

# THE REPORT

ON THE

## TAXATION OF DUBLIN,

AND THE

### PETITION TO PARLIAMENT,

ADOPTED AT A GENERAL MEETING OF THE INHABITANTS,

HELD AT THE ROYAL EXCHANGE, ON THE 24 MARCH, 1829,

THE RIGHT HON. THE LORD MAYOR

IN THE CHAIR ;

TO WHICH ARE ADDED A

PREFACE, APPENDICES, AND TABLES,

PROVING AND ILLUSTRATING THE SEVERAL ALLEGATIONS AND  
COMPLAINTS THEREIN CONTAINED.

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The whole revised, and now published by the Committee of Inhabitants,  
appointed at the same meeting, pursuant to the resolutions  
passed thereat.

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DUBLIN :

PRINTED BY J. AND M. PORTEOUS, MOORE STREET.

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MDCCLXXIX.

THE REPORT  
OF THE  
COMMISSIONERS OF THE  
TAXATION OF DUBLIN

## RESOLUTIONS.

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Resolved, That the Report and Petition read by Mr. Fitzgibbon be adopted as an amendment of that read by the Secretary.

Moved by Mr. Gerald Fitzgibbon,

Passed.

Seconded by Mr. Stokes.

Signed, A. Montgomery.

Resolved, that a Committee of the following individuals be appointed to collect subscriptions, for the purpose of getting our petition engrossed, and sent forward to the Legislature, and to the Lord Lieutenant; and that they be authorised and requested to get the same engrossed and sent forward, and also to make such corrections in it, as may be expedient, but without liberty to expunge or omit any of the topics therein adverted to.

Moved by Mr. Stokes,

Passed.

Seconded by Mr. Sisson.

A. Montgomery.

## COMMITTEE.

The Right Honourable the LORD MAYOR.

Mr. M'MULLEN, 7, Lurgan Street.

Mr. STOKES, 35, Dorset Street.

JOHN DAVID LATOCHE, Esq. Castle Street.

Mr. SAUL, 4, High Street.

Mr. GAMBLE, 64, High Street.

Mr. FITZGIBBON, North Circular Road.

Mr. SISSON, Molesworth Street.

DUBLIN.  
PRINTED BY J. AND M. POYNTON, MOLESWORTH STREET.  
MDCCCXXIX.

## PREFACE.



There is no city in the empire, or perhaps in the world, that has so many just grounds of complaint against the system of local taxation in practice in it, as Dublin. This system is chargeable, not only with imposing an extravagant amount of taxes, but also with distributing that amount in the most oppressive and iniquitous manner, laying, in general, the heavier imposts on the poorer citizens, and inflicting the greatest cruelties, in order to exact the most disproportionate and exorbitant contributions. Numberless instances could be produced of poor room-keepers reduced to a state of mendicinity by the sale of their beds and wretched moveables for an amount of taxes much higher than can be levied on the wealthiest classes of the inhabitants.\* This state of things, by reducing nearly half the city to down-right beggary, at length has tended to cure itself, the sums leviabie on the remaining half not being sufficient for the extravagant demands of the public works. The evils of the system have been chiefly visited on those whose poverty renders their voice inaudible, and their exertions feeble; or on those whose attention is engrossed by their pursuits of gain in trade and business. Hence, though the suffering of these classes has been very general, and very great, they have never made any exertion to procure a remedy. The fashionable and wealthy classes, who have leisure and influence to procure the redress of any grievance that affects themselves, have been gainers by that system which has brought ruin on their poorer fellow citizens. And, though very few amongst those classes would wish, or even directly sanction such cruel injustice, yet, partly from their ignorance of its existence, at least of its terrible magnitude, and partly through indifference to evils which did not affect themselves, they have never troubled themselves about those abuses, which they felt no interest in opposing.

\* See Appendix, No. 1.

