban sanitary authority for sanitary purposes. Limit of rate.

This provision applies not only to all previous general Acts, but also to rates imposed by previous special Acts.—*Reg. (Commissioners of Public Works) v. Corporation of Wexford*, 18 L. R. Ir. 119.

Where a special Act provided that the township rate was not to exceed a certain poundage, and the commissioners, who were also the urban sanitary authority, exceeded that limit not only for sanitary purposes, but also for the purposes of the special Act, it was held that the rate was bad.—*Manly v. Young* [1896] 2 Ir. R. 126 App.

It is now provided by section 16 of the Public Health (Ireland) Act, 1896, that town commissioners under the Towns Improvement Act of 1854, or any Act incorporating that Act in whole or in part, may, when assessing any rate leviable throughout the whole of their district divide the rate so as to show the portion required for sanitary purposes and for non-sanitary purposes.

An urban sanitary authority may divide their district or any street therein into parts for all or any of the purposes of the Public Health Acts, and make separate assessments on any such part for the purposes for which the same is formed. Every such part is then, so far as relates to the purposes for which such assessment is made, exempt from any other assessment under the Acts. Expenses may also be borne and apportioned between two or more parts in common.—Section 3 of the Public Health (Ireland) Act, 1896. District assessments.

Burial Ground Rate.

63. By section 234 of the Public Health Act, 1878, the expenses incurred by an urban sanitary authority as a burial board are charged upon a separate rate to be levied for such purpose within the district. Burial ground rate.

This rate is to be levied in the same way as any borough rate or improvement rate authorized to be made by the sanitary authority under the Acts of Parliament under which they are constituted.

If the Local Government Board so direct, the burial rate may be levied wholly or partly in the parishes within the district for which any new burial ground has been provided.

Private Improvement Rate.

64. This rate is assessed upon the occupier of premises in respect of which private improvement expenses have been incurred by the urban sanitary authority. The rate is to be of such amount as will discharge the expenses with interest at 5 per cent. in such period not exceeding thirty years as the urban sanitary authority determine. Private improvement rate.

If the premises become unoccupied during the period, the rate becomes a charge on and payable by the owner until again occupied.

The same deductions can be made from rent as in the case of the private improvement rate levied by rural sanitary authorities and already described.

APP. III.

Water Rate.

Water Rate
for supply
to houses.

65. From paragraph 44 it will be seen that any sanitary authority may, under certain circumstances, charge water rates or water rents for the supply of water to houses. In an urban district an application to the sanitary authority to put in force their powers in this respect, must, in order to have effect, be made by ten persons rated to the relief of the poor in the district. [Section 5 of the Public Health (Ireland) Act, 1896.]

Appeal.

Appeal
against
Rate.

66. Under section 269 of the Public Health Act, 1878, where any person deems himself aggrieved by any rate made under the provisions of that statute he may appeal to the next court of quarter sessions for the county, division, or place in which the cause of appeal has arisen. The decision of the court is binding on all parties, but power is given to the court to state a case for the determination of a superior court.

Sanitary Purposes.—Meaning.

Sanitary
purposes.

67. Sanitary purposes means the objects and purposes of the Baths and Washhouses Act, 1846, the repealed portions of the Acts mentioned in the schedule A to the Public Health Act, 1878, except the Burial Ground Acts of 1856 and 1860, any amendments of such Acts contained in the Public Health Act, 1878, or any other Act. And with respect to any urban sanitary district includes any Act, local Act or Provisional Order relating to the same subject matters as the above-mentioned Act in force for the time being within such district. (See *Manly v. Young* [1896], 2 Ir. R. 126).

By section 5 of the Public Health Amendment Act, 1879, the term is extended so as to mean paving or flagging of streets or footways under any Act. The purposes of the Public Health Act, 1878, though not expressly declared to be such, must of necessity be regarded as sanitary purposes.

VII.—RATES UNDER THE HOUSING OF THE WORKING CLASSES ACTS, 1890-96.

Expenses
under
Housing of
the
Working
Classes Acts
in urban
sanitary
districts.

68. The Housing of the Working Classes Act, 1890 (53 and 54 Vict. Cap. 70), confers certain powers on urban sanitary authorities in relation to the clearing of unhealthy areas or unhealthy dwellings, and the erection of lodging-houses for the working classes, and the necessary expenses are defrayed out of the local rate as defined in the 1st schedule to the Act. Section 24 removes for the purposes of Part 1 which deals with unhealthy areas, any limit imposed on or in respect of local rates. Section 42 similarly removes for the purpose of Part 2, which deals with unhealthy dwelling-houses, any existing limit on local rates, and section 65 provides that expenses incurred for the purpose of Part 3, which deals with the erection of working class lodging-houses, shall be defrayed as part of the expenses under the Public Health Acts.

And
in towns not
urban
sanitary
districts.

As regards town commissioners who are not sanitary authorities, it is provided by section 99 that their local rate (which is defined to be any rate which the commissioners have power to impose for the purpose of paving, lighting, and cleansing, or otherwise improving the town) may, with the approval of the Treasury, be increased for the purpose of carrying out Part 3 of the Act, if adopted.

VIII.—RATES UNDER THE EXPLOSIVES ACT, 1875.

Expenses
under
Explosives
Act, 1875.

69. The local authorities for the purposes of this Act are —

(1.) In the city of Dublin, the town council.

(2.) In urban sanitary districts in which the powers, jurisdictions, and authorities of the grand jury of the county in which such district is situated are vested and exercised by the urban sanitary authority, the urban sanitary authority.

(3.) In harbours within the jurisdiction of a harbour authority, the harbour authority, to the exclusion of any other local authority.

(4.) In all other places, the justices in petty sessions assembled.

All expenses in the city of Dublin are borne by the borough fund or borough rate in urban sanitary districts, as above limited, by any fund, moneys, or rate applicable or leviable by the urban sanitary authority for any purposes of improvement in their district.

And these rates, or any increase of them, may, notwithstanding any limitation in any Act, be levied for the purposes of this Act.

IX.—RATES UNDER THE BATHS AND WASHHOUSES ACT, 1846.

APP. III.

70. Under the Baths and Washhouses Act, 1846, power was given to town councils and town commissioners to adopt the Act, the object of which was to encourage the establishment of public baths and washhouses and open bathing places in cities and towns in Ireland. All sums of money from time to time necessary for defraying the expenses of carrying the Act into execution were charged upon the borough fund or borough rate, the town fund or town rate, or on a separate rate to be assessed, levied, paid and recovered in like manner as the borough rate or town rate, as if the expenses of executing the Act were expenses necessarily incurred in carrying into effect the 3 & 4 Vict., c. 108 ; the 9 Geo. IV., c. 82, or other Act for paving, lighting, or improving the town. This provision apparently does not give an unlimited rating power, and the separate rate cannot with the amount levied as borough rate or town rate exceed the statutory limit of such borough rate or town rate. The power of making a separate rate seems to have been given for the purpose of convenience in the keeping of the town accounts.

By the Public Health (Ireland) Act, 1878, however, the Act of 1846 was created a sanitary Act, and urban sanitary authorities were empowered to adopt it. The expenses incurred would, consequently, in urban sanitary districts be included in the general expenses of the Public Health Acts, and be levied accordingly.

In towns not urban sanitary districts the Act of 1846 may still be adopted, and the requisite rate levied in the manner provided therein.

X.—RATE UNDER THE IRISH EDUCATION ACT, 1892.

71. The expenses of the School Attendance Committee appointed under the Irish Education Act, 1892, are to be defrayed by the local authority out of the local rate. The local authority are defined to be the town councils of municipal boroughs, and the commissioners of any town or township. Any county council which may hereafter be established on applying the Act to any part of their county will become the local authority of the place to which it is applied. No definition of local rate was contained in the Act, and a difficulty has arisen in consequence as to the power of the local authority to defray the expenses out of any special fund under their control.

XI.—RATE UNDER THE PUBLIC LIBRARIES ACTS, 1855-1894.

72. These Acts may be adopted in any municipal town in Ireland for the purpose of establishing and maintaining public libraries, museums and schools of science and art, including in the last-mentioned term schools of music.

The expense of carrying the Acts into execution is chargeable on the borough fund or borough rate, the town fund or town rate, or on a separate rate to be assessed and recovered in like manner as the borough rate or town rate. The amount of the rate to be levied in any borough or town in any one year for the purposes of the Acts is not to exceed the sum of 1*d.* in the £.

Where a limit is by law imposed upon the rating power of the municipal authority, the rate authorised is to be imposed and levied notwithstanding such limit.

XII.—RATE UNDER THE PUBLIC PARKS ACTS, 1869-1872.

73. The governing body of any town, the population of which exceeds according to the last census for the time being, 6,000 persons, may by resolution determine to establish and maintain any public park or parks for the use of the inhabitants, and, when the resolution has been confirmed in the manner prescribed, may levy rates for the purpose.

In addition to their existing powers of rating, the governing body have the same powers for making and levying any extra rate, as in the case of any rate authorised under the provisions of the Acts of Parliament by which they are constituted or authorised to levy rates.

When the rates to be assessed by the governing body are limited by law to a certain rateable amount, such limitation is not to apply or extend to expenses incurred in carrying the Public Parks Acts into execution, but no rate made in any one year under the authority of those Acts is to exceed 3*d.* in the £.

APP. III.

XIII.—ROAD AUTHORITIES.

Road authorities **74.** The cities and towns in which the roads and streets are maintained by the governing bodies to the exclusion of grand juries may be regarded as of two kinds :—

may have all grand jury fiscal powers

(1.) Where *all* the fiscal powers of the grand jury of the county of the city are handed over to the town council, as in the case of

Dublin,
Cork,
Limerick,
Waterford.

In these cases the town council act as a grand jury, and levy a special rate for grand jury purposes.

or only portion of those powers.

(2.) Where only *portion* of the fiscal powers of the grand jury are handed over to the governing body either by a local Act or, if an urban sanitary authority, by a provisional order of the Local Government Board, made under the powers given them by the 206th section of the Public Health Act, 1878.

In the latter case

In these cases either—

- (a.) The grand jury levy rates in the town for purposes not transferred.
(b.) The towns pay a contribution out of the town rates to the grand jury in respect of such purposes.

the grand jury may levy rate

To the former category belong

Londonderry,
Galway,
Queenstown,
Dungarvan.

or the road authority may levy the grand jury contribution

To the latter the great bulk of the road authorities, namely :—

Armagh,
Athlone,
Ballymena,
Belfast,
Blackrock,
Bray,
Carlow,
Clonmel,
Clontarf,
Dalkey,
Dundalk,
Drumcondra,
Enniskillen,

Fernoy,
Killiney and Ballybrack,
Kingstown,
Lisburn,
Lurgan,
New Kilmainham,
Newry,
Pembroke,
Rathmines and Rathgar,
Sligo,
Thurles,
Tralee,
Wexford.

Urban Sanitary Authorities may be constituted Road Authorities.

All the road authorities are urban sanitary authorities, but it is not necessary that they should be so, except in the case of transfer of jurisdiction under the Public Health Act, 1878.

The purposes of such transfer under section 206 of that Act comprise :—

- (a.) Jurisdiction, power, and authority, with respect to roads, bridges, foot-paths, and public works.
(b.) Preventing presentments with regard to roads, &c., being made by grand jury.
(c.) Providing for payment of balance of grand jury cess in future.
(d.) Fixing and paying of contribution to cost of roads, &c., in adjoining baronies.
(e.) Representation at presentment sessions of such baronies.
(f.) Increase of limits of rates when insufficient for purposes of the transfer.

But before a provisional order under the section can be granted application must be made to the Grand Jury affected thereby.

XIV.—ABATEMENTS AUTHORISED BY LOCAL ACTS IN RESPECT OF PAYMENTS BY OWNERS. APP. III.

Belfast.—(1.) Under the Act 8 & 9 Vict., Cap. cxlii. (s. 353).

75. All rateable property within the limits of this Act, the annual value whereof respectively shall not exceed £8, or which shall be let to weekly or monthly tenants, or in separate apartments, shall for the purpose of rating under this Act be considered as occupied by the owners thereof, and every such owner shall be rated to, and pay the rates by this Act directed to be made. Provided always that the owners of all rateable property, the annual value of which shall not exceed £8, who shall pay any such rate within one month after the same shall have been made shall be allowed a discount of twenty-five *per centum* upon such rate.

(2.) Under the Act 59 & 60 Vict., Cap. cxxlvi. (s. 48), the owners and occupiers of all rateable property within the area added to the city by virtue of that Act who shall pay any rate made in respect thereof under the local Acts within three months after such rate shall have been made shall be allowed a discount of twenty-five *per centum* upon such rate, for a period of ten years from 1st January, 1898. The said discount is allowed to the North East Agricultural Association in respect of lands and buildings in Upper Malone in their occupation at the passing of the Act in so far and so long as the same shall be used for the purposes of an agricultural show ground.

Drumcondra, Clonliffe, and Glasnevin.—Provisional Order Confirmation Act, 1885 (48 & 49 Vict. Cap. cxxx.)

Dwelling-houses, or dwelling-houses and premises therewith, valued at and under £12—Rate to be levied on and in respect of such houses and premises shall be subject to a deduction to be determined by the commissioners before making a rate under their local Act of 1878 not exceeding 25 *per cent.* of the amount assessable thereon; provided such reduced rate shall be paid within two calendar months after the rate shall have become due. The deduction shall be on the same uniform scale for and in respect of all such houses or houses and premises of the annual rateable value of £12 or of any less annual rateable value.

Dublin.—Dublin Corporation Act, 1890 (53 & 54 Vict. Cap. cxxlvi.) Sect. 75.

In cases in which the annual value of any premises does not exceed £8 and the premises are in the judgment of the corporation suitable as dwellings for and are occupied by artisans or labourers it shall be lawful for the corporation to compound with the owner of such premises for the payment of all or any of the rates leviable on such reduced estimate of the net annual value not being less than two-thirds nor more than four-fifths of the net value at which the premises are assessed as the Corporation may deem reasonable. Provided that the year's rates on such reduced estimates are paid on or before the 1st of March in each year.

Sligo.—Sligo Borough Improvement Act, 1869 (32 & 33 Vic. Cap. cxlvii.) Sect. 154.

The owner instead of the occupier of property may from time to time at the option of the Corporation be rated in the following cases; (namely,)

- (1.) Where the rateable value of the property rated does not exceed the sum of four pounds;
- (2.) Where buildings or lands are let to weekly or monthly tenants;
- (3.) Where buildings are let in separate apartments;
- (4.) Where the rents become payable or are collected at any shorter period than quarterly;

subject to the following provisions; namely,

- (1.) Where the owner is rated instead of the occupier, he shall be assessed on such reduced estimate as the Corporation deem reasonable of the net annual value, not being less than two thirds or more than four fifths thereof;
- (2.) Where such reduced estimate is in respect of tenements, whether occupied or unoccupied, then such assessment may be made on one half of the amount at which such tenements would be liable to be rated if the same were occupied and the rate were levied on the occupier.

APP. III.

Additional charges placed on Municipal Rates since 1869.

XV.—ADDITIONAL TAXATION SINCE 1869.

76. Few additional rates have been imposed on towns by public general Acts since 1869, but in some cases by local Acts or Provisional Orders as confirmed by Parliament the levy of new taxes has been authorised.

A number, however, of additional charges have been thrown upon existing municipal rates, and the principal of these are:—

1869.—Rate not exceeding 3*d.* in the pound under the Public Parks Acts, 1869-1872, if adopted in towns with a population of over 6,000.

1872.—Expenses of carrying into execution the Infant Life Protection Act, 1872.

1875.—Additional unlimited rate on certain urban sanitary districts under the Explosives Act.

Remuneration of analysts of boroughs by town councils under the Sale of Food and Drugs Act, 1875 (Margarine Act, 1887, and Fertilizers and Feeding Stuffs Act, 1893).

1878.—Expenses in boroughs under the Weights and Measures Act, 1878, and under the amending Act of 1889 in six townships in the county Dublin.

Unlimited rating for sanitary expenses under the Public Health Act, 1878 (and amending Acts up to 1896) was granted to urban sanitary authorities.

1882.—Power was given to urban sanitary authorities to guarantee harbour loans, and in **1885** the Shannon Act, 1885, empowered urban sanitary authorities to whom certain piers in the estuary of the Shannon may be transferred to levy a special rate not exceeding 6*d.* in the £, for the purpose of the repayments of any loan obtained under the Act, and for the maintenance of the piers.

1887.—Expenses under the Open Spaces Acts were charged as if under the Public Health Act of 1878.

1888.—Expenses incurred by municipal bodies under the Borough Funds Act in connection with opposing or promoting bills in Parliament.

1889.—Urban sanitary authorities were empowered by the Technical Instruction Act to make grants out of the local rate in aid of technical or manual instruction. The amount of the grant is not to exceed 1*d.* in the pound.

1890.—Unlimited rating powers for purposes of the Housing of the Working Classes Act was allowed to urban sanitary authorities, and an increase in the local rate, with the approval of the Treasury, was allowed in the case of town commissioners not sanitary authorities.

1891.—Under the Museums and Gymnasiums Act, urban sanitary authorities may expend a sum not exceeding ½*d.* in the £ in providing a Museum, and a similar amount in establishing a Gymnasium.

1892.—The duty of enforcing the Shop Hours Act was imposed on the governing bodies of towns.

1894.—The power of adopting the Libraries Acts was extended to all municipal towns, but the library rate is not to exceed 1*d.* in the pound.

Other powers and duties were given to and imposed on urban sanitary authorities by the Electric Lighting Acts, **1882-1888**, the Factory and Workshop Acts, **1878-1895**, and the Rivers Pollution Prevention Acts, **1874** and **1893**; in **1896** town commissioners not urban sanitary authorities were created such for the purposes of establishing markets, or improving and extending markets belonging to them; and in **1897** the execution of the Cleansing of Persons Act was imposed on urban sanitary authorities.

It may here be mentioned that portion of the surplus of the dog licence duty leviable under the Dogs Regulation Act, 1865, on which the salaries and retiring allowances of clerks of petty sessions are partly charged, is paid over in aid of the town rates, the balance being placed to the credit of the county rates. APP. III.

XVI.—OBSERVATIONS.

77. From the statement on pp. 174 to 218 it will be seen that (1) the incidence of municipal rates falls chiefly on the occupier; (2) that on the one area there is often a great variety of rates levied with different deductions, and in some cases on different classes of tenements; (3) that only in a few cases has an attempt been made to amalgamate the rates into one consolidated rate, though in some of these the different exemptions have been retained. Observations respecting municipal rates.

IV.—SUMMARY OF TAXATION UNDER GRAND JURY, POOR RELIEF, AND MUNICIPAL ACTS.

I.—INTRODUCTION.

78. The taxes leviable under the Grand Jury, Poor Relief, and Municipal Acts in Ireland, with their amount, incidence and limit, are given in the following tabular statement.* Table showing different rates leviable in Ireland.

In this statement are also included the municipalities of—

Arklow	Clontarf	Galway	Queenstown
Armagh	Cork	Kingstown	Rathmines and Rathgar
Belfast	Dalkey	Limerick	Sligo
Blackrock	Drumcondra	Londonderry	Waterford
Bray	Dublin	New Kilmainham	Wexford
Carrickfergus	Dungarvan	Newry	Wicklow
Clonmel	Enniskillen	Pembroke	

in which special rates under local Acts are leviable, together with the towns of

Athlone	Carlow	Fermoy	Lisburn	Thurles
Ballymena	Dundalk	Killiney and Ballybrack	Lurgan	Tralee

in which an additional rate for the maintenance of roads and other works transferred from the Grand Jury has been authorized, and the town of Coleraine which by the River Bann Navigation Act, 1879, is rendered liable to a special rate in a certain contingency.

All the foregoing rates are assessed on the basis of the general tenement valuation, and the rating and spending authority are practically the same in each case, with the exception of the lunatic asylums, where the Grand Jury are the rating authority, while the Board of Governors of the Asylums, nominated by the Lord Lieutenant, control the expenditure.

In cases such as district poor law schools, the Galway Hospital and united districts, and other combinations under the Public Health Acts, the spending authority merely act as agents for the rating authority, from whose number they are elected or appointed. The rating authority have no power to direct the levy of a special rate for their own purposes.†

* In the distribution of the property of any bankrupt, or in the case of an arranging debtor, and in the distribution of the assets of a company being wound up under the Companies' Acts, all parochial or local rates due from the bankrupt, arranging debtor, or company at the date of the order of adjudication, filing of the petition for arrangement, or commencement of the winding up, as the case may be, and having become due and payable within the preceding twelve months, are to be paid (with certain other charges) in priority to all other debts. [Preferential Payments in Bankruptcy (Ireland) Act, 1889, and Preferential Payments in Bankruptcy Amendment Act, 1897.]

† It may be of some importance to note that the following municipal towns are situated in two counties—

Athlone	in the counties	Westmeath	and	Roscommon
Ballina	"	Mayo	"	Sligo
Ballinasloe	"	Galway	"	Roscommon
Bray	"	Dublin	"	Wicklow
Belfast	"	Antrim	"	Down
Carlow	"	Carlow	"	Queen's Co.
Carrick-on-Suir	"	Tipperary	"	Waterford
Clonmel	"	Tipperary	"	Waterford
Drogheda	"	Louth	"	Meath
Lisburn	"	Antrim	"	Down
New Ross	"	Kilkenny	"	Wexford
Newry	"	Armagh	"	Down

[TABULAR STATEMENT.

APP. III.

II.—TABULAR STATEMENT OF LOCAL RATES LEVIABLE BY GRAND JURIES, BOARDS OF

Rating Authority.	Rate.	Areas Rated.	Statutes Authorizing Rate.	Limit of Rate.
Grand Juries,	Grand Jury Rate or County Cess.	County at large, or one sub-division thereof, viz., Barony, Parish, or Townland.	Grand Jury Act, 1836 (6 & 7 Wm. IV., c. 116), and amending Acts.	No limit.
Boards of Guardians,	Poor Rate,	Poor Law Union, or Dispensary District, or Electoral Division, or in the case of poor rate levied for sanitary purposes the area may also be the townland or such portions of townland as may be determined by the Local Government Board. In the case of the Labourers Acts the area consists of any portion of the union as may be fixed by the sanitary authority.	Poor Relief (Ireland) Act, 1838, 1 & 2 Vic., cap. 55, and Amending Acts. Public Health (Ireland) Act, 1878, and amending Acts.	No limit. Under the Technical Instruction Act, 1889, the limit of rate for the purposes of the Act is fixed at 1 <i>d.</i> in the £. Under the Labourers (Ireland) Acts the limit of rate on the area charged is fixed at 1 <i>s.</i> in the £.
Town Councils of Municipal Boroughs.	Borough Rate,	The whole district	3 & 4 Vic., c. 108, sec. 133. 3 & 4 Vic., c. 109, sec. 10.	The maximum assessment in any borough is not to exceed 1 <i>s.</i> in the £. The assessment is not to exceed 3 <i>d.</i> where Lighting of Towns (Ireland) Act, 1828, is in force, or any local Act for paving, lighting, and cleansing, provided that the rate to be levied for lighting may be in addition to the borough rate of 3 <i>d.</i>

GUARDIANS, AND GOVERNING BODIES OF CITIES AND TOWNS IN IRELAND.

APP. III.

Incidence.	Exemptions.	Purposes.
<p>Assessable upon the <i>occupiers</i> of lands and buildings according to their net annual value under the Irish Valuation Acts.</p> <p>In the case of any tenancy created after the passing of the Landlord and Tenant Act, 1870, the <i>immediate lessor</i> is liable for rates assessed on premises valued at and under £1 a year.</p> <p>In the case of any tenancy of agricultural and pastoral holdings into which the tenant has gone into occupation created after the passing of the same Act, the Landlord is liable for half the County Cess, unless relieved therefrom by express contract.</p> <p>All tolls of roads, bridges, railways, canals, gas and water works, and all other hereditaments and tenements, premises and half-rents which are liable to rates for the relief of the destitute poor are liable to the payment of Grand Jury rates.</p>	<p>(1) Tenements of a public nature; or</p> <p>(2) Used for charitable purposes; or</p> <p>(3) For the purposes of Science, Literature, and the Fine Arts, but if a rent is paid for such tenements, the owner receiving it is liable for the payment of rates on one half the amount.</p> <p>(4) Lighthouses under the control of the Commissioners of Irish Lights are also exempt.</p>	<p>Roads, bridges, and footpaths.</p> <p>Courthouses and other county buildings.</p> <p>County infirmaries and county fever hospital.</p> <p>Lunatic asylums.</p> <p>Valuation expenses.</p> <p>Salaries of county officers.</p> <p>Certain prison expenses.</p> <p>Weights and measures.</p> <p>Extra police.</p> <p>Reformatory and industrial schools</p> <p>Expenses of Parliamentary registration books and lists of voters.</p> <p>Militia storehouses.</p> <p>Expenses under Sale of Food and Drugs Acts, 1875-79, Margarine Act, 1887, and Railway & Canal Traffic Acts, 1888-91.</p>
<p>Assessable in the first instance upon the occupier of lands and buildings according to their net annual value under the Irish Valuation Acts, but one half of such rate is afterwards to be allowed by the landlord.</p> <p>In cases where the tenement is valued at or under £4, the immediate lessor is rated instead of the occupier, but the immediate lessor may deduct half from his landlord.</p>	<p>(1) Churches, chapels, or other buildings exclusively dedicated to religious worship, or exclusively used for the education of the poor.</p> <p>(2) Burial grounds and cemeteries.</p> <p>(3) Infirmaries, hospitals, charity schools, or other buildings used exclusively for charitable purposes.</p> <p>(4) Any building, land, or hereditament dedicated to or used for public purposes, except where any private profit or use shall be directly derived therefrom, in which case the person receiving the rent is liable in respect thereof to one half the poundage of the rate made on the Electoral Division in which the tenement is situated.</p> <p>(5) Lighthouses under the control of the Commissioners of Irish Lights are also exempt.</p> <p>(6) Premises used for the purposes of Science, Literature, and the Fine Arts.</p>	<p>Poor relief.</p> <p>Medical relief.</p> <p>Vaccination.</p> <p>Fees for examination of lunatics.</p> <p>Registrar of births, deaths and marriages.</p> <p>Public Health Acts.</p> <p>Burial grounds.</p> <p>Diseases of Animals Acts.</p> <p>Technical instruction.</p> <p>Payments under National School Teachers Act.</p> <p>Labourers Acts.</p> <p>Parliamentary Franchise Registration.</p> <p>Jurors Acts.</p> <p>Explosives Act.</p> <p>Superannuation of union officers.</p> <p>(See note at foot of pages 180 and 181 as to expenses under Public Health Acts.)</p>
<p>Assessable upon all the hereditaments rateable for the relief of the poor, and leviable on the owners, occupiers, or tenants thereof.</p>	<p>Same as in the case of the Poor Rate.</p>	<p>Payment of salaries of Mayor, Recorder, Coroner, Clerk of Crown and Peace, and Municipal Officers.</p> <p>Payment of superannuation of Municipal Officers.</p> <p>Payment of expenses of borough elections.</p> <p>Payment of expenses of providing and maintaining the corporate buildings.</p> <p>Paving, cleansing, and lighting of the borough.</p> <p>General improvement of the borough.</p> <p>Payment of expenses of execution</p>

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes Authorizing Rate	Limit of Rate.
Town Councils of Municipal Boroughs— <i>con.</i>	Borough Rate— <i>con.</i>			An additional rate to meet the expense of Constabulary force may also be levied in addition to the borough rate of 3 <i>d.</i> (See note at foot of pages 180 and 181.)
Commissioners under the Lighting of Towns (Ireland) Act, 1828	Town Rate,	The whole district (if lighted, paved, watched, and cleansed).	9 Geo. IV., c. 82, secs. 38-42.	6 <i>d.</i> in the £ on tenements of yearly value of £5, and not amounting to £10. 9 <i>d.</i> in the £ on tenements of yearly value of £10, and not amounting to £20. 1 <i>s.</i> on tenements of the yearly value of £20 and upwards. The rate on premises of yearly value of £5 and not amounting to £10 is to equal two-thirds of the rate imposed upon premises of the value of £10 and not amounting to £20, and half the rate on premises valued at £20 and upwards. The rate on premises of the yearly value of £10 and not amounting to £20 is equal to three-fourths of the rate on premises of the value of £20 and upwards. (See note at foot of pages 180 and 181.)
Town Commissioners under the "Towns Improvement (Ireland) Act, 1854." (This Act, or portion of it, has been adopted in the Municipal Boroughs of Clonmel, Drogheda, Kilkenny, Waterford, and Wexford.)	Town Rate,	The whole district.	17 & 18 Vict., cap. 103, secs. 60-65.	Not to exceed 2 <i>s.</i> in the £ where the provisions of the Act relating to water have been adopted, or 1 <i>s.</i> in the £ where such provisions have not been adopted. (See note at foot of pages 180 and 181.)

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued*.

APP. III.

Incidence.	Exemptions.	Purposes.
<p>Assessable upon the immediate tenant or occupier of all houses, shops, warehouses, cellars, mills, yards, gardens, and tenements within the town valued at £5 and upwards.</p> <p>If any premises or any part thereof be tenanted by the month, or any shorter period, the tenant may deduct the rate from the rent.</p>	<p>Tenements valued under £5.</p> <p>Land used for agriculture.</p>	<p>the Sale of Food and Drugs Act, 1875 and 1879, and the Margarine Act, 1887.</p> <p>Payment of expenses under the Weights and Measures Act, 1878-1889 (in Dublin these expenses are payable out of the Improvement rate).</p> <p>Expenses under Borough Funds (Ireland) Act, 1888.</p> <p>Expenses under the Sale of Gas Act, 1859.</p> <p>Expenses under the Corrupt Practices (Municipal Elections) Act, 1872.</p> <p>Expenses under the Municipal Local Bills (Ireland) Act, 1888.</p> <p>Expenses under the Shop Hours Acts, 1892-1895.</p> <p>Expenses under the Railway and Canal Traffic Acts, 1888-1891.</p> <p>(See note at foot of pages 180 and 181 as to expenses under the Public Health Acts.)</p>
<p>Assessable on all occupiers of premises rated under the provisions of the "Poor Relief (Ireland) Acts."</p> <p>Where the valuation does not exceed £4 the assessment is to be made on the immediate lessor.</p> <p>(1). Lands used as arable, meadow, or pasture ground only, or as woodlands, market-gardens, or nursery grounds;</p> <p>(2). Lands covered with water and used</p>	<p>Unoccupied premises which, at the time of the assessment, are unproductive to the landlord are exempt during the period that they are so unoccupied and unproductive.</p> <p>No person to be rated in respect of (1) tithes, (2) any church, chapel, meeting-house, or other building exclusively used for public worship, (3) any building exclusively used for the purposes of gratuitous education of the</p>	<p>Printing, stationery, coals, and candles.</p> <p>Lighting, watching, cleansing, paving.</p> <p>Digging wells, laying pipes, and erecting pumps.</p> <p>Making and maintaining fire plugs.</p> <p>Making sewers, drains, and water-courses.</p> <p>Purchasing fire-engines and employing workmen.</p> <p>Renting offices.</p> <p>Payment of salaries and superannuation of officers.</p> <p>Expenses under the Sale of Gas Act, 1859.</p> <p>Expenses under the Corrupt Practices (Municipal Elections) Act, 1872.</p> <p>Expenses under the Borough Funds (Ireland) Act, 1888.</p> <p>Expenses under the Railway and Canal Traffic Acts, 1888-1891.</p> <p>Expenses under the Shop Hours Acts, 1892-1895.</p> <p>(See note at foot of pages 180 and 181 as to expenses under the Public Health Acts.)</p> <p>Providing public offices.</p> <p>Payment of salaries and superannuation of officers.</p> <p>Paving and maintaining and lighting streets.</p> <p>Defraying cost of surveys and maps</p> <p>Providing public clocks, slaughter houses, pleasure grounds, and baths and wash-houses.</p> <p>Providing fire-engines and fire-escapes.</p>

APP III

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes Authorizing Rate.	Limit of Rate.
Town Commissioners under the "Towns Improvement (Ireland) Act, 1854."— <i>continued.</i>	Town Rate— <i>con.</i>			
Private assessments (<i>i.e.</i> , any assessments or charge on individuals for private improvement expenses, or for house which is confined only to a portion or district of any town) authorized by the "Towns Improvement Act," secs.				
Governing Bodies of Towns.	Public Libraries Rate.	Whole district (if Act adopted).	18 & 19 Vic., c. 40, secs. 5, 8.	Not to exceed 1 <i>d.</i> in the £.
Governing Bodies of Towns.	Baths and Wash-houses Rate.	Whole district (if Act adopted).	9 & 10 Vic., c. 87, s. 4.	Apparently limited to amount of borough rate or town rate with which it is to be included.
Governing Bodies of Towns. (Population of Town must exceed 6,000.)	Public Parks Rate.	Whole district (if Act adopted).	32 & 33 Vic., c. 28.	Not to exceed 3 <i>d.</i> in the £.
Urban and Rural Sanitary Authority.	Water Rate.	—	41 & 42 Vic., c. 52, sec. 66. 59 & 60 Vic., c. 54, sec. 5.	No definite limit fixed, but the amount should be reasonable.
Urban and Rural Sanitary Authorities.	Private Improvement Rate.	—	41 & 42 Vic., c. 52, secs. 229-231. 59 & 60 Vic., c. 54, sec. 4.	Of such amount as will be sufficient to discharge the private improvement expenses, together with interest at not more than 5 per cent. in a period not exceeding 30 years.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III.

Incidence.	Exemptions.	Purposes.
<p>as canals, and the towing paths to the same; and</p> <p>(3). Lands used as a railway, constructed under the power of any Act of Parliament for public conveyance, are assessable on one-fourth part only of the net annual value.</p> <p>In <i>Ennis Town Commissioners v. Macbeth</i> [1897] 2 Ir. R. 552, it was held that incorporeal rights, and consequently tolls and customs of fairs and markets, were not rateable, and that property capable only of physical occupation was liable to assessment.</p>	<p>poor or of public charity, and (4) any building or land belonging to the Commissioners.</p>	<p>Construction, maintenance, and repair of a town hall.</p> <p>Expenses under the "Sale of Gas Act, 1859;" "Corrupt Practices (Municipal Elections) Act, 1872;" "Borough Funds (Ireland) Act, 1888;" "Railway and Canal Traffic Acts, 1888-1891;" "Shop Hours Acts, 1892-1895."</p> <p>(See note at foot of pages 180 and 181 as to expenses under the Public Health Acts.)</p>

drainage or otherwise, under the Act) and District assessments (i.e., any assessments other than a private assessment, 60,166, are now practically of little importance owing to the effect of similar provisions in the "Public Health Acts."

<p>Assessable in boroughs in the same manner as the borough rate, and in towns in the same manner as the town rate.</p>	<p>Same as in the case of the borough rate in boroughs and town rates in towns.</p>	<p>Establishment of free public libraries and museums, schools of science and art, and schools of music.</p>
<p>do.,</p>	<p>do.,</p>	<p>Establishment of public baths and wash-houses. In urban sanitary districts the expenses for these purposes are payable out of the general fund, out of which sanitary expenses are defrayed.</p>
<p>Assessable in the same manner as any rate authorized to be made under the provisions of the Acts under which the Governing Body is constituted or authorized to levy rates.</p>	<p>Same as in the case of any rate authorized to be made under the provisions of the Acts under which the Governing Body is constituted or authorized to levy rates.</p>	<p>Establishment and maintenance of public parks.</p>
<p>Assessable on occupiers of premises into which supplies of water are taken. This rate is a poundage rate of an equal amount throughout the district served by the same supply, and to be assessed on the net annual value of the premises in like manner as the rate out of which the expenses incurred by the sanitary authority in the execution of the Public Health Acts are defrayed.</p>	<p>Unoccupied premises are not liable; but where the occupier of any dwelling-house or part of a dwellinghouse liable to the payment of any water rate gives notice of his intention to discontinue the use of the water supplied, or removes from his dwelling between any two quarterly days of payment, the rate is payable for the quarter ending on the quarterly day of payment next after his quitting the house or giving the notice.</p>	<p>(1.) Drainage of undrained houses.</p> <p>(2.) Provision of privy accommodation for houses.</p> <p>(3.) Works to abate nuisances from drains.</p> <p>(4.) Supply of water to houses.</p> <p>(5.) Paving of private streets by urban authority or by the rural authority invested with urban powers.</p>
<p>Where the valuation of the premises does not exceed £10 the owner is made liable instead of the occupier, but where the occupier would not be liable neither is the owner.</p>		
<p>Water rents may also be levied for the same purpose under special agreements.</p>		
<p>Assessable upon the occupier of the premises in respect of which private improvement expenses have been incurred by the Sanitary Authority.</p>		
<p>If the occupier holds the premises—</p>		
<p>(1.) At a rent not less than $\frac{2}{3}$ds of the full net annual value of the property, he is entitled to deduct $\frac{1}{4}$ths of the amount of the rate from the rent payable by him to his landlord.</p>		

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Arrears Rated.	Statute authorising Rate.	Limit of Rate.
Urban and Rural Sanitary Authority— con.	Water Rate—con.			

RATES FOR SANITARY

In *urban* sanitary districts the expenses incurred in the execution of the Public Health Acts are defrayed out of the rate. The limit is also removed for the purposes of the Housing of the Working Classes Act, 1890, and the amount for any year is not to exceed the amount produced by a rate of $\frac{1}{4}d.$ in the £ for a museum, and the like amount for a library for the purposes of the Technical Instruction Act, 1889, is not to exceed the sum of 1d. in the £.

In *rural* districts the general expenses under the Public Health Acts are payable out of a common fund raised out of the rate, or part thereof. The special expenses are levied as part of the poor rate by a special poundage rate to be added to the rate of the poor rate.

The expenses of a *rural* sanitary authority as a Burial Board are to be charged and paid out of the poor rates of the district, and shall by order under seal in each case determine.

The expenses of an *urban* sanitary authority as a Burial Board are to be charged on a separate rate in the same manner as any Act of Parliament constituting them. This burial rate may be levied wholly or partly in the parishes within the district (Health Act, 1878), or which may be provided under the Public Health Acts.

Expenses under the following Acts are charged in the same manner

Rivers Pollution Prevention Act, 1876.

Alkali, &c., Works Regulation Act, 1881 (portion of salary of additional inspector).

Open Spaces Act, 1887.

Electric Lighting Acts, 1882-1888

Labourers (Ireland) Acts, 1883-1896 (Rural).

Public Health and Local Government Conferences Act, 1885.

Contagious Diseases (Animals) Act, 1886—(Dairies, Cowsheds, and Milkshops).

Railway and Canal Traffic Acts, 1888-1891.

Technical Instruction Acts, 1889-1891.

Under the Explosives Act, 1875, the expenses in districts where the urban sanitary authority are the local authority, within their district. In Dublin the expenses are payable out of the borough fund or borough rate.

Town Commissioners, not urban sanitary authorities, may put in force the Housing of the Working Classes Act, 1890, lighting, and cleansing, and otherwise improving the town. Any limit to this local rate may, with the approval of the Board, be removed.

Urban sanitary districts at present include the eleven municipal boroughs; one town under municipal commissioners; one body constituted under the Towns Improvement Act, 1854; and twelve towns or townships with governing body consisting of a mayor, councillors, and a town clerk, Enniskillen, Galway, Kingstown, New Kilmainham, Newry, Pembroke, and Rathfriland and Rathgar, and the

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III.

Incidence.	Exemptions.	Purposes.
<p>(2.) If at a rent less than the rack rent he is entitled to deduct such proportion of $\frac{1}{4}$ths of the rate as his rent bears to the rack-rent</p> <p>If the landlord from whose rent any deduction is made is himself liable to pay rent and holds the premises for a term of which less than 20 years is unexpired, he may deduct from the rent so payable by him such proportion of the sum deducted from the rent payable to him as the rent payable by him bears to the rent payable to him and so on in succession.</p> <p>No person can deduct from the rent payable by him more than the whole sums deducted from the rent payable to him.</p> <p>In the case of unoccupied premises the rate becomes a charge thereon and payable by the owner.</p>		<p>(6.) Purchase of obstructive buildings by sanitary authority for purpose of demolition under Part II. of the Housing of the Working Classes Act, 1890.</p>

PURPOSES.

the general rate leviable throughout the whole of the district. For this purpose any limitation of rates fixed by local Acts Explosives Act, 1875. Under the Museums and Gymnasiums Act, 1891, the amount expended by an *urban* authority in gymnasium established under the Act. The amount of the rate to be raised by an *urban* or *rural* authority in any one year

of the poor rate of the electoral divisions, or parts thereof, in the district, according to the rateable value of each electoral to the poor rate, and to be collected therewith and recoverable in the same manner and with the same remedies by the

Union, or of any electoral division, or of any townland or townlands situated therein, as the Local Government Board

manner as any borough rate or improvement rate authorized to be made by the urban authority under the provisions of urban district, for which a new burial ground had been provided under the Burial Ground Acts (repealed by the Public

as expenses under the Public Health Acts, 1878-1896:—

Infectious Disease Notification Act, 1889 (if adopted).

Infectious Disease Prevention Act, 1890 (if adopted).

Housing of the Working Classes Act, 1890. (Parts I. II. and III., Urban. Part II., Rural).

Factory and Workshop Act, 1891. (Sec. 7 as to Prevention of Fires).

Post Office Act, 1891.

Museums and Gymnasiums Act, 1891 (Urban).

Merchant Shipping Act, 1894. (S. 214 as to Seamen's Lodgings).

Cleansing of Persons Act, 1897.

are payable out of any fund, moneys, or rate applicable or leviable by such authority for any purposes of improvement

Part III., and the expenses charged to the rate which the Commissioners have power to impose for the purpose of paving, the Treasury, be increased for the purpose of the Act.

two towns with governing body constituted under the Lighting of Towns Act, 1828; forty-eight towns with governing stituted under special Acts. The names of the last-mentioned districts are—Blackrock, Bray, Clontarf, Dalkey, Drum-rates leviable therein are set out in the following pages.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorizing Rate.	Limit of Rate.
Arklow Town Commissioners. (Under Towns Improvements Act, 1854, and a general assessment is leviable in pursuance of that Act.)	Harbour Rate,	Town of Arklow,	45 Vict., ch. 13.	Amounts necessary to pay off harbour loan within time fixed by Treasury.
Armagh Town Commissioners. (Under Towns Improvement Act, 1854).	Town Improvement Rate.	Town of Armagh,	59 & 60 Vict., ch. cxxxiv. (Local Government Board (Ireland), Provisional Order, Confirmation (No. 1) Act, 1896), and The Towns Improvement (Ireland) Act, 1854.	Maximum 2s. in the £ for the maintenance of roads, bridges, foot-paths, &c., and 1s. for the purposes of the Towns Improvement Act. Rate for sanitary purposes unlimited.
Belfast Corporation, (Under Municipal Corporations Acts. All the rates leviable in the borough are included in this list).	Police Rate,	City of Belfast or portion thereof. On property lighted and watched.	8 & 9 Vict., cap. cxlii., ss. 348, 350, 353, 356. 16 & 17 Vict., cap. cxiv., sec. 5. 27 & 28 Vict., cap. cxviii., sec. 14.	Maximum 1s. 8d. in the £ where annual value does not exceed £20. Maximum 3s. 4d. in the £ where annual value exceeds £20.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III.

Incidence.	Exemptions.	Purposes.
Assessable in the same way as the General Assessment under the Towns Improvement Act, 1854.	Exemption the same as under the Towns Improvement Act, 1854.	To repay loan, with interest, charged on the town rates for the purpose of improving Arklow Harbour under the Arklow Harbour Act, 1882. (Secs. 5 and 7.)
<p>Assessable as a General Assessment under the Towns Improvement Act, 1854. (Section 2 (1) of Confirming Act and Clause 8 of Order.)</p> <p>Whenever the net annual value of the rateable hereditaments actually occupied by any person shall not exceed £4, the assessment is made on the immediate lessor. If the occupier in such cases has claimed to be rated and is rated to the relief of the poor, the assessment is to be made upon him. (Section 64 of the Towns Improvement Act, 1854.)</p> <p>All lands used as arable, meadow or pasture ground only, or as woodlands or market gardens or nursery grounds, and all lands covered with water and used as a canal, and any towing path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance, are assessed and liable in the proportion of one-fourth part only of the net annual value of such lands respectively. (Section 62 of the Towns Improvement Act, 1854.)</p>	<p>Exemptions the same as in the case of the poor rate.</p> <p>All unoccupied houses, tenements or premises, being at the time of assessment unproductive to the lessors or landlords, are exempt from taxation during the period that such premises are so unoccupied and unproductive. (Section 60 of the Towns Improvement Act, 1854.)</p>	Applicable to the payment of county cess, and to maintenance of roads, bridges, footpaths, and public works within the township (except public works chargeable to the county at large); also to the payment of expenses connected with the carrying of the Towns Improvement Act, 1854, as amended, into execution in the town.
Assessable upon the occupiers of all houses, buildings, tenements, quays, wharfs, and other hereditaments, according to the annual value thereof, for the purposes of the relief of the poor. (Sections 348, 356.)	Exemptions—Any church, chapel, meeting-house, or other building erected and used for public worship, or any building exclusively used for the gratuitous education of the poor, or for the purposes of public charity. (Section 351.)	Payment of Constabulary, lighting, interest on and repayment of Loans, fire brigade, miscellaneous charges, &c.
Where any person holds or occupies any store, storehouse, manufactory, provision yard, timber yard, or other yard of business or trade whatsoever, separately and apart from or not forming part of the curtilage of his dwelling-house, such premises are to be valued separately and not conjointly with the dwelling-house. (Section 350.)	Also the portions of the Royal Belfast Academical Institution, the Belfast Academy, Queen's College, Presbyterian College, Roman Catholic Seminary and Methodist College, exclusively used for educational purposes; District Lunatic Asylum, Courthouse, National Schools.	
The owner of all rateable property, the annual value of which does not exceed £8, or which shall be let to weekly or monthly tenants, or in separate apartments, is to be rated instead of the occupier; if the rates on property not exceeding £8 valuation are paid within one month after they have been made, a discount of 25 per cent. is allowed. (Section 353.)	Arable, meadow, pasture, or woodland and any stable or building used for the purpose of husbandry only are exempted. If due notice be given, no rates will be levied in respect of any rateable property valued at and under £8, during any time such property may be unoccupied. Property unoccupied when rate is made is exempt from rating while vacant.	
The property of the Belfast Harbour Commissioners is rated according to a special mode (Section 50 of the Belfast Corporation Act, 1896, 59 & 60 Vict., cap. ccxli.)	Under certain conditions demesnes of not less than 40 acres, and mansions occupied therewith, are exempted from rating. Occupier going out of occupation before end of period for which a rate is made, may, if he has paid the rate, recover back so much as is proportioned to the part of such period during which he ceases to be the occupier, but no allowance is to be made for a fractional part of any quarter of a year.	

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Bating Authority.	Rate.	Areas Rated.	Statutes authorizing Rate.	Limit of Rate.
Belfast Corporation— con.	Police Rate— <i>con.</i>	City of Belfast, or portion thereof On property lighted and watched.		
	General Purposes Rate.		28 & 29 Vict., cap. clxxxiii., secs. 51, 52. 31 & 32 Vict., cap. cxvii., sec. 15. 41 & 42 Vict., cap. clxxx., sec. 144. 47 & 48 Vict., cap. xciii., sec. 64. 50 & 51 Vict., cap. xxiii., sec. 33. 50 & 51 Vict., cap. cxxxvii., sec. 75. 55 & 56 Vict., cap. ccxxxv., sec. 11. 59 & 60 Vict., cap. ccxvi., sec. 20.	Maximum 3s. 6d. in the £
	Public Libraries Rate.		Public Libraries Acts.	Maximum 1d. in the £.
	Artizans' Dwellings Rate.		38 & 39 Vict., cap. 36 (now repealed). 40 & 41 Vict., cap. 122.	This now forms part of
	Borough Rate.		Municipal Corpora- tion Acts. Public Health Acts. [NOTE.—Section 31 of 31 & 32 Vict., cap. cxvii., autho- rises the collection of these several rates as one borough rate, but does not alter the limit of the rates or change the ap- plication of them.]	Maximum 3d. in the £. Unlimited.
	Public Parks Rate.		Public Parks Acts, 1869-72.	Maximum 3d. in the £.
	Baths and Wash- houses Rate.		Baths and Wash- houses Act, 1846.	Unlimited.
	General Purposes Rate.	City of Belfast, or por- tion thereof.	As above noted.	Maximum 2s. 7½d. in the £.
	Borough Rate.	On property <i>not</i> lighted and watched.	Do., . . .	As above noted.
	Public Parks Rate,		Do., . . .	do., . . .
	Baths and Wash- houses Rate.		Do., . . .	do., . . .
	Public Libraries Rate.		Do., . . .	do., . . .
	Artizans' Dwellings Rate.		Do., . . .	do., . . .
District Sowers Rate.	City of Belfast Drainage Districts.	28 & 29 Vict., cap. clxxxiii., section 66.	No limit.	

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

A PP. III.

Incidence.	Exemptions.	Purposes.
<p>Same as Police Rate,</p> <p>[Any railway company in respect of all land used as a railway constructed under the powers of any Act of Parliament for public conveyance, is to be assessed in the proportion of one-fourth only of the net annual value of such land in respect of any increase or addition to the General Purposes Rate made for any of the purposes of the Belfast Main Drainage Act, 1887.</p> <p>NOTE.—Tenants in area added to the city by virtue of the Belfast Corporation Act, 1896, if entitled under existing contracts of tenancy or otherwise to deduct from his rent a certain proportion of County Cess, may continue to deduct the same amount in respect of this rate.]</p> <p>Same as Borough Rate,</p>	<p>Persons entering into occupation of property so rated, or of property unoccupied at the time the rate was made, are liable to pay a portion of the rate proportioned to the time they shall have occupied the property.</p> <p>Sections 180 and 181 of 8 & 9 Vict., cap. cxlii., and Section 51 of 59 & 60 Vict., cap. cxxlvi.</p> <p>Same as Police Rate,</p> <p>Same as Borough Rate,</p>	<p>Repairs and scavenging of streets; portion of cost of Constabulary; malicious injuries to the extent of £1,000; yearly contributions to Counties of Antrim and Down; Belfast District Asylum, interest on and repayment of loans and other miscellaneous charges.</p> <p>Maintenance of Public Libraries.</p>
<p>the Rate levied for the purposes of the Public</p> <p>Assessable upon the occupiers of all property rated for the relief of the poor.</p>	<p>Health Acts,</p> <p>Same as General Purposes Rate].</p>	<p>Repayment of loan borrowed for purposes of an Improvement Scheme.</p> <p>Salaries of Municipal Officers. Expenses of Burgess Roll and elections, &c. School Attendance Committee's expenses. Sanitary expenses.</p>
<p>Same as Borough Rate,</p> <p>Do.,</p> <p>As above noted,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p> <p>As above noted.</p>	<p>Same as General Purposes Rate,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p> <p>do.,</p>	<p>Maintenance of Parks.</p> <p>Maintenance of Baths and Wash-houses.</p> <p>As above noted.</p> <p>do.</p> <p>do.</p> <p>do.</p> <p>do.</p> <p>do.</p> <p>Amount required for payment of interest and sinking fund for repayment of loans borrowed for the purpose of making new district sewers under the Local Acts of 1865, 1868, and 1873 (36 & 37 Vict., cap. cxcix.)</p>

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorizing Rate.	Limit of Rate.
Belfast Corporation— <i>con.</i>	District Sewers Rate — <i>con.</i>	City of Belfast Sewerage Districts in the area added to the City by the Belfast Corporation Act, 1896.	59 & 60 Vict., cap. ccxvi, section 47.	Such amount as will be necessary to pay the interest and instal- ments falling due from time to time in respect of loans bor- rowed by the Belfast Guardians for the construction of sewers in the district. This rate is to cease on the expiration of 10 years from 1st Janu- ary, 1898.
Blackrock Township Commissioners. (Under special Act.)	Township Rate,	Township of Blackrock,	26 & 27 Vict., cap. cxi, section 54.	Maximum, 2s. in the £, 2s. 6d. with con- sent.
	Water Rate,		26 & 27 Vict., cap. cxi, sections 55, 56.	Maximum, 8d. in the £, 1s. with consent.
	Sinking Fund Rate,		26 & 27 Vict., cap. cxi. (Sections 63, 66.)	The amount required, but all the rates raised under this Act in any one year are not to exceed 3s. in the £ (Section 63.)
	People's Park Rate,		32 & 33 Vict., cap. 28.	Maximum, 3d. in the £
	Drainage Rate,		56 & 57 Vict., cap. ccxiv, s. 70. 59 & 60 Vict., cap. ccliii.	Unlimited.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued*.

APP. III.

Incidence.	Exemptions.	Purposes.
<p>On the same persons and property and with the same incidence as poor rate. A discount of 25 per cent allowed to all owners and occupiers of rateable property who shall pay the rate within three months after the rate shall have been made. The same concession is made in the case of the North-East Agricultural Association with respect to the Show ground in their occupation. (Sections 48-49).</p>	Same as in the case of poor rate.	To meet cost of sewers in the district originally constructed by the Belfast Guardians by means of loans which are not yet discharged.
<p>Assessable as the general assessment under the Towns Improvement Act, 1854, is levied. (Sections 4, 54.) Whenever the net annual value of the rateable hereditaments actually occupied by any person shall not exceed £4, the assessment is made on the immediate lessor. If the occupier in such cases has claimed to be rated and is rated to the relief of the poor, the assessment is to be made upon him. (Section 64 of Towns Improvement Act.) Note.—The expression immediate lessor includes the person for the time being receiving the rent of the rateable hereditament in respect of which the expression is used whether on his own account or as agent or trustee for any other person. (Section 72 of 56 & 57 Vict., ch. cccxiv.) All lands used as arable, meadow or pasture ground only, or as woodlands or market gardens or nursery grounds, and all lands covered with water and used as a canal, and any towing-path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance are assessed and liable in the proportion of five-sixths part only of the net annual value of such lands. (Section 62 of Towns Improvement Act; Section 54 of 26 and 27 Vict., cap. cxxi.) Assessable on the occupiers of all the property in the township rateable to the "Township Rate." The several provisions of the Act with respect to the making, assessing, levying, recovering, and collecting of the Township Rate extend and apply <i>mutatis mutandis</i>, to the making, assessing, levying, recovering and collecting the Water Rate. Assessable in the same manner as the Township Rate.</p>	<p>Exemptions the same as in the case of the Poor Rate. All unoccupied houses, tenements or premises, being at the time of assessment unproductive to the lessors or landlords, are exempt from taxation during the period that such premises are so unoccupied and unproductive. (Section 60 of Towns Improvement Act.)</p>	<p>Applicable to the payment of county cess, maintenance of roads within the township, and otherwise to carrying the Act into execution. (Sections 44, 47, 51, 59.) Any district assessments in respect of local or special improvements cannot be made without the sanction of a majority of the ratepayers liable to such assessment. (Section 57.) Payment of Inspectors under Weights and Measures Acts, 1878-1889 Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district. (See note at foot of pages 180 and 181.)</p>
<p>Payable out of any rate levied by the Commissioners. Assessable throughout the Township on the same persons and property and with the same incidence as Poor Rate. In the case of unoccupied property the rate is payable by the owner.</p>	<p>Do. Do.</p>	<p>Applicable only to the purposes of the Act with respect to water supply. For paying the interest on and providing a sinking fund for the discharge of the principal money borrowed on mortgage of the Township Rate. (Sections 62, 66.)</p>
	<p>Same as Poor Rate but unoccupied property is not exempted. Certain premises belonging to the Dublin, Wicklow, and Wexford Railway Co. are exempted from this rate.</p>	<p>To defray the proportion of the expenditure of the Blackrock and Kingstown Drainage Board chargeable to the Blackrock Township for the construction and maintenance of a system of sewers in the joint district created by the Blackrock and Kingstown Drainage and Improvement Act, 1893.</p>

APP. III.

