

SUGGESTIONS
ON
THE NECESSITY,
AND ON THE
BEST MODE OF LEVYING ASSESSMENTS
FOR
LOCAL PURPOSES,
IN
IRELAND.

DUBLIN :
RICHARD MILLIKEN, AND SON,
104, GRAFTON-STREET.

1831.

LYONS, 5th April, 1831.

MY LORD MAYOR,

I take the liberty to request you will add to your list, my inclosed contribution for the sufferers in the North-west of Ireland. I believe we are all unanimous that means should be adopted to preserve the people from famine, and if those means can be rendered permanent and effectual, without being burdensome, the great object will be attained.

I therefore trouble your Lordship with the few following propositions, which, if fully discussed and matured by abler persons, may tend to that desirable result. I calculate that the gross produce of the Irish soil, badly cultivated as it is, considerably exceeds fifty millions yearly. Suppose it, however, to produce thirty millions only, I would for argument make three divisions of the produce—one for rent, another for the farmer, a third for the costs and expenses of the farm.—I would have the lands in parishes valued and classed as under the Tithe Composition Act, and I would lay a poor rate accordingly.—I would, in the first instance, suppose the landlord receiving his *one-third*, and he should pay one-third of the rate, *the land however held or divided*, the other two-thirds of the rate; In proportion as the landlord or middleman received less or more than the valued third, they should pay more or less of the poor tax, so that *the occupying tenant at rackrent should be exempt*, and the landlord receiving a mere chiefry nearly so. I believe the poor tax in England has never exceeded six millions, exclusive of law and other extraneous expenses, and by the plan of Bishop Doyle we would escape these. EIGHT PENCE in the pound, on thirty millions, would produce one million. Of which sum I calculate five hundred thousand pounds per annum should, for the present, furnish

the necessary support to the old and impotent; the remaining half million should be laid out yearly in public or private works, paying interest and well secured. The accumulating interest would, after a time, form a fund which would enable us eventually to dispense with any poor tax; mean time we should employ the people, improving the country, and bringing waste land into cultivation.

This, my Lord Mayor, is the outline of my opinions on this momentous subject. I do not solicit their adoption, I only ask inquiry. I have been for thirty years an improving resident, with very moderate means I have made those about me comfortable, and improved my property by its own produce, without other aid, making it a rule never to receive, as rent, more than the third average produce—out of that rent I am willing to pay such percentage, more or less, as an honest Jury or sworn Commissioners will decide bears a just proportion to my reserved rent.

I say nothing at present as to the absentees. I wish, by improving the country, to increase temptation to residence, and I doubt not, that most desirable object would be most readily obtained by giving useful employment to the people, under the direction of a board of Civil Engineers accountable to Commissioners of Works, ample funds for which would be found in a better administration of Grand Jury taxes, and of Church property.

If the Commissioners do not reside, and give their entire time and attention to the duties of their office, it will only create a new system of jobbing and mischief.

I have to apologize for this hurried letter. I intended to be at the Mansion House, but am prevented by a heavy cold from attending.

I have the honor to be,

With regard,

Your Lordship's humble servant,

CLONCURRY.

SUGGESTIONS,

&c. &c.

THE state of Ireland has been so truly described by the evidence given by men of known respectability, possessing accurate information on the subject, before successive Committees of the Imperial Parliament, that it is not now necessary to produce facts to illustrate the wretched condition of the people of Ireland in a moral, as well as in a physical state.

The moral state of Ireland has been produced by a total separation between the orders of society. The working classes (with few exceptions) looking upon their superiors as tyrants or oppressors.

This state of society has been, and it is probable has been truly, ascribed to the absence of a great portion of the landed proprietors from Ireland, and to the injudicious management of many estates in the country.

The *physical* wants of the people of Ireland may be considered the natural consequence of *absenteeism*, which causes an annual drain of at least *three-fifths* of the income of the country, a drain so large in amount, as to prevent its being counteracted by the acknowledged fertility of the land, and by the most laborious exertions of a people, who to pay the rents and charges to which they are subjected, labour with the most persevering industry, live upon the worst description of food, and are lodged and clothed in the most wretched manner.

To mitigate in some degree the evils of *absenteeism*, to provide for Ireland funds to stimulate the industry of the willing labourer, and to protect the destitute, the sick, and feeble, from the horrors of famine and disease, becomes under such circumstances the *first*, as it is the *imperative* duty of a government entrusted with the powers and authority of the state, and responsible for the peace, prosperity, and permanent happiness of *a people*.

Aware of the determination of the Marquess of Anglesey to promote the real interests of the people, the following suggestions are hazarded for the consideration of His Excellency.