The Government, in legislating for Dublin, has ever been obliged to depend for information on the public functionaries, such as the Wide-street Corporation, Paving Corporation, &c. In fact, the acts of parliament for Dublin have generally been framed under the directions of these, or similar bodies, which will account for the plenitude of the powers, and the paucity of restraints observable in all those acts. A crisis, however, has arrived, and it has been produced by the operation of the existing system. While it was possible to levy their demands on all, or nearly all the citizens, the several corporations were quiescent: but the magnitude of the exactions at length began to render the repetition of them physically impossible, by the production of absolute pauperism. This effect was first observable in 1814. That year, many houses were allowed to escape as insolvent: the exemption given to these excited others to claim a similar exemption, having similar, or perhaps superior grounds to support the claim. In 1815, there were 880 houses spared from paving tax, on the ground of insolvency. This number began, at first, to be slowly increased, and in 1816, only 192 were added to it: the increase, however, soon became rapid; and, in 1817, we had 516 new insolvencies added to the previous number. In 1818, a still larger number was added, the increase for that year being 809. In 1819 we had a further increase of 809. The Board at this time seem to have used some effort to check the increase of insolvencies; for, in 1820, the number added was only 783; and in 1821 only 730: but the total number that year had been swelled by these increases to 4,719; which wanted only 660 of being one third of all the houses within the Circular road. These facts are ascertained from the returns made to Parliament by the Paving Corporation, in 1821, as stated in the report of the committee to the House of Commons, in 1822. We have not any means of learning whether the number of insolvencies for that tax has been since progressive; but from the rapid increases at that period, and from the operation of the same system being unabated, we cannot doubt that the insolvencies went on increasing, at least during the period that the old Paving Board remained

in office, which was to 1827.\* In one parish, (Catherine's) and that not the poorest, the number of houses apploited for *grand jury cess*, in 1828, was 1152; of which 618 proved insolvent for that tax: this is nearer to two thirds than to one third of that parish. Under this pretence of insolvency, great numbers escape un-taxed, who are well able to bear their fair proportion of the public burthens, and many could be pointed out, who have contributed nothing for many years, and who are not only comfortable, but notoriously wealthy; while, on the other hand, the greatest cruelties have been inflicted to exact the most disprotionate contributions from those whose poverty and wretchedness fully entitled them to humane indulgence.

It was the rapid growth of this insolvency, together with petitions from a few individuals, that, at length, produced inquiry into the state of taxation in Dublin, by alarming the Corporations who superintend the collection and outlay of taxes, and thereby forcing them to represent the situation of the city to Government. The first step towards a reformation appeared obviously to be a new valuation of all the houses; for no diminution that could, consistently with the public service, be made in the taxes would materially relieve those districts on which such an unjust proportion was imposed. And also the multitude of houses, in all parts of the city, which are rated immoderately below their fair proportion, by the favour of valutors for minister's money, would, if there were no other cause, require, that a new valuation should precede any measures for the regulation of the taxes. This valuation is now nearly finished; and it is reasonable to presume, that, on its return to Government, a radical change will be made in the whole system of taxation in Dublin. It is declared in the new valuation act, that a new law is to be founded on that valuation, for a more equal and just distribution of the taxes, and it is recommended, in the parliamentary report, that this new law should contain a provision for changing the first valuation, from time to time, as the changes in property may require. In the framing of this new law, the several Corporations are likely to be consulted. In ma-

\* See Appendix, No. 2.

king laws to affect the citizens of Dublin exclusively, the Legislature will principally consult for the common interests of those citizens, whose voice, therefore, is not likely to be neglected. No moment could be more favourable than this, for procuring effectual, and lasting remedies for, at least, some of the inveterate abuses under which this city has long suffered. Abundant evidence of the existence, and nature of those abuses is already before the House of Commons, in the comprehensive and excellent reports of its two committees of 1822, and 1825, together with the strongest recommendations of those committees to apply speedy, effectual, and lasting remedies for those abuses. If the citizens, at this favourable crisis, had remained silent and inactive, it would afford a strong presumption, that the evils thought to be discovered were more imaginary than real; and, no doubt, those who must lose by the correction of those evils would not fail to avail themselves of so obvious an argument against any reform. It is a principle more than once professed, and acted on, in the legislature, that while a system works well, the meaning of which is, while people seem contented with it, no alteration should be attempted: therefore it strongly behoved the citizens of Dublin to prevent the operation of this principle, by the prompt expression of their feelings; by shewing that they were not only discontented with the system that oppressed them, but ready to hail with gratitude the reformation entered on by Government. Accordingly, three meetings of the citizens have been held on the intended change in the system of taxation: a committee was appointed to inquire into this subject; a report, and petition to Government, founded on that report, were brought up by this committee; but these documents, being opposed to the new valuation, and tending to perpetuate the old system, were loudly and unanimously condemned, and the report and petition which follow these remarks were adopted as an amendment, with only four or five dissentient voices. A new committee of eight were appointed to send forward this petition to the legislature: this committee, preparatory to obtaining signatures, and also a subscription to defray the necessary expenses, have determined to

publish the report and petition, in order that the citizens who did not attend the meetings, may have an opportunity of considering the document to which their signatures will hereafter be requested.