II.--TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorizing Rate.	Limit of Rate.
Bray Township Commissioners. (Under Special Act.)	Township Rate,	Township of Bray,	29 & 30 Vict., cap. cclxi., Section 63.	Maximum, 2s. 6d. in the £. Section 37 of the Act 44 & 45 Vict., cap. cxliii., provides that notwithstanding this limitation the Commissioners may levy the Township Rate, Water Rate, and Sinking Fund Special Rate, so that the same together shall not exceed in the whole 3s. 6d. in the £.
	Township Water Rate.		29 & 30 Vict., cap. cclxi., Section 64.	Maximum, 1s. in the £. But see Section 37 of 44 & 45 Vict., cap. cxliii., referred to above.
	Sinking Fund Special Rate.		29 & 30 Vict., cap. cclxi., Section 73.	Varies, but rates to be levied under the Act, including the water rates or any other special rate, are not to exceed in the whole 3s. 6d. in the £ for any purpose whatsoever. Section 89 and Section 37 of 44 & 45 Vict., cap. cxliii.
	Township Harbour Rate.		53 & 54 Vict., cap. clxi., Section 27.	Amount required for paying interest on and creating a sinking fund for discharging the money borrowed to pay the amount of the costs, &c., of the Act, allocated to the account of the harbour and harbour works.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III.

Incidence.	Exemptions.	Purposes.
<p>Assessable in lieu of the assessment provided for by Section 60 of the Towns Improvement Act, 1854, upon all the occupiers, or in case the same shall be unoccupied, upon the owners of all lands, dwelling-houses, shops, warehouses, vaults, cellars, stables, breweries, manufactories, mills, houses, buildings, yards, places, tenements, and hereditaments, within or partly within the township (except any houses, buildings, or premises exempt from county rate), according to the yearly value of the same.</p> <p>The owner of houses unoccupied at the time a rate is made is entitled to a rebate of one-half of such rate, but if the premises are afterwards occupied a portion of the rate proportioned to the time during which such property is occupied is payable by the occupier or owner if liable.</p> <p>By Section 64 of the Towns Improvement Act, 1854 (incorporated with this Act), whenever the net annual value of the rateable hereditaments actually occupied by any person shall not exceed £4 the rate is to be made on the immediate lessor.</p> <p>By Section 37 of 44 & 45 Vict., cap. cxliii., in addition to all other powers vested in the Commissioners for the recovery of rates, every rate shall be paid to the Collector by the person in the actual occupation of the rateable property at the time the rate is made, and on his default by the person subsequently in the occupation of the property.</p> <p>Where the person paying the rate is not the person primarily liable, or the immediate or any superior landlord of the person primarily liable, he may deduct the whole of the rate from his rent; but no rate can be recovered under the section after the expiration of two years from the day when the rate was made.</p>	<p>All lands used as arable, meadow, or pasture ground only, or as woodlands or market gardens, or nursery grounds, and all lands covered with water and used as a canal, and any towing-path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance are to be assessed and liable in the proportion of one-fourth part only of the net annual value of such lands.</p> <p>(Section 62 of the Towns Improvement Act, 1854.)</p> <p>In <i>Doyle v. Dublin Wicklow and Wexford Railway Co.</i> 12 Ir. L.T. & S.J. 120 (Q.B.D.), it was held that premises used for purposes of a railway in the Bray Township are liable to only one-fourth of the town improvement rate.</p> <p>All unoccupied houses, tenements, or premises being at the time unproductive to the lessors exempt from taxation during the time such premises are so unoccupied and unproductive.</p> <p>(Section 60 of the Towns Improvement Act, 1854.)</p>	<p>All moneys raised by the Bray Township Rate, and all tolls, payments for water, and penalties received under the Act are to be applied in payment of the costs, charges, and expenses of, and in any way incident to, the exercise of the powers and authorities vested by the Act in the Commissioners, and the carrying of the Act in all other respects into execution.</p> <p>(Section 85)</p> <p>(e. g. Lighting, making, and maintaining roads and footways, and executing other sanitary and town work, also the payment of county-at-large charges to Grand Juries of the Counties of Dublin and Wicklow).</p> <p>Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district.</p> <p>(See note at foot of pages 180 and 181.)</p>
Do,	Do.	
Do,	Do,	To provide a sinking fund for repayment of loans.
Levied and assessed in the same manner as the Township Rate, and collected with it.	Do.	Applied to the purposes of the Act with respect to the harbour and harbour works authorized to be made and maintained by the Act.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Area Rated.	Statutes authorizing Rates.	Limit of Rate.
Carrickfergus Municipal Commissioners. (Only town with Municipal Commissioners under Municipal Corporations Acts. The Municipal Commissioners cannot levy a rate as such.)	Carrickfergus Urban Sanitary Rate.	Urban portion of County of the Town of Carrickfergus.	58 & 59 Vict., ch. lxxi.	Unlimited.
	Carrickfergus Rural Sanitary Rate.	Rural portion of County of the Town of Carrickfergus.	58 & 59 Vict., ch. lxxi.	Unlimited.
Clonmel Corporation, (Under Municipal Corporations Acts. All rates leviable in the borough are included in this list, except Public Parks rate, and Public Libraries rate, which may or may not be levied at the option of the Corporation.)	Consolidated Borough Rate.	Borough of Clonmel	3 & 4 Vict., c. 108. 42 & 43 Vict., cap. liv., Clauses 7 and 8. (Provisional Order Confirmation Act). 58 & 59 Vict., ch. cxxxii, sects. 51, 52.	Unlimited.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III

Incidence.	Exemptions.	Purposes.
<p>Assessable on the occupiers of all property within the urban sanitary district comprised in the County of the Town of Carrickfergus, rated in respect of such property to the rate for the relief of the destitute poor. (Section 4 of 58 & 59 Vict., ch. lxxi.) Whenever the net annual value of the rateable hereditaments actually occupied by any person shall not exceed £4, the assessment is to be made on the immediate lessor. If any occupier shall claim to be, and shall be accordingly rated to the relief of the poor, although the net annual value of the rateable property occupied by him does not exceed £4, the assessment is to be made on such occupier. [Section 4 (7) of 58 & 59 Vict., ch. lxxi. Section 64 of the Towns Improvement Act, 1854.]</p>	<p>All lands in the urban sanitary district used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, and all lands covered with water and used as a canal, and any towing-path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance, are to be assessed and liable in the proportion of one-fourth part only of the net annual value of such lands. All lands and property of every description of the Belfast City and District Water Commissioners situated in the urban sanitary district and liable to be rated, are assessable and liable in the proportion of one-fourth part only of the net annual value of such lands and property.</p>	<p>To defray the expenses incurred in the execution of the Public Health (Ireland) Acts in the urban sanitary district comprised in the County of the Town of Carrickfergus.</p>
<p>Assessable on the occupiers of all property within the rural sanitary district comprised in the County of the Town of Carrickfergus rated in respect of such property, to the rate for the relief of the destitute poor. Any person on whom this rate is levied is entitled to make the same deduction from the rent which he may be liable to pay as he would be entitled to make if the rate were Poor Rate. (Section 4 of 58 & 59 Vict., ch. lxxi.) Whenever the net annual value of the rateable hereditaments actually occupied by any person shall not exceed £4, the assessment is to be made on the immediate lessor. If any occupier shall claim to be and is accordingly rated to the relief of the poor, although the net annual value of the rateable property occupied by him does not exceed £4, the assessment is to be made on such occupier. (Sect. 4 (7) of 58 & 59 Vict., ch. lxxi. Sect. 64 of the Towns Improvement, Act, 1854.) Provision is also made for the levy as part of the Rural Sanitary Rate of special poundage rates on contributory places in the rural sanitary district. [Section 4 (4) of 58 & 59 Vict., ch. lxxi.]</p>	<p>All lands and property of every description of the Belfast City and District Water Commissioners situated in the rural sanitary district and liable to be rated, are assessable and liable in the proportion of one-fourth part only of the net annual value of such lands and property. Neither are such lands and property to be liable for any special expenses unless they derive immediate benefit from the works in connexion with which the special expenses have been incurred.</p>	<p>To defray the expenses incurred in the execution of the Public Health (Ireland) Acts in the rural sanitary district comprised in the County of the Town of Carrickfergus.</p>
<p>Same as in the case of the Borough Rate leviable under the Municipal Corporations Acts. If at any time during the period for which a rate was made any premises shall be unoccupied, the person who shall have paid the rate in respect of such premises is entitled to have repaid to him, upon due application, part of the rate proportioned to the period during which the premises were unoccupied, but not in any case exceeding two-thirds of the rate. (S. 52 of 58 & 59 Vict., ch. cxxxi.)</p>	<p>Same as in the case of the Borough Rate leviable under the Municipal Corporations Acts. All lands used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, and all lands covered with water and used as a canal, and any towing-path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance, are assessable and liable in the proportion of one-fourth part only of the net annual value of such lands respectively, in the case of that portion of the Borough Rate levied for the purpose of defraying expenses incurred for sanitary purposes. (S. 51 of 58 & 59 Vict., ch. cxxxi.)</p>	<p>All rates leviable within the Borough by the Corporation whether as a municipal authority, a sanitary authority, or otherwise, are consolidated with and form part of the Borough Rate. All sums raisable within the Borough by means of such rates are raised by means of the Borough Rate only, which may be made prospectively and retrospectively. A distinction is to be made in the accounts between rate levied for sanitary purposes and general purposes. Sanitary purposes include the expenses incurred by the Corporation as an Urban Sanitary Authority under the Public Health (Ireland) Act, 1878. General purposes include the expenses— (a.) of paving and lighting and the town hall;</p>

APP III

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorizing Rate.	Limit of Rate.
Clonmel Corporation— <i>con.</i>	Consolidated Borough Rate— <i>con.</i>			
Clontarf Township Com- missioners. <i>(Under Special Act.)</i>	Township Rate,	Township of Clontarf,	32 & 33 Vict., cap. lxxxv., Sections 4, 28, 51, 52, 54.	Maximum, 2s. in the £. 3s. with consent.
	Water Rate,		32 & 33 Vict., cap. lxxxv., Section 53.	Maximum, 1s. in the £.
	Sinking Fund Special Rate.		32 & 33 Vict., cap. lxxxv., Sections 57, 56.	Amount varies, but the rates to be levied under the Act are not to exceed for all pur- poses whatsoever the sum of 3s. in the £.
Cork Corporation, <i>(Under Municipal Corporations Acts. A borough rate is also leviable.)</i>	General Purposes Rate.	City of Cork, .	15 & 16 Vict., cap. cxliii., Sections 37, 41.	—
	Improvement Rate,		15 & 16 Vict., cap. cxliii., Section 118.	Maximum 5s. in the £.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III

Incidence.	Exemptions.	Purposes.
<p>Assessable upon the occupier, or if unoccupied upon the owner, of all property within the township rateable to county rates.</p> <p>Whenever the net annual value of the rateable hereditaments actually occupied by any person shall not exceed £4, the assessment is to be made on the immediate lessor.</p> <p>If the occupier of such property claims to be and is rated to the relief of the poor, the assessment is to be made upon him.</p> <p>All unfurnished houses which shall be unoccupied shall be assessed in the proportion of one-half only of the net annual value of the same.</p> <p>Where any rate levied under the Act exceeds 2s. in the £, all lands used as arable land, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, shall be assessed and liable in the proportion of one-half only of the net annual value of such lands respectively for so much of the rate as shall exceed 2s. in the £.</p> <p>Do.,</p> <p>Do.,</p>	<p>Exemptions the same as in the case of the County Rate.</p> <p>Do.,</p> <p>Do.,</p>	<p>(b.) relating to the transfer of Grand Jury powers over roads, &c., under the Act 42 & 43 Vict., ch. liv., the amending Act 45 Vict., ch. xxxii, and order of the Local Government Board of the 3rd December, 1880;</p> <p>(c.) under the Municipal Corporations Acts and the Towns Improvement Act, 1854;</p> <p>(d.) of office management, and the creation and management of Corporation Stock.</p> <p>For municipal improvements, making and maintaining roads, payment of Grand Jury Cess, &c.</p> <p>No district assessment in respect of any local or special improvement can be made without the sanction of at least two-thirds of the ratepayers liable to the assessment.</p> <p>(Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district.</p> <p>(See note at foot of pages 180 and 181.)</p> <p>For the purposes of water supply.</p> <p>For the payment of interest on money borrowed under the Act, and providing a sinking fund for discharging the principal.</p>
<p>Assessable on the occupiers of any house, shop, warehouse, counting-house, coach-house, stable, cellar, vault, building, workshop, manufactory, garden, land, or tenement whatsoever, according to the full net annual value thereof.</p> <p>The owners of all rateable property, of which the full net annual value does not exceed £10, or which are let to weekly or monthly tenants, or in separate apartments, are rated instead of the occupiers; but the occupiers of any rateable property, being tenants thereof from year to year, may be rated on demand, and so long as they duly pay the rates.</p> <p>Every person occupying lands used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, shall be rated in the proportion of one-third part only of the net annual value.</p> <p>Do.,</p>	<p>No person is to be rated under the local Acts in respect of tithes, or of any church, chapel, meeting-house, or other building exclusively used for public worship; or any building exclusively used for the purposes of the gratuitous education of the poor, or of public charity; or of any lands, houses, or buildings exempted from the payment of any county, borough, parochial, or other local rates or cesses under the provisions of 6 & 7 Vict., cap. 36, or of any other Act relating to the payment of such rates as aforesaid; but save as thus expressly provided no exceptions or exemptions shall be allowed from any rates authorised or levied under the local Acts.</p> <p>(Section 166 of 31 & 32 Vict., cap. xxxiii.)</p> <p>Section 180 of the Towns Improvement Clauses Act is however incorporated, and by it no rate other than the Sewer Rate is payable by any person in respect of unoccupied premises.</p> <p>Do.,</p>	<p>Applicable to all purposes hitherto provided for out of the County Cess, but in no case to the making, enlarging, repairing, or paving any street, road, or passage within the Borough.</p> <p>The Corporation are prohibited by Section 124 from making any rate except the Borough Rate under 3 & 4 Vict., cap. 108, the "Improvement Rate" and "Rate for General Purposes" under this Act; also rates for private drains and private improvements, and such rates as the persons supplied at their own request with gas or water, shall be bound to pay for the supply of the same.</p> <p>By Section 117, the Corporation are not to make any Sewer Rate, either general or special, distinct from the Improvement Rate.</p> <p>Applicable to—</p> <p>(i.) defraying cost of Act;</p> <p>(ii.) in paying interest of money borrowed, and is due and owing on credit of rate;</p> <p>(iii.) in paying compensation awarded under the Act;</p> <p>(iv.) in setting apart the sum required to pay the debts of</p>

APP. III.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards &c

Rating Authority.	Rate.	Areas Rated.	Statutes Authorizing Rate.	Limit of Rate.
Cork Corporation— <i>con.</i>	Improvement Rate— <i>con.</i>	City of Cork,		
	Public Water Rate,		19 & 20 Vict., cap. xlviii., Section 41.	Maximum 3 <i>d.</i> in the £
	Domestic Water Rate,		19 & 20 Vict., cap. xlviii., section 43.	Maximum 1 <i>s.</i> in the £, but only to such amount as shall, with the aid of the public water rate and the revenue derivable from supply of water by agreement, be sufficient to defray the necessary expenses.
Dalkey Township Commissioners. (Under Special Act.)	Township Rate,	Township of Dalkey,	30 & 31 Vict., cap. cxxxiv., section 42, 45.	Maximum, 2 <i>s.</i> in the £; with consent, 3 <i>s.</i>

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III

Incidence.	Exemptions.	Purposes.
<p>Assessable upon all dwelling-houses, shops, warehouses, counting-houses, coach-houses, stables, cellars, vaults, buildings, depots, workshops, mills, and manufactories, and of the several gardens, yards, or lands thereunto belonging, and all other lands, gardens, yards, tenements, buildings, and premises, within the limits for compulsory water supply—the rate to be in the first instance levied from the occupiers of such property</p> <p>Every occupier of such property at a rent not less than the valuation is entitled to deduct the whole amount of the rate from his rent.</p> <p>Every occupier of such property at a rent less than the valuation is entitled to deduct from his rent such proportion of the rate as the rent payable by him bears to the valuation.</p> <p>Every person from whom any part of his rent has thus been deducted, and who is himself liable to rent, is entitled to deduct therefrom such proportion of that deduction as the rent payable by him bears to the rent payable to him, but in no case shall any such person be entitled to deduct from his rent more than the amount of the deduction from the rent payable to him.</p> <p>Assessable on the occupiers of all dwelling-houses and of such parts or portions of all shops and buildings as may be used as dwelling-houses within the limits for compulsory water supply, and of any gardens or land attached or belonging thereto, respectively.</p> <p>No occupier of any dwelling-house or premises liable to be assessed to any greater extent than according to one-half of the valuation of such house or premises, nor liable to any portion of the domestic water rate after the expiration of 5 years from the passing of the Act, unless and until the mains or other pipes of the Corporation are laid down and properly supplied with water within 50 feet of the outer wall, fence, or boundary of such house or premises.</p> <p>(Assessed in lieu of the general assessment under the Towns Improvement Act, 1854, section 60).</p> <p>Assessed upon the occupiers, or in case the same shall be unoccupied, upon the owners of all property rated under the Acts for the relief of the destitute poor.</p> <p>All lands used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, and all lands</p>	<p>As to exemptions, see Sections 168 and 180 of the Towns Improvement Clauses Act, 1847.</p> <p>No person is to be rated in respect of tithes, or of any church, chapel, meeting-house, or other building exclusively used for public worship, or any building exclusively used for the purposes of gratuitous education of the poor, or of public charity; or of any lands, houses, or buildings excepted from the payment of any county, borough, parochial, or other local rates and cesses under the provisions of the 6 & 7 Vict., cap. 36, or of any other Act relating to the payment of such rates as aforesaid, but save as thus expressly provided.</p> <p>No exceptions or exemptions shall be allowed from any rates authorised or levied under this Act and 15 & 16 Vict., cap. cxliii.</p> <p>(Section 166 of 31 & 32 Vict., cap. xxxiii.)</p> <p>Do,</p> <p>Exemptions the same as under the Towns Improvement Act, except that unoccupied houses are liable to taxation.</p>	<p>the Wide Street Commissioners;</p> <p>(v.) in setting apart the sum required to pay the money borrowed or secured on Improvement Rate;</p> <p>(vi.) in carrying into execution all the purposes to which the Improvement Rate or improvement funds is made applicable;</p> <p>(vii.) in paying off principal of money due on credit of the rate mortgaged for the purpose of raising money to re-build certain bridges.</p> <p>38 & 39 Vict., cap. cix. 46 & 47 Vict., cap. cxxv.</p> <p>The water rates authorized by the Act and the revenue arising from water supply by the Corporation are to be applied—</p> <p>(1.) in defraying the expenses of management and maintenance of any waterworks used by the Corporation;</p> <p>(2.) in payment of interest on money borrowed on credit of the rates and revenue;</p> <p>(3.) in recouping the Improvement Fund certain sums paid out of that fund;</p> <p>(4.) in creating a sinking fund for the purpose of paying off the principal money borrowed on the credit of the rates and revenue, and to other purposes as specified in Section 153 of 31 & 32 Vict., cap. xxxiii., and part ii. of 43 & 44 Vict., cap. xcv.</p> <p>Do,</p> <p>For municipal improvements, making and maintaining of roads, payment of Grand Jury Cess, &c.</p> <p>No district assessment in respect of any local or special improvement can be made without the sanction of a majority of the ratepayers liable to such assessment.</p>

APP. III.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes Authorizing Rate.	Limit of Rate.
Dalkey Township Commissioners— <i>con.</i>	Township Rate— <i>con.</i>	Township of Dalkey— <i>con.</i>		
	Township Rate.		30 & 31 Vict., cap. cxxxiv., section 43.	Maximum, 1s. in the £.
	Water Rate.			
	Piers Rate,		30 & 31 Vict., cap. cxxxiv., section 44.	Maximum, 1s. in the £.
	Sinking Fund Special Rate.		30 & 31 Vict., cap. cxxxiv., sec. 51.	Varies, but the rates levied under the Act, including any special rate, are not to exceed in the whole 3s. in the £. (Section 59).
Drumcondra Township Commissioners. (Under special Act.)	Township Rate,	Township of Drumcondra, Clonliffe, and Glasnevin.	41 & 42 Vict., cap. clvii., sections 4, 35, 56, 61.	Maximum 2s. in the £; 3s. with consent (but in case the maximum is raised to 3s. water rates are to be included therein).

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III

Incidence.	Exemptions.	Purposes.
<p>covered with water and used as a canal, and any towing path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance, are assessed and liable in the proportion of one-fourth part only of the net annual value of such lands respectively.</p> <p>(Section 62 Towns Improvement Act).</p> <p>Whenever the net annual value of the rateable hereditaments actually occupied by any person does not exceed £4, the assessment in respect of such property is made on the immediate lessor. If, however, the occupier of the property has claimed to be and is rated to the relief of the poor the assessment is to be made upon him.</p> <p>(Section 64 Towns Improvement Act).</p> <p>Do.,</p> <p>Do.,</p> <p>Do.,</p>	<p>Same as Township Rate,</p> <p>Do.</p> <p>Do,</p>	<p>(Section 46).</p> <p>Payment of inspectors under the Weights and Measures Acts, 1878-1889.</p> <p>Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district.</p> <p>(See note at foot of pages 180 and 181.)</p> <p>For the general purposes of water supply.</p> <p>For the purpose of making and maintaining certain piers and landing places specified in the Act, and all other works incidental thereto.</p> <p>For the payment of interest on money borrowed on mortgage under the Act, and providing a sinking fund for discharging the principal.</p>
<p>Assessable upon the occupier, or, if there be no occupier, upon the owner of all property rateable to county rates.</p> <p>(Sections 35 and 55).</p> <p>The owner of rateable property, the yearly rent or value of which does not amount to £5, is to be rated instead of the occupier.</p> <p>(Section 24).</p> <p>The person receiving the rents is to be deemed the owner for the purposes of rating.</p> <p>(Section 26).</p> <p>The rental or annual value of all underground gas pipes, for the purpose of rates levied under the Act, is to be held to be the nearest aggregate sum of pounds sterling to one-fourth of the annual value thereof, ascertained for the purposes of the rates levied by the Grand Jury.</p> <p>(Section 35).</p> <p>In case the Township Rate exceeds 2s. 4½d. in the £, all lands used as arable land, meadow or pasture ground only, or as woodlands or market gardens, or nursery grounds, are to be assessed in the proportion of one-half only of the net annual value of such lands for so much of the rate as shall exceed 2s. 4½d. in the £.</p> <p>(Section 61.)</p> <p>The Commissioners may by resolution determine that the rate to be levied on and in respect of all dwelling houses, and dwelling houses and premises valued at and under £12 in pursuance of the Act of 1878, shall be subject to a deduction on the same uniform scale to be then determined by the Commissioners, not exceeding twenty-five per cent. of the amount assessable on such dwelling houses or dwelling houses and premises, provided such reduced rate shall be paid within</p>	<p>Exemptions the same as in the case of county rates.</p> <p>Any building liable to assessment, unoccupied when any rate leviable by the Commissioners is made, is exempt from rates so long as it continues vacant.</p> <p>(48 & 49 Vict., cap. cxxx.; Drumcondra, &c., Provisional Order, 1885, Confirmation Act).</p>	<p>For municipal improvements, making and maintaining roads, payment of Grand Jury Cess, &c.</p> <p>No district assessment in respect of any local or special improvement can be made without the sanction of at least two thirds of the ratepayers liable to the assessment.</p> <p>(Section 58).</p> <p>Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district.</p> <p>(See note at foot of pages 180 and 181.)</p>

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorizing Rate.	Limit of Rate.
Drumcondra Township Commissioners— <i>con.</i>	Township Rate— <i>con.</i>	Township of Drumcondra, Clonliffe, and Glasnevin— <i>con.</i>		
	Water Rate,		41 & 42 Vict., cap. clvii., secs. 57, 59, 60.	Maximum 1s. in the £, and shall not, including all other rates for the time being assessed or leviable under the Act, exceed the total rate of 3s. in the £.
	Sinking Fund Special Rate,		41 & 42 Vict., cap. clvii., sec. 62. 53 & 54 Vict., cap. xc.; Clause 1 (3) of Order.	Varies, but the amount of the rates leviable under the Act of 1878 for all purposes whatsoever is not to exceed 3s. in the £. By the Drumcondra, &c., Provisional Order, 1890, Confirmation Act, the Commissioners were authorised to borrow £2,000 in addition to the sum mentioned in the Act of 1878, and they were empowered to increase the Sinking Fund Rate beyond the limit of taxation fixed by the Act of 1878, to enable one-thirtieth of the principal money borrowed (including the sum of £2,000 referred to) to be set apart each year
Dublin Corporation, . (Under Municipal Corporations Acts. All rates leviable in the borough are included in this list except Public Parks rate and Public Libraries rate, which may or may not be levied at the option of the Corporation).	Grand Jury Rate,*	City of Dublin,	1 & 2 Vict., cap. 51. 12 & 13 Vict., cap. 97, sec. 45. 12 & 13 Vict., cap. 91.	No limit.
	Improvement Rate,		12 & 13 Vict., cap. 97, sec. 115. Public Health (Ireland) Act, 1878.	Maximum 2s. in the £. No limit for sanitary purposes.
	Sewer Rate, North, Sewer Rate, South, Domestic Water Rate.		12 & 13 Vict., cap. 97, sec. 113. 24 & 25 Vict., cap. clxxii., sec. 53.	Maximum 4d. in the £. Maximum 1s. in the £.
	Public Water Rate,		24 & 25 Vict., cap. clxxii., sec. 56. 53 & 54 Vict., cap. cxxlvi., sec. 91.	Maximum 3d. in the £.
	Abolition of Vestry Cess Rate.		27 & 28 Vict., cap. 17, sec. 4.	Maximum 1d. in the £.
	Borough Rate,		3 & 4 Vict., cap. 108, sec. 133. 3 & 4 Vict., cap. 109, secs. 10, 91.	Maximum 3d. in the £.

* By s. 2 of the Grand Jury Cess (Dublin) Act, 1838, and s. 45 of the Dublin Improvement Act, 1849, the Grand Jury Rate is made chargeable upon the like tenements payable by the like persons, and recoverable in the same manner as the police tax (see p. 222).

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APP. III

Incidence.	Exemptions.	Purposes.
<p>two calendar months after such rate shall have become due. (48 & 49 Vict., cap. cxxx. Drumcondra Provisional Order, 1885, Confirmation Act).</p> <p>Do. (Except provision as to arable lands, &c., when Township Rate exceeds 2s. 4½d.)</p> <p>Do.,</p>	<p>Same as the Township Rate, Certain institutions and the Dublin Whiskey Distillery Company entitled to receive a water supply under special conditions. (Sections 59, 60, also 48 & 49 Vict., cap. cxxx.)</p> <p>Do.</p>	<p>For purposes of water supply, including the payment of rent, the provision of a sinking fund, the laying of mains and other works and things incidental to such supply.</p> <p>For the payment of interest on money borrowed, and providing a sinking fund for discharging the principal.</p>
<p>Under the 12 & 13 Vict., cap. 91 (Collection of Rates Act), all rates are recoverable from the occupiers, except where the full net annual value of the rateable property does not exceed £8, or where rateable property is let to weekly or monthly tenants, or in separate apartments, in all of which cases the owner is rated.</p> <p>The occupiers of any such rateable property may however demand to be assessed for the same and to pay the rates in respect thereof, and every such occupier is to be assessed so long as he duly pays the said rates.</p> <p>Every person occupying lands used as arable, meadow or pasture ground only, or as woodlands, or market gardens or nursery grounds, is rated in the proportion of one-third part only of the net annual value. (Section 167 Towns Improvement Clauses Act, 1847).</p> <p>The public water rate is levied upon the owners of rateable property and not upon the occupiers.</p> <p>Where the annual value of any premises does not exceed £8, and the premises are in the judgment of the Corporation suitable as dwellings for and are occupied by artisans and labourers, the Corporation may compound with the owner for the payment of all or any of the rates on a reduced estimate of the annual value not being less than two-thirds nor more than four-fifths of the net value at which the premises are assessed. The year's rates on such reduced estimates must be paid on or before the 1st of March. (Section 75 of the Dublin Corporation Act, 1890).</p>	<p>No person is rated to any rate in respect of tithes, or of any church, chapel, meeting-house, or other building exclusively used for public worship, or any building exclusively used for the purposes of the gratuitous education of the poor or of public charity; and in the case of the Improvement and Sewer Rates any building or land belonging to the Corporation— (Dublin Improvement Act, 1849, secs. 62, 119; Towns Improvement Clauses Act, 1847, section 168), or any land, houses or buildings, or parts of houses or buildings exempted from the payment of any county, borough, parochial or other local rates or cesses under 6 & 7 Vict., cap. 36.</p> <p>Any sufficiently fenced or enclosed lot or plot of ground, being laid out for the purpose of building houses thereon, in front to any street or public passage, and which lot or plot has not any building erected thereon, but is actually in waste, and out of use or profit, is exempted from rating. (Section 118 of the Improvement Act of 1849).</p> <p>Railway stations, and any part or portion of the buildings connected therewith, and any houses, buildings, or stations belonging to the Grand Canal Company which shall not be supplied with water from the waterworks of the Corporation, are exempt from the "Domestic Water Rate." (Section 55 of the Dublin Corporation Waterworks Act, 1861).</p>	<p>The Grand Jury rate is applied to all the purposes for which Grand Jury cess is leviable, the Corporation being for all fiscal purposes in the place of the Grand Jury.</p> <p>On the Improvement rate are placed the expenses of carrying into execution the Dublin Improvement Act, 1849. The expenses under the Weights and Measures Acts 1878-1889 are charged on the Improvement Rate, so also are the expenses under the Public Health Acts and the Law of Distress and Small Debts (Ireland) Act, 1888.</p> <p>The Public Water Rate is applied to the following purposes:—supplying water for extinguishing fires, and flushing sewers, providing fountains and water for sanitary uses, paying debt and interest to the Commissioners of Public Works.</p> <p>Pensions to certain Collectors are payable out of the Abolition of Vestry Cess Rate.</p> <p>The Expenses under the Explosives Act, 1875, are specially charged on the Borough Fund or Borough Rate.</p>

APP. III.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorizing Rates.	Limit of Rate.
Dublin Corporation— <i>con.</i>	Borough Rate— <i>con.</i>	City of Dublin,		
<p>The Corporation are also empowered to contract with the owner or occupier of any house or premises in a street domestic use of the inhabitants at a rate of rent not exceeding 1s. 3d. in the £ on the valuation. The or at such rate or rent as may be agreed upon—such rate or rent to be called the "contract water rate." Tax, and Bridge Rate are levied on the Dublin Metropolitan Police District, and are not classed as "municipal The Corporation were authorised by Section 77 of the Dublin Corporation Act, 1890, at any time to resolve that it is the Corporation on the 5th December, 1890, adopted a resolution consolidating the Improvement Rate, the Sewer Municipal Rate.</p> <p>Any existing municipal rate leviable on property beyond the limits of the city continues to be so levied as a separate Where any property in the city is exempt from any rate it continues to be exempt from so much of the consolidated rate on part only of its annual value it continues to be assessed on that part only to so much of the consolidated Under Sections 51 and 52 of the Collection of Rates Dublin Act, 1849, the Corporation are empowered to determine The Corporation have collected the municipal rates since 1st January, 1893, instead of the Collector-General of Rates the Dublin Corporation Act, 1890.</p> <p>Tenements in the City of Dublin occupied solely for public purposes, and distinguished as being so occupied in the Domestic Water Rate, and Public Water Rate, but are exempt from Grand Jury Rate. <i>Moylan v. Dublin</i> By Section 51 of the Collection of Rates Act, 1849, the rates may be collected and paid by instalments, and in <i>Reg.</i> declaration that default in payment of the first instalment made the whole rate payable forthwith was <i>ultra</i></p>				
Dungarvan Township Commissioners. <i>(Under Towns Improvement Act, 1854, and a general assessment is leviable in pursuance of that Act.)</i>	Road Rate,	Township of Dungarvan (urban portion.)	26 Vict., cap. xlv., sections 35-37.	Maximum 2s. in the £; with consent 2s. 6d.
Enniskillen Town Commissioners. <i>(Under Special Act.)</i>	Borough Improvement Rate.	Town of Enniskillen,	33 & 34 Vict., cap. cxliii., s. 29.	Maximum 2s. 6d. in the £.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III.

Incidence.	Exemptions.	Purposes.
<p>All colleges, halls, theatres, docks, courts of law, and other public buildings used for public purposes, are assessed at a rate not exceeding 1s. a year for every square yard of the ground fronting to or on the side of such premises, and contained between the premises (or the ground belonging to them), and the centre of the street, lane, or passage to which they adjoin or front. In case, however, any such college or building shall be situated at any of the quays, docks, squares, or streets built upon one side only, then such college or building is rated and assessed according to the number of square yards of the ground lying between it and the enclosure of the quay, dock, square, or streets built upon one side only.</p> <p>All dead walls and void spaces of ground adjoining to or on the side or sides of any street, lane, quay, court, square, alley, or other public passage (save as aforesaid), although such dead wall should enclose a yard or garden belonging or adjoining to any house or tenement, are assessed at a rate not exceeding 3s. a year for every yard lineal measure of such dead wall or void space.</p> <p>These assessments or "measurement rates" are made in lieu of the Improvement Rate.</p>	<p>By the 12 & 13 Vict., cap. 91, s. 62, it was provided that no rate was payable by any person in respect of premises unoccupied at the time the rate was made, so long as such premises remained vacant; but under the 76th section of the Dublin Corporation Act, 1890, the owner of any unoccupied premises is made liable to pay such items or such proportion of the Municipal rates or rate as the Corporation may determine. Such items or proportions are not to exceed one-third of the Municipal rates or rate.</p> <p>[The Municipal rates are defined to be:</p> <p>The Borough Rate, leviable under the Municipal Corporations Act.</p> <p>The Improvement Rate. } Leviable under the Dublin Improvement Act, 1849.</p> <p>The District Sewer Rate. }</p> <p>The Grand Jury Rate. }</p> <p>The Public Water Rate. } Leviable under the Dublin Corporation Waterworks Act, 1861, and Acts amending the same.</p> <p>The Contract Water Rate. }</p> <p>The Domestic Water Rate, and }</p> <p>The Vestry Cess Abolition Rate.]</p> <p>Under the 1 & 2 Vict., c. 51, no college or hospital is to be made chargeable with Grand Jury cess which was not then liable thereto.</p>	
<p>within the extra municipal district in which a pipe belonging to the Corporation is laid for a supply of water for the Corporation may also contract with any person to supply water for other than domestic purposes upon such terms Water may also be supplied by meter, and a "meter water rate" charged. The Police Tax, Quay Wall or Bridge rates."</p>		
<p>expedient to consolidate any of the existing municipal rates into one consolidated rate, and in pursuance of this power Rate, the Domestic Water Rate, and the Grand Jury Cess into a single municipal rate called the Consolidated</p>		
<p>rate.</p> <p>rate as is required for the purposes of the rate for which it is so exempt; and where any property is assessable to any rate as is required for the purposes of the rate to which it is so assessable. (Section 78 of the Act of 1890).</p> <p>that the rates shall be paid by instalments.</p>		
<p>by virtue of a resolution adopted by them on the 9th of May, 1892, in pursuance of the powers given by Section 69 of</p>		
<p>valuation lists are liable notwithstanding to Vestry Cess Abolition Rate, Improvement Rate, District Sewer Rate, Port and Docks Board. Ir. R. 6 C. L. 299, and 9 C. L. 457.</p>		
<p>(Byrne and others) v. Lord Mayor and Corporation of Dublin (23 L. R. Ir. 296), it was held that the Collector-General's rates.</p>		
<p>To be assessed, levied, and be subject to the same incidents, exemptions, remedies, and otherwise, as the public rate which the Commissioners levy under the Towns Improvement Act, 1854.</p>	<p>Same as the general assessment levied under the Towns Improvement Act, 1854.</p>	<p>Applied in defraying the expense of making and maintaining the roads and bridges in the urban portion of the town of Dunganarvan (Section 49 of this Act, and 47 & 48 Vict., cap. lxxxv.); also in defraying the interest on moneys raised on the security of the rate, the residue being carried to the sinking fund provided by the Act. (Sec. 40).</p>
<p>Assessable upon the occupiers or on the owners of all rateable property in case the same shall be unoccupied. (Section 29.)</p>	<p>In <i>Curran v. Dunganarvan Town Commissioners</i>, on appeal to the County Court in 1878, it was decided that agricultural land was not liable to the road rate on more than one-fourth of its valuation.</p>	<p>Rate to be applied to the maintenance, construction, and repair of roads and other public works within the borough, and for carrying into execution the several provisions of the Act with reference to the same, and with reference to the arrangements with the Grand Jury authorised by the Act. (Sec. 29.)</p>
<p>Annual value of all property rateable shall, on every occasion of a rate being made, be ascertained according to the then next preceding assessment for the relief of the poor. (Section 66.)</p>	<p>So long as any rate is levied under this Act, the powers conferred on the Commissioners by 9 Geo. IV., cap. 82, and 3 & 4 Vict., cap. 108, with respect to the making and levying of rates, shall not be exercised by them. If the Commissioners, however, shall so declare in writing, and give public notice of their determination to that effect, the provisions of these Acts with respect to the collecting and recovering of rates shall apply to rates levied under the authority of this Act. (Section 84.)</p>	<p>Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district. (See note at foot of pages 180 and 181.)</p>
<p>If any rateable property unoccupied at the time the poor rate is made afterwards becomes occupied, the Commissioners may cause a valuation to be made of the annual</p>		

APP. III.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorizing Rates.	Limit of Rate.
Enniskillen Town Commissioners— <i>con.</i>	Borough Improvement Rate— <i>con.</i>	Town of Enniskillen,		
	Borough Water Rate.		33 & 34 Vict., cap. cxliii., sec. 42.	Maximum 1s. 6d. in the £.
Galway Town Commissioners. (<i>Under Special Act.</i>)	Improvement Rate,	Town of Galway,	16 & 17 Vict., cap. cc., sec. 69.	Maximum 1s. in the £.
	Public Water Rate,		26 & 27 Vict., cap. clxii., sec. 52.	Maximum 3d. in the £.

Guardians, and Governing Bodies of Cities and Towns in Ireland.—*continued.*

APP. III

Incidence.	Exemptions.	Purposes.
<p>value thereof, and a rate to be made on the owner or occupier as from the time of its becoming occupied. (Section 67.)</p> <p>The owner instead of the occupier may be rated at the option of the Commissioners in the following cases :—</p> <ol style="list-style-type: none"> 1. Where the rateable value of the property rated does not exceed £4. 2. Where buildings or lands are let to weekly or monthly tenants. 3. Where buildings are let in separate apartments. 4. Where the rents become payable or are collected at any shorter period than quarterly, subject to the following provision :— <p>(1.) When the owner is rated instead of the occupier, he shall be assessed on a reduced estimate, not being less than half or more than three-fourths of the rateable value.</p> <p>(2.) Where such reduced estimate is in respect of any house let in tenements, whether wholly occupied or unoccupied, then such assessment may be made on one-half of the rateable value of such house.</p> <p>(Section 69.)</p> <p>Do,</p>	<p>Do.</p>	<p>For the supply of water for domestic purposes. The several rates or rents payable by the several persons with whom the Commissioners shall contract for the supply of water for other than domestic purposes are to constitute a rate called the "Contract Water Rate."</p> <p>(Section 46.)</p>
<p>To be apportioned as the Poor Law Rate is apportioned between landlord and tenant. The property assessable is that described in section 167 of the Towns Improvement Clauses Act, 1847 (10 & 11 Vict., cap. 34), namely :—</p> <p>Any house, shop, warehouse, counting-house, coach-house, stable, cellar, vault, building, workshop, manufactory, garden, land, or tenement whatsoever, according to the valuation.</p> <p>In <i>Redington v. Millar</i>, 24 L. R. Ir. 65, App., it was held that a several fishery was not rateable under this section.</p> <p>Lands used as arable meadow or pasture ground only, or as woodlands, or market gardens or nursery grounds, are rated in the proportion of one-third part only of their valuation.</p> <p>Do,</p>	<p>The exemptions are those specified in section 168 of the Towns Improvement Clauses Act, 1847, viz. :—</p> <p>Tithes ; church, chapel, meeting-house, or other building exclusively used for public worship ; or any building exclusively used for the purposes of gratuitous education of the poor, or of public charity, or any building or land belonging to the Commissioners.</p> <p>Premises unoccupied at the time of making the rate are exempt so long as they continue unoccupied (s. 180).</p> <p>Do.</p>	<p>Produce of rate applied towards defraying cost of Act ; paying interest on loans owing on credit of rate ; creating sinking fund ; making new streets ; widening streets ; erecting markets ; making sewers ; and paying off moneys due on credit of rate.</p> <p>(Section 70.)</p> <p>4d. of each shilling of this rate may be applied to the providing, keeping, and maintaining of public slaughter-houses, watch-houses, weighing machines, fire-engines, and watering-carts, &c.</p> <p>(38 Vict., cap. ii.)</p> <p>Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district. (See note at foot of pages 180 & 181).</p>
<p>Do,</p>	<p>Do.</p>	<p>Rate applicable to paying interest on moneys borrowed on credit of rate ; creating a sinking fund ; managing and maintaining the waterworks ; and paying off principal moneys due on credit of rate.</p> <p>(Section 58.)</p> <p>There is also a "contract water-rate" payable by persons with whom the Commissioners contract for the supply of water for other than domestic purposes.</p> <p>(Sections 40, 42.)</p>

APP. III.

II. - TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating authority.	Rate.	Area Rated.	Statutes authorising Rate.	Limit of Rate.
Galway Town Commissioners— <i>con.</i>	Domestic Rate.	Town of Galway, .	28 Vict., cap. lix., section 4	Maximum, 10 <i>d.</i> in the £.
	Paving and Repairing Rate.		58 Vict., cap. ii., .	Maximum 2 <i>s.</i> in the £.
	In-gate and Out-gate Tolls.		16 & 17 Vict., cap. cc., section 12.	Maximum as fixed in Schedules B and C.
By section 46 of the Galway Harbour and Port Act, 1853, it is provided that if the net tolls and profits arising a sum of money shall be contributed by the county of the town of Galway in aid of the deficiency by a rate and borne in like manner as poor rate by landlord and tenant.	Improvement Rate,	Township of Kingstown or portions thereof.	Under the Towns Improvement Act, 1854. (See also 32 & 33 Vict., cap. clxvii., section 2; and 37 & 38 Vict., cap. clxvii., sections 4, 6.)	Same as under the Towns Improvement Act, 1854.
Kingstown Township Commissioners. <i>(Under special Act.)</i>	Road Rate,		24 & 25 Vict., cap. cxviii., sections 13, 14; 37 & 38 Vict., cap. clxvii., sections 6, 17.	Maximum 1 <i>s.</i> 6 <i>d.</i> in the £; 2 <i>s.</i> 6 <i>d.</i> with consent.
	Sinking Fund Rate,		32 & 33 Vict., cap. cxxxiii., section 60; 37 & 38 Vict., cap. clxvii., section 22.	The amount required but the assessment is to be deemed part of the general yearly assessment under section 60 of the Towns Improvement Act, 1854, and not in addition thereto.
	Drainage Rate,		56 & 57 Vict., ch. ccxiv., section 70. 59 & 60 Vict., ch. ccliii.	Unlimited, . . .

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III.

Incidence.	Exemptions.	Purposes.
<p>Leviable upon the occupiers of all dwelling-houses, and of such parts and portions of all shops and buildings as may be used as dwelling-houses, valued to the amount of £4 and upwards according to the valuations of such dwelling-houses and shops and buildings, and of any gardens or lands attached or belonging thereto respectively. To be apportioned as the Poor Law rate is apportioned between landlord and tenant. Assessable upon the property included in the "improvement rate."</p> <p>Goods imported into or exported from the port of Galway under any Act relating to the same, are exempt from payment. (Section 44.)</p>	<p>Same as the "Improvement Rate,"</p> <p>Commissioners may from time to time vary or reduce all or any of the tolls or duties for such time as they shall think proper. (Section 47.)</p>	<p>To be applied in defraying costs of Provisional Order, in repaying a sum of £148 19s. due for the paving and repairing of streets; and in, from time to time, paving, repairing, cleansing, watering, and removing nuisances from all streets, roads, and public passages within the town.</p> <p>By 50 Vict., cap. xiii., the rate is charged with a loan to be raised for the purpose of building a new bridge at the Claddagh.</p> <p>Charged with loan to be raised to pay off certain judgment debts, and for the purpose of enlarging and improving the public slaughter-house, and providing an office and watch-house. (38 Vict., cap. ii.)</p> <p>Balance is carried to the general fund.</p>
<p>under the Act are insufficient to pay and discharge the interest upon money borrowed by the Harbour Commissioners, not exceeding 4d. in the £. This rate is to be levied on all property assessed to the relief of the poor and to be paid</p>		
<p>Same as under the Towns Improvement Act, 1854.</p> <p>Assessed on the same occupiers of premises and levied in the same manner as the general assessment under the Towns Improvement Act, 1854, is assessed and levied.</p> <p>Do.,</p> <p>Assessable throughout the township on the same persons and property, and with the same incidence as poor rate.</p>	<p>No rates are assessed upon unoccupied property in this township, except where district sewer rates may be levied under the Towns Improvement Act, 1854. These rates are payable by the landlord when the property is unoccupied at the time of making the assessment.</p> <p>Exemptions the same as in the case of the general assessment under the Towns Improvement Act, 1854</p> <p>Do.,</p> <p>Same as poor rate, Certain premises belonging to the Dublin, Wicklow, and Wexford Railway Co. are exempted from this rate.</p>	<p>For municipal improvements and general purposes.</p> <p>Payment of Inspectors under the Weights and Measures Acts, 1878-1889.</p> <p>Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district. (See note at foot of pages 180 & 181).</p> <p>Applicable to the making and maintaining of roads and bridges in the township, and to the payment of certain baronial and county-at-large charges to the Grand Jury of the County Dublin. (Section 9.)</p> <p>For paying the interest on and providing a sinking fund for the discharge of the principal money borrowed on mortgage of the general yearly assessment made under the Towns Improvement Act, 1854. (Sections 56, 60 of Act of 1869; Section 22 of Act of 1874).</p> <p>To defray the proportion of the expenditure of the Blackrock and Kingstown Drainage Board chargeable to the Kingstown Township, for the construction and maintenance of a system of sewers in the joint district created by the Blackrock and Kingstown Drainage and Improvement Act, 1893.</p>

APP. III

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Area Rated.	Statutes authorizing Rate.	Limit of Rate.
Limerick Corporation, (Under Municipal Corporation Acts. A borough rate is also leviable).	General Purposes Rate.	City of Limerick,	16 & 17 Viet., cap. xciv., Sections 39, 45, 48.	Unlimited,
	Improvement Rate.		16 & 17 Viet., cap. xciv., Sections 77, 78.	Maximum 5s. in the £.
Londonderry Corporation, (Under Municipal Corporation Acts. A borough rate is also leviable).	Improvement Rate	City of Londonderry,	11 & 12 Viet., cap. cxli., sections 68-76; 27 & 28 Viet., cap. cxci., sections 47, 48.	Maximum 4s. in the £.

Guardians, and Governing Bodies of Cities and Towns in Ireland.—*continued.*

APP. III

Incidence.	Exemptions.	Purposes.
<p>Assessable upon every person who occupies any house, shop, warehouse, counting-house, coach-house, stable, cellar, vault, building, workshop, manufactory, garden, land, or tenement whatsoever, according to the full net annual value thereof.</p> <p>Every person occupying lands used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, is rated in respect of the same in the proportion of one-third part only of the net annual value.</p> <p>(Section 167 of the Towns Improvement Clauses Act, 1847, and Section 57 of Local Act.)</p> <p>The owners of rateable property not exceeding £10 per annum net annual value, or which are let to weekly or monthly tenants or in separate apartments, are to pay the rates instead of the occupier, but the occupiers (being tenants from year to year) may demand to be assessed.</p> <p>(Sections 181, 184 of the Towns Improvement Act, 1847.)</p>	<p>Rates are not to be imposed upon any plot of ground laid out for the purpose of building houses thereon, and which plot has not any building erected, but is actually in waste and out of use or profit.</p> <p>(Section 84.)</p> <p>No person is to be rated in respect of any church, chapel, meeting-house, or other building exclusively used for public worship, or any building exclusively used for the purposes of the gratuitous education of the poor, or of public charity; or any lands, houses, or buildings, or parts of houses and buildings exempted from payment of any county, borough, parochial, or other local rates or cesses under 6 & 7 Vict., cap. 36, or of any other Act relating to the payment of such rates as aforesaid.</p> <p>(Section 85.)</p> <p>See also exemptions in Sections 168 and 180 of the Towns Improvement Clauses Act, 1847.</p>	<p>Object of the rate is to defray the Grand Jury charges on the transference of the fiscal powers of the Grand Jury to the Corporation; but the rate is not to be applied to the making, enlarging, repairing, or paving any street, road, or passage within the borough.</p> <p>(Section 39.)</p>
<p>Do.,</p>	<p>Do.,</p>	<p>Rate levied to defray the expenses of making, maintaining and cleansing the sewers, roads and streets, and to carry out other purposes of the Act (except those to which the "Rate for general purposes" and Private Drain and Improvement Rates are to be applied).</p> <p>(Sections 77, 78.)</p>
<p>Assessable on the occupiers pursuant to sections 167 and 168 of the Towns Improvement Clauses Act, 1847 (incorporated with Local Act by section 7.)</p> <p>The owners of all rateable property of which the full net annual value does not exceed £4, or which are let to weekly or monthly tenants, or in separate apartments, are to be rated instead of the occupiers.</p> <p>(Section 71.)</p>	<p>Every house, building, or garden situate at a greater distance than 100 yards from the public lamp nearest to such house, building, or garden, shall be rated in the proportion of one-third only of the net annual value thereof.</p> <p>(Section 70 of Local Act of 1848, and sections 11 and 14 of Local Act of 1864.)</p> <p>Corporation not bound to lay down any pipes or furnish a supply of water for any purpose for the use of houses, &c., exempt from rate.</p> <p>(Section 33 of Act of 1848.)</p> <p>No rate other than the Sewer Rate shall be payable by any person in respect of unoccupied premises.</p> <p>(Section 180 of the Towns Improvement Clauses Act, 1847.)</p>	<p>The Corporation are to make no other rates than the "Improvement Rate" and "Rate for General Purposes," except the "Borough Rate," under 3 & 4 Vict., cap. 108, and 3 & 4 Vict., cap. 109, and Rates for private drains and private improvements, as well as such rates as may be payable by persons supplied with gas and water at their own request. (Sec. 82.)</p> <p>(Borough Rate now restricted to 3<i>d.</i> in the £ by the operation of Section 10 of 3 & 4 Vict., cap. 109. A sum of £1,400 is payable by the Limerick Market Trustees to the Borough Fund each year, if certain other prior charges have been satisfied.)</p>
<p>Assessable on the occupiers pursuant to sections 167 and 168 of the Towns Improvement Clauses Act, 1847 (incorporated with Local Act by section 7.)</p> <p>The owners of all rateable property of which the full net annual value does not exceed £4, or which are let to weekly or monthly tenants, or in separate apartments, are to be rated instead of the occupiers.</p> <p>(Section 71.)</p>	<p>Every house, building, or garden situate at a greater distance than 100 yards from the public lamp nearest to such house, building, or garden, shall be rated in the proportion of one-third only of the net annual value thereof.</p> <p>(Section 70 of Local Act of 1848, and sections 11 and 14 of Local Act of 1864.)</p> <p>Corporation not bound to lay down any pipes or furnish a supply of water for any purpose for the use of houses, &c., exempt from rate.</p> <p>(Section 33 of Act of 1848.)</p> <p>No rate other than the Sewer Rate shall be payable by any person in respect of unoccupied premises.</p> <p>(Section 180 of the Towns Improvement Clauses Act, 1847.)</p>	<p>Rate levied for the purpose of defraying expenses incurred in execution of the Local Acts (except for the purposes to which any rates made for drains or private improvements are to be applied), including the cost and expenses of the waterworks, markets and fairs, and cemetery.</p> <p>(Sections 78 and 79 of Act of 1848; sections 16-19, 44-47, of Act of 1864.)</p> <p>Corporation not bound or required to levy any Sewer Rate distinct from the General Improvement Rate.</p> <p>(Section 67 of Act of 1848.)</p>

APP. III.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate	Area Rated.	Statutes Authorizing Rate.	Limit of Rate.
New Kilmainham Township Commissioners. (Under special Act).	Township Rate,	Township of New Kilmainham.	31 & 32 Vict., cap. cx., secs. 37, 39.	Maximum 2s. 6d. in the £; 3s. 6d. with consent.
	Water Rate,		31 & 32 Vict., cap. cx., sec. 38.	Maximum 1s. in the £.
	Sinking Fund Special Rate.		31 & 32 Vict., cap. cx., sec. 45.	Amount necessary to pay interest on money borrowed, and to provide for sinking fund.
Newry Town Commissioners, (Under special Act).	Town Rate,	Town of Newry,	34 & 35 Vict., cap. cxviii. (sec. 51).	Maximum 3s. in the £.
	Water Rate,		34 & 35 Vict., cap. cxviii. (sec. 52).	Maximum 1s. in the £.
Pembroke Township Commissioners, [(Under special Act).	Township Rate,	Township of Pembroke,	26 & 27 Vict., cap. lxxii., section 46.	Maximum 2s. in the £; 2s. 6d. with consent.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III.