The writer does not assume that they are founded on the results of abstract political economy, but the situation of Ireland cannot be immediately remedied by the slow application of abstract political systems.—An active, zealous, generally dissatisfied

and organized people, *know* they have not the means to support a wretched existence. Already this knowledge has widened the difference or dislike between the orders of society in Ireland, a difference which has now assumed an appearance which cannot be misunderstood, and which, if not arrested by *some* means, threatens to become general in Ireland. Laws cease to be respected, property becomes daily less valuable, and life less secure.

In such a state of society any measure of *prompt* and practical benefit, to the people, will prove more advantageous to the country than measures founded on the most accurate principles of political economy, if delayed until a *people* maddened by want, rise *en masse* with the blind hope of redressing themselves, or until the moral state of society becomes so totally disorganized that it cannot be remedied by any *legislative* enactments, however *wise* in detail, or just in principle.

Suggestions for levying local assessments, by the collection of a property tax on the lands and houses in Ireland; for the purpose of defraying all local charges, that is Grand Jury and Vestry assessments; for providing a fund to support the sick and indigent poor; to provide for the building of churches, chapels, schools, and hospitals; to establish a fund to employ the working classes in public works for the improvement of the country; and for providing a

loan fund for such landlords, farmers, and others, as may apply for aid to improve lands, buildings, &c. on approved security for the repayment of such loans by annual instalments, to commence at such periods as may be deemed expedient.

The present system under which local assessments of all kinds are levied in Ireland, is admitted to be founded on erroneous principles, and generally on very unjust data.

It becomes therefore most desirable to amend the present system, by lessening the burden of taxation, which now presses so heavily on the resident landholder (a pressure from which the absentee proprietor is totally exempt) by lessening the expense of collecting and managing all taxes levied in Ireland for local purposes.

To attain these objects, it is expedient to suspend, or to repeal all laws now in force for the collection of local assessments and tithes from the landholders, and in their lieu to provide that all such taxes shall be in future paid by the landlord directly, and in proportion to the estimated value of the lands in Ireland.

It is a matter of doubt whether the base of such taxation for local purposes should be the *estimated rental* of the country, independent of the annual labour, skill, and capital required to render land productive, or that the base of taxation should be the estimated gross produce. The tax on rental or

nett valuation would be collected with less trouble, and might prove more direct, and in a well-regulated country would certainly be the best mode. But in Ireland, where the object is to stimulate employment; to punish the inactive proprietor, and to hold out a temptation to skilful agriculture, the tax on gross produce being so much more calculated to attain these ends it is now proposed to make the estimated gross produce the base of taxation.

The Tithe-composition Act not being in force in more than two-thirds of the parishes in Ireland, that standard cannot be referred to, even if generally adopted. It would not, under any circumstances, meet the valuation required by these suggestions, as the valuation under the Tithe Composition Act has been made with reference to an amount to be collected from a given extent without consideration as to the nett value or gross produce of the land. The valuation in progress by the valuator surveyors, under the government survey now in progress, may be assumed as a general and sufficiently accurate estimate of the rental of Ireland for all purposes contemplated in these suggestions.

Admitting this datum, let it be assumed that the rental of Ireland amounts to *Ten Millions sterling*, the estimated gross produce subject to taxation will be three times that sum, say *Thirty Millions sterling* a sum much under the actual value, but the principle is now looked to, leaving matters of detail for further consideration and decision.

It does not appear from any authentic document, what may be the annual rental of Ireland, the most detailed statistics assume that there is in cultivation thirteen and a half millions of acres, and of unproductive land capable of improvement 4,800,000 acres.

The annual value paid in TITHES to the clergy of the established church, independent of glebes, church lands, &c. does not appear on record. The amount has been variously estimated, but let it be admitted that the landholders now pay for tithe the sum of - - - - £400,000

That the vestry assessments amounts to 100,000

That the grand jury assessments for the administration of justice, goals, bridges, roads, &c. amounts to - - 1,000,000

That the constabulary force, which by the accounts presented for 1829, cost £270,000, may now from additions made in 1830 and 1831, amount to - 300,000

£1,800,000

From the above sums deduct the portion of constabulary expense paid from the consolidated fund - - - 150,000

Leaving a sum of £1,650,000 an annual charge upon the *occupying landholders of Ireland.*

In addition to the above sum it is proposed to raise a fund to provide employment for the working classes, and to promote the improvement of lands, the erection of farm buildings, &c. a sum of £500,000

And a further sum for the purpose of providing for the *sick and destitute poor of Ireland*, of - - - £500,000

Making in the whole a sum for local purposes in Ireland, amounting to - £2,650,000

From the above estimate it appears that £1,650,000 is the sum to which the landholders of Ireland are subjected, and in addition it is proposed to levy a sum of £1,000,000 sterling.