The new valuation will not be returned for several months yet, from the number of memorials on which the commissioners have to decide. The committee conceive, that to send forward the petition before this return is made, and consequently at a time when the attention of the legislature is not on the subject, would be premature, and imprudent. They have, therefore, adopted the course of making the citizens acquainted with the subject, through the medium of this publication. As soon as they can conveniently get the petition engrossed, they will take the following method of getting signatures. They will post a notice at the different houses of worship in each parish, for two Sundays previous to sending the petition for signatures into that parish. The petition shall be left for a fortnight in each parish, and be changed every day, or every second day, as the case may require, from one principal street of the parish to another, keeping a notice continually posted at the door of the house in which it then lies; those streets, and houses, and the days it will be in them being previously specified in the notices at the houses of worship.

Any communications which the Committee may, from time to time, find it necessary to make in order to disabuse the public mind, or to forward the public interest, will be found in the Morning Post, which has liberally offered its columns for the use of the citizens on this interesting subject.

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The citizens and inhabitants are requested to come forward with subscriptions, to defray the necessary expenses of the duties thrown on the Committee.

Subscriptions will be received by the members of the Committee, and by

Mr. Leslie, 15, Capel Street.

Mr. Birch, 89, Thomas Street.

Messrs. Fitzgibbon, Martin & Co. 26, College Green.

Mr. Lonergan, 29, Bachelor's Walk.

Mr. John Reynolds, 29, Merchant's Quay.

Mr. Sparrow, 18, Blackhall Street.

Mr. Hagarty, 48, Eccles Street.

Mr. M'Creery, 59, High Street.

TO THE  
**RIGHT HONOURABLE, THE LORD MAYOR**  
 OF THE  
**CITY OF DUBLIN,**

*And to the owners and occupiers of houses and tenements  
 therein, and within the Circular Road.*

Your Committee, having obtained considerable information since the last general meeting, and having especially considered the Reports of the Committees of the House of Commons, made in 1822, and 1825, are fully convinced, that the distribution of the local taxes of Dublin, according to the valuation of houses for minister's money, has been highly unjust and oppressive to many: has been productive of total exemption to others, who ought to contribute to the local taxes, and who would, if not excessively rated: has been the source of unfair advantage to numbers, and those the most oppulent, many of whom are, by no means, desirous of gaining by any such unjust and oppressive system: and has been the cause of the decline of many well built and well situated streets in Dublin, the amount of the taxes approaching, in many cases, the yearly value of the houses in those streets.

Your Committee conceive, that the only remedy for this great evil is a new valuation of all the houses subject to assessment. They have found that this remedy was suggested to the legislature by the parliamentary committee in 1822; and they believe, that the act 5th of the present King, and the valuation which has been made under it, are in pursuance of this suggestion, and intended as a remedy for the evils complained of. That this valuation shall prove a perfect, and a lasting remedy, your Committee think, will mainly depend on the ulterior measures of the legislature; and these measures, they strongly hope, may be influenced by a well expressed petition to the House of Commons from a large number of the citizens and inhabitants. The causes why the valuation for minister's money has proved so unjust a rule of distribution should be fully and clearly set forth in your petition, that the legisla-