Incidence.	Exemptions.	Purposes.
<p>(Assessed in lieu of the general yearly assessment provided for by section 60 of the Towns Improvement Act, 1854.) Assessable upon the occupiers, or, in case the same shall be unoccupied, upon the owners of property rated under the Acts for the relief of the destitute poor. Where the net annual value of the rateable hereditaments actually occupied by any person does not exceed £4, the rate is made on the immediate lessor. Wherever the occupier of any such property claims to be, and is rated to the relief of the poor, the township rate is to be made upon him. All lands used as arable, meadow or pasture ground only, or as woodlands, or market gardens, or nursery grounds, and all lands covered with water and used as a canal, and any towing-path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance, are assessed in the proportion of one-fourth part only of the net annual value of such lands respectively.</p> <p>Do.,</p> <p>Do.,</p>	<p>Exemptions the same as in the case of the poor rate.</p>	<p>For municipal improvements, making and maintaining roads, payment of Grand Jury Cess, &c. No district assessment in respect of any local or special improvement can be made without the sanction of two-thirds of the ratepayers liable to such assessment. Payment of Inspectors under the Weights and Measures Acts, 1878-1889. Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district. (See note at foot of pages 180 & 181.)</p> <p>For the purposes of water supply. For the payment of interest on money borrowed under the Act, and providing a sinking fund for discharging the principal.</p>
<p>Assessable upon the occupiers of all lands, dwelling-houses, shops, stores, vaults, cellars, stables, breweries, manufactories, mills, houses, buildings, yards, places, tenements, hereditaments, and premises within or partly within the town. (Section 51 of Local Act.) The immediate lessors of property, the net annual value of which shall not exceed £4, are to be rated instead of the occupiers; but if any occupier of such hereditaments shall claim to be and is accordingly rated to the relief of the poor, the assessment shall be made upon occupier. (Sec. 64 of Towns Improvement Act, 1854, and sec. 53 of Local Act.)</p>	<p>All lands used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, and all lands covered with water and used as a canal, and any towing-path to the same, and all lands used as a railway, constructed under the powers of any Act of Parliament for public conveyance, are to be assessed and liable in the proportion of one-fourth part only of the net annual value of such lands respectively. (Section 62 of Towns Improvement Act, 1854, and Section 54 of Local Act.) All unoccupied houses, tenements, or premises being at the time of assessment unproductive to the lessors or landlords thereof, exempt from taxation during the time the premises are so unoccupied and unproductive. (Section 60 of Towns Improvement Act, 1854, and Section 53 of Local Act.)</p>	<p>This rate is levied in lieu of the general yearly assessment directed by Section 60 of the Towns Improvement Act, 1854. (Section 53 of Local Act.) Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district. (See note at foot of pages 180 & 181.)</p>
<p>Do.,</p> <p>3d. in the £1 leviable on all property assessable without exception. If the produce of that rate be insufficient, a further rate of 9d. may be assessed, except on mills and stores separately valued as such. If this additional rate be not sufficient, a further rate of 9d. in the £ may be levied on all mills and stores rateable to the Newry Town Rate. (Section 52 of Local Act.)</p>	<p>Do.,</p>	<p>Do</p>
<p>Assessed in lieu of the general yearly assessment provided for by section 60 of the Towns Improvement Act, 1854, assessable upon all the occupiers, or, in case the same</p>	<p>Houses, buildings, or premises exempt by law from County Rate. All lands used as arable, meadow, or pasture ground only, or as woodlands,</p>	<p>For Municipal improvements, making and maintaining of roads, and payment of Grand Jury Cess, &c. Payment of Inspectors under the Weights and Measures Acts, 1878-1889.</p>

APP. III.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes Authorizing Rate.	Limit of Rate.
Pembroke Township Commissioners— <i>con.</i>	Township Rate— <i>con.</i>	Township of Pembroke— <i>con.</i>		
	Water Rate,		26 & 27 Vict. cap. lxxii., section 47.	Maximum 1s. in the £.
	Sinking Fund Special Rate.		26 & 27 Vict., cap. lxxii., section 59.	Amount necessary to pay interest, and to provide for sinking fund.
	Main Drainage Rate,		40 & 41 Vict., cap. lxxxii., sections 81, 83, 85, 86.	No limit.
Queenstown Town Commissioners. <i>(Under Towns Improvement Act, 1854, and a general assessment is leviable in pursuance of that Act.)</i>	Road Rate,	Town of Queenstown,	25 Vict., cap. xx., secs. 8, 9, 10, 11, 13.	Maximum 1s. in the £; with consent 1s. 6d.
Rathmines and Rathgar Township Commissioners. <i>(Under special Act.)</i>	Township Rate,	Township of Rathmines and Rathgar,	10 & 11 Vict., cap. ccliii., sec. 33. 25 Vict., cap. xxv., sec. 28. 29 Vict., cap. xii., sec. 10. 45 & 46 Vict., cap. cviii., sec. 15. 48 & 49 Vict., cap. cli., sec. 95.	Maximum rate originally 2s. in the £, and 2s. 6d. with consent; but by sections 78 and 80 of the Rathmines and Pembroke Main Drainage and Improvement Act, 1877, it is apparently made unlimited in amount, so far as regards expenditure on the construction, alteration, and maintenance of roads, culverts, and bridges.

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued*.

APP. II

Incidence.	Exemptions.	Purposes.
<p>shall be unoccupied, upon the owners of all lands, dwelling-houses, shops, warehouses, vaults, cellars, stables, breweries, manufactories, mills, and other houses and buildings, and yards and places within or partly within the township, according to the yearly value of the same.</p> <p>Where the net annual value of rateable hereditaments actually occupied by any person shall not exceed £4, the assessment is made on the immediate lessor.</p> <p>Whenever the occupier of any such property claims to be, and is rated to the relief of the poor, the Township Rate is to be made upon him. (Section 64 of Towns Improvement Act.)</p> <p>All lands used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, and all lands covered with water and used as a canal, and any towing-path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance, are assessed in the proportion of five-sixths of the net annual value of such lands respectively.</p> <p>Do,</p> <p>Do,</p> <p>Do,</p> <p>But land occupied by the Dublin and Kingstown Railway is to be assessed in the proportion of one-fourth part only of the net annual value of such lands.</p> <p>Main Drainage Rate may be made and collected as part of the Township Rate.</p>	<p>or market gardens, or nursery grounds, and all lands covered with water and used as a canal, and any towing-path to the same, and all lands used as a railway constructed under the powers of any Act of Parliament for public conveyance, are assessable and liable in the proportion of five-sixths part only of the net annual value of such lands respectively.</p> <p>Do,</p> <p>Do,</p> <p>Do,</p>	<p>No district assessment in respect of any local or special improvement without the sanction of a majority of the ratepayers liable to such assessment.</p> <p>Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district.</p> <p>(See note at foot of pages 180 and 181).</p> <p>For the purposes of water supply.</p> <p>For payment of interest on money borrowed under the Act, and providing a sinking fund for discharging the principal.</p> <p>For the purpose of providing a system of main drainage for the township.</p>
<p>Leviable in all respects and subject to the same incidents, exemptions, &c., as the public rate which the Town Commissioners assess under the Towns Improvement Act, 1854.</p> <p>(Section 9 of Act.)</p>	<p>Same as under the Towns Improvement Act, 1854.</p>	<p>Applicable towards defraying the expense of making and maintaining the roads and bridges in the town, and to carrying into execution the other purposes of the Act, such as providing a dead-house, maintaining watchmen, and erecting public conveniences.</p> <p>(Sections 13, 15, 16, and 17 of Act)</p>
<p>Assessable upon the occupiers, or, in case the same shall be unoccupied, upon the owners of all lands, houses, shops, workshops, warehouses, cellars, manufactories, building, yards, tenements, and hereditaments within or partly within the Township.</p> <p>Where property is valued under £10, the owner is rated instead of the occupier, "owner" being the person receiving the rents from the occupier on his account, or as agent for any other person.</p> <p>Every person who lets his house in separate apartments, or ready furnished, is to be rated as the occupier.</p> <p>In the Milltown district of the Township the land occupied by the Dublin, Wicklow, and Wexford Railway, and lands used for the passage of the underground pipes by the Alliance Gas Company, are assessed at one-fourth part only of the net annual value of such lands respectively.</p>	<p>Any houses or buildings used or occupied for the purpose of any public charity, or endowed school, or any churches or chapels.</p>	<p>For municipal improvements, making and maintenance of roads, payment of Grand Jury Cess, &c.</p> <p>Payment of Inspectors under the Weights and Measures Acts, 1878-1889.</p> <p>Expenses under the Public Health Acts are payable out of any rate leviable by the Commissioners throughout the whole of their district.</p> <p>(See note at foot of pages 180 and 181).</p>

APP. III

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorising Rate.	Limit of Rate.
Rathmines and Rathgar Township Commissioners— <i>con.</i>	Main Drainage Rate,	Township of Rathmines and Rathgar— <i>con.</i>	40 & 41 Vict., cap. lxxxii., secs. 80, 83, 85, 86.	No limit.
	Water Rate,		43 & 44 Vict., cap. cxxxviii., sections 63-65.	Do.
	Public Parks Rate, .		56 Vict., cap. xxii., section 35. 32 & 33 Vict., cap. 28, section 7.	Maximum rate 3 <i>d.</i> in the £.
	Public Libraries Rate.		56 Vict., cap. xxii., section 38. 18 & 19 Vict., cap. 40, section 8. 57 & 58 Vict., cap. 38, section 9.	Maximum rate 1 <i>d.</i> in the £.

NOTE.—Section 95 of the Rathmines and Rathgar Improvement Act, 1885, consolidates the previous Township Rates, 1880, section 77, enables the Water Rate to be levied as part of the General Rate upon the Township; Rate in the Township Rate, and the Rates for Public Parks and Libraries are to be collected as part of the

Sligo Corporation, <i>(Under Municipal Corporations Acts. All rates leviable in the borough are included in this list, except Public Parks Rate and Public Libraries Rate, which may or may not be levied at the option of the Corporation.)</i>	Borough Rate,	Borough of Sligo,	32 & 33 Vict., cap. cxlvii., sections 146-167.	Maximum 4 <i>s.</i> 6 <i>d.</i> in the £ (includes the sum of 3 <i>d.</i> in the £ leviable under the Acts 3 & 4 Vict., cap. 108, and 3 & 4 Vict., cap. 109).
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Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III

Incidence.	Exemptions.	Purposes.
Assessable upon the owners and occupiers of all kinds of property for the time being assessable to the Township rate as part of which the Main Drainage Rate may be made and collected.	Same as Township Rate,	To meet the expenses of providing a system of main drainage.
Lands occupied by the Dublin, Wicklow and Wexford Railway are assessed at one-fourth part only of the net annual value of such lands respectively.		
Assessable upon the owners and occupiers of all kinds of property assessable to the Township Rate or Main Drainage Rate.	Do.,	For the general purposes of water supply.
Lands occupied by the Dublin, Wicklow, and Wexford Railway are assessed in the proportion of one-fourth part only of the net annual value of such lands respectively.		
The rental or annual value of all underground gas pipes are to be held to be the nearest aggregate sum of pounds sterling to one-fourth of the annual value thereof as ascertained for the purposes of rates levied within the township.		
Assessable in the same manner as any rate authorized to be made under the provisions of the Acts of Parliament under which the governing body of the township is constituted or authorized to levy rates. (Section 7 of 32 & 33 Vict., cap. 28.)	Do.,	Establishment, maintenance, and regulation of Harold's Cross Green.
Assessable in the same manner as the Township Rate.	Do.,	Establishment and maintenance of public libraries in the township.

and makes them leviable as the Rathmines and Rathgar Township Rate; the Rathmines and Rathgar Water Act, section 83 of the Rathmines and Pembroke Main Drainage Act, 1877, authorizes the inclusion of the Main Drainage Local Rate. It follows, therefore, that the Rathmines and Rathgar Township Rate is a Consolidated Rate.

Borough Rate assessable on the occupiers of all property assessable to the poor rate, (sect. 147). Owner may at the option of the Corporation be rated in the following cases:—	The owner of any tithes or tithe commutation rentcharge, and the occupier of any land used as arable, meadow, or pasture ground only, or as woodland, market-garden, or nursery-ground, and the occupier of any land covered with water or used only as a canal or towing path for the same, constructed or used under the powers of any Act of Parliament for public traffic, shall be assessed in respect of the same in the proportion of one-half part only of the annual value thereof.	From and after the commencement of the Act the provisions of the Municipal Corporation Acts relative to the creation of a borough fund, and to the levying of borough rates and watch rates, and the provisions of any Act authorising the levying of rates for the purposes of baths and wash houses, and bathing places, libraries and museums, schools of science and art, and burial grounds, shall cease to apply or be applicable to the borough. (Section 152).
(a.) Where the rateable value of the property rated does not exceed £4.	All houses and buildings situated within the limits of the borough and at a distance exceeding 200 yards from any public gas lamp, or exceeding 100 yards from any main pipe of the Corporation for supplying water shall not be liable to the payment of rates under the Act exceeding in the whole in any year one half of the rate of 5s. in the £ authorised by the Act. It is not, however, compulsory on the Corporation to supply such houses and buildings with gas or water while so rated. (Section 147.)	The Corporation may make any rate prospectively in order to raise money to pay expenses to be incurred after the making of the rate or retrospectively in order to raise money to pay expenses incurred within 6 months before the making of the rate. (Section 153).
(b.) Where buildings or lands are let to weekly or monthly tenants.	Unoccupied premises are not rateable, unless in the exceptional case mentioned in section 154 (given in the preceding column). <i>Corporation of Sligo v. Wynn</i> , 7 Ir. L. T. R., 79 (C. P.)	
(c.) Where buildings are let in separate apartments.		
(d.) Where the rents become payable or are collected at any shorter period than quarterly.		
In case, however, the owner is rated instead of the occupier he shall be assessed on such reduced estimate as the Corporation deem reasonable of the net annual value, not being less than two-thirds or more than four-fifths thereof. Where such reduced estimate is in respect of tenements, <i>whether occupied or unoccupied</i> , then such assessment may be made on one-half of the amount at which such tenements would be liable to be rated if the same were occupied and the rate were levied on the occupier. (Section 154).		
The annual value of all property rateable under this Act shall on every occasion of a rate being made be ascertained according to the then next preceding assessment for the relief of the poor within the borough. (Section 155).		

APP. III

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorising Rate.	Limit of Rate.
Sligo Corporation— <i>con.</i>	Borough Rate— <i>con.</i>	Borough of Sligo— <i>con.</i>		
	Water Rate,		43 & 44 Vict., cap. cix, section 12.	Maximum 2s. in the £. The "water rate" together with the "borough rate" shall not exceed in any one year 6s. 6d. in the £.
Waterford Corporation. <i>(Under Municipal Corporations Acts and the Towns Improvement Act, 1854. A borough rate and general assessment under the Act of 1854, are therefore leviable in the borough.)</i>	Domestic Water - Rate.	City of Waterford, or portion thereof,	34 & 35 Vict., cap. clxiii, section 27, 29; 39 & 40 Vict., cap. clxii.	Maximum 1s. in the £,
	Public Water-Rate,		34 & 35 Vict., cap. clxiii, section 28; 39 & 40 Vict., cap. clxii.	Maximum 3d. in the £,
	Lamp Tax, .		Waterford Police Act, 23 & 24 Geo. III., cap. 52.	Maximum 1s. in the £,

Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III.

Incidence.	Exemptions.	Purposes.
<p>In case any rateable property being unoccupied at the time the poor rate is made afterwards becomes occupied the Corporation may cause a valuation to be made of the annual value thereof, and a rate to be made upon the owner or occupier thereof as from the time of its becoming occupied. (Section 157).</p> <p>To be made, assessed and levied in the same manner as the borough rate of 4s. 6d. in the £ is authorised and directed by the 32 and 33 Vict., cap. cxlvii., to be made, assessed and levied.</p> <p>Assessable upon the occupiers of all houses within the borough, except that portion situated at the north bank of the River Suir called Ferrybank, according to the annual value of such houses as the same shall be valued in pursuance of the Valuation Act, 1852, and amending Acts.</p> <p>No such rate shall however be levied on the bridge, ferry, or tolls, of the Commissioners for building a bridge over the River Suir at Waterford.</p> <p>"House" includes any dwelling-house and any premises any part of which shall be used or occupied as a shop, warehouse, counting-house, chambers, or office of any description, or stable, or coach-house. In the case of horses kept for hire water shall be supplied by contract at a rate not exceeding 4s. per annum for each horse, and in such case the domestic water rate shall not be leviable on the annual value of the stables or parts of stables in which such horses are kept.</p> <p>The owner instead of the occupier may from time to time at the option of the Corporation be rated in the following cases:—(1.) Where the rateable value of the property rated is under the sum of £8. (2.) Where buildings are let in separate apartments. (3.) Where the rents become payable or are collected at any shorter period than quarterly.</p> <p>Assessable upon the owners of all rateable property within the borough, except that portion situated at the north bank of the River Suir called Ferrybank, on the annual value of such property according to the valuation made under 15 and 16 Vict., cap. 63, and amending Acts. The rate is to be paid and borne in the same proportions and in like manner as poor rate is paid and borne by landlord and tenant.</p> <p>In the case of the <i>Mayor, &c., of Waterford v. Spencer</i> (8 L. R. Ir., 171) it was held that the Corporation were empowered to levy the public water rate from the "occupiers" of rateable property in the first instance—that the domestic rate or public rate, struck in any year could be made payable and leviable for a period anterior to the striking of it, but that an occupier whose occupation had ceased before the making of the rates, could not be rated in respect of such property.</p> <p>Assessable on the tenants or occupiers, or owners, by a proportionable poundage according to the rate of valuation</p>	<p>The Midland Great Western Railway shall not be assessed or liable to the payment of rates under the Act of 1869, and this Act or either of them, in respect of their station and other buildings exceeding in the whole in any year 5s. in the £; and in respect of their railway in the proportion of one-fourth part only of the rateable value thereof.</p> <p>As to exemption from rates, see section 168 of the Towns Improvement Clauses Act, 1847. This section provides that no person shall be rated to any rate made in pursuance of the Act of 1847, or an Act incorporating it, in respect of tithes, or of any church, chapel, meeting-house, or other building, exclusively used for public worship, or any building exclusively used for the purpose of gratuitous education of the poor, or of public charity, or any building or land belonging to the Commissioners.</p> <p>As in the foregoing provision "no person" means no person who, but for the proviso, would be rateable, it was held in the <i>Mayor, &c., of Waterford v. Spencer</i> (8 L. R. Ir. 171), that premises belonging to the Corporation and in the occupation of tenants were not exempted from the domestic or public water rate.</p> <p>Do,</p> <p>Tenant, &c., of premises not within 100 feet of some one of the lamps exempt from payment.</p>	<p>The rates and charges levied under the Act of 1871, are to be applied:—</p> <ol style="list-style-type: none"> (1.) In payment of the expenses incurred in levying and recovering the rates and charges and borrowing of money under the Act, and of management and maintenance of the undertaking. (2.) In payment of interest on money borrowed under the authority of the Act. (3.) In payment of the cost of enlarging or increasing and renewing the number of mains and pipes from time to time, and of any other necessary annual expenditure. (4.) In creating a sinking fund. <p>The Corporation may contract for the supply of water for other than domestic purposes and the sums thus charged constitute a rate called the "Contract Water Rate."</p> <p>Do.</p> <p>Rate levied for the purpose of providing a supply of water for better security against fire, for flushing sewers, for drinking fountains and for sanitary uses generally.</p>

APP. III.

II.—TABULAR STATEMENT of Local Rates leviable by Grand Juries, Boards of

Rating Authority.	Rate.	Areas Rated.	Statutes authorising Rate.	Limit of Rate.
Waterford Corporation —con.	Presentment Rate.	City of Waterford or portion thereof—con.	59 & 60 Vict., ch. cxxxv.	Unlimited.

NOTE.—In the new district added to the borough by virtue of the Act 59 & 60 Vict., ch. cxxxv., all lands used as therein covered with water and used as a canal, and any towing-path to the same, are, for the purposes of any rate or other cesses leviable by the Corporation when acting as a grand jury, assessable and liable in the By the same Act power is given to the Corporation to consolidate the rates leviable by them within the borough rates thus consolidated to be called the "Waterford Consolidated Rate." This rate may be made prospectively before the making of the rate. The consolidated rate is to be assessed, made, levied, collected, and recovered however, which have been imposed on the several municipal rates which go to make up the consolidated rate of any of the municipal rates is to continue so exempt or assessable in part only.

(Section 53 of

Wexford Corporation, (Under Municipal Corporations Acts and Towns Improvement Act, 1854. A borough rate and a general assessment under the Act of 1854, are therefore leviable in the borough.)	Rate under Provisional Order. (Made under Sec. 5 of the Local Government (Ireland) Act, 1871, since repealed.)	Borough of Wexford,	36 Vict., cap. lxi.	Maximum 2s. in the £.
	Domestic Water Rate,		39 & 40 Vict., cap. clv.	Maximum 1s. in the £.
	Public Water Rate,		39 & 40 Vict., cap. clv.	Maximum 6d. in the £.

NOTE.—Instalments of a loan obtained for the purpose of the waterworks having fallen into arrear, the Commissioners of sums. The Corporation stated they had no power to strike such rate, as they had reached the limit allowed by of the rate, it was held (1) that the limit in the Act on the public water-rate was removed by the operation of of the instalments while the period of repayment was still running was not retrospective. The *mandamus* was

By the Wicklow Harbour Advances Act of 1897 it is provided that the Treasury may advance on loan, for the interest of a sum of £40,000 already lent under the Relief of Distress (Amendment) Act, 1880, and the Irish Loans £35,902, and this sum, together with any interest accruing due after 1st May, 1897, and also any sum due on account. The consolidated debt is to be secured upon (1) the rates of the Town of Wicklow; (2) the Grand Jury cess of the of Wicklow (on which it is to be a first charge)—provided that the Town Commissioners of Wicklow, and the justices selves, at a special meeting summoned for the purpose, in favour of the charge proposed by the Act. This consent was given

Wicklow Town Commissioners. (Under Lighting of Towns Act, 1828.)	Special Harbour Rate.	Town of Wicklow,	Wicklow Harbour Advances Act, 1897.	Amount sufficient to meet instalments due to the Commissioners of Public Works.
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Guardians, and Governing Bodies of Cities and Towns in Ireland—*continued.*

APP. III

Incidence.	Exemptions.	Purposes.
Assessable in the same manner as rates or cesses are levied under the Grand Jury Acts.	Same as in the case of county cess or grand jury rate.	This rate is levied consequent upon the transfer of the fiscal powers of the City Grand Jury to the Corporation of Waterford, and is applicable to all the purposes for which any rate or cess hitherto levied by the City Grand Jury had been applicable.

arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, and all lands rates leviable by the Corporation as a municipal authority, or a sanitary authority, or otherwise (except the presentment proportion of one-fourth part only of the net annual value of such lands respectively.

whether as a municipal authority or sanitary authority or otherwise, except when acting as a grand jury. The municipal for expenses to be incurred, and retrospectively for payments which come in course of payment within six months in the same manner as the borough rate, but is not to be subject to the limit imposed on the borough rate. The limits, are not to be altered in any way, and property exempted or assessable in part only of its net annual way in the case

59 & 60 Vict., ch. cxxv.)

To be made and levied in all respects as any assessments or rates under or by virtue of the Towns Improvement Act, 1854. All persons and premises respectively, within the town and borough, are subject to the same and the like liability to, and entitled to the same and the like exemption from, the rate authorised by the order as by the Towns Improvement Act is given in respect of rates and assessments thereunder.	As to differential rating see section 62 of the Towns Improvement Act, 1854.	To defray cost of roads transferred from the jurisdiction of the County Grand Jury and county-at-large charges.
Assessable upon the occupiers of all houses within the borough, according to the valuation made under the Valuation Act, 1852, and Acts amending the same. "House" includes any dwelling-house, and any premises any part of which shall be used or occupied as a shop, warehouse, counting-house, chambers, or offices of any description, or stable or coach-house.	As to exemption from rates see sections 168 and 180 of the Towns Improvement Clauses Act, 1847. As to differential rating see section 62 of the Towns Improvement Act, 1854. (Section 3 of Confirming Act, 39 and 40 Vict., cap. clv.)	
Assessable upon the owners of all rateable property within the borough, according to the valuation made under the Valuation Act, 1852, or any Act amending the same.	Do.,	For the purpose of providing a supply of water for better security against fire, for flushing sewers, for drinking fountains, and for sanitary uses generally.

Public Works, who had advanced the money, required the Corporation to strike an additional rate to pay off these the Act 39 & 40 Vict., cap. clv., and on an application by the Commissioners for a *mandamus* to compel the striking section 227 of the Public Health (Ireland) Act, 1878; and (2) that the rate to be struck for payment of the arrears granted.—*Reg. (Commissioners of Public Works) v. Corporation of Wexford*, 18 L. R. Ir. 119 (Q. B.)

benefit of Wicklow Harbour, such further sum as, with the amount for the time being due in respect of principal and Act, 1880, shall not exceed £65,000. The principal of the original loan of £40,000 now outstanding amounts to of further loans advanced under the Act, are to be consolidated into a single debt, called the "Consolidated Debt." contributory Baronies of Arklow, Ballinacor North, Ballinacor South, Newcastle, and Shillelagh; (3) the Harbour and associated cesspayers entitled to attend at the presentment sessions of the contributory baronies pronounce them on the 29th September, 1897, and consequently the liability imposed upon the Town of Wicklow will be the following:—

Assessable in the same way as the general rate leviable under the Lighting of Towns Act, 1828. By Section 7 of the Act of 1897 the amount is to be raised by a special rate levied in addition to any rate the Commissioners are empowered to make under the Public Health (Ireland) Act, 1878; and all the provisions of that Act which relate to the making and enforcing of rates are to apply.	Same exemptions as in the case of the general rate leviable under the Lighting of Towns Act, 1828. The provisions of the Public Health (Ireland) Act, 1878, as to the partial exemption of certain classes of property are to apply.	To repay portion of the advance made by the Treasury for the benefit of Wicklow Harbour. The portion chargeable on the town will be £2,500, repayable in 50 years, with interest at 3½ per cent., by means of an annuity of £4 5s. 4d. per centum, or £106 13s. 4d. per annum.
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APP. III
 III.—TOWNS IN WHICH THE LEVY OF AN **ADDITIONAL RATE** HAS BEEN AUTHORIZED TO DEFRAY CERTAIN EXPENSES.

79. In the following Towns, which are all under the Towns Improvement Act, 1854, the levy of an *additional Rate* has been authorized to enable the Governing Body to defray the expenses incurred in maintaining roads, streets, footpaths, bridges and other works, the jurisdiction over which had been transferred to them from the Grand Jury, in pursuance of section 206 of the Public Health (Ireland) Act, 1878.

Town.	Local Acts.	Maximum.	Incidence.
Athlone.	57 & 58 Vict., ch. cviii., Local Government Board Provisional Order Con- firmation Act, 1894.	2s. in the £,	Levied and assessed in the same manner as the general assessment rate raised under the Towns Im- provement Act, 1854.
Ballymena.	45 Vict., ch. xxxii., Local Government Board Provisional Order Con- firmation Act, 1882.	3s. in the £,	do.
Carlow.	46 & 47 Vict., ch. lxxxiii., Local Government Board Provisional Order Con- firmation Act, 1883.	2s. in the £,	do.
Dundalk.	42 & 43 Vict., ch. liv., Local Government Board Provisional Order Con- firmation Act, 1879.	2s. in the £,	do.
Fermoy.	49 & 50 Vict., ch. lv., Local Government Board Provisional Order Con- firmation Act, 1886.	1s. 6d. in the £,	do.
Kilhney and Bally- brack.	52 & 53 Vict., ch. clxix., Local Government Board Provisional Order Con- firmation Act, 1889.	2s. in the £,	do.
Lisburn.	57 Vict., ch. xviii., Local Government Board Provisional Order Con- firmation Act, 1894.	3s. in the £,	do.
Lurgan.	45 & 46 Vict., ch. lxxv., Local Government Board Provisional Order Con- firmation Act, 1882.	2s. in the £,	do.
Thurles*.	48 & 49 Vict., ch. xcviii., Local Government Board Provisional Order Con- firmation Act, 1885.	3s. in the £,	do.
Tralee.	43 & 44 Vict., ch. xxxviii., 46 Vict., ch. xl. Local Government Board Provisional Order Con- firmation Acts, 1880 and 1883.	2s. in the £, "Provisional Order Rate."	do.

By the River Bann Navigation Act, 1879, the Town of Coleraine (which is under the Towns Improvement Act, 1854) is made liable for a rate not exceeding 2s. 6d. in the £ in case the River Bann Fund is insufficient to meet the charges thereon. This rate is to be levied as if it were a general assessment under the Towns Improvement Act, and the produce thereof is payable to the Coleraine Harbour Commissioners.

* In *Bayley v. Moloney* (30 Ir. L. T. R. 12), which was brought as a test case by the High Constable against one of the ratepayers of the town, it was decided that the Grand Jury of the County had the power of presenting a sum to be levied off the rateable premises within the town, in respect of a malicious injury committed therein.

Per *Palles, C.B.*—

"From beginning to end the Act refers to public works. The right of the Grand Jury is only restricted as regards public works within the town, and the power of making presentments for malicious injuries is left untouched. I am clearly of opinion that the words 'lands and premises within the town of Thurles shall not be liable to Grand Jury Cess' should be read *ejusdem generis*, and only refer to presentments for public works. The town of Thurles is liable to pay county cess for malicious injuries, and presentments for malicious injuries shall be levied in precisely the same manner as if the Provisional Order had not been made, and therefore this presentment is legal."

V. DRAINAGE AND MAINTENANCE RATES.

APP. III.

80. Arterial drainage has been carried out in Ireland under two systems:—

Arterial
Drainage
under Act
of 1842.

(1.) Under the Drainage Act of 1842 (5 & 6 Vict., cap. 89) and amending Acts. In this case the Commissioners of Public Works executed the drainage works themselves, having previously obtained the assent of the proprietors in value of two-thirds (afterwards one-half) of the lands. On the undertaking being completed the expenses were apportioned on the lands drained and the works handed over to a local body of trustees.

(2.) This system was superseded by that prescribed by the Drainage and Improvement of Land Act, 1863 (26 & 27 Vict., cap. 88). The works are in this case carried out by a drainage board constituted by a provisional order made by the Commissioners of Public Works and confirmed by Parliament, the assent of the proprietors of two-thirds in value of lands having been first obtained to the scheme. Under the Drainage and Improvement of Land Act, 1892 (55 & 56 Vict., cap. 65) the tenant of the land may be substituted for the proprietor (a) if the proprietor and tenant so agree, or (b) in case the proprietor does not assent and the tenant applies, if the Commissioners, after hearing objections, by order so direct.

Under Act
of 1863.

81. There are three modes of raising money for the purpose of these undertakings:—

Modes of
raising
money for
executing
drainage
works.

- 1st. By contributions among the drainage board themselves.
- 2nd. By loans from private persons.
- 3rd. By advances from the Commissioners of Public Works.

The first two methods are never resorted to, and under the third the Commissioners on the completion of the works, or at such other time as they think proper, make an award called the Apportionment of Expenses and Repayment of Public Advances Consolidated Award, which specifies:—

Award of
Commis-
sioners of
Public
Works
when loan is
advanced by
the State.

1. The lands drained and the works for that purpose.
2. The names of the reputed proprietors.
3. The townlands chargeable, and the barony and county in which they are situated.
4. The area of lands drained or improved.
5. The original value of lands drained and improved.
6. Increase in the original value of lands drained and improved.
7. Portion of the loan with interest which is chargeable on each parcel of land.
8. Amount of half-yearly rentcharge payable in respect of each parcel of land.
9. Proportion (in decimals) in which the sum mentioned in the award, with interest thereon is charged upon the several parcels of lands, and also the proportion in which such lands are in future to be charged for the maintenance of the works, regard being had to the circumstances of the case, and the degree of benefit conferred or expected to be conferred by the works.
10. Rate to be levied and expended by the drainage board for the first year's maintenance of the works.

82. The drainage board after the first year fix the amount to be raised each year from the proprietors in the drainage district for the maintenance and repair of the works in the proportions fixed for such purpose by the award, and may include therein the costs incurred by them in instituting or defending legal proceedings, but no other expenses. —*Queen (Donohoe) v. Tramore Drainage Board*, 30 L. R., Ir. 329.

The Commissioners may under the Drainage Maintenance Act, 1866 (29 & 30 Vict., cap. 49), in certain cases execute necessary works of maintenance in a drainage district where the drainage board or trustees fail to do so, and may charge the cost, by order, on the district concerned.

Commis-
sioners of Public
Works may
execute
works of main-
tenance.

Where any land is liable to pay a proportion of a maintenance rate under the Drainage Acts, the Commissioners of Public Works are empowered to apportion that liability between different portions of the land.

APP. III. By section 6 of the Drainage and Improvement of Land Act, 1892, rent charges are made a charge on each successive estate in the land in remainder or reversion according as it comes into possession up to and including the fee simple and inheritance—thus reversing the ruling laid down in the case of *The Att.-Gen. v. Wilson* (31 L. R., Ir. 28), decided in 1891.

Rent charges. Under the 56th section of the Drainage Act of 1863 and amending Act of 1872, the Commissioners of Public Works, if called upon to do so, are to determine the amount of increased rent, over and above the rent theretofore payable, which the tenant shall as occupant pay in consequence of the improvements of the land. This "increased rent," however, has been held not to be a contract rent between landlord and tenant, but a contribution by the occupier in respect of the benefit derived by him from such drainage to the proprietor upon whom the primary liability is cast, and the provisions of the Drainage Acts relating thereto are not affected by section 5 of the Land Law Act, 1881, which enacts that the tenant shall not, during the continuance of a statutory term, be compelled to pay a higher rent than the rent payable at the commencement of the term. It was not decided whether the Land Commission could, after the increased rent was ascertained, fix a fair rent in such a way as to reduce such increased rent.—*Earl of Enniskillen v. Reilly* (32 L. R. Ir. 372), 1893.

Tenants of land improved by drainage works liable to pay increased rent. **83.** 121 Districts were constituted under the Drainage Act of 1842, and 59 have been formed up to the present time, under the Act of 1863, or 180 in all.

Number of drainage districts. Basis of assessment. It will be observed that the assessment of the drainage rate is based on the benefits derived from the scheme, and not on any valuation, and that the portion representing the repayment of advances is limited in duration—usually 35 years—but it nevertheless bears the appearance of a present and certain tax for a future and unascertained benefit.

Cases in which Counties are charged with repayment of advances or required to contribute. It may here be noted, as items appear in the Local Taxation Returns relating to repayments made by grand juries in respect of arterial drainage, that under the Act of 1842 certain navigation districts* were created, and canals and other additional works connected with them subsequently made, portion of the cost being fixed on the counties benefited. These sums have been repaid by instalments, levied by imperative presentment, but the sums necessary for maintenance and conservancy must still be contributed by the Grand Juries concerned. Under the Act of 1863 counties may be required to contribute towards the cost of bridges, culverts, or archways, and in such case the amount is to be levied by imperative presentment.

VI.—MISCELLANEOUS RATES.†

Miscellaneous rates. **84.** These rates comprise :—
 1. Belfast Water Rate.
 2. Dublin Metropolitan Police Tax.
 3. Dublin Bridge Rate and Quay Wall or Bridge Tax.
 4. Taxes for Dublin Squares.

I.—BELFAST WATER RATE.

Belfast City and District Water Commission Water rates. **85.** This rate is levied by the "Belfast City and District Water Commission," a corporation consisting of the lord mayor for the time being of the city of Belfast, the chairman for the time being of the Belfast harbour commissioners, and 15 elective members.

The commissioners are authorised to assess and levy water rates for a supply of water for domestic purposes, which are payable by the occupiers of all kinds of property within the city and suburban districts (including the port and harbour) not exceeding the following limits—

Domestic water rate. (A.) For all dwellinghouses and buildings used partly as dwellinghouses whether receiving a supply of water or not—a *domestic rate* not exceeding 1s. 8d. in the pound on the general tenement valuation.

* These navigations are (1) Ballinamore and Ballyconnell, in the counties of Cavan, Fermanagh, Leitrim, and Roscommon : (2) Lower Bann, in the counties of Antrim and Londonderry : (3) Upper Bann, in the counties of Armagh, Down, and Tyrone : (4) Loughs Corrib, Mask, and Carra, in the county of the town of Galway and the counties of Galway and Mayo. The works were handed over to trustees by the Drainage (Ireland) Act, 1856.

† To defray the expenses of protecting and preserving certain Fisheries in Ireland the Boards of Conservators of Fishery Districts, elected under the Fisheries (Ireland) Act, 1848, may rate all salmon, trout, and eel productive fisheries rated to the relief of the poor, whether possessed as several fisheries or otherwise, at 10 per cent. upon their valuation, and recover the same from the persons using, occupying, or holding the fishery. The payers of the rate may deduct therefrom the amounts paid as licence duty for the engines, instruments, nets, or devices erected or used in fishing such fisheries. The percentage may be reduced and altered from time to time by the Board of Conservators with the approval of the Fishery Inspectors. This rate has never been included among "local rates."

Provided that no such rate shall be leviable in respect of:

APP. III.

(1.) Any of the foregoing premises so situate that the commissioners are unable to supply the same with water.

(2.) Any of the foregoing premises not receiving a supply of water from the commissioners, and the nearest point of which is more than 200 yards in a direct line from any main or service pipe of the commissioners.

(3.) Any of the foregoing premises not receiving a supply of water from the commissioners the owner or occupier of which is unable to lay down a communication pipe to any main or service pipe or pipe supplied with water by the commissioners (other than a leaden communication pipe) within 200 yards of such premises by reason of property belonging to other persons intervening between the premises and such main or service pipe or pipe supplied with water by the commissioners.

(B.) For all other kinds of property the nearest point of which property is not more than 200 yards in a direct line from any main or service pipe of the commissioners, or pipe supplied with water by the commissioners—a *public rate* being a poundage on the general tenement valuation equal to one-fourth of the poundage payable for the domestic rate. The payment of such rate does not, however, entitle the person paying it to a supply of water.

All lands used solely for pastoral or agricultural purposes of two statute acres and upwards in area and in the occupation of one person are liable only to a fixed public rate of 2*d.* in the £ on the valuation.

(1.) All lands covered with water or used as a dock or timber pond;

(2.) All quays the property of the Belfast Harbour Commissioners;

(3.) All lands used as a railway constructed under the powers of any Act of Parliament;

(4.) All tramways laid in a public street under the powers of any Act of Parliament or Order in Council for public conveyance; are assessable and liable in the proportion of one-fourth part only of the net annual value according to the valuation.

Certain lands assessable only on one-fourth of the valuation.

86. In every case in which any part of a building is appropriated and occupied as a dwellinghouse and the remainder appropriated and used only as a building other than a dwellinghouse, and such parts are separately rated under the general tenement valuation, they shall be deemed a separate dwellinghouse and separate building respectively.

Separate buildings, dwelling-houses.

Where any part of a building is appropriated and occupied as a dwellinghouse by caretakers or managers only, and the remainder of such building as a building other than a dwellinghouse, and such parts are not separately rated under the general tenements valuation, the commissioners upon the request of the occupier, to apportion between the two parts the valuation of the entire premises. The parts thereupon are to be deemed a separate dwellinghouse and separate building respectively.

The commissioners are bound to lay a main pipe in any street within the borough and suburban districts on the request in writing of the occupiers of at least twelve houses subject to the domestic rate situated in such street within a continuous distance of 200 yards.

Commissioners bound to lay main pipes in certain cases.

A supply of water for *domestic* purposes does not include a supply of water for cattle or for horses or for washing carriages or a supply for any trade manufacture or business or for watering gardens or for fountains or for any ornamental purpose.

Domestic purposes.

87. The owner of any dwellinghouse of a valuation not exceeding £8 a year is liable to pay the water rate assessed thereon. If paid within one month after the making of the rate a reduction of 25 per cent. is allowed, but no exemption from water rate is to be allowed by reason of any dwellinghouse being unoccupied during the currency of the water rate in respect of which the reduction shall have been made.

Liability of owner to water rate.

In case of change of occupancy of any property assessed, the outgoing occupier is liable only to the amount of the water rate or assessment proportionate to the time of his occupation, and in every case in which any person shall enter upon or occupy the same property such person is liable to pay the remainder of the rate.

Liability on change of occupancy.

Apr. III. If any dwellinghouse in respect of which any water rate or assessment is payable, shall be unoccupied during the whole of any one quarter of a year commencing on the 1st of February, 1st of May, 1st of August, or 1st of November of any year, such dwellinghouse is exempted from water rate during the time it is unoccupied. If any person comes into occupation at any time during any quarter such person is liable to payment of the water rate from the commencement of the quarter.

Liability in case of unoccupied houses.

Exemptions.

Exemptions from rating. 88. (1.) All churches, chapels, meeting houses, buildings and hereditaments set apart and appropriated for the purpose of religious worship, but exclusive of any messuages, tenements or hereditaments occupied or used as dwellings for the ministers or other persons officiating in such places of worship.

(2.) All messuages, tenements, buildings, and hereditaments set apart and appropriated as public charities for the purpose of charitable education and for the accommodation of the objects of such charities and of the officers and others belonging thereto and actually residing therein.

(3.) The Belfast Charitable Society for the poorhouse and infirmary under their management.

(4.) The Belfast General Hospital and other hospitals are exempted from the payment of rates.

Special agreements for water supply. 89. The commissioners may enter into special agreements for the supply of water other than for domestic purposes.

In cases where houses liable to be rated have not been included in the general tenement valuation, or have been erected and occupied after the water rate shall have been made, the commissioners are empowered to cause a valuation to be made of the annual value of the same and cause the same rates to be assessed thereon as if included in the general tenement valuation.*

II.—DUBLIN METROPOLITAN POLICE TAX.

Area of assessment of police tax. 90. The police tax is leviable over the metropolitan police district, comprising Dublin city, the townships of Pembroke, Blackrock, Kingstown, Dalkey, and Rathmines, part of the townships of Killiney and Ballybrack, New Kilmainham, and Drumcondra, and a portion of the county Dublin.

Acts authorizing tax. The Acts now in force regulating the levy of this tax are the Dublin Police Act, 1837, s. 4, and the Collection of Rates (Dublin) Act, 1849 (especially sections 1, 2, 30, 44, 48, 49).

Premises assessable. By the Act of 1837 the rate is to be levied on all houses, lands, and tenements situated within the metropolitan police district, and is not to exceed 8*d.* in the pound.

Persons liable. The rate is to be apportioned according to the general tenement valuation by the collector-general on receipt of the yearly estimate from the commissioner of police, and is payable by the occupier, except where the premises (1) are valued at or under £3, (2) are let to weekly or monthly tenants, or (3) are let in separate apartments,—in which cases the owner is rateable, owner being defined to mean “landlord or immediate lessor.” The occupier may, however, demand to be assessed, and so long as he pays the rates he is to be assessed.

Liability in case of unoccupied premises. Unoccupied premises are to be included in the rate and marked “empty,” and if the premises are afterwards occupied a portion of the rate is to be paid proportionate to the time of such occupation.

Liability on change of occupancy. When any rate has been made for a particular period, and the rated owner or occupier ceases to be such before the end of the period, then he is liable only for a portion of the rate proportionate to the time he continued to be owner or occupier. A similar rule holds good in the case of a person becoming owner or occupier during the currency of the rate.

Exemptions. Literary and other societies are exempt under the Scientific Societies Act, 1843, and lighthouses under the Merchant Shipping Act, 1894.

But tenements and hereditaments of a “public nature” are not exempted as such (*Moylan v. Dublin Port and Docks Board*, Ir. R., 6 C. L., 299, and Ir. R., 9 C. L., 457), and the rates are to be paid by the principal officer belonging to such public building or by the proprietor.—section 54 of the Collection of Rates (Dublin) Act, 1891.

(See also under paragraph 121.)

* By the Belfast Water Act of 1897 certain areas were added to the district of the Water Commissioners, and section 11 of the Act provides that where an occupier of premises within the added areas had been entitled by law or agreement to deduct from his rent any part of any rate hitherto levied by the Belfast Guardians in respect of water supply, the same right of deduction is to continue.

III.—DUBLIN BRIDGE RATE AND QUAY WALL OR BRIDGE TAX.

APP. III.

Dublin Quay Wall or Bridge Tax.

91. This tax is leviable under an Act passed in 1854 (17 Vict., c. 22) for the purpose of preserving and repairing or rebuilding the quay walls westward of Carlisle bridge, and extending to Barrack bridge, and of repairing or rebuilding the several bridges between Carlisle bridge and Barrack bridge, including these two bridges.

The Dublin Port and Docks Board are to estimate and ascertain the amounts necessary for the twelve months following the 1st of January in each year, and when the estimate is signed by their secretary it is to be transmitted to the town clerk of the city of Dublin, to be brought before the town council, acting as the grand jury, and then in due course before the Court of Queen's Bench. If fixed, the amount is to be levied by the collector-general of rates, in the same manner as the police rate, on and out of all houses and other buildings erected within the metropolitan police district. The money, when collected, is to be lodged to the credit of the Port and Docks Board.

Bridge Rate.

92. This rate is leviable under the provisions of the Dublin Port and Docks Board (Bridges) Act, 1876 (39 & 40 Vict., c. lxxxv.), under which a loan was obtained by that board for widening and improving Carlisle bridge, and constructing a new opening bridge, afterwards called Butt bridge.

The bridge rate is to provide for the annual interest on the loan, the repayment of the loan by instalments or a sinking fund, charges in connection with the loan or Act, and the maintenance and repair of the two bridges.

The imposition of the rate is to cease when the loan shall have been discharged, and to meet the cost of the maintenance of the bridges thenceforward the provisions of the 17th Vict., c. 22, above referred to, are to apply.

The bridge rate is leviable upon a district called in the Act the "bridge area," which comprises (1) the Dublin metropolitan police district; (2) the portion of the township of New Kilmainham not included in the metropolitan police district; (3) the township of Clontarf; and (4) the "intermediate area," i.e., so much of the county Dublin lying intermediately between the township of Clontarf and the boundaries of the metropolitan police district as would be enclosed between certain limits specified in the Act.

Mode of Assessment.

The Port and Docks Board are, in the month of January every year, to deliver to the collector-general of rates, and to the finance committee of the county Dublin, a certificate under their seal stating the amount of bridge rate to be levied for the year.

In the police district the amount is to be apportioned, assessed, and raised by the collector-general on and out of the same property, and from the same persons as the police rate.

In the New Kilmainham and Clontarf townships the amount is to be raised and levied by the commissioners of the townships when directed by the finance committee. The finance committee retain the same powers of raising and levying their due proportions of bridge rate as under the Grand Jury Acts, or as exercised by them with respect to county at large or baronial charges assessable on the townships under the local Kilmainham Township Act of 1868 and the Clontarf Township Act of 1869, under which certain grand jury powers were transferred to the commissioners.

In the "intermediate area" the finance committee are empowered to treat the area as a separate barony, and to levy the rate as a separate and distinct baronial charge.

The rate when collected is to be lodged to the credit of the Port and Docks Board.

IV.—TAXES FOR DUBLIN SQUARES.

93. These comprise—

Rutland Square Tax,
Merrion " "
Mountjoy " "
Fitzwilliam " "

Taxes for
Dublin
Squares.

- APP. III.** *Rutland Square Tax.* [25 Geo. 3, Cap. 43 (Ir.) ; 50 Geo. 3, cap. 105 (local)].
- Rutland Square Tax.** 94. Leviable under an Act passed by the Irish Parliament in 1785, entitled "An Act for the completing and effectually lighting and watching of Rutland Square, and for the better support and maintenance of the hospital for the relief of poor lying-in women in the city of Dublin, and for other purposes therein mentioned," by the governors of the Rotunda Hospital.
- Tax for lighting railings of Square.** The tax is of two kinds—
- (1.) "To create a permanent fund for lighting the lamps or globes which may be placed on the rails or other fence enclosing the said garden ground, and likewise to promote the benefit of the hospital"—a *measurement tax* on all the houses and tenements on the east, north, and west sides of the Square consisting of 1s. 9d. (Irish) per foot of frontage to be paid by equal half-yearly instalments. (S. 20).
- Tax for lighting houses in Square.** (2.) "For the due regulation and constant maintenance of lights in front of the several houses on the east, north, and west sides of the Square"—a tax of 34s. (Irish) a year for every globe, lamp, or lampiron in front of each house which the inhabitants were to put up according to a certain scale as to number. The governors are to keep the lamps lighted from sunset to sunrise throughout the year under penalty, and the inhabitants are exempted from any tax or imposition whatsoever imposed by virtue of any law for the lighting or regulating the lamps of the city of Dublin or any part thereof. (Sections 21-24).
- By the local Act 50 Geo. 3, Cap. 205, it was declared that this right as to lighting was to continue in force notwithstanding the enactment of the Dublin Paving, Cleansing, and Lighting Act of 1807. Under section 128 of the Dublin Improvement Act of 1849, the right was also recognised, and 5d. in the £ is allowed out of the improvement rate otherwise payable by the inhabitants as a sum representing what they would have to pay for lighting.
- Tax for paying watchmen.** There was a third kind of tax—a measurement tax of 1s. a foot frontage for paying watchmen, but this has fallen into desuetude.
- Persons liable.** The tax is assessable on the "inhabitants, occupiers, or proprietors," and the balance is applied towards the maintenance of the hospital. Gas lamps were erected in 1825, in the Square, and have since been maintained and lighted by the governors. In a recent case it was decided by the Court of Appeal that the obligation and duty of lighting the Square still rests on the governors, and that the inhabitants are still liable to pay.
- Merrion Square Tax.* [31 Geo. 3, cap. 45 (Ir.) ; 40 Geo. 3, cap. 62 (Ir.) s. 12 as to audit.]
- Merrion Square Tax.** 95. This tax is levied under an Act passed by the Irish Parliament in 1791 entitled "An Act for enclosing and improving Merrion Square, in the city of Dublin," and consists of a measurement tax on each house of the Square not exceeding the rate of 3s. (Irish) per foot of frontage. It is assessable on every "inhabitant, occupier, or proprietor" of such houses, and if there is no house on the immediate lessee of the plot under Lord Fitzwilliam.
- The sums are payable for 147 years by equal half-yearly payments in each year, and the Dublin Improvement Act, 1849, section 128, preserved the right of taxation.
- Mountjoy Square Tax.* [42 Geo. 3, cap. 34 (local).]
- Mountjoy Square Tax.** 96. This tax is levied under an Act of the United Parliament passed in 1802, entitled "An Act for enclosing and improving Mountjoy Square, in the Parish of St. George, in the county of Dublin," and consists of a measurement tax on each house of the Square not exceeding the rate of 5s. (Irish) per foot of frontage. It is assessable on the inhabitants, occupier, or proprietor of such houses, and in case of plots of ground on which no houses have been erected, the rate is to be paid by the person entitled to immediate possession, either as proprietor or as deriving title under any lease.
- The sums are payable half-yearly for preserving the improvements and lighting the railing, and the Dublin Improvement Act, 1849, preserved the right of taxation.
- Fitzwilliam Square Tax.* [53 Geo. 3, cap. 185 (local).]
- Fitzwilliam Square Tax.** 97. This tax is levied under an Act of the United Parliament, passed in 1813, entitled "An Act for enclosing, lighting, and improving Fitzwilliam Square, in the county

of the city of Dublin," and consists of a measurement tax on each house of the Square not exceeding the rate of 5s. (Irish) per foot of frontage. It is assessable on the inhabitants, occupiers, or proprietors of such houses, and in cases of plots of ground on which no houses have been erected, on the immediate lessee of such ground under Lord Fitzwilliam. APR. III.
Persons
liable.

The sums are payable during the term of 150 years by yearly payments, and the Dublin Improvement Act, 1849, preserved the right of taxation.

VII.—GENERAL OBSERVATIONS.

98. The foregoing remarks relate altogether to taxes raised on *real property*. The statutory provisions authorising the levying of tolls, fees, licences, and other indirect taxation by local authorities in Ireland have not been dealt with in this paper, as the Royal Commission purpose to inquire into that branch of local taxation at a later stage of their proceedings. Under the head of indirect taxation are also included the rates leviable by Harbour Commissioners. These dues do not constitute taxes or rates properly so called but are sums paid by shipowners and merchants frequenting the port for the use of the harbour and are similar to tolls for the use of a market or fair-green. Observa-
tions.

99. Before concluding it may be well to refer briefly to two subjects closely connected with taxation, viz. :—

Treasury subventions in aid of local rates.

Borrowing powers of local authorities.

III.—TREASURY SUBVENTIONS IN AID OF LOCAL RATES.

100. Grants of money voted by Parliament for local purposes in Ireland may be regarded under two heads :— Treasury
subventions.

Where there has been a diversion of funds from Imperial to local purposes unbalanced by any reduction in Imperial or Local Taxation Grants.

Where the grants are annually voted by Parliament, or Treasury subventions.

I.—TREASURY SUBVENTIONS BY DIRECT DIVERSION OF FUNDS TO LOCAL PURPOSES.

Under this heading are included :—

The Probate or Estate Duty Grant.

The Local Taxation (Customs and Excise) Duties Grant.

By direct
diversion of
funds to
local
purposes.

I.—THE PROBATE OR ESTATE DUTY GRANT.

101. Mr. Goschen in his Budget speech [Hansard, vol. 324 (1888), cols. 301, 302] observed in regard to this grant :— Probate or
estate duty
grant.

“The Committee will observe that we surrender from the Imperial Exchequer one-third of the Probate Duty.”

“Now the question arises on what principle this ought to be distributed between the three countries—Principle whether this surrender in respect of Probate Duty ought to be based or not on the locality where the duty is of distribution? I recognise that it would be unjust to Ireland to deal with it in that manner. . . . I find that, of the Probate Duty, 85 per cent. is paid in England, 10 per cent. in Scotland, and 5 per cent. in Ireland; and, therefore, if we proceeded on the principle of handing back to the countries the proportion of the Probate Duty which they pay, Ireland would come off very badly indeed.”

“I do not, however, propose to adopt that principle. I propose to adopt the following system, which I hope will commend itself to the sense of justice of the Committee—namely, to withdraw this amount from the Imperial Exchequer, and give to each country a share of it in proportion to the general contributions of that country to the Exchequer. On this principle, England will be entitled to 80 per cent., Scotland to 11 per cent., and Ireland to 9 per cent. This division is, if anything, a little too favourable to Ireland, as its contributions are in reality only 8·7 per cent.; but I have felt obliged to give the benefit of the doubt to the poorer country.”

APP. III. — The one-third of the probate duties was, after the year 1888-89, raised to one-half, and called the probate duty grant. By the "Probate Duties (Scotland and Ireland) Act" of 1888 the share assigned to Ireland was the sixth part of the grant and is paid to the "local taxation (Ireland) account" by the Commissioners of Inland Revenue under Treasury regulations every financial year.*

Estate duty substituted for probate duty. By section 19 of Finance Act, 1894, it is provided that in substitution of the grant out of the probate duties there shall be paid out of the proceeds of the "estate duty" derived from personal property such sum as the Commissioners of Inland Revenue, in accordance with regulations made by the Treasury, may determine to be an amount equal to 1½ per cent. on the net value of such of the property in respect of which estate duty is leviable as would if the Act of 1894 had not passed have been chargeable with the duty imposed by section 27 of the Customs and Inland Revenue Act, 1881, on Inland Revenue affidavits. It is further provided that the Act of 1888 is to apply as if the sum so determined were the probate duty grant.