It is now proposed to relieve the landholder from the *direct* payment of the various cesses to which he is now subjected, and to have the whole sum required for the above purposes paid *directly to the collector of excise*, by the landlord in the same manner as quit rent is now paid. The tenant under existing leases to be subjected to such increase of the reserved rent as will be deemed equivalent to the present charge on him for tithes, county rates for *repairing* roads, bridges, &c. In all future leases and agreements between landlords and tenants, the tenant to be exempted from *all* payments of assessments for *local* purposes.

Tenants portion of local assessments to be ascertained at quarter sessions, and where arrangement was not made by the parties concerned, a jury to decide. The costs of the administration of justice, the building of new goals, bridges, opening new lines of road to be on such trials or arrangements deducted from an average of () years county rates, the residue to be deemed the tenant's portion and to be added to the reserved rent of such lands.

All payments under the proposed system made to the Collector of Excise, are to be transferred by such Collector of Excise to the Treasury.

It is also proposed to alter the present system of applying for, granting, and accounting for, public money.

The Lord Lieutenant and Privy Council to be empowered to form a board of DIRECTORS GENERAL of local assessments. Such Directors-General to be composed of resident noblemen and gentlemen.

The Lord Lieutenant and Privy Council to nominate () engineers to form a council or board for such Directors-General, from a list of () names of engineers presented by Directors-General.

Directors-General to appoint secretary, accountant, and assistants, at salaries to be regulated.

Engineers to be entitled to (£) per annum, and () per diem for expenses when actually employed by order of Directors-General, at a distance of () miles from registered residence.

Directors-General to serve without salary or emolument. Directors-General to be remunerated for expense actually incurred in the inspection or examination of county works, &c.

Directors-General authorized to engage office in Dublin for the management of business connected with their official duties.

Directors-General to supersede all other boards now in Ireland, i. e. board of inland navigation, fishery board, royal canal board of controul, linen hall board, commissioners of loan fund, commissioners of trade and manufactures, education, &c.

It is proposed that the landholders holding () acres of land and upwards, and tax-payers subject to the payment of (£) taxes under the present system, shall be authorized to elect one commissioner for every () hundred acres in the barony or county as may be agreed. Such commissioner to be a resident, and possessed of (£) per annum of freehold, or (£) of chattel property. Such commissioners so elected to be approved of by the Lord Lieutenant and privy council.

County commissioners so elected to act without salary, and to be remunerated for all expenses actually incurred in the discharge of their duties as county commissioners.

Grand juries to be selected from such county commissioners, and from persons in each county possessed of (£) per annum.

Sheriff to publish grand jury panel and to call such panel consecutively through. The election of county commissioners to be made each () year.

County commissioners to appoint secretary, an acting engineer for the county, and to have an office in county town, or other more central town as may be agreed upon.

GRAND JURIES, as at present, to have the initiation of all public works. Application to be made as under present regulations at special sessions, to which all persons who can qualify as possessed of (£) per annum, are empowered to preside as justices under present law, secretary and engineer appointed by county commissioners to attend such special sessions. Grand juries to meet for examination of applications for presentments () days previous to the commencement of each assizes on the requisition or summons of the high sheriff. High sheriff to be required and empowered to administer oath to grand jurors. All proceedings to be in open court. Grand jury acting as jury or judges. Judge of assize to fiat presentments; when fiated schedule of presentments to be forwarded to board of DIRECTORS-GENERAL for final approval.

County commissioners to report on all works necessary in each county; and all applications for loans or grants to be made to the Directors-General through the county commissioners, who are to report

on the security offered, advantage of the intended works, &c.

County commissioners to apply for all sums of money necessary to enable the undertakers of public works to pay labourers employed, cost of materials, &c. and to report on the security for due performance of contracts by all persons applying for advances to carry on public works.

Provision for the poor to be under management of parochial committees elected by landholders and tax payers.

Such parochial committees to report to, and make application, through county commissioners, for such funds as may be required.

When counties or parishes as may be decided upon, do not require for local purposes the sum levied under the operation of this system, the collection to cease when one year's estimated expenses remains in the Treasury to the credit of such county or such parish. In counties or parishes requiring a greater amount for local objects than is estimated under the proposed rate, any further assessment to be collected under the same system, and to fall in the same proportions as may be agreed upon for the general assessments.

The foregoing suggestions recommending change in the present system of levying taxes, add but little to the sums already collected, sums now levied at an enormous expense in an imperfect manner, in which public roads or public works in one county are laid

out, at perfect variance with public works intended for *general* accommodation and national purposes in the adjoining county or district.