ture, in framing the new law, may abolish those causes, and thereby prevent the recurrence of the evil. These causes appear to have been partly discovered by the parliamentary committees, who also appear to have been very anxious to suggest the proper remedies. A new valuation was the first step which they recommended: that has been taken. A legislative provision for altering this valuation, from time to time, as the fluctuation of property may require, is the next step pointed out to the legislature by the committee of 1822; and this, from a perusal of the act, 5th of the present King, your committee feel confidence, will also be adopted. That these will prove remedies must plainly depend upon the capability, the integrity, and the diligence of the first valuers; but still more, much more, upon the impartiality, and sufficiency of the tribunal to be entrusted with the subsequent alteration and correction of that first valuation. That a perfect valuation could be made in the first instance, your committee are fully convinced, is not practicable; for, if the valuers be few, and proceed with extreme caution and care, their operations must necessarily be very slow; and their first, and earlier valuations, though just and accurate when made, must be rendered inaccurate by time and the fluctuation of property, before the conclusion of their labours: also it could not be expected, that any two or three persons should be fully acquainted with all the local advantages and disadvantages of all parts of Dublin and its environs; and no perfect estimation can be made, where these are not fully considered. Secondly, if the valuers be numerous, and be distributed in a number of districts, to act simultaneously, the chance of having them all skilful, and impartial is diminished; and we should, besides, have all the inequalities arising from the different judgments of so many individuals acting separately. There is a certain degree of favour also which most men who act in offices of this nature are found to exercise towards their relatives, connexions, and friends; and supposing 300 valuers to be equally honest as three, which is not likely, there are still one hundred times more of these relatives and friends to be favoured by them. Therefore your Committee conclude, that extreme accuracy

in the first valuation is not to be expected, or sought for. If any tolerable approximation be first attained, a standing provision for altering, and correcting it will constantly operate to bring it closer to the truth.

The valuation which has been made by the present commissioners your Committee have abundant reason to believe to be inaccurate, and imperfect in a great number of cases. They believe, that no three individuals, however skilful and indefatigable, could make an accurate valuation of Dublin and its environs in three years and a half, which is the time consumed in making the present: they believe, that, even in this short period, the properties first valued have, in some cases, changed that value; and many buildings have been erected in districts on which the Commissioners cannot turn back. But, considering the short period within which this valuation has been made, and the small number of the persons who have made it, your Committee have no reason to attribute neglect, or inattention to the commissioners; and still less have they been able to discover any foundation for suspicion of fraud or favour. As to the want of skill in the commissioners, presumable from their not being architects or builders, your Committee do not think it a just subject of much complaint: there are many persons eminently acquainted with the value of property in Dublin, who are not builders; and the connexion of one of the commissioners with the Board of Wide Streets must, long since, have placed him amongst the number of those persons. But, however inaccurate, and imperfect the present valuation may be, your Committee are fully convinced, that, even in its imperfect state, it would for many years prove a blessing to the city, taken as a substitute for minister's money. There is also the strongest probability, that very many of the errors in the valuation, as it now stands, will be corrected, in the course of deciding on the numerous memorials to which they have given rise. Your Committee, therefore, strongly recommend, that no petition be forwarded to quash the new valuation. In the first place, your Committee think, that no such prayer would be attended to: for the hope of making a better valuation than the present is not strong enough to in-

duce the legislature to consume the time and money necessary to make the experiment; and the same should doubly operate upon the Citizens, to prevent them from praying for such a measure, the expense falling upon themselves, together with that of the valuation they would cancel, and the evils of the present system operating upon them in the mean time.

While your Committee earnestly discourage any effort to quash the present valuation, they cannot too strongly recommend a petition to the House of Commons, to point out and pray for those ulterior measures by which the inaccuracies of that valuation may be effectually corrected, and the fairness of future valuations secured. Your Committee have considered of the means to be suggested to the legislature to prevent the recurrence of the evils complained of; and they cannot but hope, that the opinion of the citizens, in a matter which so nearly, and so exclusively concerns themselves, will be influential, if it be strongly, clearly, and respectfully expressed. Your Committee have suggested an enactment to be prayed for, which, they hope, will meet the approbation of all who sincerely desire that justice may be done; and which, if granted, will, in their opinion, prove effectual to secure the fairness of future valuations, and to correct the errors of the present.

Your Committee have discovered, that pretended insolvency is a very common method of evading all contribution to the public burthens of the city; and that this abuse has extended to the enormous magnitude of comprehending one third of all the houses liable to local taxes, which must aggravate the levy on the remaining two thirds to an intolerable degree. For this evil also your Committee has suggested and prayed a remedy. And they cannot but remark, that the cure of this gross abuse will, in a great measure, if not entirely, prevent the equalization of the taxes from producing any increased impost on those parts of Dublin which are now supposed to be gaining by the contribution according to Minister's Money.