Apportionment of Irish share of grant. The mode in which this amount is apportioned is provided for in section 3 of the Act of 1888 :—*

(I.) £5,000 to be paid to the Royal Dublin Society for the improvement in the breed of horses and cattle.

(II.) One half of the balance to be distributed among the various boards of guardians in Ireland in proportion to the sums expended by them during the financial year ending 29th September, 1887, on the salaries, remuneration, and superannuation allowances of the officers of the union in connection with the relief of the poor, or under the Act 14 & 15 Vict., cap. 68 [Poor Relief (Ireland) Act, 1851].

(III.) The remaining half of the balance to be distributed among the road authorities in Ireland in proportion to the sums expended by them out of any cess or rate on roads and bridges during the year ending 31st December, 1887.

These sums are to be applied by the guardians in aid of the poor rate (being credited to the several electoral divisions through the parliamentary grant account in proportion to their valuations) and by the road authorities in aid of the expenses incurred for the cost of the repair and maintenance of roads and bridges.

II.—THE LOCAL TAXATION (CUSTOMS AND EXCISE) DUTIES GRANT.

Local Taxation (Customs and Excise) duties grant. **102.** This is a grant of certain additional duties on beer and spirits. This grant is distributed in the same proportion as the Probate Duty Grant, the ratios being 80, 11, 9 between England, Scotland, and Ireland. See *Mr. Jackson's statement* [Hansard, vol. 344 (1890), col. 195.] Accordingly by section 7 of the Customs and Inland Revenue Act, 1890, Ireland's share is made 9 per cent. of the grant, and by section 3 of the Local Taxation (Customs and Excise) Act, 1890, this share is to be applied thus :—

Principles of distribution. (i.) The sum of £78,000 is to be paid to the Commissioners of Education, and to be distributed by them as nearly as possible in proportion to the average number of pupils daily attending the several national schools in Ireland in aid of which salaries or any other money payments are paid by the commissioners.

(a) The amounts in the case of every national school in the union which is not a contributory union, are to be paid for the benefit of the schools which are not model schools as an addition to the local contributions to such schools within the financial year ; and

(b) the amounts in the case of every national school in a union which is a contributory union, are to be paid to the guardians of such union, provided that no such payment shall be made to the guardians of any contributory union in excess of the amount paid by them within the financial year, pursuant to the provisions of the National School Teachers (Ireland) Act, 1875, out of the poor rate :

* The Estate Duty Grant is first paid into the Land Commission Guarantee Fund, and so far as not required for meeting charges on the Fund is paid into the Local Taxation (Ireland) Account, and applied to local purposes from time to time during each financial year [section 5 of the Purchase of Land (Ireland) Act, 1891].

Under the Local Taxation (Ireland) Estate Duty Act, 1896 (which is to continue in force for 5 years), the Commissioners of Inland Revenue are to pay to the Local Taxation (Ireland) Account, out of the proceeds of the estate duty derived in Ireland from personal property sums equal to nine-eighth parts of the sum payable to English local authorities under the Agricultural Rates Act, 1896. The mode of distribution has not yet been settled.

- (c) All sums so paid to the guardians of a contributory union shall be applied in aid of the poor rate ; and APP. III.
- (d) any sums not paid to the guardians of a contributory union by reason of the proviso restricting the amount of payment are to be paid for the benefit of the national schools in the union which are not model schools in the manner before mentioned.
- (ii.) The residue to the Intermediate Education Board to be distributed amongst schools to which the Intermediate Education (Ireland) Act, 1878, applied for both or either of the following purposes :—
1. Payments to managers of schools of fees dependent on the results of public examination of students.
 2. For the payment of prizes and exhibitions, and the giving of certificates to students.

II.—TREASURY SUBVENTIONS BY ANNUAL PARLIAMENTARY GRANTS.

103. Under this heading may be classed :—

Treasury Contribution to Baronial Guarantees and Light Railways.
 Diseases of Animals Grants.
 Infirmaries.
 Dublin Hospitals.
 Medical and Educational Grant.
 Pauper Lunatics.
 Industrial Schools.
 Reformatories.
 Exchequer Contribution under Purchase of Land (Ireland) Act, 1891.

Treasury
 subventions
 by annual
 Parliamentary
 grants.

I.—TREASURY CONTRIBUTION TO BARONIAL GUARANTEES.

Under the Tramways (Ireland) Act, 1883.

1883-89.

104. By section 9 of the "*Tramways and Public Companies (Ireland) Act, 1883*," the Treasury may undertake to pay one-half of the sum paid by the barony in respect of the guaranteed dividend, and not exceeding a sum equal to interest at the rate of 2 per cent. per annum on the paid-up capital of the Company. The Treasury payments are however not to exceed £40,000 a year. Tramways
(Ireland)
Acts, 1883
and 1895.

The *Tramways (Ireland) Act, 1895*, contains provisions for the redemption by the Treasury of their contribution to guarantee by payment of a capital sum not exceeding 33rd times the estimated annual amount of such liability. When the Treasury redeem their contribution to the baronial guarantee under the Act of 1883, the aggregate sum which can be guaranteed by the Treasury is to be reduced by the maximum annual amount of the liability redeemed.

Under the Light Railways Act, 1889.

1890-97.

Under sections 4 and 6 of the "*Light Railways (Ireland) Act, 1889*," the Treasury may aid certain railway companies or promoters of a light railway in the construction of a light railway, and agree that the undertaking may be so aided out of public money either by a capital sum or by an annual payment, or partly in one way, and partly in another. The capital sum may be a free grant or a loan, or partly one and partly the other. Light
Railways
(Ireland)
Acts, 1889
and 1893.

The aggregate amount of such annual payments was not to exceed £20,000 a year, together with the unappropriated portion of the sum of £40,000 a year referred to in section 9 of the *Tramways Act of 1883*.

The capital sum was not to exceed in the aggregate £600,000, but if the annual payment under the Acts of 1883 and 1889 exceed £42,000 the amount of aid which may be given by a capital sum, shall be diminished by such sum, as with interest at the rate of 3 per cent. per annum would produce the amount of such excess.

By section 4 of the *Public Accounts and Charges Act, 1891*, the amount of the capital sum was increased to an amount not exceeding in the aggregate such sum as

ART. III. with interest at 3 per cent. would produce £20,000 a year in addition to the residue remaining unappropriated of the £40,000 given under the Act of 1883.

The *Light Railways (Ireland) Act*, 1893, raised the sum of £20,000 referred to in the Acts of 1889 and 1891, respectively, to £25,000.

The annual sum thus placed at the disposal of the Board of Works was £65,000, and all this has now been practically hypothecated. The Government have guaranteed a dividend at 2 per cent. on £1,586,112, or £30,722 a year, and have committed themselves to an expenditure of about £1,142,600, which represents an annual payment capitalized at 3 per cent., of £34,278, making the total of £65,000. Further advances under the Tramways and Light Railways Acts cannot therefore at present be made.

Under the Railways (Ireland) Act, 1896.

Railways (Ireland) Act, 1896. By sections 1 and 4 of this Act the Treasury subject to certain conditions may advance, by a free grant or a loan or partly a free grant and partly a loan, a sum not exceeding in the whole £500,000 towards the construction of railways necessary for the development of the resources of any districts where the special assistance of the state is requisite, provided that an existing railway company will construct work and maintain the railway, or work and maintain the railway when constructed. The Treasury may also aid by a free grant the establishment of lines of steamboats, coaches, cars, carts, or other vehicles moved by mechanical power or otherwise (s. 9).

II.—DISEASES OF ANIMALS GRANTS.

Diseases of Animals Grants. 105. Under the Diseases of Animals Act, 1894, grants not exceeding £160,000 may be made for the United Kingdom by Parliament for the purpose of defraying the costs incurred by the Board of Agriculture in Great Britain, and the Lord Lieutenant and Privy Council in Ireland, in the execution of the sections of the Act which relate to the slaughter of cattle, animals, or swine, on account of pleuro-pneumonia, foot-and-mouth disease, or swine fever. This amount is apportioned between Great Britain and Ireland by the Treasury.

III.—INFIRMARIES (UNDER ACTS OF 1765 (Ir.), 1807, 1809 AND 1851).

Grant to certain Public Infirmaries. 106. These are grants to the treasurers of at present five public infirmaries. By the Poor Relief (Ireland) Act of 1851 these allowances are to be discontinued when the officers receiving them at the time of the passing of the Act cease to hold their respective offices, with the exception of one of £89 1s. 10d. and three of £44 10s. 11d. each, which are attached to infirmaries in the city of Dublin, "so long as such aid shall continue to be granted by Parliament."*

IV.—DUBLIN HOSPITALS (1856).

Grants to certain Dublin Hospitals. 107. Annual grant in aid, £15,850. These Hospitals are:—

Westmoreland Lock Hospital,	£2,600
Rotunda Lying-in Hospital,	700
Coombe Lying-in Hospital,	200
House of Industry Hospitals,	7,600
Cork Street Fever Hospital,	2,500
The Meath Hospital,	600
St. Mark's Ophthalmic Hospital,	100
Dr. Steeven's Hospital,	1,300
Hospital for Incurables,	250
	<hr/>
	£15,850

[Recommended by Committee of House of Commons of 1854, and Commission of 1855.]

In addition the salaries of the officers and servants of the Board of Superintendence (19 & 20 Vict. cap. 110, s. 7); the board room rent and incidental expenses are defrayed out of money voted by Parliament.

V.—MEDICAL AND EDUCATIONAL GRANT (PAID SINCE 1868.)

Poor Law, Medical and Educational Grant. 108. Annual grant provided for in vote for the Local Government Board for Ireland. Out of it are paid the salaries of the schoolmasters and schoolmistresses in workhouses, and half the salaries of union medical officers and half cost of medicines:—

There is also an additional grant in aid towards the salaries of sanitary officers under the Public Health (Ireland) Act, 1878. About one-half of the salaries of these officers are paid out of the public funds.

* Dublin.—Meath Hospital, £89 1s. 10d.; Mercer's Hospital, Jarvis Street Hospital, and Hospital for Incurables, £44 10s. 11d. each. Limerick.—County Infirmary, £89 1s. 10d. during lifetime of present Medical Officer.

Vaccine lymph has been supplied gratuitously since 1876 by the Vaccine Department of the Local Government Board.

All these sums are charged in the vote for the Local Government Board.

VI.—PAUPER LUNATICS (1874).

109. The Treasury contribution is one-half the cost of maintenance of pauper lunatics in district asylums, the maximum rate of contribution being four shillings per head per week.

Grant for Maintenance of Pauper Lunatics

VII.—INDUSTRIAL SCHOOLS (1868).

110. Under sections 28 and 17 of the Industrial Schools Act, 1868, the Treasury may contribute towards the maintenance of children in these schools, and the rate of contribution is now 5s. a head per week for each child. The police authorities defray the cost of the escort and conveyance of children to such Schools.

Grant for Maintenance of Children in Industrial Schools.

VIII.—REFORMATORIES (1868).

111. By the 28th section of the "Irish Reformatory Schools Act, 1868," the Treasury may contribute towards the cost of the care and maintenance of juvenile offenders in reformatory schools. The Treasury rate of contribution is 6s. per head per week for each inmate of a reformatory. The costs incurred in conveying juvenile offenders direct to reformatories after committal and in transferring them from one reformatory to another are also borne by the Exchequer.

Grant for maintenance of Juvenile Offenders in Reformatories.

Note.—In the case of reformatory and industrial schools money is received from parents of inmates and paid into the Exchequer.

IX.—PURCHASE OF LAND (IRELAND) ACT, 1891, S. 5, AND LAND LAW (IRELAND) ACT, 1896, S. 39.

112. A contribution of £40,000 per annum, called the "Exchequer contribution," is to be carried to a reserve fund until £200,000 is so carried. This sum is set apart for the purposes of the Land Purchase Guarantee Fund, and the contribution of £40,000 will then, if not required for the purposes of the guarantee fund, be divided yearly among the six municipal boroughs to which the Act of 1891 does not apply, and the several counties.

Exchequer contribution.

The share of the counties is to be applied towards defraying any costs incurred at any time after the passing of the Act of 1891 in providing labourers' cottages under the Labourers (Ireland) Acts, unless the Lord Lieutenant considers the whole or any part of the share cannot with advantage be so applied, in which case he may order it to be applied to the maintenance of roads and bridges.

III.—OTHER CHARGES ON IMPERIAL FUNDS ARE—

I.—LOCAL GOVERNMENT AUDITORS.—PORTION OF THE COST.

113. The several unions in Ireland which were rendered liable to pay under the Poor Relief (Ireland) Act, 1838, s. 32, have not, since 1848, been called upon to make any contribution. These officers are paid fixed salaries by the State in pursuance of the Local Government Board (Ireland) Act, 1872, s. 6, the counties, towns, lunatic asylums, and certain other bodies recouping specific amounts to the Exchequer. (See Schedule C.)

Other charges of Imperial Funds. Portion of salaries, Local Government Auditors.

II.—INLAND NAVIGATIONS.

114. The powers of the Directors of Inland Navigations under Acts of 1800, 1813, and 1816 were transferred to the Commissioners of Public Works by the 105th Section of the Public Works (Ireland) Act, 1831, but the only cost now devolving on the Exchequer under this head is the maintenance of the Shannon and Maigne Navigations. The grant made in Session 1896 was £1,326 and in 1895, £1,015.

Inland Navigations

III.—HARBOURS.

115. There are five harbours maintained by the Board of Works under statutory powers—

Royal Harbours

Ardglass	Howth
Donaghadee	Kingstown
Dunmore	

The grant made in Session 1896 was £13,384, and in 1895, £15,649.

IV.—DUNDRUM CRIMINAL LUNATIC ASYLUM.

116. Erected in pursuance of the Lunacy (Ireland) Act, 1821, and vested in the Board of Works. The grant made in Session 1896, was £6,341, and in 1895, £6,295 (exclusive of amounts for pensions and buildings).

Criminal Lunatic Asylum at Dundrum.

APP. III

V.—NATIONAL EDUCATION.

National Education. 117. This system was inaugurated in 1831; and a charter granted in 1844 incorporating the commissioners. No school rates are levied in Ireland, but the guardians may contribute towards the results fees payable to teachers of national schools in the union. Since 1849 the Government grant has been paid, not through the Lord Lieutenant, but direct from the Exchequer through the Paymaster-General.*

VI.—TECHNICAL INSTRUCTION.

Technical Instruction. 118. Grants are made by the Department of Science and Art to schools in Ireland under the Technical Instruction Acts. The sum granted in each case is equal in amount to the sum contributed to the school by the local authority out of the rates under the Acts, and expended on subjects *other than* the branches of science and art for which the Department gives aid under the general rules of the Science and Art Directory, provided that the subjects of instruction have been approved by the Department. The amount of these grants for the year 1895 was £2,016.

In addition to the aid thus given under the Technical Instruction Acts, schools or classes aided or maintained by local authorities, either out of the rate levied under those Acts, or under the Libraries Acts, *and in connection with the Science and Art Department*, receive direct payments from the Department in the shape of results fees, building and furnishing grants, and prizes. In the year 1894-95 there appears to have been only one case in Ireland in which the local authority expended money out of the "public libraries rate" for the purposes of science, art, technical and manual instruction, namely, that of Dublin, where a sum of £750 was expended on science and art instruction, at the City of Dublin Technical Schools.

The total sums paid over to school and classes in science and art in Ireland during the year 1894-95 were:—

Fees, - £2,841 10s. 0d. Grants, - £4,809 7s. 6d.

VII.—PRISONS.

Prisons. 119. The cost of prisons was transferred to the Exchequer by the General Prisons Act, 1877. Under the Prison Amendment Act, 1884, the expenses of a prisoner for food, clothing, custody, safe conduct and removal from one place of confinement to another, or otherwise from the period when the order for his committal to prison has been made until his death or discharge, is to be defrayed out of moneys provided by Parliament. (*See Schedule C.*)

Liabilities of Grand Juries in connection with Prisons. Grand Juries must still make presentments (i.) for the discharge of debts and liabilities incurred by them previous to the 1st of April, 1878; (ii.) to meet the annuities granted to prison officers before that date, and to defray a proportion of the superannuation allowances given subsequent thereto (unless such proportion has been commuted by arrangement with the Treasury, in pursuance of 41 & 42 Vict., c. 63); (iii.) for providing and maintaining locks-up in police barracks; and (iv.) for the conveyance of prisoners up to the period when the orders for their committal to prison are made—section 21 of the Prisons Act, 1877, and section 2 of the Prisons Amendment Act, 1884,—47 & 48 Vic., cap. 36).

VIII.—VALUATION OFFICE.

Valuation Department. 120. In 1860 a moiety of the cost was defrayed by the Exchequer, but under the Valuation Act of 1874 the grand juries have to pay a fixed sum of £8,000. About £1,000 is raised by fees from the public, the balance, from £12,000 to £15,000, falls on the Treasury.

* The aggregate amount received from Government grants by the Commissioners of National Education was

	1895-96.	1896-97.
Parliamentary grant, ordinary, - - -	£894,807	£907,702
School grant, - - -	243,261	255,000
Local Taxation (Customs and Excise) grant - - -	78,000	78,000
[See paragraph 102.]		
	Total	£1,216,068 £1,240,702

(Exclusive of amounts for pensions and buildings.)

The School grant is given, pursuant to the Irish Education Act, 1892, s. 18, in aid of education in elementary schools, as a compensation for the abolition of fees—except in the case where the average rate of fees was in excess of 6s. a year for each child of the number of children in average attendance at the school. In such a case the fees thenceforth to be charged are not to exceed for any year the amount of the excess.

As in the case of the Probate Duty grant, and the Local Taxation (Customs and Excise) grant, the School grants in England, Scotland, and Ireland are to be distributed in the ratios of 80, 11, and 9—being a distribution "in proportion to the general contributions" of each country to the Exchequer.—(*Vide* Mr. Goschen's statement, Hansard, Vol. 324 (1888), col. 301, and Vol. 354 (1891), col. 155.)

IX.—DUBLIN METROPOLITAN POLICE.

APP. III.

121. The local revenue is derived from (1) a rate of 8*d.* in the £ on the valuation assessed within the police district; (2) from pawnbrokers' licences; (3) publicans', pedlars' and chimney sweepers' certificates; (4) fines and penalties from the police courts; (5) fees from the police courts; and (6) taxes on cabs, hackney cars, stage carriages, job horses, carts or drays for hire and licences for drivers. The balance of from £90,000 to £95,000 is defrayed by the State. Annual grants appear to have been made by Parliament for this purpose since 1819.

X.—ROYAL IRISH CONSTABULARY.

122. Half the cost from 1822 to 1846 was borne by the Consolidated Fund, but since 1846 the entire expense is defrayed by the means of annual Parliamentary grants, this arrangement being intended by Sir Robert Peel as compensation to Ireland for the effects of free trade. There is no police rate. One half of the cost of an extra force of police in any county where such is required is paid by the grand juries. (In 1895 this amounted to £21,811).

"By 28 & 29 Vict., c. 70, the constabulary were in 1865 substituted in Belfast for a local police force maintained at the sole cost of the city, and in 1870, under 33 & 34 Vict., c. 83, a like course was followed in the borough of Londonderry. These Acts in addition to ordinary force paid altogether from Imperial funds, provided for the establishment of an extra force, half the cost of which to be repaid from local rates. The City of Belfast also contributes £400 per annum towards the salary of the Town Inspector, and both cities pay the entire cost of night watching."

—Extract from memorandum of Inspector-General to Financial Relations Commission.

The total charge to local rates in Ireland for the cost of police in 1895 may be set down as amounting possibly to £86,000, while the sums voted by Parliament for the two branches of police service for the year ended in March, 1896, amounted to £1,469,639, viz., £94,178 for the Dublin Metropolitan Police, and £1,375,461 for the Royal Irish Constabulary.

123. In the foregoing list the two items of (a) bounty in lieu of rates on Government property, and (b) criminal prosecutions and judges' lodgings are not included. The first because it ought not to be regarded as a grant but as an equitable contribution to the rates of local bodies in return for benefits received by the Government. The second because though previous to 1859 the expenses of criminal prosecutions were provided for by grand jury presentments, the conviction of criminals is a matter for the Executive as representing the whole people, and the money spent in that way is not in aid of local taxation, but in providing for the safety of the State.

Since 1859 the expenses of prosecutors and witnesses in felony and larceny cases which, in the first instance, are defrayed by the grand jury, have been recouped by money annually voted by Parliament, provided the several payments have been made according to a scale laid down by the Treasury. Any sums paid in excess of this scale are charged to the county.

The cost of judges' lodgings, which in 1801 was placed on the consolidated fund, was taken off in 1855 and transferred to the annual votes in pursuance of the Act 17 & 18 Vict., cap. 94.

IV.—BORROWING POWERS OF LOCAL AUTHORITIES.

124. One of the chief reasons for the recent growth of local taxation, in urban districts especially, is the increase of local indebtedness owing chiefly to the rapid advance of sanitary science, the growth of population, and the demand by the working classes for better dwellings, and some share of what may be called the necessities of modern civilization. The local authorities would have been wholly unable to carry out the requisite improvements, but for the system of raising capital expenditure by loan, and spreading it over a series of years.

Of late years, however, there has been a tendency on the part of municipal authorities to extend, by provisions in local Acts, the limit of their borrowing powers which, by the Public Health Act of 1878, is fixed at twice the assessable value of the district for sanitary purposes. In Bray (1895), Blackrock (1893), Dublin (1893), Londonderry (1895), Drogheda (1896), Clonmel (1895), Newry (1889), Rathmines and Rathgar (1892 and 1893), and Waterford (1896), this proceeding has been sanctioned by Parliament, presumably for the reason that the principle of these Acts had previously received the sanction of a plebiscite of the ratepayers.

APP. III. 125. Loans for public purposes in Ireland are advanced either from the Local Loans Fund or the Irish Church Fund.

Sources from which public loans are advanced.

I.—THE LOCAL LOANS FUND.

Local Loans Fund. 126. The Local Loans Fund was established by the National Debt and Local Loans Act, 1887, and is under the control of the National Debt Commissioners. To this fund are carried all sums paid in discharge of the principal and interest of any local loan granted either before or after the passing of the Act, or of any other sum due in respect of such loan, accounts being kept distinguishing the receipts and expenditure of the fund in respect of capital and income.

Income Account of Local Loans Fund. 127. All sums paid to the fund on account of interest on local loans are to be considered as income of the fund, and are charged with:—

(a.) the payment of £130,000 yearly to what is termed the "restitution fund."* This fund was created in order to meet about £5,500,000 which had been lost, and such sums as might hereafter be lost to the Exchequer by reason of non-payment by local authorities and individuals of the principal of local loans, and is applied in reduction of the National Debt.

(b.) the payment of dividends on Local Loans Stock:

(c.) the payment of expenses connected with Local Loans Stock:

If there is any excess it is to be applied to the payment of such sum in respect of expenses in connection with local loans as the Treasury may direct, and subject to that application is to be credited to the capital account of the Local Loans Fund.*

If the income be less than the expenditure, a sum equal to the deficiency is to be charged on the Consolidated Fund, and sums issued from the Consolidated Fund to meet such deficiency or for the purpose of the payment of dividends on Local Loans Stock, and not repaid out of the income of the Local Loans Fund, are to be repaid out of money provided by Parliament.

Capital Account of Local Loans Fund. 128. All sums paid to the Local Loans Fund on account of the principal of any local loan are to be credited to the capital account of the fund; and all sums so credited to such account in respect either of the principal of local loans, or of an excess on the income account are to be treated as a sinking fund for the redemption of Local Loans Stock. The sinking fund may be invested:—

(a.) in advances for local loans:

(b.) in purchase of securities in which the National Debt Commissioners are authorised to invest money held by them on account of Post Office or Trustee Savings Banks:

(c.) in the purchase and redemption of Local Loans Stock:

If there is no part of the Sinking Fund which the National Debt Commissioners think fit to invest in advance for local loans, and the money otherwise standing to the account of the Local Loans Fund is insufficient to meet the money authorised by Parliament to be advanced for local loans, the Treasury may create such

* Since this was written the Public Works Loans Bill of 1897 has become law. By this Act the restitution annuity is abolished, and the income accounts are to be charged with such sums in respect of expenses in connection with local loans as the Treasury direct. It is also provided that the surplus income of the local loans fund is to be carried to a separate account, to be applied as Parliament may direct, and that pending such application it is to be invested with the produce thereof, either in advances for local loans, or in the purchase of certain specified securities.

additional Local Loans Stock as may be required, or may borrow the amount from APP. III.
or through the National Debt Commissioners; the debt being charged on the LOCAL LOANS FUND.
Local Loans Fund.

129. When Parliament has authorised the advance of any money for the purpose of Advances
loans by (a) the Public Works Loan Commissioners, (b) the Fishery Board for Scotland, by National
(c) the Commissioners of Public Works in Ireland, (d) the Irish Land Commission, or Debt Com-
(e) the Treasury, the National Debt Commissioners from time to time issue to these missioners
Departments for the purpose of the loans such sums as may, for the time being, be to lending
required for that purpose, not exceeding in the aggregate the sum authorised by depart-
Parliament. If a period is fixed by the Act during which the money is to be issued, ments.
the National Debt Commissioners can issue the money only during that period and not
subsequently.

For the purpose of passing an annual Act of Parliament authorising advances, the
National Debt Commissioners, two months before the end of every financial year send to
the Treasury an estimate of the sums required to be issued for local loans in that year
for the advance of which the Act is necessary.

There are thus three distinct authorisations required to enable a local authority to
obtain a loan from the State—(a) authority to local authority to borrow (b) authority
to State Departments to lend and (c) authority to State Departments to obtain the
money required from the National Debt Commissioners.

130. The following sums are excluded from the operation of the Local Loans Loans
Fund:— excluded
from Local
Loans Fund

Any sums received in respect of:—

(a.) Suez Canal Shares :

(b.) Any loan for a railway at the Cape of Good Hope, under the Cape of Good
Hope (Advances) Act, 1885 :

(c.) Any loan made out of moneys advanced on the security of the Irish
Church Fund.

131. When the Local Loans Fund was established under the Act of 1887, Local Loans Creation of
Stock* was created corresponding to the amount of local loans outstanding and Local Loans
assumed to be recoverable on 31st March, 1887, namely, £86,526,056. Stock.

Of this sum, £9,468,713 had been advanced out of the funds of savings banks direct
to the Public Works Loan Commissioners, and the balance, £27,057,343, had been
provided by the Exchequer.

The Local Loans Stock was valued at par for the purposes of the Act, and accordingly
stock to the amount of £9,468,713 was given to the National Debt Commissioners in
lieu of the bonds for that sum of the Public Works Loans Commissioners; and stock
to the amount of £27,057,343 was also given to the National Debt Commissioners in
exchange for the equivalent £26,558,959 three per cent. stock held by them on
savings banks accounts, which was accordingly cancelled.

Stock to the amount of £4,427,711 was issued at an average premium of about 3½
per cent. in 1888 and 1889. This premium practically forms part of the local loans
reserve fund, and was employed in making advances for loans, reducing thereby the
amount of stock required to be created, and consequently the charge for interest.

* Fresh capital may now be raised by the Local Loans Fund, if necessary, by other means than the present
local loans stock. By section 2 of the Public Works Loans Act, 1897, it is provided that any money which
can be raised by the issue of local loans stock may be borrowed from the National Debt Commissioners by a
bond for such term and in such form as the Treasury direct, on the security of the charge created by this
Act, and shall be paid to the local loans fund, and that the nominal amount of local loans stock which can be
created shall be reduced by the amount of the money so borrowed. It is further provided by the same section
that the principal and interest of all moneys secured by any such bond shall be charged on and paid out of the
local loans fund, and if and so far as that is insufficient the Consolidated Fund, and all sums so paid out of
the consolidated fund to meet any such deficiency, shall be an advance to be repaid out of the local loans fund,
and if not so repaid shall be repaid out of moneys provided by Parliament, and the provisions of the National
Debt and Local Loans Act, 1887, respecting the income account of the local loans fund, shall apply as if the
said interest were the dividends on local loans stock.

APP. III. 132. On the 31st March, 1896, the balance sheet of the Local Loans Fund stood thus :—

Balance Sheet of Local Loans Fund.

LIABILITIES.

I. CAPITAL ACCOUNT :—

	£	s.	d.	£	s.	d.
(1.) Value, at par, of amount of Local Loans Stock issued				40,953,767	14	5
(2.) Premium on Local Loans Stock issued	156,594	15	6			
(3.) Surplus of Income not applied to meet expenses of Administrative Departments	134,790	9	2			
(4.) Profit on Investments realized	44,457	4	7			
(5.) Recovered on account of Loans which were written off up to 31st March, 1888	10,091	2	11			
				<u>345,933</u>	<u>12</u>	<u>2</u>
Total Capital Account				41,299,701	6	7

II. INCOME ACCOUNT :—

Balance on 31st March, 1896 :						
Due to Her Majesty's Exchequer for expenses of Administrative Departments, 1895-96	40,618	7	6			
Due to Capital Account	26,857	9	0			
				<u>67,475</u>	<u>16</u>	<u>6</u>
				41,367,177	3	1

The sum of £345,933 12s. 2d. practically constitutes a "Reserve Fund."

ASSETS.

	£	s.	d.	£	s.	d.
I. DUE FROM LENDING DEPARTMENTS :—						
(1.) Her Majesty's Treasury	18,511	9	3			
(2.) Public Works Loan Commissioners	23,047,033	2	4			
(3.) Commissioners of Public Works, Ireland	7,813,587	17	0			
(4.) Irish Land Commissioners	8,017,831	5	2			
(5.) Fishery Board for Scotland	6,917	14	2			
				<u>38,903,881</u>	<u>7</u>	<u>11</u>
II. INVESTMENTS :—						
£1,712,811 14s. 3d. 2½ per Cent. Consols				1,820,907	18	11
III. BALANCE :—						
(1.) Bank of England	610,664	14	1			
(2.) Bank of Ireland	31,723	2	2			
				<u>642,387</u>	<u>16</u>	<u>3</u>
				41,367,177	3	1

NOTE.—Nine annual payments of the Restitution Annuity (£130,000) have been made out of the Income Account to the National Debt Commissioners for application in the reduction of the National Debt, since the creation of the Fund on 1st April, 1837, amounting to a total sum of £1,170,000; and Parliament has granted money to make good losses written off the assets of the Fund to the extent of £214,404 7s. 11d. [A sum of £634,000 was written off the assets of the local loans fund in 1887, after its establishment, in order to start it in a solvent condition.]

133. The Local Loans Stock bears dividend at the rate of three per cent., and becomes redeemable at par in 1912.* The rate of interest charged to local authorities for Government Loans by the Commissioners of Public Works is shown in *Schedule B*. The difference between the rates charged by the lending State Departments and the interest of three per cent. meets the charges on and expenses of the Local Loans Fund.

APP. III.
Local Loans
Stock and
anticipatory
repayments
of loans by
borrowers.

Local Loans Stock was created at a time when high class securities were much lower in price, and it can now only be purchased in the open market at about £14 above par, while the interest of Consols and various other securities is below three per cent. Consequently, to prevent loss to the Exchequer, the Treasury refuse to accept repayment of loans by local authorities on the security of the rates before the time at which such repayment is due, unless for every £100 of the loan sought to be discharged the equivalent of the price of £100 Local Loans Stock is repaid. (*See Schedule A, at page 250*).

If large anticipatory repayments are made to the Treasury on account of loans, that Department must either (1) invest the money in Consols which yield from about three-quarters per cent. to one per cent. less than the average rate earned by loans to local authorities, or (2) purchase Local Loans Stock for cancellation; but as such stock is quoted at a premium of fourteen per cent. it follows that for every million received in payment only £860,000 would be cancelled.

Thus, though it would be for the benefit of the local ratepayers to borrow money in the open market at a cheaper rate than from the Government, yet, in the capacity of Imperial taxpayers, they would be compelled to meet any deficiency in the Local Loans Fund caused by their action.

134. Loans advanced by the Commissioners of Public Works are granted either on the annuity or instalment system. In the former case the principal and interest are combined, and paid off by equal half-yearly instalments, constant in amount during the whole period for which the loan is granted. Land Improvement, Harbour, and Labourers Acts Loans are issued on this system.

In the latter case the payments are larger at first and gradually diminish, being composed of equal instalments of the principal, together with interest on the portion of the principal outstanding at the time of each payment. Sanitary Loans are issued in accordance with this plan.

The repayments in both instances are made to the Commissioners of Public Works half-yearly instead of yearly.

135. The following statutory enactments, bearing upon the issue of loans for public works may be referred to in dealing with the subject:—

Where a loan is made by the Commissioners of Public Works, and the rate of interest for such loan fixed by the special Act, which authorises the Commissioners to grant the loan, is a special rate less than four per cent., such loan shall, notwithstanding anything in the special Act, bear interest at a rate not less than the rate in the special Act, and such other rate as may be necessary, in the judgment of the Treasury, in order to enable the loan to be made without loss to the Exchequer. (Public Works Loans Act, 1879, amended by Public Works Loans Act, 1892.) †

The period of years fixed for the repayment of any loan made by the Commissioners of Public Works shall, as regards each instalment of such loan, be reckoned from the date of the advance of the instalment. In other words each instalment is, for this purpose, to be treated as if it were a separate loan. (Public Works Loans Act, 1881.)

A certificate purporting to be under the common seal of the Commissioners of Public Works in Ireland shall be evidence that any sum stated therein to be due to those Commissioners from any person named therein is so due, and that any sum

* Since this was written the Public Works Loans Bill of 1897 has become law. By this Act it is provided that, in respect to any stock thereafter issued, the rate of interest and period of repayment shall be fixed by the Treasury.

† By the same Act it is also provided that the Treasury may fix the rates of interest at which loans may be advanced out of the Local Loans Fund on the security of the Local Rates, regard being had to the duration of the loans. These rates of interest are not to be less than 2½ per cent. per annum, and are to be of such amount as will in the opinion of the Treasury be sufficient to enable the loans to be made without loss to the local loans fund.

A "local rate" is defined to be "any rate levied or assessed, the proceeds of which are applicable to public local purposes, and which is levied on the basis of a Valuation of property, and includes any sum which though obtained in the first instance by a precept, certificate, or other instrument requiring payment from some authority or officer, is or can be ultimately raised out of a rate as before defined."

APP. III.

stated therein to be due to the Commissioners and to be charged on any property named therein is so charged. (Public Works Loans Act, 1888.)

If the amount due to the Commissioners of Public Works in respect of principal and interest under any loan created after the passing of the Act is not paid within thirty-one days next after the date at which it becomes due, an additional charge of 1s. in the £ on the said sum as receiver's fees thereon is payable to the Commissioners. (Public Works Loans Act, 1892.)*

Purposes for which loans are advanced by the Commissioners.

136. In addition to the purposes of public works, loans are also advanced by the Commissioners of Public Works:—

(1.) Under the Landlord and Tenant Act of 1870—(a) to landlords for reclamation of waste lands and compensating tenants for improvements; and (b) to tenants for purchase of their holdings. The latter power is now transferred to the Land Commission by section 35 of the Land Law Act, 1881. Section 54 of the Act of 1870 provides that “there shall be issued to the Board (of Works) for the purposes of this Act at such times and in such sums and in such manner as the Treasury may determine, any sums of money not exceeding in the whole £1,000,000, and the Treasury may from time to time issue to the said Board the said sum of £1,000,000 out of the Consolidated Fund or the growing produce thereof.”

(2.) Under the Land Law (Ireland) Act, 1881, section 31, to tenants for agricultural improvements. These loans are subject to the provisions of the Land Improvements Acts, so far as the Treasury may declare the same to be applicable.

(3.) For drainage and improvement of land to landholders and owners under the Land Improvements Acts:—

(4.) River drainage and navigation.

(5.) For building schoolhouses.

(6.) To ecclesiastical persons for purchasing glebe lands and residences, erecting, enlarging, and improving houses and offices.

Loans by the Irish Land Commission.

137. To the Land Commission is entrusted the duty of advancing money to tenants, for the purchase of their holdings under the Land Purchase Acts, and to public companies for the purchase of estates for migration purposes under the Tramway and Public Companies Act, 1883.

Guaranteed Land Stock.

Since the Purchase of Land (Ireland) Act, 1891, was passed the purchase money is not paid by means of an advance out of the Local Loans Fund, but by the issue to the vendor of an equal nominal amount of Guaranteed Land Stock. This stock, which it is estimated will amount to about £33,000,000, is redeemable in 30 years from 5th August, 1891, and bears interest at the rate of two and three-quarters per cent.; but when stock to a nominal amount of not less than £10,000,000 has been issued, the Treasury may direct that future land stock shall bear interest at only two-and-a-half per cent., provided they are of opinion, having regard to the average market price of the two three-quarters stock for a period not less than 12 months then immediately preceding, that like stock at two-and-a-half per cent. would sell at par. By a Treasury regulation, land stock may be exchanged for consols at the request of the vendor.

Guarantee Fund.

The Act of 1891 also provides for a guarantee fund by the hypothecation of various Government contributions, and of the Church Surplus Grant in congested district counties, in case the Land Purchase Account should be insufficient to meet the dividends of the stock and the one per cent. for a sinking fund. The rate of interest charged the purchaser is three-and-one-eighth per cent.

Repayment of Purchase Money.

The purchase money advanced is to be repaid by annual instalments of four per cent., being 17s. 6d. in respect of a sinking fund, and £3 2s. 6d. as interest. Whatever compound interest the Treasury receive by the investment of the sinking fund will be credited to the purchaser, and at the end of the first ten years or decade the amount paid in respect of principal will be ascertained and deducted from the amount of the original advance. The purchaser will during the second decade only pay the annuity of four per cent. on the amount of principal remaining unpaid at the expiration of the first decade. A similar course will be followed in the case of the third decade, and the purchase annuity will continue to be paid in respect of the amount of principal

* In lieu of the 1s. in the £ charged under the Public Works Loans Act, 1892, as receiver's fees on arrears, section 5 of the Public Works Loans Act, 1897, substitutes the payment of interest at five per cent. The words of the section are—“Where any sum payable in respect of any loan made by the Commissioners of Public Works in Ireland since the twenty-eighth day of June one thousand eight hundred and ninety-two (whether such sum is payable for interest, or as an instalment of principal, or as a periodical payment of an annuity or rent-charge, or otherwise), is in arrear for more than thirty-one days next after the date at which the sum became due, there shall be payable to those Commissioners interest on the said sum at the rate of five per cent. per annum from the said date, and such interest shall be charged, payable, and recoverable in like manner as the said sum. Provided that such interest shall not be payable by any person other than the person liable for the same at the date at which it became due.”

ascertained at the end of the third decade to be unpaid until the whole advance shall have been discharged. APP. III

II. THE IRISH CHURCH FUND.

138. The following statement is taken from the Treasury Return of 24th April, 1894, and clearly explains the nature of the income of and of the charges upon the Irish Church Temporalities Fund.

I.—INCOME.

The income of the Irish Church Temporalities Fund is partly permanent and partly temporary. Both portions of it are liable to alterations in consequence of capitalizations, which mainly arise from sales, under the Purchase Acts, of lands subject to charges in favour of the Fund. These capitalizations cause an addition to one year's receipts, and a consequent reduction in the income of subsequent years.

Apart from capitalizations the ordinary income receivable in 1894-95 is about 523,000*l.*, the details of which are stated by the Irish Land Commission as follows:—

	£	£
1. Permanent Church Revenue:—		
Tithe rent-charge	170,634	
Perpetuity rent	55,948	
Renewable leases and yearly and other tenures	1,261	
Interest, land mortgages	15,873	
" converted leasehold mortgages	6,421	
		250,137
2. Terminable Church Revenue:—		
Tithe Annuities	170,039	
Land Annuities	43,886	
		213,925
3. Miscellaneous Revenue:—		
Relief of Distress Loans, repayments	55,000	
Interest on Stocks and other receipts	4,400	
		59,400
TOTAL, Ordinary Income	£	523,462

In future years the income of the fund, apart from capitalizations, will fall very gradually to 398,000*l.* in 1924-25. to 302,000*l.*; in 1927-28, and to 253,000*l.* in 1945-46, after which date it would, again apart from capitalizations, remain stationary.

II.—CHARGES ON INCOME.

Act under which Advance was obtained or Liability created.	—	Capital, 1st April, 1894.	Rate of Interest.	Annual Charge for Interest.
	(a.) Interest on Loans and Fixed Charges:—	£		£
1. Irish Church Act, 1869.	Church Act Loan	*1,991,696	3½ per cent.	69,710
2. Intermediate Education (Ireland) Act, 1878.	Intermediate Education	1,000,000	3¼ "	32,500 (fixed charge)
3. Relief of Distress (Ireland) Acts, 1880.	Relief of Distress Acts Loan	*1,271,500	3½ "	44,503
4. Arrears of Rent (Ireland) Act, 1882.	Arrears Act Loan	*950,000	3¼ "	30,875
5. National School Teachers (Ireland) Act, 1879.	National School Teachers' Pension Fund	1,300,000	3 "	39,000 (fixed charge)
6. Royal University (Ireland) Act, 1881.	Royal University	—	—	20,000 (fixed charge)
7. Relief of Distressed Unions (Ireland) Act, 1883.	Relief of Distressed Unions Loan	*7,000	3½ per cent.	245
8. Sea Fisheries (Ireland) Act, 1883.	Sea Fisheries Act Loan	*80,000	3½ "	2,800
9. Poor Relief (Ireland) Act, 1886.	Poor Relief Act Loan	*6,000	3½ "	210
10. Purchase of Land (Ireland) Act, 1891.	Congested Districts Board	1,500,000	2½ "	41,250 (fixed charge, but Board have power to withdraw capital).
	TOTAL for Interest			£ 281,093

* Outstanding amounts of loans from National Debt Commissioners.

APP. III

		Annual Charge
Brought forward		£ 281,098
(b.) Other Charges on the Fund :		
	£	
*11. Seed Supply Act, 1890	350	
12. Annuitants and Superannuations	5,000	
13. Poor Rate and Taxes	15,000	
14. Expenses of Collection and Management	17,900	
15. Income Tax (net)	2,000	
TOTAL for other Charges		40,250
(*Now practically closed)		
(c.) Sinking Funds :		
	£	
16. Church Act Loan	225,994	
17. Relief of Distressed Unions Loan	3,055	
18. Sea Fisheries Act Loan	24,700	
19. Poor Relief Act Loan	1,990	
TOTAL for Sinking Funds		255,739
GRAND TOTAL of Charges under present arrangements		£ 577,082

Items No. 1 and No. 16 amount together to 295,704*l.*, the annuity payable in respect of the loan contracted under the Irish Church Act, 1869, which, under present arrangements, would be discharged by December, 1901.

Comparison
between
Income and
Charges
thereon.

III.—COMPARISON BETWEEN INCOME AND CHARGES THEREON.

The estimated ordinary income of 1894-95 being as above	£.	523,462
and the charges (including 255,739 <i>l.</i> for sinking funds) being		577,082
there is an apparent excess of charge over income amounting to		53,620
The corresponding average figure for the last three years was about		50,000
But the average annual receipt from capitalizations in those years was		
nearly	£	120,000
and from arrears recovered, about		20,000
		140,000
Accordingly, the apparent annual deficit of about		50,000
was converted into an annual surplus of about		90,000

This surplus has been devoted, in addition to the annuity of 295,704*l.*, towards accelerating the repayment of the original Church Act Loan, which has now been reduced to less than a quarter of its original amount. When the Church Loan annuity ceases, not later than 1902, the Surplus income of about £200,000 will be applicable in reduction of the other loans from the National Debt Commissioners under the Relief of Distress and Arrears Acts, amounting to £2,221,500.

Sea
Fisheries
Fund.

139. By the Sea Fisheries (Ireland) Act, 1883, a Sea Fisheries Fund of £250,000, payable out of the Irish Church Fund, was created and made applicable for the purposes of the Fishery Piers and Harbours Acts of 1846 and 1866. The Statute of 1883, however, enacted that (1) the provision of the Act of 1846, which limits the amount of any grant to three-fourths of the cost of the work, and (2) the provision of the Act of 1866, which limits the grant for any one work to £7,500 should not apply, and that the Board of Works (with the approval of the Treasury) might make a free grant for the whole or any part of the cost of a work or might advance the same by way of loan at a rate of interest not exceeding 3½ per cent. The repayments of these loans are to form part of the Sea Fisheries Fund. The Act of 1883 also constituted a Fishery Piers and Harbour Commission for the purpose of aiding the Board of Works in carrying the Act into effect. This Commission consists of the Inspectors of Irish Fisheries, and another person appointed (without salary or remuneration) by the Lord Lieutenant.

III.—OTHER LOCAL FUNDS.

APP. III.

140. In addition to the Local Loans Fund and the Irish Church Fund, there are two other Local Funds, out of which advances may be made for public purposes, namely:—

- I. The Reproductive Loan Fund.
- II. The Sea and Coast Fisheries Fund.

I.—THE REPRODUCTIVE LOAN FUND.

141. This Fund is the balance of one of the sums of money raised by private subscription in 1822, to relieve distress in Ireland in that year. In 1874, by the Act 37 & 38 Vic., Cap. 86, the Fund was vested in the Board of Works to be disposed of by way of Loan among the 10 counties of—

Clare.	Leitrim.	Roscommon.
Cork.	Limerick.	Tipperary.
Galway,	Mayo.	
Kerry.	Sligo.	

The purposes for which advances may be made out of the Fund are those “not provided for by local rates and assessments,” and include agricultural instruction and everything connected with sea-fishing.

The Loans have been confined chiefly to fishing purposes, the cases being recommended by the Inspectors of Irish Fisheries. In the two non-maritime counties of Roscommon and Tipperary, Section 3 of the Act 46 & 47 Vict., Cap. 33, enables the Town Commissioners of any town therein in which the Towns Improvement Act of 1854 has been adopted, to obtain advances under certain conditions for objects of public utility. In each of these counties a loan has consequently been granted for the erection of a uniform town hall (viz., in the towns of Nenagh and Roscommon).

By Section 35 (5) of the Purchase of Land (Ireland) Act, 1891, the Fund amounting to about £69,000 in securities, cash, and outstanding loans was placed at the disposal of the Congested Districts Board for the purposes of their Acts generally, but is applicable only in any of the congested district counties in which, before the passing of the Act of 1891, it had been applicable. In, however, the Counties of Clare, Limerick, and Tipperary, there are not any districts congested within the meaning of the statute.

II.—THE SEA AND COAST FISHERIES FUND.

142. This Fund was also raised by private subscriptions in 1822, and was transferred to the Board of Works by the Sea and Coast Fisheries Fund Act, 1884 (47 & 48 Vic., Cap. 21). It is applicable to any coast, but was primarily intended to meet the necessities of maritime counties not endowed under the Reproductive Loan Fund, and the loans have been made for fishery purposes.

By Section 35 (5) of the Purchase of Land (Ireland) Act, 1891, the Fund (except a sum of £20,000) was handed over to the Congested Districts Board for the purposes of their Acts generally, but it is applicable only in any of the congested district counties in which it had been applicable before the passing of the Act of 1891. The sum of £20,000 is to be retained by the Board of Works and expended by them elsewhere than in the congested district counties as if the Act of 1891 had not been passed. The portion of the Fund transferred to the Congested Districts Board amounted to about £18,000, and is applicable to districts in the maritime counties of Cork, Donegal, Galway, Kerry, Leitrim, Mayo, and Sligo.

III.—FUNDS ADMINISTERED BY THE CONGESTED DISTRICTS BOARD.

143. The Congested Districts Board, created under Part II. of the Purchase of Land (Ireland) Act, 1891, expends the produce of certain funds and donations in permanently improving the congested districts by the following means:—

1. Agricultural Development.
2. Forestry.
3. Breeding of Live Stock and Poultry.
4. Sale of Seed Potatoes and Seed Oats (but not for the immediate “relief” of exceptional distress.)
5. Amalgamation of small Holdings.
6. Migration.
7. Emigration.
8. Fishing and matters subservient to Fishing.
9. Weaving and Spinning.
10. Any other suitable industries.

APP. III. The Funds at the disposal of the Board comprise :

Funds at disposal of the Congested Districts Board.

1. A sum of £41,250 a-year, being interest at 2½ per cent. on the Church Surplus Grant of £1,500,000 charged on the Irish Church Fund. The Board may apply, subject to certain conditions, part of the principal of the grant for the purposes of the Act, and may also borrow from the Local Loans Fund on the security of the income derived from the grant.
2. The Irish Reproductive Loan Fund referred to in paragraph 141.
3. Portion of the Sea and Coast Fisheries Fund referred to in paragraph 142.

Other sources of income are :—

Donations.

Repayment of Loans.

Miscellaneous receipts by sale of fish, fees for horses, &c.

Repayments by tenant purchasers under the "migration" sections of the Act of 1891.

Congested Districts and Counties.

By Section 36 of the Act of 1891, it is provided that, where at the commencement of that Act (5th August, 1891), more than 20 per cent. of the population of a county, or in the case of the County Cork, of either riding thereof, live in electoral divisions of which the total rateable value, when divided by the number of the population, gives a sum of less than £1. 10s. for each individual, those divisions shall form a separate county called a "congested districts county." Power was given to the Lord Lieutenant, on the report of the Board, to include any electoral division other than the divisions mentioned, or to exclude any electoral division within one year from the passing of the Act.

The congested district counties are—Donegal, Leitrim, Sligo, Roscommon, Mayo, Galway, Kerry, Cork—comprising 84 congested districts and 428 congested electoral divisions, with an area of 3,608,569 acres, a population in 1891 of 549,516, and a valuation of £556,141.

144. A summary of the chief borrowing powers of local authorities is appended, together with a statement showing the terms upon which loans are advanced to them by the State. (*See Schedules A and B.*)

A statement showing the nature of the public loans advanced and remitted up to the 31st March, 1890, is given in *Schedule D.*

Local Government Board,
Dublin, 27th January, 1897.

V.—SCHEDULES AND TABLES.

Schedule A. Summary of the Chief Borrowing Powers of Local Authorities.

B. Government Loans.—Rates of Interest and Periods of Repayment.

C. Charges transferred from Local to Imperial Funds.

D. Statements as to Public Loans up to 31st March, 1890.

Tables I. Showing increase of Local Taxation per head of the population in Ireland from 1826 to 1893.

II. Showing amount of Local Taxation in Ireland—

(1)	For the Year	1895.
(2)	„	1894.
(3)	„	1893.
(4)	„	1892.
(5)	„	1891.
(6)	„	1890.
(7)	„	1885.
(8)	„	1880.
(9)	„	1875.

III. Showing amount of Presentments passed by Grand Juries in 1895, and in each of the four preceding years.

IV. Expenditure on relief of the poor and other expenditure charged on poor rate for the years 1895, 1890, 1885, 1880, and 1875.

SCHEDULE A.
BORROWING POWERS OF LOCAL AUTHORITIES IN IRELAND.

Nature of Local Authority.	Objects for which they may Borrow.	Whether the Government can Lend for these objects, and, if so, under what Act.	Whether the Local Authority may Borrow from the outside Public, and, if so, under what conditions.
Municipal Corporations,	Borough purposes,	No special power given to the Commissioners of Public Works to lend. The provisions of Section 30 of the Act 1 & 2 Wm. IV., c. 33 (under which the Commissioners were constituted) may however apply.	May borrow from the outside public and mortgage the corporate property, subject to the sanction of the Treasury. Money borrowed must be repaid within 30 years. 23 & 24 Vict., c. 16. 6 & 7 Vict., c. 93, s. 7.
Town Commissioners not Urban Sanitary Authorities.	Any of the purposes of the Towns Improvement Act, 1854 (17 & 18 Vict., c. 103) including the construction, maintenance, and repair of a Town Hall.	Commissioners of Public Works may lend pursuant to the general powers given them by Section 30 of 1 & 2 Wm. IV., c. 33. The Loan must, however, be repaid in 25 years.	May borrow from the outside public. Amount borrowed not to exceed at any time the assessable value of the assessable premises within the town. Loan repayable within 30 years. 47 & 48 Vict., c. 77, s. 4. 34 & 35 Vict., c. 109, s. 28.
Do.,	Purchase and erection of Working Class Lodging Houses, and acquisition of land therefor.	Commissioners of Public Works may lend. 56 & 57 Vict., c. 33. 59 & 60 Vict., c. 11, s. 1. 41 & 42 Vict., c. 52, s. 246.	May borrow from the outside public. 56 & 57 Vict., c. 33. 59 & 60 Vict., c. 11. 41 & 42 Vict., c. 52, s. 237.
Do.,	Providing, improving, or extending Markets.	Commissioners of Public Works may lend 59 & 60 Vict., c. 54, s. 21. 41 & 42 Vict., c. 52, s. 246.	The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238. May borrow from the outside public. 59 & 60 Vict., c. 54, s. 21. 41 & 42 Vict., c. 52, ss. 103, 237.
Urban Sanitary Authorities,	Purposes of the Public Health and Sanitary Acts.	Commissioners of Public Works empowered to lend. 41 & 42 Vict., c. 52, s. 246.	The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238. May borrow from the outside public. 41 & 42 Vict., c. 52, s. 237.
Do.,	Purposes of the Housing of the Working Classes Act, 1890.	Commissioners of Public Works empowered to lend. 53 & 54 Vict., c. 70, ss. 25, 43, 66, 83. 57 & 58 Vict., c. 55. 41 & 42 Vict., c. 52, s. 246.	The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238. May borrow from the outside public. 53 & 54 Vict., c. 70, ss. 25, 43, 66. 57 & 58 Vict., c. 55. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.

ROYAL COMMISSION ON LOCAL TAXATION:

Do.,	Electric Lighting,	Commissioners of Public Works may lend, having regard to definition of "Sanitary Acts" in section 2 of 41 & 42 Vict., c. 52, and the provisions of section 246 of the same Act.	May borrow from the outside public. 45 & 46 Vict., c. 56; s. 8, and Schedule. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.
Do.,	Providing open spaces for the use of the inhabitants of the Sanitary District.	Commissioners of Public Works may lend under Sections 8 and 13 of 50 & 51 Vict., c. 32. 41 & 42 Vict., cap. 52, s. 246.	May borrow from the outside public. 50 & 51 Vict., c. 32, sects. 8, 13. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.
Do.,	Providing Museums and Gymnasiums,	Commissioners of Public Works may lend under 54 & 55 Vict., c. 22, sects. 10, 15. 41 & 42 Vict., c. 52, s. 246.	May borrow from the outside public. 54 & 55 Vict., c. 22, sects. 10, 15. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.
Do.,	Purposes of the Technical Instruction Acts, 1889-91.	Commissioners of Public Works may lend under 52 & 53 Vict., c. 76, s. 7. 41 & 42 Vict., c. 52, s. 246.	May borrow from the outside public. 52 & 53 Vict., c. 76, s. 7. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.
<p>Note.— Under the Post Office Act, 1891 (54 & 55 Vict., c. 46), s. 7, Urban Sanitary Authorities are empowered to contribute land or money towards new Post Offices, and are enabled to borrow for the purposes of the Section as if those purposes were purposes of the Public Health Act, 1875. The Act of 1875 is an English Act and no provision was contained applying the corresponding Irish Act of 1878 (41 & 42 Vict., c. 52) to the case of the Urban Sanitary Authorities in Ireland.</p>			
Rural Sanitary Authorities,	Purposes of the Public Health and Sanitary Acts.	Commissioners of Public Works may lend. 41 & 42 Vict., c. 52, s. 246.	May borrow from the outside public. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.
Do.,	The removal, &c., of unhealthy dwelling-houses and obstructive buildings, and improvement of small areas. (Part II. of the Housing of the Working Classes Act, 1890).	Commissioners of Public Works may lend. 53 & 54 Vict., c. 70, s. 43. 57 & 58 Vict., c. 55. 41 & 42 Vict., c. 52, s. 246.	May borrow from the outside public. 53 & 54 Vict., c. 70, s. 43. 57 & 58 Vict., c. 55. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.