The expense of many collectors will, under the proposed system, be altogether saved; a board of Directors-General, assisted by engineers of experience and character, will insure uniformity in public works, and secure the proper execution of all contracts. The public will also have a salutary check upon all works from the publicity of the application and accounting.

From the reasons already stated, the estimated gross produce of lands, and estimated rents of houses in towns, is adopted as the base for local taxation. The landlord, under the proposed arrangement, is to pay to the Collector of Excise in such proportions, and at such periods, as may be decided upon, the amount of assessments on lands, &c.

Such landlord to be empowered to collect from tenants, or occupiers of land a sum equal to what such tenant or landholder may be charged with, as an equivalent for the taxes to which, under existing laws, such lands were deemed subject to; and the landlord to be also empowered to deduct from all persons having claims or charges on his said lands, a proportion of the income or property tax to be now paid by such landlord, for instance:

The lands of A. B. are valued by the valuation surveyors at 20s. per acre, and such lands are con-

sequently to be subjected to a per centage tax on *three pounds*.

This land so valued at 20s. per acre, being leased to tenants subject to 10s. per acre head rent, the landlord will have to pay but fifty per cent. (one-half) of the tax assessed; the middle man or *immediate lessee* has relet, at a profit to himself, of 5s. per acre, he consequently is to bear 25 per cent. one-fourth of the tax. The occupying tenant has an actual interest in the lands of 4s. per acre, he is to pay 20 per cent. or one-fifth of the tax assessed.

The clergy have a claim equivalent to $\frac{1}{2}$ per acre, and are consequently to pay 1-20 or 5 per cent. of the tax assessed.

The landlord to be empowered to deduct from all persons possessing mortgages, annuities, jointures, &c. affecting his lands, a proportionate per centage of the tax paid by such landlord, and estimated on the same scale.

All persons subject to the payment of tax to have a right of appeal, and, if required, an investigation before a jury, to ascertain proportion, to which such person ought to be liable.

The landlord by this arrangement pays in proportion to the *actual* income derived from his lands. The increased security such a measure will give to mortgagees and others, and the consequent regularity of payments, will prove an ample equivalent for the proportion of tax to be borne by them.

The writer is well aware that he has not provided for all details necessary to effect such an alteration in the local assessments of Ireland as may be necessary. But misrule and destitution cannot always continue. A beneficial change cannot be effected without interfering in some degree with the rights or privileges of individuals, but the wants of the MANY are of more importance to the PUBLIC WELFARE, than the privileges of A FEW.

The clergy of the established church will, under the proposed system, be paid from the public Treasury. They may *appear* to oppose this secular interference, but reflection must satisfy all that religion will be served, and individuals benefitted by the proposed arrangement. There exists at present a combined and generally organized opposition to the payment of tithes, an opposition which has been in many cases sufficient to prevent their collection. The opposition, it is probable, will become general ere long ; public opinion is now decided that tithes and church property belong not to the clergy, to the landlord, or to the tenant.—The state has given and the state has the RIGHT to dispose of, such property for the benefit of the PEOPLE.

The police, or constabulary force of Ireland, now maintained at a great expense, are principally employed to protect life and property from the blind and misguided efforts of unemployed labourers, or from those fearing to lose the occupation of land,

from which alone they can, in the present state of Ireland, expect to derive means of support.

Provide employment for the willing workman; insure to the farmer a return for labour, capital, and skill, employed on their lands, *five-sixths of the police will be rendered useless; a population interested in the welfare of the country will cheerfully become volunteers—volunteers from every class in society will press forward, anxious to maintain the laws and institutions under which they will enjoy competence, justice, and protection. To such volunteers the constituted authorities may safely appeal, when force is necessary to suppress disturbance or to enforce the decisions of the law, when all feel they have an interest to preserve order, the scenes and crimes which now disgrace the country will cease.*

Let it be assumed that the contents of Ireland, as it is stated in Moreau's statistics, amounts to 13,439,960 English acres of land in cultivation, and valued on the aggregate at 15s. the English, or 24s. 3½d. the Irish acre, the nett rental of Ireland will amount to £10,079,970. Thus making the amount subject to taxation for local assessment of £2,650,000, £30,239,910. 1s. 9d. in the pound on the gross produce would consequently produce a sum of £2,645,989.

The lands in Ireland not reclaimable (1,185,585 English acres,) or those comparatively unproductive but perfectly reclaimable, about 4,800,000, making

altogether nearly six millions of acres, are not included in the acres subject to taxation, or their value taken into account.

CROWN LANDS, CHURCH LANDS, and other property in Ireland, to which the public have an undoubted claim, are not taken credit for as available for the public exigencies.

These lands are, however, known to be extensive and valuable, and the profits are now enjoyed by individuals for *private* purposes.