The intended paving bill has formed a second subject of consideration for your Committee; and they

regard the present time, when a change in the law is contemplated, as peculiarly favourable for procuring the redress of some grievances under which the inhabitants of Dublin have long suffered. They have carefully perused the existing Act and its amendment: many of the provisions in these acts appear to your Committee to give powers to the Paving Corporation more arbitrary than British subjects, in general, are accustomed to live under. These powers chiefly concern the infliction of penalties for various neglects and petty nuisances. Your Committee have considered the consequence of repealing altogether these summary inflictions; and they strongly apprehend, that the inconvenience arising from the nuisances, in so large, and so populous a city as Dublin, would be much greater, and more generally felt, than that now experienced from the exercise of the powers committed to the Paving Corporation. Your Committee have also considered the middle course of making these penalties only recoverable by the Paving Corporation before some court of legal jurisdiction; and they cannot help thinking, that the trouble and vexation to the citizens would be rather increased than diminished, while such a course would be productive of enormous expense to the city, in prosecuting these petty suits. The penalty which occasions most vexation is that for not sweeping the foot-way: your Committee therefore have noticed this, and prayed for such remedy as they think may be applied without giving impunity to those who may neglect to sweep their footways.

That the amount of taxes imposed by the Paving Corporation on the city of Dublin has ever been greatly above what the public exigency required is notorious. This charge is very clearly implied by the Parliamentary Committee of 1822, in their published report; and a reduction of 30 per cent. on the tax leviable by the Paving Corporation is recommended. The abuses of that establishment were more directly, and more extensively discovered by the Commissioners of Inquiry, in 1826, whose report discloses (to use their own term) a "disgusting" mass of corruptions, embezzlements, and abuses of all magnitudes and descriptions, in almost every department, from the Com-

missioners to the meanest officers in their employment. Your Committee pray, that the reduction may be made, agreeably to the report of the Parliamentary Committee; and that a check may be established over the operations and disbursements of the paving establishment, by the publication of their estimates, and accounts, a remedy not very widely differing from that suggested by the above mentioned Commissioners of Inquiry.

Since the Police act, 48. G. 3, all crimes committed within the Circular Road are prosecuted in the city; and the expense of the imprisonment, and conviction of the criminals swells the grand-jury cess. In 1807, the year next preceding the Police act, the grand-jury cess amounted to £15,613, of which only £4,198 was applicable to the expenses of criminal justice. In 1820, the whole cess was £24,533, of which £21,508 were applied to criminal justice! This additional district thrown on the city is taken by the Parliamentary Committee, as one of the principal causes of this great increase. This also your Committee have noticed in their petition, and have prayed a remedy, which, if granted, will operate, not only as a cure of this evil, but also as a reformation of the mode now in practice of constituting the presenting grand juries, which mode both the Parliamentary Committees condemned in the strongest and most unqualified terms.

Your Committee cannot conclude without exhorting their fellow citizens to a zealous and unanimous effort at the present crisis. If the form of petition which they submit be numerously and respectably signed, and vigorously prosecuted, they entertain much confidence, that it must be effectual; and if the remedies which are prayed for be applied by the legislature, your Committee entertain a flattering hope, that, in a few years, every complaint from the pressure of local taxation in Dublin will subside: that the whole amount of taxes will be greatly diminished; the distribution properly proportioned; the recovery less vexatious; the public service better performed; and above all the general dissatisfaction and unwillingness which create heartburnings now be entirely annihilated.

TO THE  
HONOURABLE,  
THE COMMONS OF GREAT BRITAIN AND  
IRELAND, IN PARLIAMENT  
ASSEMBLED.

*The Petition of the undersigned House-holders of the  
City of Dublin and its environs,*

HUMBLY SHEWETH,

THAT your petitioners have long been suffering under a weight of local taxation far beyond what the purposes required, for which that taxation was instituted. That the pressure of this burthen has been greatly aggravated, by being unequally, and unjustly distributed on those who have borne it. That, by taking the valuation of Dublin made for the levy of minister's money as the scale of distribution, the poorest and most ruinous parts of the city have been subjected to nearly double the taxes recovered off the most modern, most fashionable, and wealthiest districts. That, in many cases, the taxes being equal to the yearly value of the houses, landlords have been obliged to set them in separate apartments to poor people, in order to elude the payment of taxes, and obtain any rent for their tenements. That, in many cases, the buildings have been allowed to fall into total ruin and dilapidation, in consequence of the taxes to which they are liable. That, in numberless other cases, those that are still occupied by solvent tenants avoid payment, by the connivance of tax collectors, who return them insolvent. That, in this way, a large proportion of the solvent citizens, who are well able to bear their fair proportion of the taxes, are entirely exempt from contribution. That, this abuse extends to districts not subject to undue taxation. That, the exaction is thus rendered more oppressive, and more unjust on those who are compelled to pay. That many extensive, well circumstanced, and well built streets of Dublin have

long been declining, and are now rapidly falling to decay, by the operation of this system, by which valuable properties have been, in many cases, totally destroyed.