SCHEDULE A.—BORROWING POWERS OF LOCAL AUTHORITIES IN IRELAND—*continued.*

Nature of Local Authority.	Objects for which they may Borrow.	Whether the Government can lend for these objects, and, if so, under what Act.	Whether the Local Authority may Borrow from the outside Public, and, if so, under what conditions.
Rural Sanitary Authorities,	Provision of suitable dwellings and of garden allotments for agricultural labourers, under the Labourers (Ireland) Acts, 1883-1896.	Commissioners of Public Works may lend pursuant to section 18 of 46 & 47 Vict., c. 60.	May borrow from the outside public. 46 & 47 Vict., c. 60, s. 17. The conditions are those prescribed in 46 & 47 Vict., c. 60, s. 17; 41 & 42 Vict., c. 52, s. 238 [excepting sub-sec. (1)].
Do.,	Electric Lighting,	Commissioners of Public Works may lend under section 246 of 41 & 42 Vict., c. 52.	May borrow from the outside public. 45 & 46 Vict., c. 56, s. 8, and Schedule. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.
Do.,	Providing open spaces for the use of the inhabitants of the Sanitary District.	Commissioners of Public Works may lend under sections 8 and 13 of 50 & 51 Vict., c. 32, and 41 & 42 Vict., c. 52, s. 246.	May borrow from the outside public. 50 & 51 Vict., c. 32, sects. 8 and 13. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.
Do.,	Purposes of the Technical Instruction Acts, 1889-1891.	Commissioners of Public Works may lend under 52 & 53 Vict., c. 76, s. 7. 41 & 42 Vict., c. 52, s. 246.	May borrow from the outside public. 52 & 53 Vict., c. 76, s. 7. 41 & 42 Vict., c. 52, s. 237. The conditions are those prescribed by 41 & 42 Vict., c. 52, s. 238.
Joint Boards of United Districts.	Any of the purposes of the Public Health Act, 1878, for which the Joint Board has been constituted.	Commissioners of Public Works may lend under 41 & 42 Vict., c. 52, sects. 246 and 247.	May borrow from the outside public. 41 & 42 Vict., c. 52, sects. 237 and 247. The conditions are those prescribed by 41 & 42 Vict., c. 52, sects. 238 and 247.
Governing Bodies of Towns,	Establishment and maintenance of Public Parks, under the Public Parks (Ireland) Act, 1869.	Commissioners of Public Works may lend if they are empowered to lend by the Acts under which the Governing Body is constituted or authorised to levy rates. 32 & 33 Vict., c. 28, s. 8.	May borrow from the outside public. 32 & 33 Vict., c. 28, s. 8. The conditions are those prescribed by the Acts under which the Governing Body is constituted or authorised to levy rates. 32 & 33 Vict., c. 28, sects. 7, 8. Population of the Town must exceed 6,000. 32 & 33 Vict., c. 28, s. 5.

Do.,	Baths and Wash Houses,	The Public Works Loan Commissioners may lend under section 8 of 9 & 10 Vict., c. 87.	May borrow from the outside public. S. 7 of 9 & 10 Vict., c. 87. No conditions prescribed except that the consent of the Local Government Board is required.
Do.,	Public Libraries,	The Commissioners of Public Works may lend under section 5 of 40 & 41 Vict., c. 15.	May borrow from the outside public. S. 5 of 40 & 41 Vict., c. 15. Approval of the Treasury is made necessary, and the clauses and provisions of the Companies Clauses Consolidation Act, 1845, with regard to the borrowing of money on mortgage or bond are incorporated. S. 5 of 40 & 41 Vict., c. 15.
<p>Note.—Township Commissioners, and other public bodies of a similar character (such as the "Rathmines and Pembroke Main Drainage Board," the "Blackrock and Kingstown Main Drainage Board," the "Belfast City and District Water Commission") are given special borrowing powers by the Local Acts under which they are constituted. These Acts contain conditions under which the borrowing power may be exercised.</p>			
Board of Guardians,	Building, purchasing, altering, enlarging, or acquiring sites for workhouses; furnishing and fitting up the same; providing utensils, instruments, or machinery for setting the Poor to work therein; and purchasing land for Poor Law purposes.	The Public Works Loan Commissioners may lend under section 9 of the Public Works Loans Act, 1875 (38 & 39 Vict., c. 89)	May borrow from the outside public. S. 89 of 1 & 2 Vict., c. 56. Principal to be repaid by annual instalments of not less than $\frac{1}{20}$ th of the sum borrowed, the first of the instalments to be paid at or before the expiration of one year from the time of the advance of the money, if a workhouse in the Union has been declared fit for the reception of the Poor, or, if not, within a year from the time in which any workhouse is so declared fit. S. 90 of 1 & 2 Vict., c. 56. Expenditure exceeding £400 cannot be incurred unless the consent, in writing, of a majority of the Guardians is first obtained. S. 36 of 1 & 2 Vict., c. 56. Consent of the Local Government Board under seal to the borrowing is made necessary by s. 89 of 1 & 2 Vict., c. 56.

SCHEDULE A.—BORROWING POWERS OF LOCAL AUTHORITIES IN IRELAND—*continued.*

Nature of Local Authority.	Objects for which they may Borrow.	Whether the Government can Lend for these objects, and, if so, under what Act.	Whether the Local Authority may Borrow from the outside Public, and, if so, under what conditions.
Board of Guardians,	Defraying or assisting to defray the expense of the emigration of poor persons resident in the Union.	Commissioners of Public Works authorised to lend by sect. 18 of 45 & 46 Vict., c. 47, but repayment to be made within such period, not less than 15 years nor more than 30 years, as the Treasury may fix.	<p>May borrow from outside public.</p> <p>S. 26 of 12 & 13 Vict., c. 104.</p> <p>Ss. 51 and 89 of 1 & 2 Vict., c. 56.</p> <p>Amounts borrowed on security of the rates of an Electoral Division, and remaining outstanding and unpaid not to exceed the proportion of 11s. 8d. in the £ of the yearly value of the rateable property of the Division, and amounts borrowed on the security of the rates of the Union at large are not to exceed the proportion of 2s. 4d. in the £ of the yearly value of the rateable property in the Union.</p> <p>S. 27 of 12 & 13 Vict., c. 104.</p>
Do.,	Erection, enlargement, structural improvement, or purchase of any house or building to be used as a Dispensary or Dispensary Residence for the Dispensary District in which such house or building is situated.	Commissioners of Public Works authorised to lend by sect. 3 of 42 & 43 Vict., c. 25.	<p>No provision made for borrowing from the outside public. Before the Commissioners of Public Works will lend, the Guardians must obtain from the Local Government Board a certificate to the effect that the Dispensary or Dispensary Residence is requisite, and that it is conveniently situated and suitably adapted for the purpose.</p> <p>Sect. 4 of 42 & 43 Vict., c. 25.</p> <p>Interest to be at 3½ per cent., and the Loan repayable by an annuity at the rate of 5 per cent. per annum for a period of 35 years, or if required for a shorter period by repayment of an increased annuity.</p> <p>Sect. 6 of 42 & 43 Vict., c. 25.</p>
Do.,	Purposes of the Diseases of Animals Act, 1894, where the rate leviable thereunder exceeds 6d. in the £.	Commissioners of Public Works may lend under S. 67 (3) of 57 & 58 Vict., c. 57, and S. 246 of 41 & 42 Vict., c. 52.	<p>May borrow from the outside public.</p> <p>S. 42, 67 (3) of 57 & 58 Vict., c. 57, and S. 237 of 41 & 42 Vict., c. 52.</p> <p>The local rate cannot be mortgaged for more than 7 years if the rate for the purposes of the Act does not exceed 9d. in the £; if it does exceed 9d. in the £ the period may be extended to 14 years. In other respects the conditions prescribed by sect. 238 of 41 & 42 Vict., c. 52, apply.</p> <p>Sects. 42 (1) (2) and 67 (3) of 57 & 58 Vict., c. 57.</p>

Drainage Boards,	Construction and maintenance of works for drainage and other improvements of land.	<p>Commissioners of Public Works authorised to lend by Section 36 of 26 & 27 Vict., c. 88. Section 2 of 28 & 29 Vict., c. 52.</p> <p>Repayment by means of a rent-charge covering interest and principal. If improvement be sufficient, the charge is 5 per cent. for 22 years, if benefit derived falls short of that sum the charge is 4 per cent. for 35 years. Sect. 47 of 26 & 27 Vict., c. 88. Sect. 2 of 37 & 38 Vict., c. 32. Sect 3 of 52 & 53 Vict. c. 71.</p>	<p>May be borrowed from the outside public. Sect 33 of 26 & 27 Vict., c. 88. Interest not to exceed 5 per cent. Form of debenture prescribed. Sects. 33-35 of 26 & 27 Vict., c. 88.</p>
Do.,	Maintenance works,	<p>Commissioners of Public Works may make advances under S. 14 of 29 & 30 Vict., c. 49. Rate of interest not to exceed 5 per cent. (See also 19 & 20 Vict., c. 62, as to maintenance of navigation works and drainage works carried out under the Act of 1842).</p>	
<p>Note.—The power of Harbour Authorities in Ireland to borrow is given either by a special Act, or by a Provisional Order of the Board of Trade confirmed by Parliament, and the conditions under which the borrowing may take place is prescribed in each case. By 24 & 25 Vict., c. 47, s. 3, the Public Works Loan Commissioners, under certain conditions, are empowered to lend, with the consent of the Board of Trade, to any Harbour Authority which has for the time being power to levy rates and tolls immediately or prospectively, or is, or may be, entitled to any other property or income applicable to shipping purposes. The Board of Trade may, pursuant to 29 & 30 Vict., c. 30, authorise the suspension of the provisions of special Acts providing for the extinguishment of the debts of Harbour Authorities by annual payments in certain cases where Loans have been or are about to be made by the Public Works Loan Commissioners. Further conditions as to Loans and the interest to be charged thereon are contained in 38 & 39 Vict., c. 89, ss. 9, 12. The Commissioners of Public Works in Ireland may also lend to Harbour Authorities under the general powers given them by 1 & 2 Wm. IV., c. 33, ss. 30, 51. Under the Public Works Loan Acts of 1882 and 1887 (45 & 46 Vict., c. 62, and 50 & 51 Vict., c. 32) Urban and Rural Sanitary Authorities and Grand Juries may pledge their local rates for the purpose of guaranteeing or giving further security for Loans to Harbour Authorities under provisional orders made by the Board of Trade.</p>			
Grand Juries,	County Roads, Bridges, and Court-houses,	<p>Commissioners of Public Works may lend under 1 and 2 Wm. IV., c. 33, s. 23-25, 2 & 3 Vict., c. 50, and 32 & 33 Vict., c. 74, s. 1.</p>	<p>May borrow from the outside public, for any "public work" for which they may present, provided that the estimated cost is not less than £1,000, and that the work is sanctioned and approved by the Commissioners of Public Works. Interest not to exceed 5 per cent., and money to be repaid by half-yearly instalments of not less than 10 per cent. per annum of the whole sum to be expended. Sects. 1 and 2 of 16 and 17 Vict., c. 136.</p>
Do.	Bridges between Counties,	<p>Commissioners of Public Works authorised to lend under certain conditions. 2 & 3 Vict., c. 50, s. 8. 4 & 5 Wm. IV., c. 61. 30 & 31 Vict., c. 50.</p>	<p>"Public work."—The Act 35 and 36 Vict., c. 42, has extended the term to include the purchase of tolls payable on any bridge upon which toll is charged situate in any county, city, or town, or within 5 miles thereof, or any interest in, or any lien or incumbrance on such tolls. The provisions of the section have also been applied by sect. 10 of the Railways (Ireland) Act, 1896, to presentments in aid of any railway or other means of communication, or any accommodation work constructed or established under that Act.</p>

SCHEDULE A.—BORROWING POWERS OF LOCAL AUTHORITIES IN IRELAND—*continued.*

Nature of Local Authority.	Objects for which they may Borrow.	Whether the Government can Lend for these objects, and, if so, under what Act.	Whether the Local Authority may Borrow from the outside Public, and, if so, under what conditions.
Grand Juries— <i>con.</i>	Lunatic Asylums,	Commissioners of Public Works empowered to lend by 40 & 41 Vict., c. 27, s. 3 (and 1 & 2 Geo. IV., c. 33, s. 4; 8 & 9 Vict., c. 107; 18 & 19 Vict., c. 109; 56 & 57 Vict., c. 65). Loan to be repaid within a period not exceeding 50 years from the date of advance. Interest to be at the rate of 3½ per cent., or such other rate as may be necessary, in order to enable the Loan to be made without loss to the Exchequer. 56 & 57 Vict., c. 65, sec. 1.	
Do.,	Construction of Fishery Piers and Harbours.	Commissioners of Public Works empowered to make advances under 9 Vict., c. 3, s. 5; 1 & 2 Wm. IV., c. 33; 29 & 30 Vict., c. 45. See also 6 & 7 Wm. IV., c. 116, ss. 67, 126. Period of repayment, 25 years. 1 & 2 Wm., IV., c. 33, s. 30.	
Do.,	Erection, alteration, enlargement, or rebuilding of Reformatory Schools.	Commissioners of Public Works authorised to lend by 44 & 45 Vict., c. 29, s. 9, subject to Treasury Regulations. Amount of Loan not to exceed £5,000. Period of repayment and rate of interest to be according to Treasury Minute of 16th August, 1879, or as may be fixed from time to time. Repayment to be secured by an order of the Commissioners of Public Works under Seal. 44 & 45 Vict., c. 29, ss. 10, 13.	May borrow from the outside public, but principal borrowed is to be repaid within a period not exceeding 35 years. 44 & 45 Vict., c. 29, ss. 2, 8.
Do.,	Erection, alteration, enlargement, or rebuilding of Industrial Schools.	Commissioners of Public Works authorised to lend by 48 Vict., c. 19, s. 9, subject to Treasury Regulations. Amount of Loan not to exceed £5,000. Period of repayment, and rate of interest to be according to Treasury Minute of 16th August, 1879, or as may be fixed from time to time. Repayment to be secured by an order of the Commissioners of Public Works under Seal. 48 Vict., c. 19, ss. 10, 13.	May borrow from the outside public, but principal borrowed is to be repaid within a period not exceeding 35 years. 44 & 45 Vict., c. 29, ss. 2, 8.
Do.,	For the execution of repairs of Harbours, Piers, and Quays.	Commissioners of Public Works are to advance the money necessary. 9 & 10 Vict., c. 3, ss. 11, 12, 16. 16 & 17 Vict., c. 136, ss. 11, 12. 29 & 30 Vict., c. 45, ss. 3, 4, 5. 40 & 41 Vict., c. 27. 46 & 47 Vict., c. 42, s. 13.	

Do.,	Repairs to Post Roads,	<p>In case the Grand Jury refuse to repair post roads, or erect sessions-houses, the Commissioners of Public Works are empowered to do so, under certain conditions, and to recover the expense from the Grand Jury, if necessary by instalments.</p> <p>6 & 7 Wm. IV., c. 116, ss. 61-63. 40 & 41 Vict., c. 27. 46 & 47 Vict., c. 42, s. 13.</p>	
Do.,	Repairs of Navigations,	<p>In case navigation works are not kept in repair the Treasury may direct the necessary works to be carried out by the Commissioners of Public Works, who are to recover the amount chargeable on the counties, baronies, or townlands from the respective Grand Juries.</p> <p>19 & 20 Vict., c. 62, ss. 29-30. 40 & 41 Vict., c. 27. 46 & 47 Vict., c. 42, s. 13.</p>	
<p>Note.—Under the River Suck Drainage Act, 1889 (52 & 53 Vict., cap. ccv.), and Amending Acts of 1890, 1894, and 1895, a portion of the amount that may be borrowed by the Drainage Board is chargeable on the county cess of the baronies and townlands of the contributory area. No reference has been made to the power of borrowing for Militia Storehouses under the Act 17 & 18 Vict., c. 107, ss. 38-41, as these buildings may now be transferred to the Secretary of State for War under the 35 & 36 Vict., c. 68, ss. 10-14, and the 36 & 37 Vict., c. 84, s. 2. By section 23 of the Public Works (Ireland) Act, 1831, and section 126 of the Grand Jury Act, 1836, the Commissioners of Public Works are empowered to make advances for the purpose of any public work for the execution of which a Grand Jury may make presentments, to be repaid by half-yearly instalments of not less than 10 per cent. of the whole sums together with interest, and by Section 1 of 32 & 33 Vict., c. 74, the Commissioners, on the application of the Grand Jury, may, with the sanction of the Treasury, permit the advance to be repaid by half-yearly instalments of not less than 5 per cent. of the total amount.</p>			
Pier Authorities under the Shannon Act, 1885.	<p>Maintenance of certain Piers in the estuary of the Shannon, viz. :— Clarecastle Pier. Kilrush Pier. Kildysart Pier. Querin Pier. Kilteery Pier. Foynes Harbour. Saleen (Ballylongford) Pier.</p>	<p>Commissioners of Public Works may lend under the power given by 48 & 49 Vict., c. 41, s. 10. Loan to be repaid within a period not exceeding 50 years, and to bear interest at the rate of 3½ per cent. per annum, or such other rate as may be necessary to prevent loss to the Exchequer.</p>	<p>May borrow from the outside public. 48 & 49 Vict., c. 41, s. 9. Subject to the provisions of the Order made by the Commissioners of Public Works transferring the maintenance of the Pier to the Pier Authority. Rate to be levied for the purpose of the Act is not to exceed in any year <i>6d.</i> in the £. 48 & 49 Vict., c. 41, s. 8.</p>
Local Authority under the Railway and Canal Traffic Acts, 1888-1891.	<p>Payment of the expenses incurred in making or opposing any complaint to the Railway and Canal Commissioners, or the Board of Trade, or of entering into any agreement to pay the whole or a portion of the expenses of complying with an order of the Commissioners or the Board of Trade, or of making any application for the abandonment or acquisition of a canal under the Railway and Canal Traffic Acts.</p>	<p>Local Authority may borrow in the manner provided by the Public Health (Ireland) Act, 1878, in like manner as if the provisions of that Act were re-enacted in the Railway and Canal Traffic Act, 1888, and in terms made applicable thereto. [Section 54 (5)].</p>	<p>Same as under the Public Health (Ireland) Act, 1878.</p>

SCHEDULE A.—BORROWING POWERS OF LOCAL AUTHORITIES IN IRELAND—*continued.*

Authority has been given from time to time to local Authorities to issue Stock under the provisions of special Acts as in the case of the Municipal Corporations of Dublin, Belfast, Cork, Drogheda, Londonderry, and Waterford; the Commissioners of the Townships of Bray, and Rathmines and Rathgar, and of the Towns of Dundalk and Newry. The Belfast City and District Water Commissioners are empowered to issue Stock; so also are the Joint Drainage Board under the "Rathmines and Pembroke Main Drainage Act, 1877," and the Joint Drainage Board under the "Blackrock and Kingstown Main Drainage and Improvement Act, 1893".

Section 52 of the Public Health Acts Amendment Act, 1890, provides that where any Urban Sanitary Authority has, for the time being, either in its capacity as Urban Authority or in any other capacity, any power to borrow money, it may, with the consent of the Local Government Board exercise such power by the creation of Stock to be created, issued, transferred, dealt with, and redeemed in such manner, and in accordance with such regulations as the Local Government Board may from time to time prescribe. These regulations may provide for the discharge of any Loan raised by such Stock, and in the case of consolidation of debt for extending or varying the times within which the Loans may be discharged. The Board on the 20th February, 1892, prescribed regulations which were subsequently duly confirmed by an Order of the Privy Council, and laid before each House of Parliament.

Before, however, Urban Sanitary Authorities can issue Stock they must apply to the Local Government Board for an Order consenting to such a course and specifying the borrowing powers to be exercised by means of the Stock, the period for the discharge of the Loan, and the period for the purchase and extinction or redemption of the Stock (which in no case is to exceed 60 years).

This power has been made use of by the Township Commissioners of Pembroke and Kingstown, and the Town Commissioners of Killiney and Ballybrack, Lurgan, and Tralee.

The Stock is floated in the ordinary way either by private arrangement or by public advertisement inviting tenders, and the money obtained from the outside public on such term as may be determined by the condition of the money market. The Government Loans are then paid off on the following conditions:—

- (1.) That the local authority serve the Commissioners of Public Works with three months' notice of their intention to repay;
- (2.) That the local authority agree to repay at such times and in such instalments as may be required by the Commissioners of Public Works; and
- (3.) That for every £100 outstanding on the loan account the local authority repay such sum as may be certified to be the equivalent of the price at which £100 of the Local Loans Stock can be purchased seven days before the expiration of the three months' notice.

The Stock is paid off, as a general rule, by the setting aside at the end of each year during the period allowed for redemption, and accumulating at compound interest such annual sum as with those accumulations will be sufficient to redeem the Stock at the end of that period.

SCHEDULE B,

APP. III,

STATEMENT showing the RATES of INTEREST on and PERIODS of REPAYMENT of LOANS advanced to Local Authorities and other persons by the COMMISSIONERS of PUBLIC WORKS, as given in their Annual Report for 1895-96.

Purpose of Loan.	Rate of Interest per Cent.	Maximum Period of Repayment.
1.—County roads, bridges, and courthouses,	5	20 years.
2. Courthouses erected by the Board,	4	1 year from completion of works.
3. Bridges between counties,	5	22 years.
4. (a) Public works generally, including commercial harbours, docks, canals, and bridges other than county bridges. <small>works</small>	Not less than 4	25 years.
(b.) Loans to Pier Authorities created by Shannon Act, 1885.	3½	50 years.
5. Public buildings—		
(a.) Reformatories,	3½	20 years.
	3¾	30 "
	4	35 "
(b.) Public Libraries,	5	25 "
(c.) Industrial Schools,	3½	35 "
6. Railways and Tramways,	4	25 years.
7. Fishery piers and harbours, construction of,	5	25 years.
8. Housing of the working classes,	3½	20 years.
	3¾	30 "
	3¾	40 "
	*3½	50 "
9. Sanitary improvements,	3½	35 years.
(a.) Water supply, sewerage, &c.,	3	40 "
	4	50 "
(b.) Burial grounds,	4	50 "
10. (a.) Maintenance of drainage works,	5	Various periods, not usually exceeding 12 years.
(b.) Loans to Trustees of Districts carried out under the Act 5 & 6 Vic., c. 89.	3½	12 years
11. Arterial drainage works,	4 during progress of works, subsequently 3½.	35 years.
12. Repairs of post roads and bridges,	4	2 years.
13. Repairs of fishery piers,	4	1 year from completion of works.
14. Maintenance of navigation works,	4	Ditto.
15. Lunatic asylums buildings, erection of or purchase of land for.	3½	†50 years.
16. Emigration,	3½	20 years.
	3¾	30 "
17. Labourers' cottages, erection of, by boards of guardians.	3½	20 years.
	3½	30 "
	3¾	40 "
	3¾	50 "
18. Dispensary houses, erection of,	3½	35 years.

* Only local authorities are allowed the term of 50 years.

† Only 20 years are allowed for loans for furniture, fittings, etc.

NOTE.—The Treasury, in pursuance of the powers conferred on them by the Public Works Loans Act, 1897, have fixed the rates of interest chargeable on public loans granted subsequently to the passing of that Act and secured on local rates, according to the following scale:—

Period of repayment.	Rates of Interest.
Not exceeding 30 years.	2½ per cent. per annum (the lowest rate of interest allowed by the Act.)
" 40 "	3 " " "
" 50 "	3½ " " "

A higher rate of interest may be adopted if at any time the Treasury are of opinion that such action is necessary in the interests of the solvency of the Local Loans Fund.

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APP. III. SCHEDULE B.—STATEMENT showing the RATES of INTEREST on and PERIODS of REPAYMENT of LOANS advanced to Local Authorities and other persons by the COMMISSIONERS of PUBLIC WORKS, as given in their Annual Report for 1895-96—*continued*.

Purpose of Loan.	Rate of Interest per Cent.	Maximum Period of Repayment.
19. Reclamation of waste Lands (see also Land Law Act, 1881), 1 & 2 Wm. 4, c. 33.	5	3 years from completion of works.
20. Glebe houses, erection of, and purchase of lands, &c., 33 & 34 Vic., c. 112, 34 & 35 Vic., c. 100, and Expiring Laws Continuance Acts.	3½	35 years.
21. Land improvement preliminary expenses, 10 Vic., c. 32, s. 15.	—	—
22. Land improvement:— Loans to landlords, 10 Vic., c. 32.	(About) 3½	22 years.
(a.) For subsoiling, trenching, irrigation, embanking, fencing, and reclamation of waste lands.		
(b.) For farm buildings, houses and offices, scutch mills, labourers' dwellings, and planting. 10 Vic., c. 32, 29 & 30 Vic., c. 40.	(About) 3½ 3½	22 years. 35 "
(c.) For labourers' cottages, erected by order of Land Commission. 10 Vic., c. 32, s. 7, and Land Law Act, 1881, s. 19.	(About) 3½	22 years.
23. National school teachers' residences, erection of, 38 & 39 Vic., c. 82.	3½	35 years.
24. Non-vested schools and training colleges, erection of, 47 & 48 Vic., c. 22.	3½	35 years.
25. Land Law Act, 1881, 44 & 45 Vic., c. 49, s. 31.	(About) 3½	22 years.
(a.) Loans to tenants for improvement of their holdings.		
(b.) Loans to Companies for reclamation of waste lands, &c.	3½ 3½ 4 4½	20 years. 30 " 40 " 50 "
IRISH CHURCH FUND.		
For erection of fishery piers and harbours, 46 & 47 Vic., c. 26.	3½	25 years.
SEA AND COAST FISHERIES FUND.		
To enable fishermen to purchase and repair boats, to supply fishing gear, &c., 47 & 48 Vic., c. 21, 54 & 55 Vic., c. 48.	2½	10 years.

SCHEDULE C.

CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER.

(TAKEN FROM THE PARLIAMENTARY ESTIMATES).

	Grants in Session 1896.	Grants in Session 1895.	Grants in Session 1894.	Grants in Session 1893.	Grants in Session 1892.	Grants in Session 1891.
RATES ON GOVERNMENT PROPERTY :	£	£	£	£	£	£
Payments and Contributions in lieu,	41,000	41,000	33,000	33,000	33,000	34,500
Rates on Telegraph Wires and Premises,	650	675	650	595	640	700
DISEASES OF ANIMALS :						
Pleuro-Pneumonia,	45,000	50,000	40,000	50,000	20,000	20,000
POOR LAW UNIONS :						
Salaries of Schoolmasters and Schoolmistresses in Workhouses,	9,570	9,500	9,640	9,690	9,710	9,820
Half Salaries of Medical Officers and half Cost of Medicines,	75,050	74,900	75,060	74,600	73,850	74,000
Poor Law Auditors (* to be recovered from local sources),	7,243	7,140	7,540	7,350	7,004	7,650
Half Salaries of Sanitary Officers,	16,480	16,450	16,250	16,150	16,140	15,700
Vaccine Lymph,	1,200	1,200	1,000	1,000	800	800
PAUPER LUNATICS :						
Contribution in aid of Maintenance,	131,372	126,966	124,035	121,433	117,213	113,114
CRIMINAL PROSECUTIONS .						
Expenses of Prosecutors and Witnesses, formerly provided for by Presentment,	20,000	20,000	20,000	21,000	24,000	24,000
DUBLIN METROPOLITAN POLICE ;						
Salaries, Pensions, and Expenses, excluding Salaries and Pensions of Police Courts, and Escort of Industrial School Children (net),	86,400	86,300	92,000	91,000	91,700	90,000
Buildings (exclusive of Courts),	12,052	12,014	9,942	10,508	10,037	8,380
IRISH CONSTABULARY :						
Pay and Pensions, and other Expenses, excluding Escort of Industrial School Children, and provision in lieu of Revenue Police (net),	1,341,642	1,335,161	1,327,949	1,342,000	1,342,370	1,342,415
Buildings,	8,962	11,269	12,498	14,700	15,996	22,409

MEMORANDUM BY THE LOCAL GOVERNMENT BOARD (IRELAND).

SCHEDULE C.—CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER—*continued*.
(TAKEN FROM THE PARLIAMENTARY ESTIMATES).

	Grants in Session 1896— <i>continued</i> .	Grants in Session 1895— <i>continued</i> .	Grants in Session 1894— <i>continued</i> .	Grants in Session 1893— <i>continued</i> .	Grants in Session 1892— <i>continued</i> .	Grants in Session 1891— <i>continued</i> .	
PRISONS REFORMATORIES, &c.							
Prisons transferred by General Prisons Act, 1877, exclusive of the Cost of the Office of the General Prisons Board, but including the Cost of Removing Convicts from Ordinary Prisons (Extra Receipts estimated at †L).	87,800	87,770	93,080	100,235	102,000	85,500	
Ditto, ditto, Pensions,	8,500	8,000	8,000	8,000	7,500	5,000	
Escort and Conveyance of Industrial School Children,	550	520	550	535	485	605	
Maintenance of Children in Reformatory Schools,	9,558	9,558	10,104	10,348	11,018	112,182	
Ditto, ditto Industrial Schools,	101,450	99,573	99,207	98,677	98,687	199,101	
SURVEY AND VALUATION:							
Salaries and Expenses, after abating 900L. for Boundary Survey (net),	11,416	11,604	11,271	10,783	12,337	23,409	
Pensions,	6,341	6,288	6,304	6,217	2,441	3,074	
INFIRMARIES:							
Grants under 5 Geo. 3, c. 20 (Irish), &c.,	312	312	312	312	316	401	
DUBLIN HOSPITALS:							
Grants-in-Aid,	15,850	15,850	15,850	15,850	15,850	15,850	
Total for Ireland,	£2,037,398	2,032,050	2,014,242	2,043,983	2,013,094	2,008,510	
*Recoverable from local sources,	3,542	3,532	3,532	3,526	3,526	3,526	
†Extra Receipts estimated at,	Nil.	2,500	2,500	2,500	3,000	2,500	
Deduct total,	£3,542	6,032	6,032	6,026	6,526	6,996	
Net Grants (including Rates on Government Property and Criminal Prosecutions):—				Net Grants (not including Rates on Government Property and Criminal Prosecutions):—			
1896,	£2,033,856	1896,	£1,972,206	1895,	1,964,343	1894,	1,954,560
1895,	2,026,018	1895,	1,983,362	1894,	1,948,898	1893,	1,942,314
1894,	2,008,210	1894,	1,948,898	1892,	1,942,314	1891,	1,942,314
1893,	2,037,957	1893,	1,942,314	1891,	1,942,314		
1892,	2,006,568						
1891,	2,001,514						

† £970 to be recovered from parents.

SCHEDULE C.—CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER—*continued.* APP. III.

Probate Duty (or Estate Duty) Grant.

Year ended 31st March.	To Board of Guardians.	To Road Authorities.	To Royal Dublin Society.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1889, . . .	60,500 0 0	60,500 0 0	5,000 0 0	126,000 0 0
1890, . . .	99,871 8 9	99,871 8 9	5,000 0 0	204,742 17 6
1891, . . .	106,115 1 6	106,115 1 6	5,000 0 0	217,230 3 0
1892, . . .	124,003 7 11	124,003 7 11	5,000 0 0	253,006 15 10
1893, . . .	105,031 6 2	105,031 6 2	5,000 0 0	215,062 12 4
1894, . . .	101,506 14 5	101,506 14 5	5,000 0 0	208,013 8 10
1895, . . .	*92,866 12 0	*92,565 13 10	5,000 0 0	190,432 5 10
1896, . . .	*105,362 14 7	*105,536 0 3	5,000 0 0	215,898 14 10

* Section 3 of the Probate Duties (Scotland and Ireland) Act, 1888, provides that after the deduction of £5,000 payable to the Royal Dublin Society, the balance of the probate duty grant annually distributable in Ireland shall be divided equally between Boards of Guardians of Poor Law Unions and Road Authorities. Under section 5 of the Purchase of Land (Ireland) Act, 1891, this grant forms part of the Guarantee Fund therein provided for, and the inequality in the sums paid to Boards of Guardians and Road Authorities, as shown above, is accounted for by the fact that deductions were made from the grant for the purposes of the fund mentioned, in pursuance of regulations framed under section 6 of the Act.

Local Taxation (Customs and Excise) Grant.

Year ended 31st March.	To Commissioners of National Education.	To Intermediate Education Board.	Total.
	£	£ s. d.	£ s. d.
1891, . . .	78,000	39,042 6 11	117,042 6 11
1892, . . .	78,000	47,526 13 3	125,526 13 3
1893, . . .	78,000	44,164 4 11	122,164 4 11
1894, . . .	78,000	44,261 9 5	122,261 9 5
1895, . . .	78,000	40,718 15 10	118,718 15 10
1896, . . .	78,000	47,232 15 7	125,232 15 7

Total amount paid over to Local Taxation (Ireland) Account.

	£	s.	d.
For the year ending 31st March, 1889, the sum of	126,000	0	0
„ 1890, „	204,742	17	6
„ 1891, „	334,272	9	11
„ 1892, „	378,533	9	1
„ 1893, „	337,226	17	3
„ 1894, „	330,274	18	3
„ 1895, „	309,151	1	8
„ 1896, „	341,131	10	5

SCHEDULE D.

STATEMENT AS TO PUBLIC LOANS UP TO THE 31ST MARCH, 1890.

State Loans Outstanding on 31st March, 1890 (*Treasury Paper 329/1891*), £12,225,000

This sum is made up thus :—

	£	s.	d.
Principal in Arrear up to 31st March, 1890,	314,356	1	2
Principal not yet due on 31st March, 1890,	12,851,468	16	10
GROSS TOTAL,	£13,165,824	18	0

Deduct—Irish Church Fund Loans:—

	£	s.	d.
Principal in Arrear,	10,219	0	3
Principal not yet due,	730,209	9	3
TOTAL,	£12,225,396	8	6
or in round numbers,	£12,225,000	0	0

This amount of £12,225,000 comprises :—

- I. Sums due to the Public Works Loan Board of Great Britain.
- II. „ „ Board of Works in Ireland.
- III. „ „ Irish Land Commission.

To whom Due.	Principal Arrears, 31st March, 1890.	Principal not yet due, 31st March, 1890.
	£ s. d.	£ s. d.
I. Public Works Loan Board,	45,374 3 5	138,037 18 4
II. Board of Works,	256,323 3 9	7,362,148 9 4
III. Irish Land Commission,	2,239 13 9	4,421,072 19 11
	£304,137 0 11	11,921,259 7 7
TOTAL,	£12,225,396 8 6	

The particulars of these figures are as follows :—

I. Sums due to the Public Works Loan Board on 31st March, 1890.

Purpose.	Principal in Arrear.	Principal not yet due.
	£ s. d.	£ s. d.
(a) Burial Boards	50 0 0	200 0 0
(b) Harbours	—	1,655 0 0
(c) Railways	45,142 17 2	—
(d) Railways (Ireland) Temporary Advances Act, 1856.	—	16,977 14 8
(e) Sewage Utilization	156 19 9	338 18 5
(f) Waterworks	—	2,520 0 0
(g) Harbours and Passing Tolls, &c., Act, 1861	24 6 6	116,916 5 3
	£45,374 3 5	138,037 18 4
TOTAL,	£183,412 1 9	

SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS UP TO THE 31ST MARCH, 1890—*continued.*I. Sums due to the Public Works Loan Board on 31st March, 1890—*continued.*

(a) Burial Boards:—

Ballymena Town Commissioners,	£250
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(b) Harbours:—

Portrush Harbour Company,	£485	} £1,085
Tralee Harbour Commissioners,	£600	

(c) Railways:—

Athenry and Ennis Junction Railway,	£40,875	10	2	} £45,142	7	2
Finn Valley Railway,	£4,267	7	0			

(d) Railways (Ireland) Temporary Advances Act:—

Athenry and Tuam Railway	£16,977	14	8
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(e) Sewage Utilization Acts, 1865-67:—

	£	s.	d.	
Balbriggan Town Commissioners,	75	0	0	} £495 18 2
Bray Town Commissioners,	257	18	2	
Millstreet Union Sewer Authority,	163	0	0	

(f) Waterworks:—

Enniskillen Borough Commissioners,	2,520	0	0
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(g) Harbours and Passing Tolls:—

Bangor Harbour (R. E. Ward, Esq.),	1,063	1	5	} £116,940	11	9
Belfast Harbour Commissioners,	56,523	0	2			
Carrickfergus Harbour Commissioners,	3,440	0	0			
Coleraine Harbour Commissioners,	30,481	19	6			
Limerick Harbour Commissioners,	18,212	15	3			
Portrush Harbour Company,	1,744	15	5			
Waterford Port and Harbour Commissioners,	5,475	0	0			

Loans are not now advanced by the Public Works Loan Board to local authorities in Ireland for burial grounds, or waterworks, or under the Sewage Utilization Acts (repealed by the Irish Public Health Act, 1878). As these purposes are "sanitary purposes" within the meaning of the Public Health Act, 1878, loans for them are issued by the Irish Board of Works.

Under the Railways (Ireland) Temporary Advances Act, 1866 (29 & 30 Vic., c. 95), section 4, the Public Works Loan Board were authorised to make loans either for the purpose (1) of discharging the principal of money temporarily borrowed and actually applied within 3 months before the passing of the Act in discharging principal money secured by any securities of the company, duly issued before the passing of the Act; or (2) of discharging the principal money secured on any such securities due at the time of the passing of the Act, or falling due within 3 months afterwards—or within a further period not exceeding 12 months from the passing of the Act as the Treasury might direct.

Previous to 1871 loans for general railway purposes were made by the Public Works Loan Board (*see parl. paper, No. 348/72*), these advances were chiefly made to the main lines of the country. Since 1871, the Irish Board of Works have been charged with the making of railway loans under their general Act, 1 & 2 Wm. IV., c. 33.

Practically the only Statute under which the Public Works Loan Board now make advances for Irish purposes is the "Harbours and Passing Tolls, &c., Act, 1861," section 3 (24 & 25 Vic., Cap. 47, amended by 29 & 30 Vic., Cap. 30)—for the construction and improvement of harbours wanted as shelter or refuge for passing trade, or calculated to benefit local commerce and shipping interests combined.

Total Sums advanced by Public Works Loan Board.

Total Sum advanced by Public Works Loan Board under the Railways	£	s.	d.
Temporary Advances Act, 1866, to 31st March, 1890,	159,355	0	0
Total Sum advanced by Public Works Loan Board under the Harbours and Passing Tolls, etc., Act, 1861, to 31st March, 1890,	333,779	9	1
Total Sum advanced by Public Works Loan Board to Railways generally,	2,686,760	0	0

APP. III. SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS UP TO THE 31ST MARCH, 1890—*continued.*

II.—Sums due to the Irish Board of Works on 31st March, 1890.

Acts under which Advances have been made.	Purposes.	Principal in Arrear, 31st March, 1890.	Principal not yet due, 31st March, 1890.
		£ s. d.	£ s. d.
CLASS (1.) LOANS SECURED ON UNDERTAKINGS—			
1 & 2 Wm. 4, c. 33, (For the extension and promotion of Public Works in Ireland.)	Local Boards—various works, . . .	7 10 0	165,056 8 3
	Inland Navigation,	394 8 0	71,584 9 5
	Railways,	186,180 4 0	681,761 19 10
	Quarries, Mines, &c.,	—	475 14 9
	Harbours, Docks, &c.,	8,976 5 6	332,909 17 1
	Reclamation of Waste Lands,	—	101,500 0 0
29 & 30 Vic., c. 44.	Labourers' Dwellings in Towns,	654 10 8	151,236 16 4
43 & 49 Vic., c. 72.	Houses of the Working Classes (Urban),	—	167,731 3 1
		£196,212 18 2	1,672,256 8 9
CLASS (2.) LOANS SECURED ON RATES—			
1 & 2 Wm. 4, c. 33,	Grand Juries of Counties for Roads, Court-houses, &c.	—	49,470 19 9
" "	Roads and Bridges,	37 6 11	94,284 5 6
1 & 2 Wm. 4, c. 33, 44 & 45 Vic., c. 29, 48 Vic., c. 19, }	Public Buildings, Reformatories, and Industrial Schools, }	—	21,858 8 11
9 Vic., c. 3,	Fishery Piers and Harbours,	—	395 19 0
38 & 39 Vic., c. 36,	Artisans' Dwellings (Urban),	—	47,227 14 2
37 & 38 Vic., c. 93, 41 & 42 Vic., c. 52, }	Public Health,	1,842 8 8	1,066,665 10 11
57 Geo. 3, c. 34,	*Public Works Loans,	—	6,000 0 0
6 & 7 Wm. 4, c. 116,	Repairs of Post Roads and Bridges,	—	233 1 11
16 & 17 Vic., c. 136,	Repairs of Fishery Piers and Harbours,	—	118 10 0
19 & 20 Vic., c. 62,	Maintenance of Navigation Works,	—	—
1 & 2 Geo. 4, c. 33, 18 & 19 Vic., c. 109, }	Lunatic Asylum Buildings,	—	213,900 14 3
43 Vic., c. 4,	Relief of Distress—Supply of Food and Fuel (Temporary Act).	—	190 0 0
45 & 46 Vic., c. 47	Emigration (Arrears of Rent Act),	21 19 11	6,195 6 7
46 & 47 Vic., c. 60.	Labourers' Acts (Agricultural),	9 10 10	781,469 11 6
42 & 43 Vic., c. 25	Dispensary Houses,	23 19 8	54,872 2 0
		£1,935 6 0	2,332,882 4 6

* Only one case outstanding.

SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS UP TO THE 31ST MARCH, 1890.—*continued.* APP. III.II.—Sums Due to the Irish Board of Works on 31st March, 1890—*continued.*

Acts under which Advances have been made.	Purposes.	Principal in Arrear, 31st March, 1890.	Principal not yet due, 31st March, 1890.
		£ s. d.	£ s. d.
CLASS (3.) LOANS SECURED ON LANDS—			
5 & 6 Vic., c. 89,	River Drainage and Navigation,	693 7 4	63 0 6
26 & 27 Vic., c. 88,	River Drainage,	6,306 18 4	607,044 12 4
29 & 30 Vic., c. 49,	River Drainage Maintenance,	1,228 9 0	10,747 4 1
10 Vic., c. 32,	Improvement of Lands, viz.:— Drainage, Erection of Farm Buildings and Farm Labourers' Dwellings, Planting for Shelter.	27,048 7 11	1,333,453 3 2
10 Vic., c. 32, s. 15,	Land Improvement Preliminary Expenses,	—	586 7 2
44 & 45 Vic., c. 49, s. 31,	Land Law—Advances to tenants for improvement of their holdings. (Land Law Ireland Act, 1881).	2,961 13 10	589,593 4 3
33 & 34 Vic., c. 46,	For Advances to tenants for purchase of their farms, to landlords for reclamation of waste lands, and compensating tenants for improvements. (Landlord and tenant Ireland Act, 1870).	2,351 17 0	359,809 10 0
		£40,590 13 5	2,901,297 1 6
CLASS (4.) MISCELLANEOUS LOANS—			
33 & 34 Vic., c. 112,	Glebe Loans,	37 4 3	339,175 6 8
53 Geo. 3, c. 107, 3 Geo. 4, c. 79,	Building Schools, (Certain endowed Schools, under "The Commissioners of Education in Ireland.")	225 18 11	302 12 0
43 Vic., c. 1,	Seed Supply (Temp. Act),	17,502 5 2	—
38 & 39 Vic., c. 82,	National School Teachers' Residences,	18 17 10	93,136 6 5
47 & 48 Vic., c. 22,	Non-vested Schools and Training Colleges,	—	23,098 9 6
		£17,784 6 2	455,712 14 7
		£256,523 3 9	7,362,148 9 4
		£7,618,671 13 1	

The foregoing loans form part of the "local loans fund," but in addition there were four other Funds which were wholly or partly administered by the Commissioners of Public Works, though not dealt with in the Treasury Return of July, 1891, namely:—

- A. The Irish Church Fund.
- B. The Reproductive Loan Fund.
- C. The Sea and Coast Fisheries Fund.
- D. The Sea Fisheries Fund.

APP. III. SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS UP TO THE 31ST MARCH, 1890.—*continued.*II.—Sums Due to the Irish Board of Works on 31st March, 1890—*continued.*

A. The Irish Church Fund :—

The Relief of Distress Acts of 1880, authorised the allocation of £1,500,000 out of the Irish Church Fund, and of this amount £1,269,932 15s. 7d. was actually issued.

On the 31st March, 1890, the Account stood thus :—

Purpose.	Amount advanced up to 31st March, 1890.	Principal in Arrear.	Principal not yet due.
	£ s. d.	£ s. d.	£ s. d.
Public Health	38,535 10 0	210 12 7	29,655 2 10
Parsonial Works	271,188 10 10	—	146,184 5 10
Relief of Distress	11,383 13 4	—	3,845 0 0
Relief of Distress Grants	19,069 3 0	—	—
Improvement of Lands	923,619 17 5	9,969 7 8	744,735 18 6
Arterial Drainage	6,136 1 0	39 0 0	5,789 2 1
TOTAL	£1,269,932 15 7	10,219 0 3	930,269 9 3
			£940,428 9 6

B. The Reproductive Loan Fund :—

On the 1st June, 1893, the actual transfer of this Fund was made to the Congested Districts Board, when the Account stood as follows :—

	£ s. d.
In Securities,	43,524 4 7
Cash,	2,746 8 8
Estimated value of outstanding Loans,	22,734 0 0
TOTAL, £69,004 13 3	

C. Sea and Coast Fisheries Fund :—

On the 1st June, 1893, the actual transfer of this Fund was made to the Congested Districts Board, when the Account stood as follows :—

	£ s. d.
In Securities,	2,189 19 3
Cash,	4,115 1 8
Estimated value of outstanding Loans,	11,958 0 0
TOTAL, £18,263 0 11	

The Commissioners of Public Works retained portion of the Fund amounting to £17,000 in Government Stock and £3,701 in Cash.

D. Sea Fisheries Fund :—

The total amount expended for all purposes under the Act to the 31st March, 1890, was as follows :—

Expenses of Fishery Commissioners,	£ s. d. 1,845 0 0	£ s. d.
Pay and Travelling Expenses of Engineering Staff and incidental expenses,	14,319 0 0	
Piers and Harbour Works and Law expenses,	236,883 0 0	
	£253,047 0 0	
The Funds available were—		
Grants,	250,000 0 0	
Contributions,	9,864 0 0	
	£259,864 0 0	
Surplus,		6,817 0 0
Required for completion of Works in progress,		3,594 0 0
Net Balance, £		3,223 0 0

The balance of this Fund remaining unexpended on the 31st of March, 1891, was	£5,368
Estimated repayment of Loans during year 31st March, 1891, to 31st March, 1892,	£2,200
TOTAL, £7,568	

Of this Sum of £7,508, however, £4,735 will be required to complete certain Works at Greystones.

SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS UP TO THE 31ST MARCH, 1890.—*continued.* APP. III.

III.—Sums Due to the Irish Land Commission on 31st March, 1890.

Act.	Purpose.	Principal in Arrear, 31st March, 1890.	Principal not yet due, 31st March, 1890.
		£ s. d.	£ s. d.
Land Law (Ireland) Act, 1881, Secs. 24 & 35.	For purchases by tenants from their landlords.	140 13 11	173,657 12 4
„ Sec. 26.	For purchases by tenants from the Land Commission.	24 8 10	44,176 7 11
„ Sec. 27.	For purchases by persons not being the occupying tenants.	—	86 2 7
„ Sec. 59.	In payment of arrears of rent due by tenants,	138 2 0	978 3 11
Tramways and Public Companies (Ireland) Act, 1883, Sec. 13.	For purchases of estates by public companies,	1,079 11 1	39,158 9 7
Purchase of Land (Ireland) Act, 1885, Sec. 2.	*To tenants of the whole purchase money, .	831 3 6	4,882,800 7 8
„ Sec. 4.	To tenants of three-fourths of the purchase money for 49 years.	24 13 9	157,643 15 1
„ Sec. 7.	To persons other than tenants of one half of the purchase money.	1 0 8	476 11 6
*Deduct guarantee deposits retained out of advances of purchase money under "The Purchase of Land (Ireland) Act, 1885."			5,298,977 10 7
			877,904 10 8
	Total,	£2,239 13 9	4,421,072 19 11
			£4,423,312 13 8

By the "Purchase of Land (Ireland) Act, 1885," and the "Purchase of Land (Ireland) Amendment Act, 1888," the Land Commission may make advances under the Act of 1885, and Acts amending the same, up to £10,000,000. Since the passing of the Purchase of Land (Ireland) Act, 1891, advances are not made out of the Local Loans Fund, but by means of a special stock called Guaranteed Land Stock.

APP. III.

SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS

IV.—State Loans in England,

PURPOSE OF LOAN.	ENGLAND.		SCOT-	
	Total Advances to 31st March, 1890.	Amount of Principal Outstanding on 31st March, 1890.	Total Advances to 31st March, 1890.	
	£ s. d.	£ s. d.	£ s. d.	
Allotments (England)	2,200 0 0	2,183 8 5	—	
Artisans and Labourers' Dwellings Improve- ment.	1,619,979 0 0	60,871 2 4	229,000 0 0	
Baths and Wash-houses	81,846 0 0	45 0 0	—	
Bridges and Ferries	298,590 0 0	74 13 5	53,700 0 0	
Burial Grounds	887,341 0 0	58,211 10 10	18,821 0 0	
Canals, Rivers, and Drainage	1,635,600 0 0	171,877 5 2	100,000 0 0	
Cattle Diseases Prevention Act, 1866 (England.)	290,000 0 0	87,619 0 9	—	
Drainage of Land	2,116,510 17 7	14,487 3 8	1,874,367 2 5	
Harbours, Docks, and Piers	692,700 0 0	30,724 19 6	176,800 0 0	
Harbours and Passing Tolls	1,266,820 0 0	899,894 19 4	828,200 0 0	
Improvement of Cities and Towns	772,600 0 0	100,338 1 9	147,000 0 0	
Labouring Classes Dwellings	1,162,801 0 0	811,125 4 5	—	
Law Courts, Gaols, and other Public Buildings.	806,786 0 0	2,470 11 9	27,950 0 0	
Local Boards, &c.	1,232,335 0 0	149,950 17 10	9,710 0 0	
Lunatic Asylums	419,601 0 0	5,126 11 0	—	
Police Commissioners (Scotland)	—	—	34,355 0 0	

UP TO THE 31ST MARCH, 1890.—*continued.*

. APP. III.

Scotland, and Ireland.

LAND.		IRELAND.			Observations as to Ireland.	
Amount of Principal Outstanding on 31st March, 1890.		Total Advances to 31st March, 1890.		Amount of Principal Outstanding on 31st March, 1890.		
£	s. d.	£	s. d.	£	s. d.	
—	—	—	—	—	As to Ireland—See under "Labourers Acts."	
163,447	8 10	*262,843	0 0	214,958	17 3	*Housing of the Working Classes, £181,843 } Artizan's Dwellings, £81,000 } See also under "Sanitary Loans."
—	—	—	—	—	—	
—	—	—	—	—	See under "Roads"	
3,582	14 9	*18,678	0 0	250	0 0	*This sum was advanced by the Public Works Loan Board. Loans for Burial Grounds are now obtained from the Irish Board of Works, and are classified under Sanitary (or Public Health) Loans.
—	—	*3,158,476	10 6	698,062	9 0	*Ulster Canal, £120,000 (advanced by the Public Works Loan Board). Inland Navigation, . £114,897 6 2 River Drainage and Navigation, . £2,082,052 7 3 River Drainage, . . £794,535 18 10 River Drainage Maintenance, . £44,506 18 3 Maintenance of Navigation Works, . £2,484 0 0
—	—	—	—	—	—	
9 161	5 11	*4,170,556	3 10	1,462,587	18 3	*Made up thus— Improvement of Lands, . £3,977,405 3 10 } Land Improvement Preliminary Expenses, . £62,500 0 0 } Reclamation of Waste Lands, . £130,651 0 0 }
30,483	6 3	*553,832	1 2	312,971	2 7	*Harbours (Public Works Loan Board) £40,850 0 0 } Harbours (Irish Board of Works), . £512,982 1 2 }
403,354	13 6	333,779	9 1	116,940	11 9	As to Fishery Piers and Harbours, see under "Fishery Board."
—	—	—	—	—	—	See under "Local Boards."
—	—	189,861	15 2	151,891	7 0	—
—	—	*70,500	0 0	21,858	8 11	*See also under "Roads." Goals and Bridewells now are provided for in the estimate for the General Prisons Board, (40 & 41, Vic. c. 49).
3,113	3 11	183,624	0 0	165,063	18 3	—
—	—	1,448,293	5 8	213,900	14 3	—
6,586	2 11	—	—	—	—	—

APP. III.

SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS

IV.—State Loans in England,

PURPOSE OF LOAN.	ENGLAND.		SCOT-	
	Total Advances to 31st March, 1890.	Amount of Principal Outstanding on 31st March, 1890.	Total Advances to 31st March, 1890.	
	£ s. d.	£ s. d.	£ s. d.	
Portpatrick Railway Company (Scotland),	—	—	141,141 0 0	
Prisons,	84,058 0 0	39,865 14 8	17,815 0 0	
Public Works (Manufacturing Districts), Act, 1863-64 (England).	1,759,015 0 0	277,635 11 4	—	
Roads,	562,300 0 0	—	103,970 0 0	
Sanitary Loans,	11,413,559 0 0	7,603,376 12 11	1,282,935 0 0	
School Boards,	14,548,628 0 0	11,528,132 9 10	3,451,331 0 0	
Workhouses (England),	3,956,123 0 0	59,041 11 10	—	
Fishery Board (Scotland)— [Loans to Fishermen under "The Crofters' Holdings (Scotland) Act, 1886]	—	—	23,290 16 7	
ADDITIONAL IRISH LOANS.				
Railways,	—	—	—	

UP TO THE 31ST MARCH, 1890.—*continued.*

APP. III

Scotland and Ireland.—*continued.*

LAND.		IRELAND.			Observations as to Ireland.
Amount of Principal Outstanding on 31st March, 1890.		Total Advances to 31st March, 1890.		Amount of Principal Outstanding on 31st March, 1890.	
£	s. d.	£	s. d.	£	s. d.
70,061	17 8	—	—	—	—
13,091	12 7	—	—	—	Provided for in estimate for the "General Prisons Board" by "The General Prisons (Ireland) Act, 1877." County prisons were transferred to the State.
—	—	—	—	—	—
150	0 0	*1,101,296	13 7	144,025	14 1
					*To Grand Juries for Roads, Bridges, Courthouses, Session houses, &c., . . . £765,834 15 5 } Other Roads and Bridges, . . . £200,577 0 4 } Repairs of Post Roads and Bridges, . . . £184,834 17 10 }
1,015,055	15 1	*2,124,943	5 9	1,061,523	17 9
					*Public Health (Irish Board of Works), £1,634,908 5 9 } Sewage Utilization Acts (Public Works Loan Board), . . . £11,035 0 0 } Waterworks (Public Works Loan Board,) £479,000 0 0 }
2,514,600	2 11	*135,313	15 7	116,782	4 8
					*Though there are no "School Boards" in Ireland, all loans for School purposes in that country have been given here; they are classified thus:— For building, &c., certain endowed schools, £10,293 5 7 } National School Teachers' Residences, . . . £100,566 10 0 } Non-vested Schools and Training Colleges, £24,454 0 0 } Grants for building purposes are made in the case of vested schools.
—	—	—	—	—	—
20,825	0 7	—	—	—	In Ireland loans to fishermen are made under the "Reproductive Loan Fund," and the "Sea Coast and Fisheries Fund," which are not included among the State Loans.
—	—	*4,031,313	8 5	930,062	15 8
					*Public Works Loan Board, £2,686,750 0 0 } " under Temporary Advances Act, £159,356 0 0 } Board of Works Ireland, £1,185,207 8 5 }

APP. III.

SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS

IV.—State Loans in England,

PURPOSE OF LOAN.	ENGLAND.		SCOT.	
	Total Advances to 31st March, 1890.	Amount of Principal Outstanding on 31st March, 1890.	Total Advances to 31st March, 1890.	
ADDITIONAL IRISH LOANS.— <i>con.</i>	£	s. d.	£	s. d.
Quarries, Mines, &c.				
Glebe Loans				
Public Works Loans				
Dispensary Houses				
Relief of Distress				
Seed Supply				
Emigration Labourers Acts				
Fishery, Piers, and Harbours				
LAND ACTS.				
Landlord and Tenant Act, 1870				
Land Law (Ireland) Act, 1881				
Same				
Tramways and Public Companies Act, 1883.				
Purchase of Land Act, 1885				
Total Current and unclosed Loan Services to 31st March, 1890. }	£45,519,392 17 7	21,903,052 10 9	8,520,385 19 0	
Add Total closed Loan Services	£9,458,934 12 5	—	525,966 1 7	
GROSS TOTAL	£54,978,327 10 0	21,903,052 10 9	9,046,352 0 7	

UP TO THE 31ST MARCH, 1890—continued.

APP. III.

Scotland, and Ireland.—continued.

LAND.			IRELAND.			Observations as to Ireland.			
Amount of Principal Outstanding on 31st March, 1890.			Total Advances to 31st March, 1890.						
£	s.	d.	£	s.	d.	£	s.	d.	
			15,283	0	0	475	14	9	<p>May be made to "any Ecclesiastical person," for erecting, enlarging, and improving houses or offices, purchasing glebe lands (not above 10 acres), and purchasing a residence.</p> <p>These Loans were issued pursuant to an old Act of 1817, 57 Geo. 3, c. 34, not now acted on. Loans were given under its provisions for <i>inter alia</i>, Repairs to Parish Churches, Roads, Canal Companies, Court houses, Bridges, Street Improvements, &c.</p> <p>Providing suitable Dispensaries and Dwellings for Dispensary Medical Officers</p> <p>Temporary, to relieve distress in 1879-1880.</p> <p>A Temporary Act (to provide seed for certain occupiers and cultivators after the distress of Winter of 1879).</p> <p>Under Arrears of Rent Act, 1882.</p> <p>For the purpose of erecting and repairing Cottages and providing plots of ground for the Agricultural Labourers of Ireland. (See "Allotments" in England).</p> <p>Fishery Piers and Harbours, £53,544 17 3</p> <p>Repairs to Fishery Piers and Harbours, £14,786 0 0</p> <p>Advanced by Board of Works to Landlords for reclamation of waste lands and compensating Tenants for improvements, and to Tenants for purchase of their holdings. By Sec. 35 of the Land Law Act, 1881, the powers of the Board of Works to advance money to Tenants for the purchase of their Farms is transferred to the Land Commission.</p> <p>Advanced by Board of Works under Section 31, to Tenants for Agricultural Improvements.</p> <p>These Loans are subject to the provisions of the Land Improvement Acts so far as the Treasury may declare the same to be applicable.</p> <p>Advanced by Land Commission.</p> <p>Advanced by Land Commission.</p> <p>Advanced by Land Commission.</p>
			437,596	16	8	339,212	10	11	
			491,444	19	8	6,000	0	0	
			61,903	0	0	54,896	1	8	
			15,756	0	0	190	0	0	
			647,562	11	10	17,502	5	2	
			11,755	3	10	6,217	6	6	
			798,889	17	6	781,479	2	4	
			68,330	17	3	514	9	0	
			518,932	16	7	362,161	7	0	
			685,084	0	0	592,554	18	1	
			259,594	10	11	219,201	11	6	
			42,300	0	0	40,238	0	8	
			4,232,138	9	4	4,163,873	1	6	
4,253,513	4	11	26,069,883	12	4	12,225,396	8	6	
			21,507,220	14	3				
4,253,513	4	11	47,577,104	6	7*	12,225,396	8	6	

Total Advances under the Land Acts up to 31st March, 1890, £5,738,049 16 10

Total Amount of Principal outstanding on 31st March, 1890, £5,377,172 0 10

*Not including £1,269,932 15s. 11d., advanced from the Irish Church Temporalities Fund. This would bring the Gross Amount up to £48,847,037 2s. 6d.

APP. III. SCHEDULE D.—STATEMENT AS TO PUBLIC LOANS UP TO THE 31ST MARCH, 1890—*continued*.IV.—State Loans in England, Scotland, and Ireland—*continued*.

Thus—

In England nearly £55,000,000 has been advanced by the State for local purposes by way of loan, and of this sum about £475,000 has been remitted, and £238,211 written off from the account of the assets of the local loans fund.

In Scotland the amount lent by the State came to a little over £9,000,000, of which about £365,000 has been remitted, and £78,488 written off from the account of the assets of the local loans fund.

In Ireland more than £47,000,000 has been advanced by the State at different times, and of this sum over £10,000,000 has been remitted, namely:—*

	£	s.	d.
By the Treasury, in respect of Tithe Relief	900,000	0	0
By the Public Works Loan Board, on account of Union Work-houses and Roads (£11,400)	1,381,934	16	0
By the Public Works Loan Board, in respect of Harbours and Railways.	30,671	6	9
*By the Irish Board of Works	7,953,583	17	8
TOTAL	£10,266,190	0	5

This sum does not include (a) £22,457 9s. 2d. remitted in respect of loans from the Irish Church Fund, or (b) £345,600 written off from the account of the assets of the local loans fund.

*This sum includes (*inter alia*):—

	£
Grand Juries, in respect to Relief Works	156,678
Employment of the Labouring Poor, 1846-47	4,294,947
Distressed P. L. Unions Temporary Relief, &c. (1847)	727,270
Tithe Composition	227,726
Turnpike Road Debentures	27,687
Constabulary	236,347
Public Works	232,843
Commissioners of Wide Streets, Dublin	226,728
Dunleary Harbour	145,254
Relief of Trade	35,300
In-aid of Suitors' Fund, Court of Exchequer	125,932
Relief of Clergy	33,493
Board of First Fruits	92,620
Peace Preservation Acts	24,508
Maynooth College	15,857
Shannon Navigation	12,636
River Drainage (preliminary expenses)	13,773
River Drainage and Navigations	1,207,582
Harbours, Docks, &c.	74,836
Lunatic Asylum Buildings	12,183

* Reference may be made to the Final Report of the Financial Relations Commission with respect to these remissions (C. 8262-1890) and to the evidence of Sir R. W. Hamilton, K.C.B., in reply to questions 8945-8960 in the second volume of the Minutes of Evidence (C. 8008-1896).

TABLES PREPARED

APP. III.

BY THE

STATISTICAL DEPARTMENT OF THE LOCAL GOVERNMENT BOARD
FOR IRELAND,

SHOWING

- I.—The increase of Local Taxation per head of the Population in Ireland from 1826 to 1893.
- II.—The various local taxes in Ireland, and the amounts severally produced by them in each of the five years 1891 to 1895, also in the years 1875 and 1880, 1885 and 1890.
- III.—The amount and purpose of the Presentments passed by Grand Juries in the year 1895, and in each of the four preceding years, and
- IV.—The amount expended on relief of the Poor, and the other expenditure charged on Poor rate, with the per-centage of each on the total amount in the years 1875, 1880, 1885, 1890, and 1895.

TABLE I.—INCREASE OF LOCAL TAXATION PER HEAD OF THE
POPULATION IN IRELAND FROM 1826 TO 1895.

Years.	Amounts.	Population.	Per Head.
	£		s. d.
*1826,	869,094	7,286,570	2 6
*1843,	1,516,191	8,239,832	3 5
*1851,	2,325,659	6,514,473	7 1
*1861,	1,875,419	5,788,415	6 5
1871,	2,786,749	5,398,179	10 3
1881,	3,391,430	5,145,770	13 2
1891,	3,503,519	4,681,248	14 11
1892,	3,590,239	4,638,169	15 6
1893,	3,704,434	4,615,312	16 0
1894,	3,749,422	4,600,599	16 3
1895,	3,842,005	4,574,764	16 9

*The figures for these years are taken from a statement submitted by Mr. LOUGH, M.P., to the Financial Relations Commission.

TABLE II.—LOCAL TAXATION IN IRELAND.

1895.

Local Taxes.	Amount produced by rates on real property.	Valuations on which the principal sums in foregoing column were assessed.	Poundages. (Average poundages in first three cases.)	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total amount of Taxation (cols. 2, 4, & 6).
1.	2.	3.	4.	5.	6.	7.
	£	£	s. d.	£	£	£
Grand Jury cess,	1,263,839	12,603,256	2 0	—	14,349	1,278,188
Poor rate,	1,025,619	14,187,538	1 5½	—	45,359	1,070,978
Town taxes,	642,788	3,107,132	*4 1½	47,176	185,674	875,638
Belfast water rate,	27,918	—	{ 1s. domestic, 3d. public. }	—	28,809	56,727
Rutland Square tax (Dublin),	281	—	{ See page 17 of local taxation returns for 1895. }	—	—	281
Dublin Metropolitan Police taxes,	36,268	—	0 8	10,362	3,374	50,004
Dublin Port and Docks Board taxes,	8,742	—	usually 2d.	—	451	9,193
Court Leet presentments,	—	—	—	—	—	—
Burial Board receipts,	—	—	—	83	124	207
Fees of Clerks of the Peace,	—	—	—	2,415	—	2,415
Fees of Clerks of the Crown,	—	—	—	310	—	310
Petty Sessions stamps and Crown fines,	—	—	—	49,956	5,821	55,777
Dogs licence duty,	—	—	—	41,979	389	42,368
Harbour taxation,	—	—	—	312,196	62,744	374,940
Inland Navigation taxation,	—	—	—	2,740	2,612	5,352
Light dues and fees under Merchant Shipping Act,	—	—	—	19,627	—	19,627
Total,	3,005,455 or 78.23 per cent. of the whole.	14,187,538		486,844 or 12.67 per cent. of the whole.	349,706 or 9.1 per cent. of the whole.	3,842,005

*The town rates actually assessed varied from 6d. to 5s. 4d., as may be seen on page 15 of local taxation returns for 1895.

APP. II.

TABLE II.—LOCAL TAXATION IN IRELAND—*continued.*

1894.

Local Taxes	Amount produced by rates on real property.	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total.
	£	£	£	£
Grand Jury cess,	1,217,426	—	10,761	1,228,187
Poor rate,	997,090	—	46,115	1,043,205
Town taxes,	658,063	49,868	167,641	875,572
Belfast water rate,	27,918	—	23,592	51,510
Rutland Square tax,	275	—	—	275
Dublin Metropolitan Police taxes,	36,009	10,985	3,982	50,976
Dublin Port and Docks Board taxes,	4,739	—	276	5,035
Court Leet presentments,	—	—	—	—
Burial Board receipts,	—	79	67	146
Fees of Clerks of the Peace,	—	3,184	—	3,184
Fees of Clerks of the Crown,	—	401	—	401
Petty Sessions stamps and Crown fines,	—	50,539	5,845	56,384
Dogs licence duty,	—	41,464	390	41,854
Harbour taxation,	—	311,326	55,812	367,138
Inland Navigation taxation,	—	2,620	2,844	5,464
Light dues and fees under Merchant Shipping Act,	—	20,091	—	20,091
Total,	2,941,540 or 78.45 per cent. of the whole.	490,557 or 13.09 per cent. of the whole.	317,325 or 8.46 per cent. of the whole.	3,749,423

TABLE II.—LOCAL TAXATION IN IRELAND—*continued.*

1893.

Local Taxes	Amount produced by rates on real property.	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total.
	£	£	£	£
Grand Jury cess,	1,211,701	—	13,081	1,224,782
Poor rate,	1,028,353	—	43,770	1,072,123
Town taxes,	632,102	49,923	136,159	818,184
Belfast water rate,	21,476	—	30,113	51,589
Rutland Square tax (Dublin),	294	—	—	294
Dublin Metropolitan Police taxes,	35,197	10,638	3,836	49,671
Dublin Port and Docks Board taxes,	8,516	—	354	8,870
Court Leet presentments,	—	—	—	—
Burial Board receipts,	—	1,685	143	1,828
Fees of Clerks of the Peace,	—	3,281	—	3,281
Fees of Clerks of the Crown,	—	443	—	443
Petty Sessions stamps and Crown fines,	—	51,871	5,851	57,722
Dogs licence duty,	—	39,974	350	40,324
Harbour taxation,	—	294,173	58,105	352,278
Inland Navigation taxation,	—	2,173	3,383	5,556
Light dues and fees under Merchant Shipping Act,	—	19,874	—	19,874
Total,	2,937,639 or 79.25 per cent. of the whole.	474,035 or 12.79 per cent. of the whole.	295,145 or 7.96 per cent. of the whole.	3,706,819

TABLE II.—LOCAL TAXATION IN IRELAND—*continued.*

APP. III.

1892.

Local Taxes.	Amount produced by rates on real property.	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total.
	£	£	£	£
Grand Jury cess,	1,261,928	—	—	1,261,928
Poor rate,	960,605	—	36,722	997,327
Town taxes,	579,513	45,353	112,487	737,353
Belfast water rate,	20,738	—	52,756	73,494
Rutland Square tax,	316	—	—	316
Dublin Metropolitan Police taxes,	33,821	10,345	3,680	47,846
Dublin Port and Docks Board taxes,	8,657	—	319	8,976
Court Leet presentments,	—	—	—	—
Burial Board receipts,	—	1,905	152	2,057
Fees of Clerks of the Peace,	—	3,242	—	3,242
Fees of Clerks of the Crown,	—	348	—	348
Petty Sessions stamps and Crown fines,	—	51,773	5,841	57,614
Dogs licence duty,	—	39,484	311	39,795
Harbour taxation,	—	298,127	74,556	372,683
Inland Navigation taxation,	—	1,974	2,305	4,279
Light dues and fees under Merchant Shipping Act,	—	19,282	—	19,282
Total,	2,865,578 or 79·02 per cent. of the whole.	471,833 or 13·01 per cent. of the whole.	289,129 or 7·97 per cent. of the whole.	3,626,540

TABLE II.—LOCAL TAXATION IN IRELAND—*continued.*

1891.

Local Taxes.	Amount produced by rates on real property.	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total.
	£	£	£	£
Grand Jury cess,	1,133,482	—	—	1,133,482
Poor rate,	1,004,842	—	34,835	1,039,677
Town taxes,	562,049	44,371	102,523	708,943
Belfast water rate,	19,894	—	63,667	83,561
Rutland Square tax (Dublin),	281	—	—	281
Dublin Metropolitan Police taxes,	34,758	10,093	4,647	49,498
Dublin Port and Docks Board taxes,	8,507	—	392	8,899
Court Leet presentments,	—	—	—	—
Burial Board receipts,	—	1,878	33	1,911
Fees of Clerks of the Peace,	—	3,477	—	3,477
Fees of Clerks of the Crown,	—	358	—	358
Petty Sessions stamps and Crown fines,	—	50,505	5,831	56,336
Dogs' licence duty,	—	39,468	85	39,553
Harbour taxation,	—	292,364	70,881	363,245
Inland Navigation taxation,	—	2,193	2,794	4,987
Light dues and fees under Merchant Shipping Act,	—	18,210	—	18,210
Total,	2,763,813 or 78·69 per cent. of the whole.	462,917 or 13·18 per cent. of the whole.	285,688 or 8·13 per cent. of the whole.	3,512,418

APP. III.

TABLE II.—LOCAL TAXATION IN IRELAND—*continued.*

1890.

Local Taxes.	Amount produced by rates on real property.	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total.
	£	£	£	£
Grand Jury cess,	1,110,430	—	—	1,110,430
Poor rate,	1,061,244	—	37,977	1,099,221
Town taxes,	552,895	43,215	182,309	778,419
Belfast water rate,	19,189	—	28,977	48,166
Rutland Square tax,	314	—	—	314
Dublin Metropolitan Police taxes, Dublin Port and Docks Board taxes,	32,758 8,264	12,985 —	5,864 405	51,607 8,669
Court Leet presentments,	—	—	—	—
Burial Board receipts,	—	787	4	791
Fees of Clerks of the Peace,	—	3,497	—	3,497
Fees of Clerks of the Crown,	—	419	—	419
Petty Sessions stamps and Crown fines, Dogs licence duty,	— —	47,993 38,410	5,906 85	53,899 38,495
Harbour taxation,	—	296,309	53,630	349,939
Inland Navigation taxation,	—	2,182	3,483	5,665
Light dues and fees under Merchant Shipping Act,	—	18,231	—	18,231
Total,	2,785,094 or 78·06 per cent. of the whole.	464,028 or 13·01 per cent. of the whole.	318,040 or 8·93 per cent. of the whole.	3,567,762

TABLE II.—LOCAL TAXATION IN IRELAND—*continued.*

1885.

Local Taxes.	Amount produced by rates on real property.	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total.
	£	£	£	£
Grand Jury cess,	1,173,573	—	—	1,173,573
Poor rate,	1,104,802	—	25,029	1,129,831
Town taxes,	525,716	42,967	156,081	724,764
Belfast water rate,	15,856	—	27,137	42,993
Rutland Square tax (Dublin),	348	—	—	348
Dublin Metropolitan Police taxes, Dublin Port and Docks Board taxes,	32,638 12,343	12,332 —	4,818 567	49,788 12,910
Court Leet presentments,	—	—	—	—
Burial Board receipts,	—	1,618	165	1,783
Fees of Clerks of the Peace,	—	11,494	—	11,494
Fees of Clerks of the Crown,	—	1,403	—	1,403
Petty Sessions stamps and Crown fines, Dogs licence duty,	— —	53,976 35,131	5,564 127	59,540 35,258
Harbour taxation,	—	284,548	79,187	363,735
Inland Navigation taxation,	—	2,974	3,551	6,525
Light dues and fees under Merchant Shipping Act,	—	17,347	—	17,347
Total,	2,865,276 or 78·91 per cent. of the whole.	463,790 or 12·77 per cent. of the whole.	302,226 or 8·32 per cent. of the whole.	3,631,292

TABLE II.—LOCAL TAXATION IN IRELAND—*continued.*

APP. III.

1880.

Local Taxes	Amount produced by rates on real property.	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total.
	£	£	£	£
Grand Jury cess,	1,088,304	—	—	1,088,304
Poor rate,	1,028,560	—	15,094	1,043,654
Town taxes,	441,292	39,708	121,329	602,329
Belfast water rate,	10,674	—	12,872	23,546
Rutland Square tax (Dublin),	—	—	—	—
Dublin Metropolitan Police taxes,	33,227	12,754	—	45,981
Dublin Port and Docks Board taxes,	7,880	—	356	8,236
Court Leet presentments,	189	—	—	189
Burial Board receipts,	732	1,013	111	1,856
Fees of Clerks of the Peace,	—	8,929	—	8,929
Fees of Clerks of the Crown,	—	2,805	—	2,805
Petty Sessions stamps and Crown fines,	—	57,040	5,788	62,828
Dogs licence duty,	—	31,814	610	32,424
Harbour taxation,	—	317,408	27,906	345,314
Inland Navigation taxation,	—	2,929	1,907	4,836
Light dues and fees under Merchant Shipping Act,	—	29,028	—	29,028
Total,	2,610,858 or 79·11 per cent. of the whole.	503,428 or 15·25 per cent. of the whole.	185,973 or 5·64 per cent. of the whole.	3,300,259

TABLE II.—LOCAL TAXATION IN IRELAND—*continued.*

1875.

Local Taxes.	Amount produced by rates on real property.	Amount of Tolls, Fees, Stamps, and Dues.	Other receipts.	Total.
	£	£	£	£
Grand Jury cess,	1,159,678	—	—	1,159,678
Poor rate,	930,877	—	5,605	936,482
Town taxes,	417,676	40,549	133,441	591,666
Belfast water rate,	11,220	—	10,895	22,115
Rutland Square tax (Dublin),	204	—	—	204
Dublin Metropolitan Police taxes,	29,554	12,611	—	42,165
Dublin Port and Docks Board taxes,	609	—	—	609
Court Leet presentments,	399	—	—	399
Burial Board receipts,	1,757	785	89	2,631
Fees of Clerks of the Peace,	—	14,048	—	14,048
Fees of Clerks of the Crown,	—	3,806	—	3,806
Petty Sessions stamps and Crown fines,	—	53,945	4,706	58,651
Dogs licence duty,	—	32,037	—	32,037
Harbour taxation,	—	255,648	47,562	303,210
Inland Navigation taxation,	—	2,692	1,999	4,691
Light dues and fees under Merchant Shipping Act,	—	20,410	—	20,410
Total,	2,552,034 or 79·93 per cent. of the whole.	436,531 or 13·67 per cent. of the whole.	204,297 or 6·4 per cent. of the whole.	3,192,862

APP. III. TABLE III.—PRESENTMENTS PASSED BY GRAND JURIES IN THE YEAR 1895, AND IN EACH OF THE FOUR PRECEDING YEARS.

Purpose of Presentments	1895.		1894.		1893.		1892.		1891.	
	Amount.	Percentage of Total.	Amount.	Percentage of Total.	Amount.	Percentage of Total.	Amount.	Percentage of Total.	Amount.	Percentage of Total.
Roads, Footways, Bridges, &c., . . .	£ 766,915	51.29	£ 767,904	51.48	£ 751,858	51.26	£ 746,650	50.62	£ 699,440	50.19
Maintenance of Lunatic Asylums, . . .	165,945	11.1	148,790	9.97	157,164	10.71	155,840	10.57	143,862	10.32
Miscellaneous,	231,387	15.47	233,560	15.66	225,040	15.34	225,986	15.32	215,304	15.45
Salaries of County Officers,	98,213	6.57	101,162	6.78	102,575	6.99	102,461	6.95	100,082	7.18
Prison Expenses,	17,337	1.16	17,820	1.19	19,117	1.3	21,563	1.46	21,981	1.58
For discharge of debt,	87,690	5.87	84,126	5.64	81,765	5.57	84,788	5.75	77,171	5.54
Infirmaries, hospitals, &c.,	83,185	5.56	82,010	5.5	80,326	5.48	71,247	4.83	65,919	4.73
Extra police,	21,811	1.46	26,181	1.76	27,248	1.86	38,284	2.59	45,807	3.29
Valuation,	8,000	.54	8,000	.54	8,000	.55	8,000	.54	8,000	.57
Erection and repairs of Court, and Sessions Houses,	10,446	.7	14,249	.96	7,864	.54	13,508	.92	12,437	.89
Police for weights and measures,	4,332	.29	7,731	.52	6,853	.4	6,584	.45	3,566	.26
Total,	£ 1,495,251	100	£ 1,491,623	100	£ 1,466,810	100	£ 1,474,911	100	£ 1,393,629	100

TABLE IV.—EXPENDITURE ON RELIEF OF THE POOR, AND OTHER EXPENDITURE CHARGED ON POOR RATE.

Year.	Amount of expenditure on relief of the Poor.	Other expenditure charged on Poor rate.	Total expenditure.	Percentage of expenditure for relief of the Poor on total amount.	Percentage of other expenditure charged on Poor rate on total amount.
1895,	£ 861,706	£ 463,594	£ 1,325,300	65	35
1890,	851,121	377,643	1,228,764	69	31
1885,	882,543	329,283	1,211,826	73	27
1880,	929,967	257,281	1,187,248	78	22
1875,	771,553	203,491	975,044	79	21

APPENDIX IV.

MEMORANDUM ON THE STATUTORY PROVISIONS IN FORCE IN IRELAND RELATING TO THE GENERAL PRINCIPLES AND MACHINERY OF VALUATION FOR RATING PURPOSES PREPARED FOR THE ROYAL COMMISSION ON LOCAL TAXATION BY THE COMMISSIONER OF VALUATION FOR IRELAND.

(SEE MINUTES OF EVIDENCE, VOL. I, QUESTIONS 3273 TO 3610.)

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VALUATION FOR IRELAND.**

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MEMORANDUM BY COMMISSIONER OF VALUATION FOR IRELAND.

Statement as to the Statutory Provisions in Force in Ireland relating to the General Principles and Machinery of Valuation for Rating Purposes and the carrying out of same. APP. IV.

1. THE valuation of rateable property in Ireland, from which all local rates are apportioned, was made by Sir Richard Griffith, the First Commissioner of Valuation, between the years 1830 and 1865, since which time it has been annually revised by his successors in office. Valuation in Ireland made between 1830 and 1865.

First Government Valuation for Rating Purposes.

2. The first Government valuation of Ireland for rating purposes was made under the following Acts:— First Government Valuation (1830-46).

- 7 Geo. IV. c. 62., amended by—
1 & 2 Wm. IV. c. 51.
2 & 3 Wm. IV. c. 73.
4 & 5 Wm. IV. c. 55.
6 & 7 Wm. IV. c. 84.

It was described in these Acts as being for “the more equal levying of grand jury cess and rates.” Townland the unit of value.

The townland was made the unit of value. The valuation of the land was based on a scale of agricultural prices set out in the first-named Act. This scale was formed on the basis of the average prices of agricultural produce throughout the principal maritime markets of Ireland.

3. As regards the valuation of houses, the Act of 1826 (7 Geo. IV. c. 62.) provided that they were to be valued at the rent they would let for, one year with another, deducting therefrom one-third part of such sum or rent. Under section 10 of 6 & 7 Will. IV. c. 84. no house of a less value than 5*l.* per annum was to be included in the valuation lists. Mills and factories were to be valued, but water-power only so far as actually used. All property of a public or charitable nature was exempted from rating.

4. On the valuation made under the aforesaid Acts the county rates were to be levied.

5. The valuation was commenced in 1830, and stopped in 1846, when the whole of Ireland, with the exception of six counties, had been valued and the valuation lists issued.

Second Government Valuation for Rating Purposes (Partial).

6. In 1840 the Poor Law Act (1 & 2 Vict. c. 56.) came into force, and under it a separate valuation for each tenement became necessary, and as it was found that the dividing up of the townland valuation by local valuers was not satisfactory, Lord Clarendon, the then Lord Lieutenant of Ireland, ordered the remaining six counties to be valued in tenements. This was carried out for poor law purposes on the lines laid down in the Valuation Act of 1846 (9 & 10 Vict. c. 110.) which specified that the valuation for these purposes was to be made on the principle of the net annual value of lands and houses, whilst for county cess the valuation was continued on the lines laid down in the Act of 1830, *i.e.*, for land on a scale of prices. Second Government Valuation (1846-52) was a valuation of tenements in certain counties only.

The Act of 1846 also provided that houses under 5*l.* valuation were to be included in the valuation lists, and the provision made in the earlier Act for the deduction of one third was omitted.

The valuations under this Act were carried on for six or seven years, but the process was found so unsatisfactory and expensive that it was abandoned when the Valuation Act of 1852 was passed.

Third Government Valuation for Rating Purposes.

7. The existing tenement valuation of Ireland, which is now the basis of assessment for all local rates, and also for some Imperial taxes, was carried out under the Act Third Government Valuation,

APP. IV.
(1852-65)
which is still
in force,
included
every tene-
ment and
rateable
heredita-
ment.

Valuation of
land was
based on
average
prices of
certain
articles of
agricultural
produce.

15 & 16 Vict. c. 63. This valuation was to supersede the townland and tenement valuations made under the former Acts. It provided that every tenement and rateable hereditament should be separately valued, and such valuation in regard to land was to be made on an estimate of the net annual value thereof, having reference to the average prices of the several articles of agricultural produce herein-after specified, all peculiar local circumstances in each case being taken into consideration, and all rates, taxes, and public charges, if any (except tithe rentcharge), being paid by the tenant, that is to say:—

	<i>s.</i>	<i>d.</i>
Wheat - - - - -	7	6 per 112 lbs.
Oats - - - - -	4	10 "
Barley - - - - -	5	6 "
Flax - - - - -	49	0 "
Butter - - - - -	65	4 "
Beef - - - - -	35	6 "
Mutton - - - - -	41	0 "
Pork - - - - -	32	0 "

These prices were taken from the general averages of 40 market towns in Ireland, during the years 1849, 1850, and 1851.

What Hereditaments are Rateable.

Definition of
"Rateable
heredita-
ment" as
given in the
Act under
which exist-
ing valuation
was carried
out.

8. Section 12 of the Act defines the rateable hereditaments as follows:—

"For the purposes of this Act the following hereditaments shall be deemed to be the rateable hereditaments, viz.: All lands, buildings, and open mines; all commons and rights of common, and all other profits to be had or received or taken out of any land; and in the case of land or buildings used exclusively for public, scientific, or charitable purposes, as herein-after specified, half the annual rent derived by the owner or other person interested in the same, so far as the same can or may be ascertained by the said Commissioners of Valuation; and all rights of fishery; all canals, navigations, and rights of navigation; all railways and tramroads; all rights of way and other rights or easements over land, and the tolls levied in respect of such rights and easements, and all other tolls: Provided always, that no turf bog or turf bank used for the exclusive purpose of cutting or saving turf, or for making turf-mould therefrom, for fuel or manure, shall be deemed rateable under this Act, unless a rent or other valuable consideration shall be payable for the same. And provided also that no mines which have not been opened seven years before the passing of this Act shall be deemed rateable until the term of seven years from the time of opening thereof shall have expired; and no mines hereafter to be opened shall be deemed rateable until seven years after the same shall have been opened; and mines *bond fide* re-opened after the same shall have been *bond fide* abandoned shall be deemed an opening of mines within the meaning of this Act."

Exemptions
from rating.

It further enacted that no lands or hereditaments were to be rated in respect of any increase in value from drainage or reclamation for a period of seven years after the said drainage or reclamation had been carried out.

All property of a public nature, or used exclusively for charitable purposes, or the purposes of science, literature, or the fine arts was to be exempt from rating; and for seven years after they were opened, turf bogs and mines were not to be rated.

Appeals.

Provisions were made under which persons dissatisfied with the valuations might appeal to the quarter sessions, whose decision was to be final.

Method of Procedure.

Date of
valuation
and
procedure.

9. This valuation, which was carried out by Sir R. Griffith, commenced about 1850 and was completed in 1865. The work was begun in the South of Ireland, and ended in Ulster.

10. The procedure was as follows:—When a surveyor commenced work in a district he ascertained and registered the names of the occupiers and immediate lessors in each townland on certain forms. He then determined the boundaries of the several holdings and marked them on the Ordnance Survey maps, numbering them to

correspond with the schedules of occupiers. The areas of the several holdings were then computed and checked with the total area of the townland in which they were situate. APP. IV.
—

Each district was then divided into "quality lots," *i.e.*, areas in which the land was of equal value throughout, and on each of these a value was placed after careful examination, and noting in the field books particulars of the soil, subsoil, aspect, &c.

11. In this valuation of the land, which was made separately by two valuers, and where a difference occurred checked by a third, due regard was taken of climate as affected by altitude, proximity to and facilities for getting seaweed and bog for manure and fuel respectively, facility for getting lime, proximity to market towns, and their size and importance. Matters considered by valuers.

12. In the case of mines, quarries, and potteries, the receipts for an average of years were taken as a basis of valuation; similarly railways, canals, fisheries, waterworks, gasworks, &c., were valued on net receipts, and their valuations divided among the various rating areas in which they were situate, according to their respective values in each. In these valuations due allowance was made for interest on floating capital, tenant's profits, and depreciation. Valuation of mines, railways, and similar properties.

13. The valuation of buildings where no rent was paid was based on an estimate of the sum which the valuer considered fairly represented what they would let for, one year with another, and this was determined to some extent by the cost of the buildings as deduced from measurements. Their age, position, and solidity were also taken into account. Valuation of buildings never let.

14. The field books from which the first valuation lists were compiled are now lodged in this department, and, together with those lists and the several succeeding lists, in which are shown every alteration that has taken place in the rateable valuation of Ireland since this valuation was made, form an invaluable record of the valuation of rateable property in Ireland since 1830. Field books and valuation lists kept at Valuation Department.

15. The valuation lists as they were completed were issued to each board of guardians, each grand jury, and each municipal rating authority, on certain forms specified in 23 Vict. c. 4. Valuation lists.

These lists are used for the levying of poor rates, water and drainage rates, county cess, municipal rates, license duties, and income tax. They are also employed for the assessment of the police tax in Dublin, and the water commissioners rates in Belfast. Purposes for which used.

Annual Revision of the Valuation.

16. A revision of this valuation is made each year by the Valuation Department, Ireland. In carrying out this annual revision the method of procedure is as follows:— Annual revision of valuation. Procedure.

On the 15th November each year every collector of poor rates in each union makes out and delivers to the clerk of the union, to be by him laid before the board of guardians, a list of all tenements or hereditaments in the said union and within his district, where the valuation shall require revision for the following reasons:—

First, where the limits of the tenements have been altered; and

Second, where any property, the annual value of which is liable to frequent change, such as buildings, fisheries, railways, canals, &c., requires to be increased or diminished.

Further, any ratepayer in the union may, before the same date, deliver to the clerk of the said union a list of any tenements the valuation of which shall, in his opinion, require revision.

17. These lists, after being open for public inspection for ten days, are transmitted to the Commissioner of Valuation to be dealt with.

18. A revision of all cases thus brought under notice is then made by officers of the Department, who go down to each union, meet the rate collectors, and go through the lists with them, after which they visit each farm or house where revision is asked for, and raise, lower, or otherwise alter or confirm the valuation as the case may require; but under no circumstances, except where a clerical error is discovered, may the total valuation of the lands, independently of the buildings, within each respective townland or other denomination, be increased or lessened. No revision of valuation of land.

19. When all the revisions in any union have been completed, revised lists of the valuations are made out and forwarded to the poor law guardians, and, later on, similar lists are prepared for and issued to each county grand jury, as also to the various town rating authorities, for the areas taxed by them. Revised lists sent to rating authorities.

Art. IV. These are made public by notices posted in the district, stating that the lists are open for inspection at the union. Any person feeling aggrieved with the valuation placed on his property, or the guardians, if not satisfied, can appeal within 28 days. The appeal is first to the Commissioner of Valuation, and from him to the court of quarter sessions.

Appeals.

Period during which revision is carried out, and number of cases dealt with.

The work is carried out each year, between October and the following August, the field work of the Dublin and Belfast revisions being commenced in the former month, and all the lists being issued to the various unions and counties prior to the summer assizes, in July or August.

20. Taking the average of the last two years, the cases dealt with during the annual revision were as follows:—

Alterations of farm boundaries, division of tenements, &c.	-	10,000
New houses valued	-	8,900
Houses re-valued on account of structural alterations	-	2,700
Valuations reduced or struck out owing to fall in rent value or dilapidation	-	10,000
Railways, canals, fisheries, &c.	-	500

Valuation of land not altered, but changes in boundaries of holdings are registered.

21. Under this annual revision, though no change can be made in the valuation of land, which now stands at about 9,000,000*l.*—practically the same as it was in 1852—there is still, as may be seen from the first item in the above list, a very large amount of work to be done in registering the various changes which take place each year in the boundaries of holdings. A survey of each of these changes is made, and the result shown on the maps of this Department. The new areas are then calculated, and the valuation apportioned from the original documents showing the various “quality lots.”

The revised areas and valuations are then carried into the valuation lists.

Increase in value of buildings not recorded, but decreases are.

22. Except where structural alterations have been made, the valuation of buildings is not brought under the notice of this Department by the rating authorities, consequently many houses which have increased very much in rent value since 1850-65 remain at their old valuation. On the other hand, wherever property has fallen in value case is the at once brought under notice by the owner or occupier, and if the net profit rent has fallen below the valuation, a reduction is made in the latter.

Increase in valuation since 1867.

Notwithstanding this, the valuation of Ireland has increased from 12,975,066*l.* in 1867, to 14,280,204*l.* in 1895, an advance of 10 per cent. If the valuation of the land which is constant be deducted, the increase would be 33 per cent.

Valuation of Government Property.

Government property valued in same way as other property.

23. Government property in Ireland is valued in precisely the same manner as other property of a similar nature liable to be rated. A return of all Government property is furnished by the Valuation Department every year to the Treasury, on which a contribution in lieu of rates is paid to the various rating bodies in whose area of jurisdiction the property is situate.

Property exempt from Local Taxation.

Exempted properties.

24. The property in Ireland which, under the Valuation Acts (ss. 12 and 16 of 15-16 Vict. c. 63., and s. 2 of 17 Vict. c. 8.), is to be exempted from local taxation is thus defined. It must be of a public nature, or used for charitable purposes, or for the purposes of science, literature, and the fine arts.

25. In all cases of exemption where a rent is derived out of the property, half such rent is liable for taxation; and, when ascertained, is entered in the valuation lists among the rateable hereditaments. This applies also to Government property, the Treasury contribution being made after deduction of the rates on the half rents paid. Under 1 & 2 Vict. c. 56. 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 exempted from poor rate.

26. There is no doubt that the exemptions from rating in Ireland are very much more general than they are in England; such institutions as hospitals, asylums, &c., which would be rated in England are here freed from taxation.

Amending Valuation Acts.

APP. IV.

27. Since the passing of the Revision Act of 1854 (17 Vict. c. 8.), three valuation Acts have been added to the statute books. 23 Vict. c. 4. gives power to the Treasury to contribute to the cost of the annual revision of the valuation, and to appoint the Commissioner of Valuation. It specifies the form in which the valuation lists are to be issued, and allows boards of guardians, in compiling their ratebooks, to make such departures from the particulars contained in the valuation lists as may be necessary to enable them to make a valid rating, but such departure must not affect the value of any item in the said valuation lists. Further, it allows water or other motive power, but not the machinery in any mill or manufactory, to be valued. It sanctions the issuing of copies of valuation lists and maps to the courts, public bodies, and individuals at a scale of fees, and provides that such copies may be received as evidence in a court of law. Power is given to take all appeals where a point of law is involved to the Higher Courts, the appeal as to value only stopping at the quarter sessions court.

Provisions as to form of list, rating in respect of machinery, appeals, &c. contained in Revision Act of 1854.

28. 27 & 28 Vict. c. 52. enables the guardians of the poor to appeal from the revised valuation to the quarter sessions court.

Appeal by guardians.

29. 37 & 38 Vict. c. 70. gives the Treasury power to fix the salaries and allowances of the staff of the valuation office, and provides that the various counties in Ireland shall refund to the Treasury a portion of the cost of the annual revision of the valuation. In a schedule attached to that Act the sum payable by each county is set out. The total is 8,000*l.*

Cost of annual revision and original valuations.

30. 60 Vict. c. 17. allows appeal cases to be taken to the Court of Appeal.

31. The cost of both the townland and tenement valuations was, in the first instance, met by the Treasury, but the whole sum was repaid by the grand juries.

Annual Cost of the Valuation Department.

32. The cost of the Valuation Department amounts to about 21,000*l.* per annum. This is met (a) by 8,000*l.* received from the counties; (b) by fees for certificates and maps, which amount to about 1,000*l.* per annum; and (c) the balance by a vote of Parliament.

Expenditure of Valuation Department and source from which met.

Of this sum, the cost of the yearly revision is about 17,700*l.*; approximately 800*l.* is spent in furnishing certificates and maps to the public, and about 1,500*l.* in renewing the valuation lists and maps used in the office and furnished to the rating authorities, and the balance (say, 1,000*l.*) is chargeable to the boundary survey work, carried out by the Commissioner of Valuation in his capacity of chief boundary surveyor, under 17 Vict. c. 17., 20 & 21 Vict. c. 45., 22 & 23 Vict. c. 8.

JOHN G. BARTON,
The Commissioner of Valuation.

23rd February 1897.

APPENDIX V.

MEMORANDUM ON THE VALUATION OF RAILWAYS, CANALS,
TRAMWAYS, WATERWORKS, &c. IN SCOTLAND, PREPARED
FOR THE ROYAL COMMISSION ON LOCAL TAXATION BY THE
ASSESSOR OF RAILWAYS AND CANALS FOR SCOTLAND.

(SEE MINUTES OF EVIDENCE, VOL. I., QUESTIONS 3611 TO 3914.)

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MEMORANDUM BY THE ASSESSOR OF RAILWAYS AND CANALS FOR SCOTLAND.

1. From the year 1858 until 1877 I was the Government Assessor of Lands and Heritages for the first district of the county of Lanark, which comprised two-thirds of the area, and half the valuation of the county. APP. V.
—

In 1877 I was promoted to the office of Inspector of Stamps and Taxes for the northern division of Scotland, which I held until 1879, when I was selected to fill the office of Assessor of Railways and Canals for Scotland, vacant by the death of Mr. George Dods.

This appointment is made by Her Majesty, under the Act for the Valuation of Lands and Heritages in Scotland, 1854 (17 & 18 Vict. c. 91. s. 20).

I propose to divide my evidence under the following heads:—

A.—METHOD OF MAKING UP THE VALUATIONS OF RAILWAYS, CANALS, TRAMWAYS, WATERWORKS, &c. IN SCOTLAND.

2. The sections in the Act of 1854 which bear upon the duties of the Assessor of Railways and Canals are Nos. 6, 20 to 29, and the interpretation clause, No. 42. Duties and powers of Assessor of Railways and Canals.

By section 21, the Assessor is required to value the undertakings of *all* railway and canal companies in Scotland. As mentioned later on, a tramway has been held by the Court to be a railway for valuation purposes.

Further, by section 23, the Assessor of Railways may be called upon, as therein provided for, to value the undertaking of “any water company or gas company, or other company having any continuous lands and heritages liable to be assessed in “more than one parish, county, or burgh.” Under this section, I include in my roll the waterworks belonging to the corporations of Glasgow, Edinburgh, Dundee, Aberdeen, and certain other towns in Scotland; and also the Glasgow gasworks, electric lighting works, and harbour tunnels, and Glasgow District Subway.

The object of the Legislature in inserting this provision in the original Valuation Act was, no doubt, to do away with the inconvenience of such undertakings as a waterworks being valued by the assessors for different counties and burghs, and to secure uniformity in the method of fixing the *cumulo* valuation, and distribution thereof among the various counties, burghs, and other rating areas.

For the purpose of making up his valuations, the Assessor of Railways and Canals has extensive powers under section 26 of the Act. He may require the attendance of witnesses, including railway officials, and examine them on oath; he may call for detailed statements of revenue, cost of stations, and length of lines; also for books, vouchers, and other writings in the possession of the companies, and in the event of wilful refusal or delay in furnishing same, the right of appeal or objection to his valuation is forfeited.

1. RAILWAYS.

3. The duty of the Assessor under section 21 is, first to inquire into and fix in *cumulo* the yearly rent or value of each railway and canal undertaking in Scotland; but there is no statutory instruction as to how such *cumulo* is to be arrived at, other than the general direction in section 6, that “In estimating the yearly value of lands and heritages under this Act, the same shall be taken to be the rent at which, one year with another, such lands and heritages might, in their actual state, be reasonably expected to let from year to year.” This, it will be observed, is a *gross* valuation, corresponding, not to the net rateable value in England, but to the gross estimated rental in that country. Gross value first fixed.

4. The method adopted at the passing of the 1854 Act, and since adhered to, has been to take the gross revenue of each company for the preceding year, and to make certain deductions therefrom, viz:— Gross revenue for preceding year taken and certain deductions made.

Working Expenses, including therein “one-half of the expenses incurred in maintaining or repairing the permanent-way;” this last being a deduction under a special clause (section 3) in the Act of 1867 (30 & 31 Vict. c. 80.).

APP. V. *Tenants' Allowances, as follows:—*

- (a.) *Working Stock and Plant.*—25 per cent. upon the estimated present value of the working stock and plant, said value being taken at 75 per cent. of the original cost. In the first valuation, made up by the late assessor, Mr. Dods, immediately after the passing of the Act of 1854, the value of the plant was ascertained by a valuation made by persons of skill, and since then, 75 per cent. of the sum annually expended, as appearing in the published accounts of each company, has been added to the former total of the company's plant.

The annual allowance of 25 per cent. upon the value of plant is made up as follows:—

- 12 per cent. for tenants' profits,
- 5 per cent. for depreciation,
- 5 per cent. for interest,
- 3 per cent. for accidents, incidents, and tenants' proportion of law charges and parliamentary expenses.

- (b.) *Locomotive Machinery, Station Furniture, &c.*—25 per cent. on the value of locomotive workshop machinery and tools, office and station furniture and plant, horse and carting plant, telegraph instruments, and sacks, the value of same being taken from statements supplied by the companies.
- (c.) *Stores.*—10 per cent. for interest and deterioration on the value of general and locomotive stores on hand.
- (d.) *Floating Capital.*—5 per cent. for interest on an estimated sum for floating capital necessary to carry on the business.

Previous to 1876, no allowance was granted to the railway companies in Scotland for floating capital; but the late assessor, in making up the valuation for the year ending Whitsunday 1877, following probably the decision (December 1874) of the Railway Commissioners in the Manchester, Sheffield, and Lincolnshire Railway case, gave to the Scotch companies an abatement in this respect.

The Railway Commissioners in that case held that "a claim for floating capital, when arising, should be dealt with according to circumstances, and considering, on the one hand, the daily expenses of a line, and the rent periodically recurring, and on the other the proportion of earnings locked up in ledger balances, or due on running accounts by other companies and the Clearing House."

In the case before them, the Railway Commissioners fixed the amount of floating capital at 125,000*l.*

The late assessor, Mr. Dods, having this amount, no doubt, in view, gave the Scotch companies a deduction for floating capital, and the amounts he allowed have been continued up to the present time without change. The sum in the case of the two largest companies is as follows:—

Caledonian 100,000*l.*, being about 3 per cent. of the total receipts for last year.

North British 100,000*l.*, being about 3 per cent. of the total receipts for last year.

The annual allowance on these sums is 5 per cent. for interest.

- (e.) *Plant employed in working small Lines.*—On the value of this plant an allowance of 5 per cent. was given until 1884; but in that year, on an appeal to the Lord Ordinary on the Bills, this was increased to 18 per cent.
- (f.) *Traders' Wagons.*—An abatement is given in respect of earnings accruing to each company from traffic carried in *plant belonging to traders.*

This plant is composed almost entirely of coal and iron wagons. To arrive at this abatement, efforts were made to get from each company a statement of the revenue derived by them from such traffic; but the companies all aver that it is not in their power to give the required information, or in any case, that the expense of extracting it from their accounts must necessarily be so great that they should not be asked to incur such expense.

For a period of years a deduction, amounting to 6 per cent. on the estimated value of the traders' plant, was allowed, but this being deemed

unsatisfactory, within the last 12 years an estimate of the earnings of each company from such traffic has been made up, and allowances granted thereon. APP. V.

The estimate is made up thus:—To the number of mineral wagons owned by each company, add number of wagons belonging to traders, and used on the company's lines exclusively, together with one-fifth of the latter number, as being the estimated number of foreign wagons running occasionally on company's lines.

Deduct 15 per cent. from the combined number of the two latter classes of wagons, as the receipts will be so much less than if traffic had been carried in company's wagons, that being the estimated saving of railway rates to traders from using their own wagons.

Then divide total mineral receipts of the company by total number of all kinds of wagons employed in earning them, and thereafter take the proportion of revenue accruing to all traders' wagons, as above ascertained, less 15 per cent. in respect of the reduced carriage rates, and allow 10 per cent. on the earnings of wagons running exclusively on the company's lines, plus one-fifth for foreign traders' wagons.

Deducting the total expenses and allowances thus arrived at from the gross revenue of each company, the balance is the *cumulo valuation* for rating purposes.

A statement showing the amount of the traffic receipts, working expenses, net revenue, tenant's allowances, and *cumulo* value, in the case of each of the five large Railway Companies in Scotland, with various percentages, for the last 22 years, including the Valuation of 1897-98, which has just been completed, will be found at pages 299 to 303 of this memorandum.

Cumulo valuation for rating purposes.

Tables prepared by Assessor.

Stations.

5. The Act of 1854, 17 & 18 Vict. c. 91., directed that the valuation of stations should be ascertained by taking 3 per cent. on "the amount which, one year with another, would be required in order to the acquisition, formation, and erection of the several stations, wharfs, docks, depôts, counting-houses, and other houses and places of business respectively, of, or connected with, each such undertaking (including the *solum* on which such stations and others are erected)."

System of valuation is to take 5 per cent. on cost.

6. In 1867, by the Act 30 & 31 Vict. c. 80., this was raised to 5 per cent., and this increase, it was generally understood, was an arrangement with the large towns to withdraw their opposition to a Bill allowing the railways one-half the cost of maintenance of the permanent way as a deduction. This, as is obvious, was a very slight concession on the part of the towns, where the large bulk of the valuation was for *stations*, which were not affected.

For a period of years after 1867, railway traffics were large and increasing, and the proportion of the *cumulo* value allocated to the stations did not appear to be excessive.

7. From about that time, and for many years subsequently, many new stations were built, and others re-constructed at great cost, all which tended to diminish very materially the proportion of the *cumulo* value to be allocated to the lines of railway, and to increase the proportion for the stations.

Number and value of stations have increased since 1867, and valuation at 5 per cent. on cost is excessive.

8. It has all along seemed to me that 5 per cent. was excessive as a percentage on cost, for the value of stations. More especially did it appear to be excessive as regards the *solum*, or sites of stations, for which, at any period, the original 3 per cent. was, in my opinion, sufficient.

9. Taking the period covered by the last 22 years, the excess of proportion of the yearly value which *now* goes to the stations, is very striking. The comparative figures are as follows:—

Railway.	Proportion of Total Value applied to Stations.	
	1876-77.	1897-98.
Caledonian	14.5	32.0
North British	16.8	25.3
Glasgow and South Western	14.6	30.9
Great North of Scotland	13.2	23.5
Highland	9.4	30.8

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In certain cases *cumulo* valuation of railway has not equalled 5 per cent. on cost of stations.

Suggested scale for valuation of stations according to value per mile of whole undertaking.

Tables prepared by Assessor.

10. In certain cases—notably that (in 1876) of the Sutherland and Caithness Railway, then a separate undertaking—the total valuation of the subject did not show as much as would allow 5 per cent. to the stations alone, and there have been instances since of the same description. In such cases, the Court has held that, when the *cumulo* valuation is not equal to 5 per cent. on stations, a lower percentage therefor must be taken. It thus has happened on several occasions that the stations on a particular undertaking have absorbed the total valuation, leaving nothing for the lines. This seems to me an injustice to the rating bodies in rural districts interested in the lines, as both lines and stations contribute to whatever *cumulo* valuation the undertaking may be worth.

11. I consider that in all cases the full 5 per cent. on stations should only be allowed on condition that a proportion of the *cumulo* valuation is left for the lines of railway, and this could be provided for by a fixed scale; thus, that where the *cumulo* valuation did not exceed, say 100*l.* per mile of the railway undertaking, only 1 per cent. should be allowed for valuation of stations, and that, not until a limit of, say 1,000*l.* per mile be reached, should the full maximum of 5 per cent. be allotted to stations.

12. Under the present system of a fixed *preferential* rate of 5 per cent. for stations, the stations, especially in the case of the large companies, get an excessive proportion of the *cumulo* valuations, if regard be had to the actual structural cost of stations and lines respectively.

A statement, showing for each of the last 22 years, the proportion of *cumulo* valuation in Scotland of the five large railway companies, with the allocation of same as between stations and lines, and respective percentages, will be found at pages 304 to 308 of this memorandum.

Lines of Railway.

Uniform rate apportioned to each mile of railway track, irrespective of whether it carries a double or a single line of rails.

13. Another point that causes an inequality in the valuation of the Scotch railways is, that a uniform rate of value is applied to each mile of the railway track throughout each company's entire system, with the result that a parish through which a branch single line passes receives the same uniform rate per mile as other parishes where the lines are double.

14. This rule, it is true, is not directly enjoined by the Act 17 & 18 Vict. c. 91. s. 22., which provides that the proportion of the *cumulo* rent or value "corresponding to the lineal measurement of the portion of the line, including ferries attached thereto, of such railway or canal company, situated in such parish, county, or burgh, as compared with the lineal measurement of the entire line, including ferries as aforesaid," shall, with the addition of the percentum on the cost of the stations, as provided for in the Act, be deemed and taken to be the yearly rent or value in such parish, county, or burgh.

15. The words quoted, with reference to the allocation to each parish according to lineal measurement, are not distinct as to whether any difference should be made between single and double lines, and at the date of the passing of the Act of 1854, quadruple lines were probably not in existence.

16. The practice, however, of apportioning a uniform rate to each mile of the railway track, irrespective of whether it carries a double or a single line of rails, has been followed for over 40 years, and no exception having been taken to it on the occasion of various appeals, it would appear that this anomalous method must continue unless altered by further legislation.

Suggested alteration.

17. The proper system, it appears to me, would be to reduce the whole of each company's system to single line, and in this way single lines would have a single mileage rate of valuation, double lines a double rate, and quadruple lines a fourfold rate.

System of valuation of sidings.

18. In Scotland, at present, all *sidings* are valued on the cost, including *solum*, in the same way as stations, and under the term "*sidings*" are included all lines used for loading and unloading goods, for standing room for trains, and for shunting and marshalling; in fact, all lines of rails except those which are kept clear and used for the passage of the traffic.

All lines of rails, whether main lines or sidings, should be reduced to single-line mileage, and valuation allocated accordingly.

19. In certain cases it is difficult to say whether the rails should be treated as double or quadruple lines, or as sidings.

I am of opinion that all lines of rails on each company's system, including not only the main lines, but also those now treated as sidings, should be reduced to single line mileage, and that the total value, after deducting the percentage for stations, should be allocated according to the length of such single lines in each parish.