SHEWETH, that the causes of these many and great evils are well worthy the attention of your Honorable House, closely concerning, as they do, the prosperity and happiness of the metropolis of Ireland. That the great magnitude of the taxes, so far beyond what the public service has ever required, has been caused partly, if not entirely, by the laxity, the extravagance, or the corruption of those who have had the management and expenditure of the public money. That these vices of the several establishments for the recovery and outlay of taxes, are attributable to no circumstances so much as to the total ignorance in which the citizens are continually kept, in respect to the works intended to be performed; the sums charged for such as have been finished; and, in short, every thing connected with the operations, and disbursements of those establishments. That the statements submitted to the Commissioners of Imprest Accounts afford little or no security, nothing more being possible for those commissioners, than to examine into the intrinsic consistency of these statements. That no check whatever is established, as to the necessity, the utility, or expediency of the several works designed; nor as to the extravagance, the negligence, or the dishonesty with which those works may be carried into execution. That the citizens, who bear the whole expense of executing those works, are, in justice, entitled to full information on all these points. That the inconvenience of drawing up, at the conclusion of each year, an account of the several disbursements of that year, specifying the date, the place, and the expense of each particular work, whether a new work, or the repair of an old, could not be considerable to the several corporations. That to this should be added the plans, and estimates for the several new works, and repairs intended to be performed in the ensuing year. That the publication of these accounts and estimates, in the form of a pamphlet, to be sold for a moderate price, not exceeding the cost of printing, &c. and the service

of them, gratis, on the churchwardens of the several parishes, would afford the citizens an opportunity of observing how the money of that year had been applied, and how far the works designed for the next may be expedient or useful. That such a publication, though unattended by any direct power to the citizens of interfering with, or controlling the particular establishments, would yet, by the force of public opinion, operate as a powerful stimulus to the vigilance and economy of the several Boards. That the erection of a tribunal of such occasional referees as the Lord Lieutenant may appoint, to hear and determine such complaints as may have been made within a month after service on the churchwardens of such publication, by the petition to his Excellency of any ten or more householders, touching the matters set forth in such published accounts and estimates, would render this mode of accounting to the citizens an effectual, and a salutary check on the execution of the public service. That, to prevent complaints on light or frivolous grounds, it should be necessary to lodge five or ten pounds with every such petition in the council office, in order to secure the payment of moderate costs, should the complaint be found groundless; but to be returned should the complaint be well founded. That, in this latter case, the cost should be borne by the public fund, or by the individuals of the corporation, as may be decided by the referees; there being cases where, though the corporation may be blameless, yet the prosecution of the petition may be of public utility. That the effect of such complaints should not extend to invalidate any contract actually made by the corporation complained of, but merely to subject the corporation to the censure of government, should such contract be injurious to the public interest, and to prevent such contract if not fully entered into. That all contracts should be abstained from during the month allowed for complaining; and, as far as touched the matter of any complaint actually made, until after the hearing, and decision of that complaint. That there is no reason to apprehend, that the citizens of Dublin would abuse such privilege of examining into the outlay of the sums levied on them for mere local purposes, ter-

minating in the health, convenience and ornament of their city. And that such privilege, however sparingly exercised, would operate as a powerful and salutary check on the several corporations alluded to, whose present freedom from control has made them forget the true relation in which they stand to those for whose service they are employed, and at whose expense they are supported. That the taxes imposed by the Paving Corporation are the most considerable; and that all the aforesaid matter is applicable with peculiar force to that body.