20. The following is the extent of lines maintained by the five large railways, as appearing in the printed accounts for the half-year ending July last:—

Railway.	Single Lines.	Double Lines.	Triple Lines.	Quadruple Lines.	Total Length.	Extent of lines of five large railways, and their single-line mileage.
	Miles.	Miles.	Miles.	Miles.	Miles.	
Caledonian	314 $\frac{1}{2}$	510 $\frac{1}{2}$	—	2 $\frac{1}{2}$	828	APP. V.
North British	729 $\frac{1}{2}$	470	7 $\frac{1}{2}$	8 $\frac{1}{2}$	1,215 $\frac{1}{2}$	
Glasgow and South Western	91	294 $\frac{1}{2}$	—	—	385 $\frac{1}{2}$	
Great North of Scotland	279 $\frac{1}{2}$	36	—	—	315 $\frac{1}{2}$	
Highland	435	9 $\frac{1}{2}$	—	—	444 $\frac{1}{2}$	

If the whole were reduced to *single* lines, the extent for each company's system would be:—

Caledonian	Miles.	1,346
North British	Miles.	1,727
Glasgow and South Western	Miles.	680
Great North of Scotland	Miles.	352
Highland	Miles.	455

These figures refer simply to the running lines, and do not embrace sidings within stations and depôts, or at shunting or marshalling places.

21. In the event of any change of the nature indicated being sanctioned as regards the lines of railway, it might be necessary to make some special provision in the case of canals belonging to the railway companies, which canals (as hereafter explained) are valued on the same principles as the railway portions of the undertakings.

Application of suggested alteration to canals.

As to deductions to Railways and Court of Appeal.

22. When examined in 1888 before the Select Committee on Rating and Valuation, I was asked if I considered that the system of railway valuation in Scotland was sufficient. I replied that I considered it was a fair system. Since then the changes in the value of money, and the ability to borrow at so much lower rates than was the case when the percentage for interest on the different items of plant, &c., was fixed at 5 per cent., about the year 1855, make it questionable whether the percentages, and consequently the deductions, are not now too high. Each *one per cent.* on the value of the plant, &c. of the Caledonian and North British railways would mean an addition of close upon 50,000% to the annual valuation of each of these companies, if disallowed.

Question—whether change in value of money has not made percentage allowed for interest too high.

23. A question was at one time raised by the Parochial Board of Govan Parish, as to whether it was proper to allow all expenses of maintenance and renewal of plant, and at same time to allow 5 per cent. on the value of said plant for depreciation. This appeal, however, was not pressed.

Deductions for expenses of maintenance and renewal as well as for depreciation.

I have been compelled to adhere to these deductions, as they have been sanctioned by the various Lords Ordinary on the Bills, before whom the cases were tried.

24. The deductions on plant are always tending to increase, which, with the large percentages given, have the effect of diminishing the valuations of railways. The railways in Scotland are now very much better equipped than formerly, with engines, carriages, and wagons, station furniture, and other plant of all descriptions, the whole being of a more costly nature, and, as already explained, it is upon the value of such articles that the tenant's percentage allowances are calculated.

Deductions on plant tend to increase, and therefore to reduce valuation of railways.

25. A question of much importance in the valuation of railways is that of the machinery in the locomotive workshops belonging to the companies.

The interpretation clause (s. 42 of the Valuation Act of 1854) says that the "expression 'Lands and Heritages' shall extend to and include . . . all machinery fixed or attached to any lands or heritages."

Rating in respect of machinery in locomotive workshops. Decision on appeal by N.B.R. Company; certain machinery only to be considered.

For many years, only a limited proportion of the railway companies' machinery was included in the valuation. In 1887, seeing that the companies had made vast additions to their workshops and machinery of all kinds, full detailed valuations were made up of the machinery belonging to the Caledonian and North British railways, and the usual rate of 5 per cent. thereon was added to the valuation, in the localities in which the machinery was placed.

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26. The North British Railway Company appealed against the valuation of the machinery in their Cowlairs workshops, and the case was argued on their behalf by counsel of the highest standing; the railway company further having had the assistance of a skilled witness. I had not the advantage of being represented by any member of the Bar, as there is no fund at present out of which any such expense could be defrayed. I read a paper to the court, in which I explained the reasons that induced me to consider that the machinery valued all came under the description of being "fixed or attached." I referred to certain decisions in the English courts, bearing upon the question of the valuation of machinery, but the judge who tried the case (the late Lord Fraser) held that the English cases were inapplicable, and that only to a very limited extent could the machinery be held to be "fixed or attached," the result being that the valuation was restricted practically to what it had been in at previously, that is, that the engines, boilers, and great gearing were retained in the valuation, while all heavy lathes, steam hammers, &c. were excluded from the valuation. The effect of this decision was not only to lessen the valuation in the parishes in which railway workshops are located, but the machinery in question having been held not to be part of the heritage, I was directed to deduct from its value of over 28,000*l.* the usual 25 per cent. for tenants' profits, &c. before fixing the *cumulo* valuation of the North British Railway undertaking.

This decision had, of course, to be given effect to the following year, in the case of the machinery of the Caledonian and other companies.

An appeal to a higher court or courts, when more time could be taken to the full consideration of the case than was, or is, possible under the present system, might have led to a different result.

Special tribunal as a Court of Appeal for railway valuations, with appeal to House of Lords. Assessor should be represented by counsel.

27. The necessity for a reform in the matter of appeals, would appear to have been fully recognised by the Select Committee of the House of Commons on Rating and Valuation, which sat in 1888. In their report, dated 30th July 1890, page 11, they recommended that a tribunal should be constituted, consisting of three judges of the Court of Session, sitting together, to hear valuation appeals; and they further recommended that the Assessor of Railways and Canals should be represented by counsel, which is not the case at present.

The Committee did not recommend that an appeal should be allowed to a higher Court; but I, personally, am strongly of opinion that appeals should be allowed to the House of Lords, as the questions raised are of great importance, and as such a power of appeal would have the effect of compelling the judges of the Court of Session to consider and give effect to the decisions of the English judges, which, hitherto, they have not always done.

28. Many of the decisions in the English Courts in valuation cases—the field for which is so much wider than in Scotland—might be of great importance in Scotch cases.

Further, an appeal to the House of Lords might tend to greater uniformity in English and Scotch cases.

2. CANALS.

Canals belonging to railway companies valued in same way as railways.

29. There are, at present, four canals in Scotland. Two of these are owned by railway companies—the Forth and Clyde Navigation, 50 miles in length, extending from Grangemouth by Glasgow to Bowling and Coatbridge, was acquired by the Caledonian Railway Company in 1867; and the Union Canal, 32 miles in length, extending from Edinburgh to Falkirk, was vested in the Edinburgh and Glasgow Railway Company in 1848. The latter company's whole undertaking was amalgamated with the North British in 1865.

Since their absorption, these canals have each been dealt with as part of the undertaking of the owning railway company, the valuation of both railway and canal being arrived at in *cumulo*, and thereafter distributed to the various rating areas as directed by the Act, with the result that, after 5 per cent. on the cost of railway stations, canal wharfs, &c. has been provided for, the lines of railway and lines of canal owned by each company participate in a uniform rate per mile of value.

Caledonian and Crinan Canals belong to Government, and valued as one undertaking. Owing to

30. The remaining two canals in Scotland are the Caledonian Canal, 60 miles in length, extending from Inverness to near Fort William, and the Crinan Canal, 9 miles in length, extending from Ardrishaig to Crinan. These canals are Government property, managed and maintained by a statutory body called "the Commissioners of the Caledonian Canal."

In terms of a decision of the First Division of the Court of Session in December 1894, the Caledonian and Crinan Canals are now valued together as one undertaking,

under section 21 of the Act of 1854, and on the same principles as the railways, viz., on their revenue and expenditure, with the difference that, as no tenants' profits are allowed (on the ground that the Commissioners are restricted by the Canal Acts from making any profit) the *whole* expense of management, maintenance, and repairs is deducted, instead of only the tenants' share of such expenditure, as in the ordinary case. Lord Kinnear (then Lord Ordinary) held in 1886 that "the ordinary rule for the allocation of burdens as between landlord and tenant, appears to me to be inapplicable to a case where, in consequence of statutory restrictions, neither tenant nor landlord can make a profit of his occupation."

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this and decision allowing landlord's charges to be deducted, valuation of canals is now practically nil.

While the income of the Crinan Canal is generally somewhat in excess of the expenditure, the revenue of the Caledonian Canal, on the other hand, for some years back, has been insufficient to meet the annual outlays.

The effect of the decisions referred to, the one uniting the two canals for valuation purposes, and the other allowing not only tenants' working expenditure, but also the cost of upkeep, ordinarily a landlord's charge, has been that, during the last few years, the valuation of the two canals has either been entered in the roll at *nil*, or at a merely nominal figure.

3. TRAMWAYS.

31. In 1873, when tramways were first opened in Scotland, the Court decided, on an appeal by the Glasgow Tramway and Omnibus Company, that a tramway was a railway in the sense of the Valuation Act, and that such undertakings accordingly came under the jurisdiction, not of the county and burgh assessors for ordinary lands and heritages, but of the Assessor of Railways and Canals.

Valued in same way as railways, except when leased by local authorities to companies. In this case rent is taken if lease under 21 years.

The method adopted in valuing tramways has therefore all along been that followed as regards the railways, except in cases where, such as in Edinburgh now, the lines belong to the local authorities, and are simply rented to the tramway company. In such cases the fixed rent is taken as the value when the lease is under 21 years, as provided for in section 6 of the 1854 Act. Where a lease is for a period exceeding 21 years, the assessor is not necessarily bound to adhere to the rent stipulated for in the lease.

4. WATERWORKS.

32. All the waterworks presently valued by the Assessor of Railways and Canals are vested in commissioners and other public bodies, and are carried on for the public benefit.

Prior to 1884 the valuations of waterworks in Scotland, made up by me, were arrived at according to the practice followed in England, which practice was founded upon decisions given in England by the Court of Queen's Bench, in reference to the valuation of such undertakings. These decisions are—

System of valuation prior to 1884 same as in England.

The Queen *v.* Churchwardens and Overseers of Mile End Old Town, 21st April and 24th and 26th June 1847, 16 L.J., M.C., p. 184.

The Queen *v.* The Overseers of Hampton and Proprietors of the West Middlesex Waterworks, 1859, L.J., M.C., p. 135.

33. There are two leading questions in the valuation of waterworks:—

First, the manner in which the total annual value of a waterworks is to be arrived at. *Second*, the manner in which that valuation, when ascertained, is to be allocated to the parishes or towns in which the several parts of the works are situated.

34. Previous to 1884 the method adopted by me in valuing the waterworks belonging to the local authorities in Glasgow, Edinburgh, Aberdeen, Dunfermline, Kirkcaldy, Burntisland, Grangemouth, and Kirkintilloch, was to take the gross revenue from water rates; deducting therefrom the working expenses, with an allowance for interest on the amount of capital necessary to carry on the business, and a percentage for risks on the value of meters and plant.

Gross revenue was taken, and certain deductions made. Value of works taken as 4 per cent. on cost, and remainder apportioned between areas according to length of service pipes and amount of revenue collected.

This gave the gross valuation of the waterworks, which was then allocated by first fixing as the annual value of the works, such as reservoirs, aqueducts, &c. outside the towns or distributing areas, a rate of 4 per cent. on their structural value or cost; and the remainder was apportioned within the distributing areas according to the length of service pipes, and the amount of revenue collected in each parish within said areas.

The 4 per cent. on the structural cost for works outside the distributing areas was arrived at after consideration of the decision in the West Middlesex case, above quoted, where the Court held, with reference to the works which only indirectly conduce to earn the revenue, that a reasonable percentage should be taken as the value of the land and fixed capital vested therein.

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Dundee Waterworks case. Appeal to Court of Session. Decision that English cases were inapplicable, and practice of apportioning total valuation amongst parishes according to structural cost of works in each upheld. Lord Ordinary could not reverse this judgment.

35. There is no direction in the Scotch Valuation Act as to how the *canals* valuation of waterworks is to be allocated, but the system followed by me up to 1884 appeared to have its analogy in the method of distribution sanctioned by Parliament as regards the railways, where a percentage is first applied to the stations, and the balance of valuation is apportioned to the lines.

36. Up to 1883 the Dundee Waterworks, which are situated partly in the counties of Perth and Forfar, and partly in the burgh of Dundee, were valued by the local assessors for the counties and burgh.

The practice had been for these assessors first to agree upon the gross valuation, and then allocate it amongst the several parishes in proportion to the structural cost of the works in each, irrespective of the nature of said works.

In the year mentioned the Dundee Burgh Assessor valued the portion of the works under his jurisdiction in accordance with the practice sanctioned by the English decisions (and followed by me), thereby largely increasing the valuation of the works in the burgh; but the county assessors continued to value upon the former system.

The result was that the works were valued in excess of the admitted total valuation.

37. On appeals being lodged by the Water Commissioners the County Appeal Courts upheld the county assessor's valuations, and the magistrates of Dundee confirmed the burgh assessor's valuation.

38. The case was then appealed by the Water Commissioners to the two judges of the Court of Session appointed to decide such cases, who held that the determination of the magistrates of Dundee was wrong, and that the value within the town of Dundee should be reduced to the amount contended for by the county authorities. The judges held that the English cases quoted were inapplicable, one of them stating that he was unable to follow the reasoning in these cases.

In this Dundee case, which overturned the system formerly followed in Glasgow, Edinburgh, and other places, there was no question raised as to the *total* annual value of the works.

The contention was entirely with reference to the *allocation* of the value.

39. Immediately after the decision in the Dundee case by the Scottish Court, the valuation of the Dundee Waterworks was, under section 23 of the Valuation Act, 17 & 18 Vict. c. 91., handed over to the Assessor of Railways and Canals, and I, considering that I was bound by the said decision, applied it not only to Dundee, but to Glasgow, Edinburgh, and other works under my charge.

There was a joint appeal by Glasgow, Edinburgh, Dundee, Aberdeen, and Dunfermline, to the Lord Ordinary appointed to hear such cases, who held that he could not reverse the judgment already given by two judges of co-ordinate jurisdiction.

40. The practical effect of these decisions is, that the large proportion of the valuation of waterworks is now allocated to the counties in which the reservoirs, aqueducts, and other most expensive works are situated, instead of to the towns, in which the water is used and the rates are collected.

Decision detrimental to burghs. Instances of Glasgow and Edinburgh Waterworks.

41. For the first year, viz. 1884-85, in which the Dundee decision was given effect to, the result in the case of the *Glasgow* Waterworks, with a total valuation of 114,670*l.*, was as follows:—

Amount allocated to counties in which reservoirs, aqueducts, and other non-producing works are situated	£	
Amount allocated to pipes in burgh of Glasgow and suburbs where revenue collected	-	
	84,735	= 73·9 per cent. of total value.
	29,935	= 26·1 per cent. of total value.
	<u>114,670</u>	

while, on the other hand, if the former practice had been adhered to, the valuation would have been divided thus:—

Counties	£	
Burgh and suburbs	-	
	47,740	= 41·6 per cent. of total value.
	66,930	= 58·4 per cent. of total value.
	<u>114,670</u>	

The percentage of value applied to the reservoirs, &c. in the counties, for the year in question (1884-85) was 7·1 per cent. instead of 4 per cent. as formerly.

42. A like comparison, as regards the *Edinburgh* Waterworks, shows somewhat similar results— APP. V.

Under Scottish Decision—

	£	
Counties	44,267	= 73·1 per cent. of total value.
Burgh and suburbs	16,251	= 26·9 per cent. of total value.
	60,518	

According to former practice—

	£	
Counties	30,842	= 51 per cent. of total value.
Burgh and suburbs	29,676	= 49 per cent. of total value.
	60,518	

In the *Edinburgh* case, the percentage for reservoirs, &c., was 5·7 per cent. instead of 4 per cent., as formerly.

Compared with the former system, the towns suffer considerably, and the counties gain largely.

43. As already explained, the system of valuation followed prior to the Scottish decision in 1884, was that of taking the revenue as the basis, and undoubtedly this practice, long followed throughout England, and confirmed by various decisions in the Courts there, was, and is, the best; provided that nothing intervened to compel the restriction of the revenue to a smaller, and ultimately, to an almost nominal amount.

English system undoubtedly the best, unless revenue be diminished, owing to operation of sinking fund. Suggested system in this event.

The element to which I refer, as having some such effect, gradually but surely, is the sinking fund, the operation of which will ultimately render necessary the levying only of such an amount of water rates as will suffice to pay the expenses of management and maintenance.

44. When this period arrives, the valuation of waterworks, based on the actual revenue collected, will be *nil*, seeing that the annual cost of management, upkeep, &c., must be deducted before the sum to be entered in the roll is fixed.

I speak thus, referring solely to waterworks belonging to and managed by corporations of large towns—such as *Glasgow* and *Edinburgh*—and where the corporations are compelled by statute to pay off the debt gradually.

45. In all other cases of waterworks, I would unhesitatingly say that the revenue is the only and fair basis, for were it proposed to let or lease to an individual or company, the first question with the proposed tenant would be: What is the revenue which I have authority to levy?

46. As regards corporation waterworks, the case, as I have already explained, is so different, owing to the compulsion to establish a sinking fund to pay off the capital and to reduce the revenue, that it may be necessary to have recourse to some other method, and the only other system I could suggest would be a percentage on cost, with a provision to allocate a sufficient proportion to the towns, or revenue-producing districts.

47. In *Glasgow*, prior to 1884, as hereinbefore stated, the proportions were roughly three-fifths in the town, and two-fifths in the counties; in *Edinburgh* the proportions were one-half in the town, and one-half in the counties—the difference being obviously caused by more expensive works in the *Glasgow* case, and the necessity of carrying the water a greater distance.

Apportionment of valuation between towns and counties.

48. The undernoted figures show the extent to which the capital of the principal waterworks was paid off by the operation of the sinking fund as at May last:—

Amount of reduction of capital by operation of sinking fund in case of principal waterworks.

Place.	Capital Expenditure.	Paid off by Sinking Fund.	Percentage paid off.
	£	£	
<i>Glasgow</i>	3,537,805	802,615	22·7
<i>Edinburgh</i>	1,182,877	152,422	12·9
<i>Dundee</i>	898,965	57,935	6·4
<i>Aberdeen</i>	299,643	77,164	25·8

49. The difference in the percentages is due to the fact that the rate of repayment is more rapid in some cases than in others. But for the large additional expenditure

App. V. which has had to be incurred by some of the towns in the construction of new works, to keep pace with the growth of population and increased demands for water supply, the percentages of capital already paid off would have been considerably higher. For instance, Glasgow, within the last few years, has spent over a million pounds in introducing an additional supply from Loch Katrine, and the works are not yet completed. Edinburgh has just commenced new works which, as authorised, are to cost 750,000*l.*

Total revenue, and amount applied to sinking fund purposes in same cases.

50. The following figures show the total water revenue of last year, and the proportion thereof raised for and applied to sinking fund purposes:—

Place.	Total Water Revenue.	Amount applied to sinking fund.	Percentage applied to Sinking Fund.
	£	£	
Glasgow - - - -	189,713	36,028	19.0
Edinburgh - - - -	94,932	12,425	13.1
Dundee - - - -	50,591	5,898	11.7
Aberdeen - - - -	25,812	8,791	34.1

Effect of operation of sinking fund on valuation of Glasgow Waterworks.

51. As indicating the effect which the repayment of debt is having upon the valuation of the *Glasgow Waterworks*, I may mention that in 1888, when the Select Committee inquired into the question, the percentage of value on the total structural cost of the Glasgow works was 7 per cent. Now the rate is only 4.6, and this reduction is mainly due to the operation of the sinking fund.

No deduction for tenants' profits, but entire maintenance cost may be deducted.

52. It is doubtful if the decision, giving no deduction for tenant's profits to works which were not by statute permitted to earn any, is equitable from a valuation point of view.

But this has been counterbalanced by the decision of 1884, giving as a deduction to waterworks the *entire* maintenance cost, on the ground of their not being permitted to earn profits.

The result of this, however, is the arriving at a *net*, not a *gross* value, as contemplated by the Valuation Acts.

Recommendations of Select Committee of House of Commons on Rating and Valuation (1888).

53. This question of the valuation of waterworks in the hands of corporations and other public bodies was fully enquired into by the Select Committee of 1888, already referred to.

In their report, dated 30th July 1890, the committee say (page 6) "while fully alive to the difficulty in the problem, your committee are disposed to think that its true solution is to be found in valuing the corporation waterworks as nearly as possible as these waterworks would be valued if they were in the hands of private parties."

54. No legislation has yet followed on this report, and without an alteration in the law it appears to me the question of the valuation of waterworks vested in public bodies must remain in its present very unsatisfactory position.

The recommendation of the Select Committee seems to be a way out of the difficulty, if the method suggested could be carried out. It is difficult, however, to see—if the actual revenue of the corporations is to be discarded as the basis of valuation—how the principle suggested is to be given effect to, otherwise than by applying a percentage to the structural cost of the works.

55. It should be mentioned that the Select Committee of 1888 state in their report that they "are not prepared to recommend any change on the present method of allocation of the aggregate value of waterworks belonging to municipal corporations," that is, according to the structural cost in each rating area.

5. GASWORKS AND ELECTRIC LIGHTING WORKS.

System same as in case of waterworks, and similar position as regards operation of sinking fund.

56. The gas works and electric lighting works appearing in my roll are owned by corporations, and being valued in the same manner as waterworks in the hands of public bodies, there arises in the case of the gasworks and electric lighting works a similar difficulty, from the fact that the Revenue includes moneys raised by means of a sinking fund to wipe off the debt. As capital therefore is repaid, a less revenue requires to be raised annually, and the valuation of the works must consequently suffer as time goes on.

6. TOTAL VALUATIONS MADE UP BY ASSESSOR OF RAILWAYS.

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57. The total valuation for year 1895-96 of lands and heritages in Scotland (other than those valued by me), consisting of lands, houses, manufactories, minerals, ironworks, &c., &c., as made up by the various county and burgh assessors, amounted to 22,858,289*l.* The year 1895-96 is the latest for which I can get information. The figures for that year have been obtained from the Second annual Report of the Local Government Board for Scotland.

Amount of valuations made by Assessor compared with all other valuations.

58. The total amount of the valuations made up by me for the ensuing year, 1897-98, is 2,625,925*l.*, consisting of the following:—

25 railways (including two canals owned by railway companies)	-	£	2,104,872
1 Caledonian and Crinan Canals	-	-	104
11 tramways	-	-	108,843
1 subway	-	-	11,554
11 waterworks	-	-	282,016
2 gasworks	-	-	105,641
1 electric lighting works	-	-	12,795
1 harbour tunnel	-	-	100
53			<u>£2,625,925</u>

59. The valuations of railways, waterworks, gasworks, &c., with which I deal, form, therefore, fully *one-tenth* of the gross valuation of all lands and heritages in Scotland, including towns.

The total cost of making up the valuations of railways, canals, &c. in Scotland, dealt with by me, is a trifle under 2,200*l.* per annum, or about one-fifth of a penny for each *l.* sterling of valuation.

Cost of valuations by Assessor.

B.—LOCAL TAXATION IN SCOTLAND.

1. POOR RATES.

60. These are now levied on lands and heritages only, including therein railways, canals, waterworks, gasworks, and electric lighting works, but of late years a certain amount of assistance has been afforded by Imperial subventions, the sums presently granted being regulated by the Local Government (Scotland) Act, 1889, and other Acts.

Subjects rated.

Under the Acts which originated the system of rates being levied for relief of the poor (in England, 43 Eliz. cap. 2., and in Scotland, the Poor Law Act of 1845), the rates were partly levied on means and substance, but the difficulty of levying any assessment upon incomes was so very great, and the machinery for doing so was so very incomplete and imperfect, that in both countries, after a prolonged trial, the attempt was abandoned, and poor rates were solely levied upon rental,—although it certainly was a leading idea at the time poor rates were introduced that each inhabitant should contribute to the support of the poor in proportion to his ability to do so.

Rate originally levied partly on means and substance, but now on rental.

61. The income tax, now levied under well-trained officials, who are under the control of experienced superiors, governed by a board, is collected under the seal of secrecy, and causes little friction. It thus seems to offer a method of obtaining means for procuring contributions for relief of the poor from persons whose incomes are in no way derived from lands and heritages. The class exempted from property and income tax on account of their incomes being under a certain limit might be made to contribute in some other way, possibly by a duty on some article of universal use, although not an article of food, the rate being almost nominal.

Income tax as a means of procuring contributions to relief of poor from personal property.

62. As the returns of amounts of income tax show, trade and professional incomes have increased very greatly.

The value of shops and business premises generally has also been largely increased.

Land for agricultural purposes, almost alone, has very steadily gone down in value, and, while railways at home and abroad, and ocean steamers, continue to increase, there does not appear to be any probability that any change in this respect can take place.

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2. EDUCATION RATE, AND ROAD AND OTHER GENERAL COUNTY AND BURGH RATES.

Should be contributed to by rate-paying classes generally.

63. These rates, being all levied for purposes which benefit the ratepaying classes generally, in one form or another, should be contributed to by all such classes. In this list I do not include assessments for purposes which are of a purely local nature, such as city improvements, special drainage, water supply, &c.

3. FEU DUTIES AND GROUND RENTS.

Rating in respect of feu duties and ground rents.

64. Owners of property built on ground let on perpetual or long leases, or "feued," might have authority to deduct proportion of local rates, same way as is now done with the property tax. If personal property is to bear its share of local taxation, it would seem only right that the owners of ground on which houses, &c. have been built, should pay a share.

4. PUBLIC HOUSE LICENCES.

Rating of licensed houses.

65. Public-house licences should contribute to local rates. If these licences were fixed, and disposed of by auction to suitable persons only, the ratepayers would benefit to a considerable extent, instead of the advantage going into the pockets of the owners of licensed property, as at present.

5. PROVISIONS AS TO SPECIAL DISTRICTS.

Formation of special districts.

66. It seems to me that needless complication and difficulty arise in connexion with the formation of special districts under the Scotch Public Health and Local Government Acts, which would be obviated if the procedure in such cases were made analogous to that in the case of the formation of police burghs, where the boundaries of the area in which it is proposed to exercise special powers are first defined, and afterwards the special powers are adopted as and when required.

The present system often results in practically the same area being described for different purposes by boundaries only slightly different throughout the whole or a large part of the circumference of the area.

It is also very desirable that a properly authenticated plan should be required to be prepared and preserved in the case of each such special district.

C.—COMPARISONS BETWEEN ENGLISH AND SCOTCH RAILWAY VALUATIONS AND RATING.

Capital expenditure in Scotland one-seventh of that in England and Wales.

67. According to the railway returns for 1893 (C. 7460—1894) the capital expended on railways was as follows:—

	£
England and Wales (p. 31)	800,680,677
Scotland (p. 37)	131,884,101

Excluding the nominal additions to capital due to conversions, consolidations, and divisions, the actual capital expenditure stands thus:—

	£
England and Wales	746,396,054
Scotland	108,431,389

showing that the expenditure in Scotland was 14·5 per cent., or about *one-seventh* of that in England and Wales.

Rateable value in Scotland one-eighth of that in England and Wales.

68. According to Mr. Shaw Lefevre's return of "rateable value of lands, &c." (No. 204 of 4th April 1895), the rateable value of railways in England and Wales in 1894 was 13,871,050*l.*

The valuation of railways in Scotland for that year was 1,808,233*l.*, equal to 13·0 per cent. or fully one-eighth of the rateable value in England and Wales.

Causes of difference in proportion of valuation to capital in England and Wales and Scotland.

69. If the same percentage of valuation to capital were applied to Scotland as to England, viz., 14·5 per cent. the Scotch valuation would have been 2,011,302*l.*, or 203,069*l.* in excess of the total valuation fixed by me for the year 1893-94.

That difference, it seems to me, may arise from one or more of several causes:—

1st. About 150 miles of the railways forming Scotch undertakings are situated and assessed in England; while the capital expenditure appears in the Scotch companies' accounts. I have no means of ascertaining what proportion of the

capital was expended on these 150 miles, but from the fact that it includes considerable portions of the main English and Scotch routes, as well as several extensive and costly stations, and a harbour and dock, the amount must be large.

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To rectify this, for comparison purposes, either the capital of the Scotch companies should be reduced, and that of the English companies increased; or the Scotch companies should be credited in Scotland with the valuations upon which they pay rates in England, and the English valuations reduced accordingly.

2nd. From the Scotch valuations of railways as made up by me, there are excluded by decisions of the Court, and included in the valuations made up by the local county and burgh assessors of ordinary lands and heritages, a number of subjects such as hotels, refreshment rooms, depôt ground, servants' dwelling-houses, &c., which it is believed would in Mr. Shaw Lefevre's English Return be included as part of the English railway valuations. For comparison purposes it would be necessary to put the two countries on the same footing as regards these subjects, but I have no means of doing this.

3rd. In the general report to the Board of Trade by Sir Robert Giffen and Mr. Hopwood in regard to capital, traffic, &c., of railway companies in the United Kingdom (c. 8208 of 1896) it is shown at page 22 that for the year 1893 the "Proportion per cent. to Total Share and Loan Capital" of the "Net Receipts from Railway Working" was as follows:—

In England and Wales - - - - -	3.42 per cent.
In Scotland - - - - -	3.18 " "
Showing a difference in favour of England and Wales of - - - - -	0.24 " "

which on the capital of the Scotch companies at the same date, viz., 131,884,101*l.*, would represent a sum of 316,522*l.* Had the Scotch companies earned this additional net revenue, their valuations would, in my opinion, have been at least 250,000*l.* more than the valuations brought out by me, which (apart from the considerations under the foregoing explanations Nos. 1 and 2) is, alone, nearly 50,000*l.* in excess of the Scotch deficiency of valuation falling to be accounted for.

70. My attention has been called to certain figures contained in the Appendix (page 563, Vol. III.) to the Minutes of Evidence taken before the Agricultural Commission as to the rates and taxes paid by railway companies in England and Scotland respectively, in the year 1893, as compared with 1871. The figures are as follows:—

Proportion of rates and taxes paid to net receipts of railways in England and Wales greater than in Scotland.

TABLE showing the NET RECEIPTS of and RATES and TAXES PAID by the RAILWAY COMPANIES in ENGLAND AND WALES and SCOTLAND respectively in the Years 1871 and 1893.

Year.	England and Wales.		Scotland.	
	Net Receipts.	Rates and Taxes paid.	Net Receipts.	Rates and Taxes paid.
1871	£ 21,995,582	£ 799,771	£ 2,653,543	£ 101,055
1893	29,045,213	2,289,530	4,417,783	213,875

71. These figures show that the increase in rates paid by the English companies has been greater in proportion to the net receipts than in the case of the Scotch companies. This question of rates is one of which I have not the same official knowledge as in the case of valuations, but (apart from the explanations already given as regards the valuations which may affect this question) I observe from the local taxation returns that the increase in taxation from 1884 to 1893 (being the only portion of the period of 22 years from 1871 to 1893 for which I have figures) has been greater, in England, and particularly in London, than in Scotland.

Suggested that cause may be due to larger increase in amount of rates in £ levied in England and Wales.

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Year.	Total Rateable Value.	Total Public Rates.	Rate in the £ on Rateable Value.
1884-85	£ 145,527,944	£ 25,666,552	s. d. 3 6½
1893-94	159,469,468	32,223,972	4 0½

an increase of fully 6*d.* per £, or about one-seventh of an addition to the rate for 1884-85.

The corresponding figures for Scotland are :—

Year.	Gross Valuation.	Total Sum raised by Assessment.	Average Rate per £ of Gross Valuation.
1884-85	£ 23,388,500	£ 3,189,395	s. d. 2 8½
1893-94	24,641,792	3,660,078	2 11½

being an increase of 2½*d.* per £, or *one-eleventh*, as compared with the increase of *one-seventh* in England.

Had the average rates in Scotland been increased by 6*d.* per £, as in England, instead of by only 2½*d.* per £, as shown above, the Scotch Railway Companies, on their gross valuation of 1,808,233*l.* for 1893-94 would have paid a sum of 24,486*l.* in excess of that actually paid.

72. So far as I am aware, returns are not available to show the increase in the rate per £ in Scotland for 1871 as compared with 1893. If these had been available, they might have shown that the rate of increase in England had been greater for the 22 years than for the nine years above referred to.

73. Further, the local taxation returns show that, while the rate over the whole of England and Wales has gone up from 3*s.* 6½*d.* per £ in 1884-85 to 4*s.* 0½*d.* in 1893-94, the rate in the Metropolis has advanced in the same period from 4*s.* 6½*d.* to 5*s.* 4*d.* per £, being a difference of 9½*d.* per £, against an increase of 6*d.* per £ over the whole of England and Wales, 5*d.* per £ over the whole of England and Wales excluding the Metropolis, and 2½*d.* per £ over the whole of Scotland.

And to large increase of late years in valuations of railway stations and lines in Metropolitan area.

It is understood that of late years the valuations of railway stations and lines in the Metropolitan area have been very largely increased, and this was stated at the half-yearly meetings of more than one company. These additions, if they were so large as stated, must materially have tended to increase the amount of rates paid by the English companies.

Mr. Shaw Lefevre's Return of 1895 shows that the rateable value of railways in London has increased from 617,780*l.* in 1870 to 1,754,404*l.* in 1893, and this, coupled with the very high and advancing rates in the Metropolis, will doubtless account to a very considerable extent for the large increase in the amount of rates paid by the railway companies in the later year.

74. This view seems to be supported, if not confirmed, by the figures contained in the statement already referred to, printed at page 563, Vol III., of the Minutes of Evidence taken before the Royal Agricultural Commission. That table shows that, notwithstanding a decrease in net receipts in England and Wales from 31,088,054*l.* in 1891 to 29,045,213 in 1893, the rates and taxes paid by railway companies increased from 1,960,764*l.* in 1891 to 2,289,530*l.* in 1893.

75. I have thus endeavoured to reconcile the seeming discrepancy between the English and Scotch railway valuations and rates, but I think it right to add that the law and circumstances of the two countries, as regards railway valuation and rating, are dissimilar, and that it is difficult to institute a satisfactory comparison. The traffics in Scotland are smaller compared with the more densely peopled and wealthy country.

VALUATION OF RAILWAYS IN SCOTLAND.

TABLE I.—STATEMENT prepared by the Assessor of Railways and Canals, showing for each of the five principal RAILWAY COMPANIES in SCOTLAND, the TRAFFIC RECEIPTS,* WORKING EXPENSES,* NET REVENUE,* TENANTS' ALLOWANCES, and TOTAL VALUE, with various Percentages relative thereto, for each of the 22 Years ending 1897-98. (See pp. 285 to 287, pars. 3 and 4, and Minutes of Evidence, Vol. I., Questions 3876-89, 3896-9.)

A.—CALEDONIAN RAILWAY.

Year of Valuation.	Total Receipts.*	Working Expenses (including One-half Maintenance of Permanent Way.)*	Net Revenue.*	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
1876-77	£ 2,833,371	£ 1,123,029	£ 1,710,342	£ 820,954	£ 889,391	39·6	60·4	29·0	31·4	48·0	52·0
1877-78	2,810,753	1,128,856	1,681,897	848,258	833,639	40·2	59·8	30·2	29·6	50·4	49·6
1878-79	2,879,832	1,198,632	1,681,200	892,988	788,212	41·6	58·4	31·0	27·4	53·1	46·9
1879-80	2,674,045	1,079,312	1,594,733	917,290	677,443	40·4	59·6	34·3	25·3	57·5	42·5
1880-81	2,535,267	1,062,648	1,472,619	921,648	550,971	41·9	58·1	36·4	21·7	62·6	37·4
1881-82	2,656,367	1,123,516	1,532,851	952,968	579,883	42·3	57·7	35·9	21·8	62·2	37·8
1882-83	2,777,899	1,216,457	1,561,442	974,763	587,079	43·8	56·2	35·1	21·1	62·4	37·6
1883-84	2,842,042	1,183,699	1,658,343	987,256	671,087	41·6	58·4	34·8	23·6	59·5	40·5
1884-85	2,918,254	1,254,137	1,664,117	999,969	664,148	43·0	57·0	34·3	22·7	60·1	39·9
1885-86	2,895,472	1,280,502	1,614,970	1,030,563	584,407	44·2	55·8	35·6	20·2	63·8	36·2
1886-87	2,842,169	1,209,097	1,633,072	1,044,753	588,319	42·5	57·5	36·8	20·7	64·0	36·0
1887-88	2,812,468	1,199,404	1,613,064	1,049,155	563,909	42·6	57·4	37·3	20·1	65·0	35·0
1888-89	2,814,881	1,167,208	1,647,673	1,091,876	555,797	41·5	58·5	38·8	19·7	66·3	33·7
1889-90	2,995,894	1,171,684	1,824,210	1,089,722	734,488	39·1	60·9	36·4	24·5	59·7	40·3
1890-91	3,083,965	1,228,287	1,855,678	1,101,038	754,640	39·8	60·2	35·7	24·5	59·3	40·7
1891-92	3,150,999	1,386,597	1,764,402	1,115,111	649,291	44·0	56·0	35·4	20·6	63·2	36·8
1892-93	3,241,426	1,428,066	1,813,360	1,161,899	651,461	44·1	55·9	35·8	20·1	64·1	35·9
1893-94	3,297,720	1,436,652	1,861,068	1,216,966	644,102	43·6	56·4	36·9	19·5	65·4	34·6
1894-95	3,313,623	1,422,371	1,891,252	1,233,529	657,723	42·9	57·1	37·2	19·9	65·2	34·8
1895-96	3,347,618	1,455,182	1,892,436	1,247,807	644,629	43·5	56·5	37·3	19·2	65·9	34·1
1896-97	3,285,949	1,446,187	1,839,762	1,257,597	582,165	44·0	56·0	38·3	17·7	68·4	31·6
1897-98	3,633,746	1,531,863	2,101,883	1,301,252	800,631	42·2	57·8	35·8	22·0	61·9	38·1
Average percentages for 22 years						42·2	57·8	35·4	22·4	61·3	38·7

Note.—The figures in this Statement include the portion of the Company's system in England, the estimated value of which is deducted before the value of the undertaking in Scotland is entered in the Roll.
 * The total receipts, working expenses, and net revenue, given above, are for the year preceding the year of valuation. Thus, the valuation for 1876-7 was based on the Company's published accounts for year ending 31st January 1876, and so on until 1894-5, inclusive. In 1894 an Act was passed under which the date for completing the Valuation Roll was made five months earlier than formerly. The valuation for 1895-6 was accordingly based on the accounts for year ending 31st July 1894, and on the accounts for year ending 31st July in each subsequent year of valuation.

MEMORANDUM BY THE ASSESSOR OF RAILWAYS AND CANALS FOR SCOTLAND.

VALUATION OF RAILWAYS IN SCOTLAND—continued.

TABLE I.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing for each of the five principal RAILWAY COMPANIES IN SCOTLAND, the TRAFFIC RECEIPTS,* WORKING EXPENSES,* NET REVENUE,* TENANTS' ALLOWANCES, and TOTAL VALUE, with various Percentages relative thereto, for each of the 22 Years ending 1897-98.—cont.

C.—NORTH BRITISH RAILWAY.

Year of Valuation.	Total Receipts.*	Working Expenses (including One-half Maintenance of Permanent Way).*	Net Revenue.*	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
	£	£	£	£	£						
1876-77	2,165,919	958,048	1,207,871	658,575	549,296	44·2	55·8	30·4	25·4	54·5	45·5
1877-78	2,205,219	986,906	1,218,313	684,640	533,673	44·8	55·2	31·0	24·2	56·2	46·8
1878-79	2,223,054	1,018,798	1,204,256	717,777	486,479	45·8	54·2	32·3	21·9	59·6	40·4
1879-80	2,230,928	991,406	1,239,522	732,795	506,727	44·4	55·6	32·9	22·7	59·1	40·9
1880-81	2,204,979	986,936	1,218,043	754,777	463,266	44·8	55·2	34·2	21·0	62·0	38·0
1881-82	2,274,382	1,004,648	1,269,734	787,084	492,650	44·2	55·8	34·6	21·2	62·0	38·0
1882-83	2,389,841	1,010,345	1,379,496	815,940	563,556	42·3	57·7	34·1	23·6	59·1	40·9
1883-84	2,488,604	1,047,491	1,441,203	839,725	601,478	42·1	57·9	33·7	24·2	58·3	41·7
1884-85	2,586,163	1,070,278	1,515,885	885,901	629,984	41·4	58·6	34·2	24·4	58·4	41·6
1885-86	2,573,677	1,090,966	1,483,611	909,942	573,669	42·4	57·6	35·3	22·3	61·3	38·7
1886-87	2,531,479	1,097,969	1,433,510	920,725	512,785	43·4	56·6	36·4	20·2	64·2	35·8
1887-88	2,607,850	1,121,128	1,486,722	941,087	545,635	43·0	57·0	36·1	20·9	63·3	36·7
1888-89	2,632,326	1,113,883	1,518,443	964,259	554,184	42·3	57·7	36·6	21·1	63·5	36·5
1889-90	2,832,328	1,153,244	1,679,084	990,791	688,293	40·7	59·3	35·0	24·3	59·0	41·0
1890-91	2,958,424	1,216,973	1,741,451	1,041,882	699,569	41·1	58·9	35·2	23·7	59·8	40·2
1891-92	3,065,042	1,325,201	1,739,841	1,080,534	659,307	43·2	56·8	35·3	21·5	62·1	37·9
1892-93	3,150,527	1,418,259	1,732,268	1,127,977	604,291	45·0	55·0	35·8	19·2	65·1	34·9
1893-94	3,258,648	1,470,406	1,788,240	1,172,114	616,126	45·1	54·9	35·9	19·0	65·5	34·5
1894-95	3,303,328	1,435,853	1,867,475	1,202,177	665,298	43·5	56·5	36·4	20·1	64·4	35·6
1895-96	3,325,490	1,429,132	1,896,358	1,221,601	674,757	43·0	57·0	36·7	20·3	64·4	35·6
1896-97	3,311,143	1,485,239	1,825,904	1,230,552	595,352	44·9	55·1	37·2	17·9	67·4	32·6
1897-98	3,614,981	1,561,000	2,053,981	1,269,237	784,744	43·2	56·8	35·1	21·7	61·8	38·2
Average percentages for 22 years						43·4	56·6	34·7	21·9	61·4	38·6

NOTE.—The figures in this Statement include the portion of the Company's system in England, the estimated value of which is deducted before the value of the undertaking in Scotland is entered in the Roll. The figures also embrace the Forth Bridge Railway from 1891-92, and the West Highland Railway from 1895-96, both of which lines are worked by the North British Company, who include the receipts, &c., in their published accounts.
* The total receipts, working expenses, and net revenue, given above, are for the year preceding the year of valuation, as explained in note on page 299.

VALUATION OF RAILWAYS IN SCOTLAND—continued.

TABLE I.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing for each of the five principal RAILWAY COMPANIES in SCOTLAND, the TRAFFIC RECEIPTS,* WORKING EXPENSES,* NET REVENUE,* TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for each of the 22 Years ending 1897-98—cont.

C.—GLASGOW AND SOUTH-WESTERN RAILWAY.

Year of Valuation.	Total Receipts.*	Working Expenses (including One-half Maintenance of Permanent Way).*	Net Revenue.*	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
	£	£	£	£	£						
1876-77	921,283	428,484	492,799	262,573	230,226	46.5	53.5	28.5	25.0	53.3	46.7
1877-78	995,902	455,419	540,483	274,166	265,317	45.7	54.3	27.5	26.8	50.7	49.3
1878-79	1,040,102	479,867	560,235	289,237	270,998	46.1	53.9	27.8	26.1	51.6	48.4
1879-80	983,919	462,241	521,678	296,204	225,474	47.0	53.0	30.1	22.9	56.8	43.2
1880-81	970,420	448,900	521,520	299,932	221,588	46.3	53.7	30.9	22.8	57.5	42.5
1881-82	1,045,722	421,935	623,787	301,850	321,937	40.3	59.7	28.9	30.8	48.4	51.6
1882-83	1,073,959	434,148	639,811	306,839	332,972	40.4	59.6	28.6	31.0	48.0	52.0
1883-84	1,098,779	455,920	642,859	310,789	332,070	41.5	58.5	28.3	30.2	48.3	51.7
1884-85	1,117,188	461,544	655,644	314,221	341,423	41.3	58.7	28.1	30.6	47.9	52.1
1885-86	1,105,146	462,832	642,314	317,550	324,764	41.9	58.1	28.7	29.4	49.4	50.6
1886-87	1,076,103	462,232	613,871	322,286	291,585	43.0	57.0	29.9	27.1	52.5	47.5
1887-88	1,082,667	466,501	616,166	324,842	291,324	43.1	56.9	30.0	26.9	52.7	47.3
1888-89	1,105,589	467,282	638,307	341,133	297,174	42.3	57.7	30.8	26.9	53.4	46.6
1889-90	1,145,682	482,503	663,179	343,873	319,306	42.1	57.9	30.0	27.9	51.8	48.2
1890-91	1,124,246	505,608	618,638	352,877	265,761	45.0	55.0	31.4	23.6	57.0	43.0
1891-92	1,176,374	541,096	635,278	362,386	272,892	46.0	54.0	30.8	23.2	57.0	43.0
1892-93	1,200,438	555,026	645,412	370,920	274,492	46.2	53.8	30.9	22.9	57.5	42.5
1893-94	1,273,513	575,106	698,437	382,856	315,581	45.2	54.8	30.0	24.8	54.8	45.2
1894-95	1,248,238	582,488	665,750	398,839	266,911	46.7	53.3	31.9	21.4	59.9	40.1
1895-96	1,248,174	586,961	661,213	405,762	255,451	47.0	53.0	32.5	20.5	61.4	38.6
1896-97	1,235,501	602,321	633,180	410,845	222,835	48.8	51.2	33.2	18.0	64.8	35.2
1897-98	1,400,028	622,271	777,757	423,583	354,174	44.4	55.6	30.3	25.3	54.5	45.5
Average percentages for 22 years						44.4	55.6	30.0	25.6	54.1	45.9

* The total receipts, working expenses, and net revenue, given above, are for the year preceding the year of valuation, as explained in note on page 299.

VALUATION OF RAILWAYS IN SCOTLAND—*continued.*TABLE I.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing for each of the five principal RAILWAY COMPANIES in SCOTLAND, the TRAFFIC RECEIPTS,* WORKING EXPENSES,* NET REVENUE,* TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for each of the 22 Years ending 1897-98—*cont.*

D.—GREAT NORTH OF SCOTLAND RAILWAY.

Year of Valuation.	Total Receipts.*	Working Expenses (including One-half Maintenance of Permanent Way).*	Net Revenue.*	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
	£	£	£	£	£						
1876-77	229,986	93,293	136,693	67,732	68,961	40·6	59·4	29·4	30·0	49·6	50·4
1877-78	272,889	108,625	164,264	79,050	85,214	39·8	60·2	29·0	31·2	48·1	51·9
1878-79	286,018	113,550	172,468	82,258	90,210	39·7	60·3	28·8	31·5	47·7	52·3
1879-80	274,975	116,067	158,908	85,183	73,725	42·2	57·8	31·0	26·8	53·6	46·4
1880-81	276,812	112,031	164,781	86,300	78,481	40·5	59·5	31·2	28·3	52·4	47·6
1881-82	274,391	115,656	158,735	87,111	71,624	42·2	57·8	31·7	26·1	54·9	45·1
1882-83	293,090	123,515	169,575	89,052	80,523	42·1	57·9	30·4	27·5	52·5	47·5
1883-84	295,969	127,601	168,368	89,472	78,896	43·1	56·9	30·2	26·7	53·1	46·9
1884-85	514,914	133,661	181,253	89,998	91,255	42·4	57·6	28·6	29·0	49·7	50·3
1885-86	321,013	134,030	186,983	94,614	92,369	41·8	58·2	29·4	28·8	50·6	49·4
1886-87	318,236	135,172	183,064	100,245	82,819	42·5	57·5	31·5	26·0	54·8	45·2
1887-88	326,386	134,896	191,490	101,967	89,523	41·3	58·7	31·3	27·4	53·2	46·8
1888-89	340,466	140,407	200,059	104,432	95,627	41·2	58·8	30·7	28·1	52·2	47·8
1889-90	339,935	141,793	198,142	108,732	89,410	41·7	58·3	32·0	26·3	54·9	45·1
1890-91	349,099	143,828	205,271	109,606	95,665	41·2	58·8	31·4	27·4	53·4	46·6
1891-92	358,587	150,237	208,350	112,968	95,382	41·9	58·1	31·5	26·6	54·2	45·8
1892-93	376,324	153,655	222,669	116,080	106,589	40·8	59·2	30·9	28·3	52·1	47·9
1893-94	383,668	158,838	224,830	120,123	104,707	41·4	58·6	31·3	27·3	53·4	46·6
1894-95	388,992	163,558	225,434	127,631	97,803	42·0	58·0	32·8	25·2	56·6	43·4
1895-96	395,727	167,425	228,302	134,365	93,937	42·3	57·7	34·0	23·7	58·9	41·1
1896-97	400,969	172,297	228,672	138,376	90,296	43·0	57·0	34·5	22·5	60·5	39·5
1897-98	427,309	188,320	238,989	143,103	95,886	44·1	55·9	33·5	22·4	59·9	40·1
Average percentages for 22 years						41·7	58·3	31·2	27·1	53·5	46·5

* The total receipts, working expenses, and net revenue, given above, are for the year preceding the year of valuation, as explained in note on page 299.

VALUATION OF RAILWAYS IN SCOTLAND—continued.

TABLE I. - STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the five principal RAILWAY COMPANIES in SCOTLAND, the TRAFFIC RECEIPTS,* WORKING EXPENSES,* NET REVENUE,* TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for each of the 22 Years ending 1897-98—cont.

E.—HIGHLAND RAILWAY.

Year of Valuation.	Total Receipts.*	Working Expenses (including One-half Maintenance of Permanent Way).*	Net Revenue.*	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
	£	£	£	£	£						
1876-77	300,952	123,875	177,077	89,760	87,317	41·2	58·8	29·8	29·0	50·7	49·3
1877-78	303,606	126,161	177,445	90,500	86,945	41·6	58·4	29·8	28·6	51·0	49·0
1878-79	314,445	131,935	182,460	93,991	88,469	42·0	58·0	29·9	28·1	51·5	48·5
1879-80	313,455	134,647	178,808	97,601	81,307	43·0	57·0	31·1	25·9	54·5	45·5
1880-81	298,182	129,171	169,011	100,119	68,892	43·3	56·7	33·6	23·1	59·2	40·9
1881-82	321,777	137,122	184,655	102,830	81,825	42·6	57·4	32·0	25·4	55·7	44·3
1882-83	330,412	142,833	187,579	103,836	83,743	43·2	56·8	31·4	25·4	55·4	44·6
1883-84	343,446	151,782	191,664	103,943	87,721	44·2	55·8	30·3	25·5	54·2	45·8
1884-85	356,356	154,955	201,401	104,598	96,808	43·5	56·5	29·3	27·2	51·9	48·1
1885-86	390,883	172,569	218,314	116,172	102,142	44·1	55·9	29·7	26·2	53·2	46·8
1886-87	382,243	172,548	209,695	118,527	91,168	45·1	54·9	31·0	23·9	56·5	43·5
1887-88	380,860	172,634	208,226	121,133	87,093	45·3	54·7	31·8	22·9	58·2	41·8
1888-89	369,868	172,943	196,925	124,095	72,920	46·8	53·2	33·5	19·7	63·0	37·0
1889-90	386,221	171,397	214,824	125,801	89,023	44·4	55·6	32·6	23·0	58·6	41·4
1890-91	404,991	174,511	230,480	128,088	102,392	43·1	56·9	31·6	25·3	55·6	44·4
1891-92	422,447	188,035	234,412	130,393	104,019	44·5	55·5	30·9	24·6	55·6	44·2
1892-93	444,771	201,796	242,975	134,003	108,972	45·4	54·6	30·1	24·5	55·2	44·8
1893-94	456,106	209,885	246,221	141,458	104,763	46·0	54·0	31·0	23·0	57·5	42·5
1894-95	470,506	216,993	253,513	147,372	106,141	46·1	53·9	31·3	22·6	58·1	41·9
1895-96	472,008	220,694	251,314	151,084	100,230	46·8	53·2	32·0	21·2	60·1	39·9
1896-97	465,524	235,084	230,440	159,088	71,352	50·5	49·5	34·2	15·3	69·0	31·0
1897-98	484,899	255,258	229,641	166,772	62,869	52·6	47·4	34·4	13·0	72·6	27·4
Average percentages for 22 years						44·8	55·2	31·4	23·8	57·2	42·8

* The total receipts, working expenses, and net revenue, given above, are for the year preceding the year of valuation, as explained in note on page 299.

APP. V.

VALUATION OF RAILWAYS IN SCOTLAND—*continued.*

TABLE II.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the five principal RAILWAY COMPANIES IN SCOTLAND—
 (a.) the TOTAL VALUE of the UNDERTAKING in SCOTLAND,
 (b.) the PROPORTION of same APPLICABLE to—
 (1.) STATIONS, and
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL EXTENT of each COMPANY'S LINES, and
 (d.) the RATE of VALUE PER MILE,
 for each of the 22 Years ending 1897-98.

(See pp. 287, 288, pars. 5 to 12, and Minutes of Evidence, Vol. I., Questions 3624-36.)

A.—CALEDONIAN RAILWAY.

Year of Valuation.	Value of Undertaking in Scotland.				Lines Owned or Leased by Company in Scotland.		
	Total.	Allocated to			Extent.	Value per Mile.	
		Stations.		Lines.			
		Amount.	Percentage of Total Value.	Amount.			Percentage of Total Value.
	£	£	%	£	%	Miles.	£
1876-77	878,460	127,533	14·5	750,927	85·5	736	1,020
1877-78	823,170	145,510	17·7	677,660	82·3	744	911
1878-79	778,629	154,115	19·8	624,514	80·2	744	840
1879-80	668,165	174,875	26·2	493,290	73·8	750	657
1880-81	536,900	185,065	34·5	351,835	65·5	756	465
1881-82	565,974	187,634	33·2	378,340	66·8	740	510
1882-83	572,029	207,227	36·2	364,802	63·8	750	486
1883-84	655,053	213,188	32·5	441,865	67·5	757	584
1884-85	648,353	224,140	34·6	424,213	65·4	761	570
1885-86	560,462	223,357	39·9	337,105	60·1	763	442
1886-87	564,464	229,098	40·6	335,366	59·4	774	433
1887-88	540,426	230,907	42·7	309,519	57·3	779	398
1888-89	532,401	225,437	42·3	306,964	57·7	788	390
1889-90	701,996	227,197	32·4	474,799	67·6	801	593
1890-91	721,971	230,482	31·9	491,489	68·1	804	612
1891-92	617,932	225,853	36·5	392,079	63·5	805	487
1892-93	620,067	228,495	36·9	391,572	63·1	806	486
1893-94	612,964	230,653	37·6	382,311	62·4	818	467
1894-95	626,419	231,338	36·9	395,081	63·1	820	482
1895-96	613,653	233,658	38·1	379,995	61·9	841	452
1896-97	548,473	235,778	43·0	312,695	57·0	846	369
1897-98	762,063	243,923	32·0	518,140	68·0	853	607

VALUATION OF RAILWAYS IN SCOTLAND—*continued.*

APP. V.

TABLE II.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the five principal RAILWAY COMPANIES in SCOTLAND—
 (a.) the TOTAL VALUE of the UNDERTAKING in SCOTLAND,
 (b.) the PROPORTION of same APPLICABLE to—
 (1.) STATIONS, and
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL EXTENT of each COMPANY'S LINES, and
 (d.) the RATE of VALUE PER MILE,
 for each of the 22 Years ending 1897-98—*cont.*

Year of Valuation.	Value of Undertaking in Scotland.					Lines Owned or Leased by Company in Scotland.	
	Total.	Allocated to				Extent.	Value per Mile.
		Stations.		Lines.			
		Amount.	Percentage of Total Value.	Amount.	Percentage of Total Value.		
	£	£		£		Miles.	£
1876-77	468,264	78,453	16·8	389,811	83·2	650	600
1877-78	460,560	84,386	18·3	376,174	81·7	694	542
1878-79	414,465	97,032	23·4	317,433	76·6	744	427
1879-80	433,902	99,557	22·9	334,345	77·1	745	449
1880-81	391,314	99,672	25·5	291,642	74·5	758	384
1881-82	412,906	111,986	27·1	300,920	72·9	787	381
1882-83	504,821	117,140	23·2	387,681	76·8	812	478
1883-84	542,866	128,212	23·6	414,654	76·4	812	521
1884-85	571,408	121,258	21·2	450,150	78·8	812	554
1885-86	515,112	123,450	24·0	391,662	76·0	823	476
1886-87	455,220	126,070	27·7	329,150	72·3	849	388
1887-88	488,141	129,983	26·6	358,158	73·4	858	415
1888-89	496,376	131,753	26·5	364,623	73·5	881	414
1889-90	630,602	134,378	21·3	496,224	78·7	898	553
1890-91	641,721	135,583	21·1	506,138	78·9	929	545
1891-92	556,375	159,622	25·1	416,753	74·9	947	440
1892-93	478,613	144,537	30·2	334,076	69·8	954	350
1893-94	483,705	147,050	30·4	336,655	69·6	960	351
1894-95	531,473	147,902	27·8	383,571	72·2	965	397
1895-96	510,617	148,837	29·1	361,780	70·9	968	374
1896-97	430,146	150,331	34·9	279,812	65·1	988	283
1897-98	617,109	156,359	25·3	460,750	76·7	992	464

APP. V.

VALUATION OF RAILWAYS IN SCOTLAND—*continued.*

TABLE II.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the five principal RAILWAY COMPANIES in SCOTLAND—
 (a.) the TOTAL VALUE of the UNDERTAKING in SCOTLAND,
 (b.) the PROPORTION of same APPLICABLE to—
 (1.) STATIONS, and
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL EXTENT of each COMPANY'S LINES, and
 (d.) the RATE OF VALUE PER MILE,
 for each of the 22 Years ending 1897-98—*cont.*

C.—GLASGOW AND SOUTH-WESTERN RAILWAY.

Year of Valuation.	Value of Undertaking.				Lines.		
	Total.	Allocated to		Extent.	Value per Mile.		
		Stations.				Lines.	
		Amount.	Percentage of Total Value.			Amount.	Percentage of Total Value.
1876-77	£ 230,226	£ 33,542	14·6	£ 196,684	85·4	Miles. 332	£ 596
1877-78	266,317	36,955	13·9	229,362	86·1	333	692
1878-79	270,998	47,160	17·4	223,898	82·6	338	666
1879-80	225,474	47,075	20·9	178,399	79·1	338	530
1880-81	221,588	50,300	22·7	171,288	77·3	342	501
1881-82	321,937	75,862	23·6	246,075	76·4	338	727
1882-83	332,972	80,458	24·2	252,514	75·8	329	766
1883-84	332,070	86,885	26·2	245,185	73·8	329	744
1884-85	341,423	88,952	26·0	252,471	74·0	329	766
1885-86	324,764	91,003	28·3	232,961	71·7	341	683
1886-87	291,585	98,317	33·7	193,268	66·3	343	564
1887-88	291,324	100,350	34·4	190,974	65·6	345	554
1888-89	297,174	100,780	33·9	196,394	66·1	345	570
1889-90	319,306	103,375	32·4	215,931	67·6	346	625
1890-91	265,761	104,755	39·4	161,006	60·6	346	465
1891-92	272,892	105,432	38·6	167,460	61·4	345	484
1892-93	274,492	103,805	37·8	170,687	62·2	383	446
1893-94	315,581	105,532	33·4	210,049	66·6	383	548
1894-95	266,911	106,580	39·9	160,331	60·1	383	418
1895-96	255,451	107,290	42·0	148,161	58·0	383	386
1896-97	222,835	106,260	47·7	116,575	52·3	386	301
1897-98	354,174	109,360	30·9	244,814	69·1	389	628

VALUATION OF RAILWAYS IN SCOTLAND—*continued.*

APP. V.

TABLE II.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the five principal RAILWAY COMPANIES in SCOTLAND—
 (a.) the TOTAL VALUE of the UNDERTAKING in SCOTLAND,
 (b.) the PROPORTION of same APPLICABLE to—
 (1.) STATIONS, and
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL EXTENT of each COMPANY'S LINES, and
 (d.) the RATE of VALUE PER MILE,
 for each of the 22 Years ending 1897-98—*cont.*

D.—GREAT NORTH OF SCOTLAND RAILWAY.

Year of Valuation.	Value of Undertaking.					Lines.	
	Total.	Allocated to				Extent.	Value per Mile.
		Stations.		Lines.			
		Amount.	Percentage of Total Value.	Amount.	Percentage of Total Value.		
	£	£		£		Miles.	£
1876-77	68,961	9,090	13·2	59,871	86·8	226	265
1877-78	85,214	10,775	12·6	74,439	87·4	268	277
1878-79	90,210	10,840	12·0	79,370	88·0	268	296
1879-80	73,725	10,920	14·8	62,805	85·2	268	234
1880-81	78,481	11,000	14·0	67,481	86·0	268	251
1881-82	71,624	11,380	15·9	60,244	84·1	268	225
1882-83	80,523	11,790	14·6	68,733	85·4	286	240
1883-84	78,896	12,915	16·4	65,981	83·6	286	230
1884-85	91,255	13,115	14·4	78,140	85·6	298	271
1885-86	92,369	13,325	14·4	79,044	85·6	298	265
1886-87	82,819	14,302	17·3	68,517	82·7	311	220
1887-88	89,523	14,444	16·1	75,079	83·9	311	241
1888-89	95,627	14,832	15·5	80,795	84·5	311	259
1889-90	89,410	15,310	17·1	74,100	82·9	311	238
1890-91	95,665	15,495	16·2	80,170	83·8	312	257
1891-92	95,382	15,702	16·5	79,680	83·5	312	256
1892-93	106,589	16,140	15·2	90,440	84·8	313	269
1893-94	104,707	16,535	15·8	88,172	84·2	313	261
1894-95	97,803	18,033	18·4	79,770	81·6	313	258
1895-96	93,937	18,246	19·4	75,691	80·6	313	238
1896-97	90,296	20,566	22·8	69,730	77·2	313	223
1897-98	95,986	22,505	23·5	73,481	76·5	329	223

VALUATION OF RAILWAYS IN SCOTLAND—*continued*.

TABLE II.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the five principal RAILWAY COMPANIES in SCOTLAND—
 (a.) the TOTAL VALUE of the UNDERTAKING in SCOTLAND,
 (b.) the PROPORTION of same APPLICABLE to—
 (1.) STATIONS, and
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL EXTENT of each COMPANY'S LINES, and
 (d.) the RATE of VALUE PER MILE,
 for each of the 22 Years ending 1897-98.—*cont.*

E.—HIGHLAND RAILWAY.

Year of Valuation.	Value of Undertaking.				Lines.		
	Total.	Allocated to .			Extent.	Value per Mile.	
		Stations.		Lines.			
		Amount.	Percentage of Total Value.	Amount.			Percentage of Total Value.
	£	£		£		Miles.	£
1876-77	87,317	8,230	9·4	79,087	90·6	239	331
1877-78	86,945	8,600	9·9	78,345	90·1	240	327
1878-79	88,469	8,975	10·1	79,494	89·9	240	331
1879-80	81,307	10,265	12·6	71,042	87·4	240	296
1880-81	68,892	10,500	15·2	58,392	84·8	240	243
1881-82	81,825	11,380	13·9	70,445	86·1	293	240
1882-83	83,743	11,665	13·9	72,078	86·1	293	246
1883-84	87,721	11,875	13·5	75,846	86·5	293	259
1884-85	96,808	11,755	12·1	85,053	87·9	306	278
1885-86	102,142	14,280	14·0	87,862	86·0	419	210
1886-87	91,168	13,965	15·3	77,203	84·7	420	184
1887-88	87,093	14,775	17·0	72,318	83·0	420	172
1888-89	72,920	15,106	20·7	57,814	79·3	420	138
1889-90	89,023	15,331	17·2	73,692	82·8	420	176
1890-91	102,592	15,676	15·2	86,716	84·7	420	206
1891-92	104,019	16,223	15·6	87,796	84·4	428	205
1892-93	108,972	16,414	15·1	92,558	84·9	428	216
1893-94	104,763	16,682	15·9	88,081	84·1	430	205
1894-95	106,141	17,956	16·9	88,185	83·1	447	197
1895-96	100,230	18,251	18·2	81,979	81·8	447	183
1896-97	71,352	18,622	26·1	52,730	75·0	447	118
1897-98	62,869	19,352	30·8	43,517	69·2	447	97

VALUATION OF RAILWAYS IN SCOTLAND—continued.

TABLE III.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing the TOTAL VALUATIONS of RAILWAYS in SCOTLAND as fixed by him; the NET RECEIPTS (1) as ascertained by him, and (2) as shown in the Board of Trade Returns; and the TOTAL RATES PAID by the RAILWAY COMPANIES; also various Percentages and Rates relative thereto, for each of the 10 last available Years. (See Minutes of Evidence, Vol. I, Questions 3679-81.)

Railway Valuations in Scotland.		Net Receipts of Railways.*						Total Rates Paid by Scottish Railway Companies on Assessor's Valuations.†		Average Rate per £ on Total Valuations.
Year of Valuation.	Total Amount of Valuations.	As ascertained by Assessor.		Percentage of Total Valuations to Assessor's Net Receipts.	As given in Board of Trade Returns.		Percentage of Total Valuations to Board of Trade Net Receipts.	Amount.	As shown in Companies Accounts for Year ending	
		Year ending	Amount.		Year.	Amount.				
	£		£			£		£		s. d.
1886-87	1,586,880	31 January 1886	4,210,696	37·7	1885	3,671,122	43·2	177,639	31 July 1887	2 3
1887-88	1,582,803	31 January 1887	4,229,805	37·4	1886	3,748,479	42·2	181,634	31 July 1888	2 3½
1888-89	1,684,903	31 January 1888	4,321,695	36·7	1887	3,837,050	41·3	186,725	31 July 1889	2 4¼
1889-90	1,922,973	31 January 1889	4,707,635	40·8	1888	4,149,061	46·3	210,609	31 July 1890	2 2¼
1890-91	1,952,616	31 January 1890	4,791,258	40·8	1889	4,267,960	45·8	218,020	31 July 1891	2 2¼
1891-92	1,812,183	31 January 1891	4,727,512	38·3	1890	4,090,191	44·3	210,381	31 July 1892	2 3¼
1892-93	1,764,455	31 January 1892	4,805,739	36·7	1891	4,180,606	42·2	210,201	31 July 1893	2 4½
1893-94	1,808,233	31 January 1893	4,973,830	36·4	1892	4,331,754	41·7	214,771	31 July 1894	2 4½
1894-95	1,831,391	31 January 1894	5,060,046	36·2	1893	4,417,783	41·5	224,674	31 July 1895	2 5¼
1895-96‡	1,798,623	31 July 1894	5,094,108	35·3	1894	4,279,957	42·0	233,093	31 July 1896	2 7

* The net receipts given above are for the year preceding the year of valuation. The differences between the net receipts as ascertained by the assessor, and as given in the Board of Trade Returns, are due to the disallowance by the assessor of the following items, viz. :—

(a.) One half the cost of maintaining the permanent way, only one half being allowed by statute.

(b.) Cost of repair and upkeep of stations, depôts, &c.; proportion of rates and taxes; and fire insurances, &c.; which are *landlord's* charges.

(c.) Outlays for compensation, law charges, parliamentary charges, &c., all of which are covered by annual allowance of 3 per cent. on value of plant.

† The "total rates" are the sums actually paid in respect of the valuation for each year.

‡ In consequence of the passing of the Valuation Amendment Act of 1894 (57 & 58 Vict. c. 36.) the valuations from and after the year 1895-96 are based upon the railway accounts for the year ending 31st July, instead of, as formerly, ending 31st January. The net receipts, therefore, for the last year in this Statement do not cover the same two half-years.

MEMORANDUM BY THE ASSESSOR OF RAILWAYS AND CANALS FOR SCOTLAND.

VALUATION OF TRAMWAYS IN SCOTLAND.

TABLE IV.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897, the TRAFFIC RECEIPTS, WORKING EXPENSES, NET REVENUE, TENANTS' ALLOWANCES, and TOTAL VALUE, with various Percentages relative thereto, for the Year 1897-98, and certain previous Years. (See Minutes of Evidence, Vol. I., Questions 3901-3.)

Year of Valuation.	Total Receipts.	Working Expenses (including One-half Maintenance of Permanent Way).	Net Revenue.	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
A.—ABERDEEN TRAMWAYS.											
1876-77	£ 5,855	£ 5,183	£ 672	£ 450	£ 222	88·5	11·5	7·7	3·8	67·0	33·0
1877-78	This year expenditure exceeded revenue. Value fixed at					168	—	—	—	—	—
1878-79	5,008	3,539	1,559	908	651	69·4	30·6	17·8	12·8	58·2	41·8
1879-80	5,088	3,865	1,223	866	357	76·0	24·0	17·0	7·0	70·8	29·2
1880-81	5,581	4,164	1,417	995	422	74·6	25·4	17·8	7·6	70·2	29·8
1881-82	Lines extended during year. Valuation estimated at					656	—	—	—	—	—
1882-83	12,642	10,156	2,486	1,527	959	80·3	19·7	12·1	7·6	61·4	38·6
1883-84	12,971	10,317	2,654	1,564	1,090	79·5	20·5	12·1	8·4	58·9	41·1
1884-85	12,590	9,750	2,840	1,513	1,327	77·4	22·6	12·0	10·6	53·3	46·7
1885-86	13,341	10,118	3,223	1,639	1,584	75·8	24·2	12·3	11·9	50·9	49·1
1886-87	13,459	9,554	3,905	1,612	2,293	71·0	29·0	12·0	17·0	41·3	58·7
1887-88	13,320	9,538	3,782	1,559	2,223	71·6	28·4	11·7	16·7	41·2	58·8
1888-89	13,817	9,989	3,828	1,556	2,272	72·3	27·7	11·3	16·4	40·6	59·4
1889-90	12,854	9,268	3,586	1,806	1,780	72·1	27·9	14·1	13·8	50·4	49·6
1890-91	16,053	11,036	5,017	1,978	3,039	68·7	31·3	12·3	19·0	39·4	60·6
1891-92	17,198	11,837	5,361	1,930	3,431	68·8	31·2	11·2	20·0	36·0	64·0
1892-93	18,007	13,239	4,768	2,000	2,678	73·5	26·5	11·6	14·9	43·8	56·2
1893-94	18,534	14,086	4,448	2,056	2,392	76·0	24·0	11·1	12·9	40·2	59·8
1894-95	20,619	14,660	5,959	2,275	3,684	71·1	28·9	11·0	17·9	38·2	61·8
1895-96	21,168	14,789	6,379	2,379	4,000	69·9	30·1	11·2	18·9	37·3	62·7
1896-97	21,954	16,327	5,627	2,702	2,925	74·4	25·6	12·3	13·3	48·0	52·0
1897-98	23,566	15,551	8,015	2,790	5,225	66·0	34·0	11·8	22·2	34·8	65·2
Average percentages for 20 years						73·3	26·2	12·5	13·6	49·4	50·6

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

TABLE IV.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897, the TRAFFIC RECEIPTS, WORKING EXPENSES, NET REVENUE, TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for the Year 1897-98, and certain previous Years—*cont.*

Year of Valuation.	Total Receipts.	Working Expenses (including One-half Maintenance of Permanent Way).	Net Revenue.	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
B.—DUNDEE TRAMWAYS.											
1878-79	£	£	£	£	£ 950	—	—	—	—	—	—
1879-80	—	—	—	—	950	—	—	—	—	—	—
1880-81	—	—	—	—	2,766	—	—	—	—	—	—
1881-82	—	—	—	—	2,766	—	—	—	—	—	—
1882-83	—	—	—	—	3,094	—	—	—	—	—	—
1883-84	—	—	—	—	2,784	—	—	—	—	—	—
1884-85	—	—	—	—	2,784	—	—	—	—	—	—
1885-86	—	—	—	—	3,179	—	—	—	—	—	—
1886-87	—	—	—	—	3,197	—	—	—	—	—	—
1887-88	—	—	—	—	3,197	—	—	—	—	—	—
1888-89	—	—	—	—	3,197	—	—	—	—	—	—
1889-90	—	—	—	—	3,274	—	—	—	—	—	—
1890-91	—	—	—	—	3,289	—	—	—	—	—	—
1891-92	—	—	—	—	3,289	—	—	—	—	—	—
1892-93	—	—	—	—	3,289	—	—	—	—	—	—
1893-94	—	—	—	—	3,340	—	—	—	—	—	—
1894-95	—	—	—	—	3,719	—	—	—	—	—	—
1895-96	—	—	—	—	3,565	—	—	—	—	—	—
1896-97	—	—	—	—	2,623	—	—	—	—	—	—
1897-98	—	—	—	—	3,827	—	—	—	—	—	—

NOTE.—The Tramway Lines in Dundee belong to the Town Council, and the lease to the Tramway Company being for a period not exceeding 21 years, the actual rent is taken as the valuation.

VALUATION OF TRAMWAYS IN SCOTLAND—continued.

TABLE IV.—STATEMENT prepared by the Assessor of RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897, the TRAFFIC RECEIPTS, WORKING EXPENSES, NET REVENUE, TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for the Year 1897-98, and certain previous Years—cont.

Year of Valuation.	Total Receipts.	Working Expenses (including One-half Maintenance of Permanent Way).	Net Revenue.	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
C.—EDINBURGH STREET TRAMWAYS COMPANY.											
1876-77	£ 59,973	£ 43,746	£ 16,227	£ 9,283	£ 6,944	72·9	27·1	15·5	11·6	57·2	42·8
1877-78	63,011	43,277	19,734	9,089	10,645	68·7	31·3	14·4	16·9	46·1	53·9
1878-79	66,550	45,341	21,209	9,837	11,372	68·1	31·9	14·8	17·1	46·4	53·6
1879-80	64,746	45,945	18,801	10,250	8,551	71·0	29·0	15·8	13·2	54·5	45·5
1880-81	65,683	46,463	19,220	9,812	9,408	70·7	29·3	15·0	14·3	51·1	48·9
1881-82	67,601	46,786	20,815	10,370	10,445	69·2	30·8	15·3	15·5	49·8	50·2
1882-83	79,197	55,071	24,126	12,556	11,570	69·5	30·5	15·9	14·6	52·0	48·0
1883-84	76,709	53,950	22,759	13,479	9,280	70·3	29·7	17·6	12·1	59·2	40·8
1884-85	79,640	56,369	23,271	9,021	14,250	70·8	29·2	11·3	17·9	38·8	61·2
1885-86	87,522	59,299	28,223	9,098	19,125	67·8	32·2	10·4	21·8	32·2	67·8
1886-87	84,875	58,993	25,882	9,842	16,040	69·5	30·5	11·6	18·9	38·0	62·0
1887-88	96,617	62,552	34,065	10,170	23,895	64·7	35·3	10·5	24·8	29·9	70·1
1888-89	87,885	56,378	31,507	10,389	21,118	64·1	35·9	11·8	24·1	33·0	67·0
1889-90	91,625	57,802	33,823	10,685	23,138	63·1	36·9	11·7	25·2	31·6	68·4
1890-91	99,905	65,578	34,327	10,935	23,392	65·6	34·4	11·0	23·4	31·9	68·1
1891-92	116,973	79,173	37,800	11,565	26,295	67·7	32·3	9·8	22·5	30·4	69·6
1892-93	105,987	76,554	29,433	11,760	17,673	72·2	27·8	11·1	16·7	40·0	60·0
1893-94	106,421	79,042	27,379	11,896	15,483	74·3	25·7	11·2	14·5	43·5	56·5
1894-95	26,278	18,186	8,092	3,041	5,051	69·2	30·8	11·6	19·2	37·6	62·4
1895-96	16,515	9,483	7,032	3,500	3,532	57·4	42·6	21·2	21·4	49·8	50·2
1896-97	20,731	16,680	4,051	2,811	1,240	80·5	19·5	13·5	6·0	69·4	30·6
1897-98	20,437	16,967	3,470	2,196	1,274	83·0	17·0	10·8	6·2	63·3	36·7
Average percentages for 22 years						69·6	30·4	13·3	17·1	44·8	55·2

Note.—The figures for the years 1894-95 to 1897-98 inclusive, refer only to the tramway lines and stables *outside* the burgh of Edinburgh. The portion of the undertaking within the burgh of Edinburgh was acquired by the Corporation in 1894, and, being now leased to a separate company, appears as "Edinburgh Corporation Tramways," on next page.

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

TABLE IV.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897, the TRAFFIC RECEIPTS, WORKING EXPENSES, NET REVENUE, TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for the Year 1897-98, and certain previous Years—*cont.*

Year of Valuation.	Total Receipts.	Working Expenses (including One-half Maintenance of Permanent Way).	Net Revenue.	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
D.—EDINBURGH CORPORATION TRAMWAYS.											
1894-95	£ —	£ —	£ —	£ —	£ 15,866	—	—	—	—	—	—
1895-96	—	—	—	—	15,866	—	—	—	—	—	—
1896-97	—	—	—	—	16,895	—	—	—	—	—	—
1897-98	—	—	—	—	17,336	—	—	—	—	—	—

NOTE.—This Table refers to the Lines and Stables taken over in 1894-95 by the Corporation from the Edinburgh Street Tramways Company. The Corporation lease their Undertaking to a new Company, and the lease being for a period not exceeding 21 years, the actual rent is taken as the valuation.

E.—EDINBURGH NORTHERN TRAMWAYS COMPANY.											
1888-89	£ —	£ —	£ —	£ —	£ 620	—	—	—	—	—	—
1889-90	—	—	—	—	620	—	—	—	—	—	—
1890-91	12,169	7,349	4,760	760	4,000	60·7	39·3	6·3	33·0	16·0	81·0
1891-92	12,511	7,295	5,216	1,143	4,076	58·3	41·7	9·1	32·6	21·9	78·1
1892-93	12,985	7,036	5,949	1,049	4,900	54·2	45·8	8·1	37·7	17·6	82·4
1893-94	13,736	7,473	6,263	1,060	5,203	54·4	45·6	7·7	37·9	16·9	83·1
1894-95	15,270	7,246	8,030	1,101	6,929	47·4	52·6	7·2	45·4	13·7	86·3
1895-96	15,870	7,205	8,665	1,167	7,498	45·4	54·6	7·4	47·2	13·5	86·5
1896-97	15,002	7,879	8,123	1,256	6,867	49·2	50·8	7·9	42·9	15·5	84·5
1897-98	17,171	8,455	8,716	1,332	7,384	49·2	50·8	7·8	43·0	15·3	84·7
Average percentages for 8 years						52·3	47·7	7·7	40·0	16·3	83·7

NOTE.—This Undertaking is worked by Cable.

VALUATION OF TRAMWAYS IN SCOTLAND—continued.

TABLE IV.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897, the TRAFFIC RECEIPTS, WORKING EXPENSES, NET REVENUE, TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for the Year 1897-98, and certain previous Years—cont.

Year of Valuation.	Total Receipts.	Working Expenses (including One-half Maintenance of Permanent Way).	Net Revenue.	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
F.—GLASGOW TRAMWAYS.											
1876-77	£ 133,806	£ 102,367	£ 31,439	£ 23,079	£ 8,360	76.5	23.5	17.3	6.2	73.4	26.6
1877-78	157,306	116,151	41,155	29,287	11,868	73.8	26.2	18.6	7.6	71.2	28.8
1878-79	167,736	118,584	49,152	31,073	18,079	70.7	29.3	18.5	10.8	63.2	36.8
1879-80	156,124	109,437	46,687	31,123	15,564	70.1	29.9	19.9	10.0	66.7	33.3
1880-81	153,290	103,161	50,129	29,998	20,131	67.3	32.7	19.6	13.1	59.8	40.2
1881-82	171,587	113,728	57,859	31,204	26,655	66.3	33.7	18.2	15.5	53.9	46.1
1882-83	197,219	133,880	63,339	33,474	29,865	67.9	32.1	17.0	15.1	52.8	47.2
1883-84	207,439	144,188	63,251	35,886	27,365	69.5	30.5	17.3	13.2	56.7	43.3
1884-85	210,429	141,559	68,870	29,685	89,185	67.3	32.7	14.1	18.6	43.1	56.9
1885-86	209,004	148,020	60,984	29,405	31,579	70.8	29.2	14.1	15.1	48.2	51.8
1886-87	203,831	131,827	72,004	29,864	42,140	64.7	35.3	14.6	20.7	41.5	58.5
1887-88	195,475	135,934	59,541	31,207	28,334	69.5	30.5	16.0	14.5	52.4	47.6
1888-89	202,146	142,635	59,511	32,908	26,603	70.6	29.4	16.3	13.1	55.3	44.7
1889-90	232,152	167,883	64,269	33,658	30,611	72.3	27.7	14.5	13.2	52.4	47.6
1890-91	222,574	157,702	64,872	32,309	32,563	70.9	29.1	14.5	14.6	49.8	50.2
1891-92	233,473	166,208	67,265	32,873	34,392	71.2	28.8	14.1	14.7	48.9	51.1
1892-93	254,541	178,965	75,576	34,301	41,275	70.3	29.7	13.5	16.2	45.4	54.6
1893-94	251,240	184,444	66,796	33,817	32,979	73.4	26.6	13.5	13.1	50.6	49.4
1894-95	(See Note)	-	-	-	22,186	-	-	-	-	-	-
1895-96	(Do.)	-	-	-	20,571	-	-	-	-	-	-
1896-97	317,574	225,900	91,674	36,373	55,301	71.1	28.9	11.5	17.4	39.7	60.3
1897-98	339,112	229,881	109,231	40,912	68,319	67.8	32.2	12.1	20.1	37.5	62.5
Average percentages for 20 years						70.1	29.9	15.8	14.1	53.1	46.9

NOTE.—In 1894, the Corporation of Glasgow took over, and have since, themselves, worked the Lines which, up to that date, had been leased to the Glasgow Tramway and Omnibus Company, Limited. Until the Corporation arrangements were in full and proper working order, and considering the "Bus opposition to which they were for some time subjected by the old tramway company, the valuation was estimated at modified figures for 1894-95 and 1895-96.

VALUATION OF TRAMWAYS IN SCOTLAND—continued.

TABLE IV.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897, the TRAFFIC RECEIPTS, WORKING EXPENSES, NET REVENUE, TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for the Year 1897-98 and certain previous Years—cont.

Year of Valuation.	Total Receipts.	Working Expenses (including One-half Maintenance of Permanent Way).	Net Revenue.	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
G.—GREENOCK AND PORT GLASGOW TRAMWAYS.											
1890-91	£ 6,222	£ 4,137	£ 2,085	£ 285	£ 1,800	66·5	33·5	4·6	28·9	13·7	86·3
1891-92	6,398	4,214	2,184	389	1,795	65·9	34·1	6·1	28·0	17·8	82·2
1892-93	6,388	4,247	2,141	437	1,704	66·5	33·5	6·8	26·7	20·4	79·6
1893-94	6,618	4,237	2,381	463	1,918	64·0	36·0	7·0	29·0	19·4	80·6
1894-95	7,736	4,912	2,824	733	2,091	63·5	36·5	9·5	27·0	26·0	74·0
1895-96	9,515	5,914	3,571	1,026	2,515	62·5	37·5	10·8	26·7	28·7	71·3
1896-97	9,851	6,603	3,248	1,062	2,186	67·0	33·0	10·8	22·2	32·7	67·3
1897-98	10,573	6,423	4,150	1,101	3,049	60·7	39·3	10·4	28·9	26·5	73·5
Average percentages for 8 years						64·6	35·4	8·2	27·2	23·2	76·8

NOTE.—This Table embraces the whole period since the opening of the Greenock and Port Glasgow Tramways.

H.—PAISLEY TRAMWAYS.											
Year of Valuation.	£	£	£	£	£	—	—	—	—	—	—
1886-87	First year.	Value estimated at	-	-	310	—	—	—	—	—	—
1887-88	-	Value estimated at	-	-	200	—	—	—	—	—	—
1888-89	-	Value estimated at	-	-	130	—	—	—	—	—	—
1889-90	2,559	1,897	662	467	195	74·1	25·9	18·3	7·6	70·5	29·5
1890-91	2,905	2,195	710	478	232	75·6	24·4	16·4	8·0	67·3	32·7
1891-92	2,804	2,228	576	513	63	79·5	20·5	18·3	2·2	89·1	10·9
1892-93	Expenditure and Tenants' allowances exceeded receipts. Value				Nil.	—	—	—	—	—	—
1893-94	Do.	do.	do.	do.	Nil.	—	—	—	—	—	—
1894-95	Do.	do.	do.	do.	Nil.	—	—	—	—	—	—
1895-96	Do.	do.	do.	do.	Nil.	—	—	—	—	—	—
1896-97	Do.	do.	do.	do.	Nil.	—	—	—	—	—	—
1897-98	2,580	1,868	712	378	334	72·4	27·6	14·7	12·9	53·1	46·9
Average percentages for 4 years						75·4	24·6	16·9	7·7	70·0	30·0

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

TABLE IV.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897, the TRAFFIC RECEIPTS, WORKING EXPENSES, NET REVENUE, TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for the Year 1897-98 and certain previous Years—*cont.*

Year of Valuation.	Total Receipts.	Working Expenses (including One-half Maintenance of Permanent Way).	Net Revenue.	Tenants' Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.
I.—PERTH AND DISTRICT TRAMWAYS.											
1896-97	£ First year.	£ Value estimated at	£	£	£ 196	—	—	—	—	—	—
1897-98	2,883	1,851	1,032	346	686	64·2	35·8	12·0	23·8	33·5	66·5
J.—ROTHESAY TRAMWAYS.											
1882-83	£ First year.	£ Value estimated at	£	£	£ 357	—	—	—	—	—	—
1883-84	Last year's valuation repeated		—	—	357	—	—	—	—	—	—
1884-85	3,307	2,468	839	572	267	74·6	25·4	17·3	8·1	68·2	31·8
1885-86	3,341	1,858	1,483	749	734	55·6	44·4	22·4	22·0	60·5	49·5
1886-87	3,151	1,701	1,450	579	871	54·0	46·0	18·4	27·0	40·0	60·0
1887-88	3,132	1,760	1,372	557	815	56·2	43·8	17·8	26·0	40·6	59·4
1888-89	3,085	1,651	1,434	557	877	53·5	46·5	18·1	28·4	38·8	61·2
1889-90	3,080	1,857	1,223	557	660	60·3	39·7	18·1	21·6	45·5	54·5
1890-91	3,301	1,897	1,404	527	877	57·5	42·5	15·9	26·6	37·5	62·5
1891-92	3,294	1,804	1,490	550	940	54·8	45·2	16·7	28·5	36·9	63·1
1892-93	3,476	2,116	1,360	585	775	60·9	39·1	16·8	22·3	43·0	57·0
1893-94	3,671	2,454	1,217	581	635	66·8	33·2	15·9	17·3	47·7	52·3
1894-95	4,049	2,412	1,637	647	990	59·6	40·4	16·0	24·4	39·5	60·5
1895-96	4,049	2,412	1,637	647	990	59·6	40·4	16·0	24·4	39·5	60·5
1896-97	4,335	2,685	1,650	693	957	61·9	38·1	16·0	22·1	42·0	58·0
1897-98	4,603	2,713	1,890	720	1,170	58·9	41·1	15·7	25·4	38·1	61·9
Average percentages for 14 years						59·6	40·4	17·2	23·2	43·1	56·6

VALUATION OF TRAMWAYS IN SCOTLAND—continued.

TABLE IV.—STATEMENT prepared by the Assessor of Railways and Canals, showing, for each of the TRAMWAY UNDERTAKINGS IN SCOTLAND, as existing in May 1897, the TRAFFIC RECEIPTS, WORKING EXPENSES, NET REVENUE, TENANTS' ALLOWANCES, and TOTAL VALUE, with various percentages relative thereto, for the Year 1897-98 and certain previous Years—cont.

Year of Valuation.	Total Receipts.	Working Expenses (including One-half Maintenance of Permanent Way).	Net Revenue.	Tenant's Allowances.	Total Value.	Percentage of Working Expenses to Total Receipts.	Percentage of Net Revenue to Total Receipts.	Percentage of Tenants' Allowances to Total Receipts.	Percentage of Total Value to Total Receipts.	Percentage of Tenants' Allowances to Net Revenue.	Percentage of Total Value to Net Revenue.	
K.—STIRLING AND BRIDGE OF ALLAN TRAMWAYS.												
1876-77	£	£	£	£	£	—	—	—	—	—	—	
1877-78	Valuation estimated at					146	—	—	—	—	—	
1878-79	Last year's valuation repeated					146	—	—	—	—	—	
1878-79	Do.	do.	—	—	146	—	—	—	—	—	—	
1879-80	Do.	do.	—	—	146	—	—	—	—	—	—	
1880-81	Do.	do.	—	—	146	—	—	—	—	—	—	
1881-82	Do.	do.	—	—	146	—	—	—	—	—	—	
1882-83	Do.	do.	—	—	146	—	—	—	—	—	—	
1883-84	1,860	1,464	396	178	218	78·7	21·3	9·6	11·7	44·9	55·1	
1884-85	1,902	1,377	525	218	307	72·4	27·6	11·5	16·1	41·5	58·5	
1885-86	1,902	1,552	350	214	136	81·6	18·4	11·3	7·1	61·1	38·9	
1886-87	2,148	1,818	330	277	53	84·6	15·4	12·9	2·5	83·9	16·1	
1887-88	2,036	1,745	341	283	58	83·7	16·3	13·5	2·8	83·0	17·0	
1888-89	2,230	1,503	727	301	426	67·4	32·6	13·5	19·1	41·4	58·6	
1889-90	2,370	1,776	594	362	232	74·9	25·1	15·3	9·8	60·9	39·1	
1890-91	2,717	1,833	884	380	504	67·5	32·5	14·0	18·5	43·0	57·0	
1891-92	2,788	1,817	971	373	598	65·2	34·8	13·4	21·4	38·4	61·6	
1892-93	3,029	2,178	851	356	495	71·9	28·1	11·8	16·3	41·8	58·2	
1893-94	2,997	2,544	453	357	96	84·9	15·1	11·9	3·2	78·8	21·2	
1894-95	3,120	2,240	880	360	520	71·8	28·2	11·5	16·7	40·9	59·1	
1895-96	3,183	2,371	812	358	454	74·5	25·5	11·2	14·3	44·1	55·9	
1896-97	3,352	2,450	902	382	520	73·1	26·9	11·4	15·5	42·3	57·7	
1897-98	3,331	2,704	627	388	239	81·2	18·8	11·6	7·2	61·9	38·1	
	Average percentages for 15 years						75·6	24·4	12·3	12·1	53·9	46·1

MEMORANDUM BY THE ASSESSOR OF RAILWAYS AND CANALS FOR SCOTLAND.

APP. V.

VALUATION OF TRAMWAYS IN SCOTLAND.

TABLE V.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897—
 (a) the TOTAL VALUE of the UNDERTAKING,
 (b) the PROPORTION of the same APPLICABLE to—
 (1.) STABLES, &c.,
 (2.) LINES,
 and showing percentage to Total in each case,
 (c) the TOTAL LENGTH of each UNDERTAKING, and
 (d) the RATE of VALUE PER MILE,
 for the Year 1897-98 and certain previous Years.

(See Minutes of Evidence, Vol. I., Questions 3901-3.)

Year of Valuation.	Value of Undertaking.				Lines.		
	Total.	Allocated to			Extent.	Value per Mile.	
		Stables, &c.		Lines.			
		Amount.	Percentage of Total Value.	Amount.			Percentage of Total Value.
A.—ABERDEEN TRAMWAYS.							
1876-77	£ 222	£ 115	51·8	£ 107	48·2	m. c. 2 54	£ 40
1877-78	168	115	68·5	53	31·5	2 54	20
1878-79	651	115	17·7	536	82·3	2 54	200
1879-80	357	115	32·2	242	67·8	2 54	90
1880-81	422	115	27·3	307	72·7	2 54	115
1881-82	656	200	30·5	456	69·5	5 56	80
1882-83	959	260	27·1	699	72·9	5 56	123
1883-84	1,090	375	34·4	715	65·6	5 56	125
1884-85	1,327	375	28·3	952	71·7	6 5	157
1885-86	1,584	385	24·3	1,199	75·7	6 5	198
1886-87	2,293	425	18·5	1,868	81·5	6 5	308
1887-88	2,223	430	19·3	1,793	80·7	6 5	296
1888-89	2,272	430	18·9	1,542	81·1	6 5	304
1889-90	1,780	465	26·1	1,315	73·9	7 62	169
1890-91	3,039	555	18·3	2,484	81·7	7 62	319
1891-92	3,431	580	16·9	2,851	83·1	7 62	367
1892-93	2,678	570	21·3	2,108	78·7	7 62	271
1893-94	2,392	570	23·8	1,822	76·2	8 78	203
1894-95	3,684	600	16·3	3,084	83·7	8 78	344
1895-96	4,000	600	15·0	3,400	85·0	9 64	347
1896-97	2,925	640	21·9	2,285	78·1	9 64	233
1897-98	5,225	655	12·5	4,570	87·5	10 29	441

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

APP. V.

TABLE V.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897—
 (a.) the TOTAL VALUE of the UNDERTAKING,
 (b.) the PROPORTION of the same APPLICABLE to—
 (1.) STABLES, &c.,
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL LENGTH of each UNDERTAKING, and
 (d.) the RATE of VALUE PER MILE,
 for the Year 1897-98 and certain previous Years—*cont.*

Year of Valuation.	Value of Undertaking.				Lines.		
	Total.	Allocated to			Extent.	Value per Mile.	
		Stables, &c.		Lines.			
		Amount.	Percentage of Total Value.	Amount.			Percentage of Total Value.
B.—DUNDEE TRAMWAYS.							
1878-79	£ 950	£ 125	13·2	£ 825	86·8	M. C. 2 52	£ 311
1879-80	950	125	13·2	825	86·8	2 52	311
1880-81	2,766	180	6·5	2,586	93·5	5 53	457
1881-82	2,766	180	6·5	2,586	93·5	5 53	457
1882-83	3,094	180	5·8	2,914	94·2	5 53	515
1883-84	2,784	180	6·5	2,604	93·5	5 53	460
1884-85	2,784	180	6·5	2,604	93·5	5 53	460
1885-86	3,179	265	8·3	2,914	91·7	5 53	515
1886-87	3,197	283	8·9	2,914	91·1	5 53	515
1887-88	3,197	283	8·9	2,914	91·1	5 53	515
1888-89	3,197	283	8·9	2,914	91·1	5 53	515
1889-90	3,274	320	9·8	2,954	90·2	5 50	525
1890-91	3,289	335	10·2	2,954	89·8	5 50	525
1891-92	3,289	335	10·2	2,954	89·8	5 50	525
1892-93	3,289	335	10·2	2,954	89·8	5 50	525
1893-94	3,340	449	13·4	2,891	86·6	5 50	514
1894-95	3,719	434	11·7	3,285	88·3	7 17	455
1895-96	3,565	430	12·1	3,135	87·9	7 17	435
1896-97	2,623	514	19·6	2,109	80·4	7 17	292
1897-98	3,827	514	13·4	3,313	86·6	7 17	459

NOTE.—This Statement embraces the whole period since the opening of the Dundee Tramways.

APP. V.

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

TABLE V.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897—
 (a.) the TOTAL VALUE of the UNDERTAKING,
 (b.) the PROPORTION of the same APPLICABLE to—
 (1.) STABLES, &c.,
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL LENGTH of each UNDERTAKING, and
 (d.) the RATE of VALUE PER MILE,
 for the Year 1897-98 and certain previous Years—*cont.*

Year of Valuation.	Value of Undertaking.				Lines.	
	Total.	Allocated to			Extent.	Value per Mile.
		Stables, &c.		Lines.		
		Amount.	Percentage of Total Value.	Amount.		

C.—EDINBURGH STREET TRAMWAYS COMPANY.

	£	£	14.4	£	85.6	M.	C.	£
1876-77	6,944	1,000	14.4	5,944	85.6	13	28	445
1877-78	10,645	1,050	9.9	9,595	90.1	13	28	719
1878-79	11,372	1,050	9.2	10,322	90.8	13	28	811
1879-80	8,551	1,205	14.1	7,346	85.9	13	28	550
1880-81	9,408	1,825	19.4	7,583	80.6	13	28	568
1881-82	10,445	1,975	18.9	8,470	81.1	13	28	634
1882-83	11,570	2,230	19.3	9,340	80.7	16	27	572
1883-84	9,280	3,395	36.6	5,885	63.4	17	57	332
1884-85	14,250	3,425	24.0	10,825	76.0	18	14	596
1885-86	19,125	3,320	17.4	15,805	82.6	18	14	870
1886-87	16,040	3,320	20.7	12,720	79.3	18	14	700
1887-88	23,895	3,325	13.9	20,570	86.1	18	14	1,132
1888-89	21,118	3,265	15.5	17,853	84.5	18	14	982
1889-90	23,138	3,250	14.0	19,888	86.0	18	14	1,094
1890-91	23,392	3,250	13.9	20,142	86.1	18	14	1,108
1891-92	26,295	3,250	12.4	23,045	87.6	18	14	1,268
1892-93	17,673	2,845	16.1	14,828	83.9	18	23	811
1893-94	15,483	2,845	18.4	12,638	81.6	18	23	691
1894-95	5,051	700	13.9	4,351	86.1	6	37	673
1895-96	3,532	875	24.8	2,657	75.2	6	37	411
1896-97	1,240	915	73.8	325	26.2	5	63	56
1897-98	1,274	915	71.8	359	28.2	6	31	56

NOTE.—The figures for the years 1894-95 to 1897-98 inclusive, refer only to the Tramway Lines and Stables *outside* the burgh of Edinburgh. The portion of the undertaking within the burgh of Edinburgh was acquired by the Corporation in 1894, and being now leased to a separate company, appears as "Edinburgh Corporation Tramways," on next page.

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

APP. V.

TABLE V.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897—
 (a.) the TOTAL VALUE of the UNDERTAKING,
 (b.) the PROPORTION of the same APPLICABLE to—
 (1.) STABLES, &c.,
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL LENGTH of each UNDERTAKING, and
 (d.) the RATE of VALUE PER MILE,
 for the Year 1897-98 and certain previous Years—*cont.*

Year of Valuation.	Value of Undertaking.					Lines.	
	Total.	Allocated to				Extent.	Value per Mile.
		Stables, &c.		Lines.			
		Amount.	Percentage of Total Value.	Amount.	Percentage of Total Value.		
D.—EDINBURGH CORPORATION TRAMWAYS.							
1894-95	£ 15,866	£ 2,745	17·3	£ 13,121	82·7	M. C. 11 66	£ 1,110
1895-96	15,866	2,745	17·3	13,121	82·7	11 66	1,110
1896-97	16,895	2,745	16·2	14,150	83·8	13 23	1,065
1897-98	17,336	2,745	15·8	14,591	84·2	14 23	1,024

NOTE.—This Table refers to the Lines and Stables taken over in 1894-95 by the Corporation from the Edinburgh Street Tramways Company.

E.—EDINBURGH NORTHERN TRAMWAYS COMPANY.

1888-89	£ 620	£ 475	76·6	£ 145	23·4	M. C. 1 36	£ 100
1889-90	620	475	76·6	145	23·4	1 36	100
1890-91	4,000	579	14·5	3,421	85·5	2 42	1,355
1891-92	4,073	579	14·2	3,494	85·8	2 42	1,384
1892-93	4,900	615	12·6	4,285	87·4	2 41	1,705
1893-94	5,203	615	11·8	4,588	88·2	2 41	1,826
1894-95	6,929	615	8·9	6,314	91·1	2 41	2,513
1895-96	7,498	615	8·2	6,883	91·8	2 41	2,740
1896-97	6,867	615	9·0	6,252	91·0	2 41	2,483
1897-98	7,384	725	9·8	6,659	90·2	2 41	2,650

NOTE.—This Statement embraces the whole period since the opening of the Edinburgh Northern Tramways.

APP. V.

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

TABLE V.—STATEMENT prepared by the Assessor of Railways and Canals, showing, for each of the Tramway Undertakings in Scotland, as existing in May 1897—
 (a.) the Total Value of the Undertaking,
 (b.) the Proportion of the same Applicable to—
 (1.) Stables, &c.,
 (2.) Lines,
 and showing percentage to Total in each case,
 (c.) the Total Length of each Undertaking, and
 (d.) the Rate of Value per Mile,
 for the Year 1897-98 and certain previous Years—*cont.*

Year of Valuation.	Value of Undertaking.				Lines.	
	Total.	Allocated to			Extent.	Value per Mile.
		Stables, &c.		Lines.		
		Amount.	Percentage of Total Value.	Amount.		

F.—GLASGOW TRAMWAYS.

	£	£		£		m.	c.	£
1876-77	8,360	3,915	46·8	4,445	53·2	14	42	306
1877-78	11,868	4,555	38·4	7,313	61·6	15	7	485
1878-79	18,079	4,625	25·6	13,454	74·4	15	7	892
1879-80	15,564	4,625	29·7	10,939	70·3	15	7	725
1880-81	20,131	4,595	22·8	15,536	77·2	18	31	845
1881-82	26,655	4,720	17·7	21,935	82·3	22	4	995
1882-83	29,865	5,910	19·8	23,955	80·2	22	50	1,059
1883-84	27,365	6,420	23·5	20,945	76·5	24	59	817
1884-85	39,185	6,070	15·5	33,115	84·5	24	59	1,339
1885-86	31,579	6,860	21·7	24,719	78·3	24	59	999
1886-87	42,140	7,000	16·6	35,140	83·4	27	8	1,297
1887-88	28,334	7,565	26·7	20,769	73·3	29	52	698
1888-89	26,603	7,575	28·5	19,028	71·5	29	73	634
1889-90	30,611	7,640	25·0	22,971	75·0	29	73	765
1890-91	32,563	7,595	23·3	24,968	76·7	29	73	832
1891-92	34,392	7,595	22·1	26,797	77·9	30	75	864
1892-93	41,275	7,610	18·4	33,665	81·6	30	75	1,086
1893-94	52,979	7,645	23·2	25,334	76·8	30	75	816
1894-95	22,186	7,265	32·8	14,921	67·2	31	52	471
1895-96	20,571	7,200	35·0	13,371	65·0	32	6	417
1896-97	55,301	10,165	18·4	45,136	81·6	32	68	1,374
1897-98	68,319	10,365	15·2	57,954	84·8	36	64	1,575

NOTE.—In 1894, the Corporation of Glasgow took over and have since worked, themselves, the Lines which, up to that date, had been leased to the Glasgow Tramway and Omnibus Company, Limited.

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

APP. V.

TABLE V.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897—
 (a.) the TOTAL VALUE of the UNDERTAKING,
 (b.) the PROPORTION of the same APPLICABLE to—
 (1.) STABLES, &c.,
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL LENGTH of each UNDERTAKING, and
 (d.) the RATE of VALUE PER MILE,
 for the Year 1897-98 and certain previous Years—*cont.*

Year of Valuation.	Value of Undertaking.				Lines.	
	Total.	Allocated to			Extent.	Value per Mile.
		Stables, &c.		Lines.		
		Amount.	Percentage of Total Value.	Amount.		

G.—GREENOCK AND PORT GLASGOW TRAMWAYS.

	£	£		£		M. C.	£
1890-91	1,800	5	0·3	1,795	99·7	2 55	593
1891-92	1,795	5	0·3	1,790	99·7	2 69	555
1892-93	1,704	270	15·8	1,434	84·2	2 69	501
1893-94	1,918	270	14·1	1,648	85·9	5 31	306
1894-95	1,828	270	14·8	1,558	85·2	7 25	213
1895-96	2,545	270	10·6	2,275	89·4	7 25	311
1896-97	2,186	270	12·4	1,916	87·6	7 25	262
1897-98	3,049	270	8·9	2,779	91·1	7 25	380

NOTE.—This Statement embraces the whole period since the opening of the Greenock and Port Glasgow Tramways.

H.—PAISLEY TRAMWAYS.

	£	£		£		M. C.	£
1886-87	310	5	1·6	305	98·4	1 46	149
1887-88	200	160	80·0	40	20·0	1 46	25
1888-89	130	90	69·2	40	30·8	1 46	25
1889-90	195	90	46·2	105	53·8	1 46	67
1890-91	232	90	38·8	142	61·2	1 74	74
1891-92	323	90	27·9	233	72·1	1 74	121
1892-93	63	54	85·7	9	14·3	1 74	5
1893-94	Nil.	Nil.	—	Nil.	—	1 74	Nil.
1894-95	Nil.	Nil.	—	Nil.	—	1 74	Nil.
1895-96	Nil.	Nil.	—	Nil.	—	1 74	Nil.
1896-97	Nil.	Nil.	—	Nil.	—	1 74	Nil.
1897-98	334	95	28·4	239	71·6	1 74	124

NOTE.—This Statement embraces the whole period since the opening of the Paisley Tramways.
 During the four years in which the valuation was entered at Nil, the working expenses and tenants allowances exceeded the total amount of the gross receipts.

APP. V.

VALUATION OF TRAMWAYS IN SCOTLAND—*continued*.

TABLE V.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897—
 (a.) the TOTAL VALUE of the UNDERTAKING,
 (b.) the PROPORTION of the same APPLICABLE to—
 (1.) STABLES, &c.,
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL LENGTH of each UNDERTAKING, and
 (d.) the RATE of VALUE PER MILE,
 for the Year 1897-98 and certain previous Years—*cont.*

Year of Valuation.	Value of Undertaking.					Lines.	
	Total.	Allocated to				Extent.	Value per Mile.
		Stables, &c.		Lines.			
		Amount.	Percentage of Total Value.	Amount.	Percentage of Total Value.		
I.—PERTH AND DISTRICT TRAMWAYS.							
1896-97	£ 196	£ 50	25·5	£ 146	74·5	M. C. 2 74	£ 50
1897-98	686	65	9·5	621	90·5	2 74	212

NOTE.—This Statement embraces the whole period since the opening of the Perth and District Tramways.

J.—ROTHESAY TRAMWAYS.

1882-83	£ 357	£ 120	33·6	£ 237	66·4	M. C. 2 30	£ 100
1883-84	357	120	33·6	237	66·4	2 30	100
1884-85	267	120	44·9	147	55·1	2 30	53
1885-86	734	120	16·3	614	83·7	2 30	248
1886-87	871	120	13·8	751	86·2	2 30	306
1887-88	815	120	14·7	695	85·3	2 30	282
1888-89	877	120	13·7	757	86·3	2 30	308
1889-90	666	120	18·0	546	82·0	2 30	219
1890-91	877	120	13·7	757	86·3	2 30	308
1891-92	940	120	12·8	820	87·2	2 30	335
1892-93	775	120	15·5	655	84·	2 30	265
1893-94	636	120	18·9	516	81·1	2 30	207
1894-95	990	140	14·1	850	85·9	2 30	355
1895-96	990	140	14·1	850	85·9	2 30	358
1896-97	957	140	14·6	817	85·4	2 30	344
1897-98	1,170	140	12·0	1,030	88·0	2 30	434

NOTE.—This Statement embraces the whole period since the opening of the Rothesay Tramways.

VALUATION OF TRAMWAYS IN SCOTLAND—*continued.*

APP. V.

TABLE V.—STATEMENT prepared by the ASSESSOR OF RAILWAYS AND CANALS, showing, for each of the TRAMWAY UNDERTAKINGS in SCOTLAND, as existing in May 1897—
 (a.) the TOTAL VALUE of the UNDERTAKING,
 (b.) the PROPORTION of the same APPLICABLE to—
 (1.) STABLES, &c.,
 (2.) LINES,
 and showing percentage to Total in each case,
 (c.) the TOTAL LENGTH of each UNDERTAKING, and
 (d.) the RATE of VALUE PER MILE,
 for the Year 1897-98 and certain previous Years—*cont.*

Year of Valuation.	Value of Undertaking.				Lines.	
	Total.	Allocated to			Extent.	Value per Mile.
		Stables, &c.		Lines.		
		Amount.	Percentage of Total Value.	Amount.		

K.—STIRLING AND BRIDGE OF ALLAN TRAMWAYS.

	£	£		£		M. C.	£
1876-77	146	10	6·8	136	93·2	3 33	40
1877-78	146	10	6·8	136	93·2	3 33	40
1878-79	146	10	6·8	136	93·2	3 33	40
1879-80	146	10	6·8	136	93·2	3 33	40
1880-81	146	10	6·8	136	93·2	3 33	40
1881-82	146	10	6·8	136	93·2	3 33	40
1882-83	146	10	6·8	136	93·2	3 33	40
1883-84	218	20	9·2	198	90·8	3 33	58
1884-85	307	20	6·5	287	93·5	3 33	84
1885-86	136	20	14·7	116	85·3	3 33	34
1886-87	53	27	50·9	26	49·1	3 33	8
1887-88	58	28	48·3	30	51·7	3 33	8
1888-89	426	28	6·6	398	93·4	3 33	117
1889-90	232	33	14·2	199	85·8	3 33	58
1890-91	504	33	6·5	471	93·5	3 33	138
1891-92	598	33	5·5	565	94·5	3 33	166
1892-93	495	33	6·7	462	93·3	3 33	135
1893-94	96	33	34·4	63	65·6	3 33	18
1894-95	520	33	6·3	487	93·7	3 33	143
1895-96	454	33	7·3	421	92·7	3 22	129
1896-97	520	33	6·3	487	93·7	3 22	149
1897-98	239	33	13·8	206	86·2	3 22	63

W. MUNRO,
 Assessor of Railways and Canals for Scotland.