SHEWETH, that the connivance of collectors at pretended insolvency, though nourished by the laxity of the several authorities under which they act, mainly arises from the ignorance of the citizens as to the houses returned insolvent, which secures the exemption without shame or discredit to those who unfairly claim it, and impunity to those who unwarrantably give it. That the magnitude of this evil is enormous, it appearing by returns to your Honorable house, that, in 1821, nearly one third of all the houses subject to assessment were returned insolvent for paving tax, which is the tax most rigorously exacted; and that their number was then progressive at the rate of eight hundred houses each year, the several increases for the seven years previous being 192, 516, 809, 783, 730. That this system of giving exemption on the ground of insolvency was not known, to any extent, till the year 1814. That the number of insolvent houses in 1815 was only 880. That this number, by the above increases, was swelled to 4,719, in the year 1821. That, to remedy this intolerable evil, the number and street, with the name of the occupier of each insolvent house, should be published in the aforesaid yearly publication. That the house should be made subject to the arrear, if the insolvency should be proved fictitious, and the collector made liable to punishment. That such publication would operate, of itself, as a powerful restraint from the regard of individuals for their credit. That petitioners humbly suggest it for the consideration of your Honourable house, whether insolvencies ought to be admitted in any case whatever, the tenement being always an ample security for a fair and moderate proportion

of the taxes, and the exemption operating, not for the advantage of the tenant, but for that of the landlord, who thereby obtains a premium for letting, or cottering his tenement to such as may be able to elude the taxes. Such an exemption also necessarily vests a discretion in the several establishments, which must ultimately descend into the hands of collectors, who will ever be more than likely to abuse it. That ample proofs could be given of the existence of the most enormous abuses in this particular, exhibiting comfortable, and, in many cases, even wealthy people spared as insolvent, while others are reduced to absolute mendicity by the sale of their miserable necessaries, even to the beds they lie on.

SHEWETH, that the causes why the valuation for minister's money has proved so unjust a scale of distribution are, first, when once confirmed, it remains unalterable, while time may produce a total revolution in the value of the property assessed. Secondly, it cannot be known what any house is rated at, except from the owner, or occupier, or by a difficult and expensive search at the council office, which greatly facilitates the third cause; that those valuations are made under the influence both of the clergyman, whose benefit it is that they should be high, and of the owners and occupiers, whose interest it is to depress them. That these opposite interests concur to increase the inequality, and iniquity of the valuations: the valuers, being commonly nominated by the incumbent, are inclined to make the valuations in general high for his benefit: and, being influenced, in particular cases, to make them immoderately low, for the advantage of individuals, they indemnify the incumbent, by pressing heavily on such as they have no inclination to favour.\* That the existence of these causes will be fully proved by the certainty, and magnitude of their effects. That those effects will immediately appear to your Honourable house, on the most careless perusal of the return of the new valuation, in which it is directed by the act, that the minister's money shall be set down opposite to the value of each house. That, by this, it will appear, that extensive districts, which have fallen to one fifth of the value of modern streets, are still rated high-

\* See Tables, Nos, 1, 2, and 3, at the end.

er, and in many cases at double and treble the minister's money, and consequently double and treble the taxes, assessed on the more modern, and more valuable streets.\* That this will be an incontrovertible proof of the existence, and certain operation of the first cause. That from the same return it will appear, in numberless instances, that houses standing next to each other, and valued by the same men, acting under the same commission, have been very unequally rated, and the higher minister's money laid on the less valuable house, which will fully demonstrate the existence of the third cause. That an instance of this partial valuation, will appear on looking at New Brunswick-street, in the parish of St. Mark, where the average of the values set by the commissioners of the new valuation, on the houses Nos. 1, to 8 inclusive, is £51; the average of the minister's money on these houses is 6s. 2d. Also the houses Nos. 29, to 41 inclusive, all valued at £65 by the new commissioners, and bearing only 9s. minister's money; while a tenement called the Diorama, in the same street, is subject to 30s. minister's money, and is valued by the new valuation at only £50: this building is a rude shell which must have been erected for two or three hundred pounds. The Gas Work also, in the same street, bears only 35s. minister's money, though it cost over £20,000 to erect it, and is valued by the new commissioners at £250 a year, which is five times more than the Diorama. That many instances could be produced of more striking inequality than this; and that petitioners have selected this, because all the above-mentioned buildings have been erected within six years, and therefore cannot have changed their value; and they were all valued for minister's money under the same commission, and by the same men, in 1827, of the return of which commission your petitioners annex an attested copy. That another instance will appear from the houses Nos. 11, to 17, Lower Sackville-street: No. 11, bearing only 15s. minister's money, and the others 35s. while No. 11, is newly valued at £130, and the highest of the others at £120 and the lowest at £90: all these houses are unaltered from their original construction, and in a similar state of repair. The row opposite to

\* See Table, No. 4, at the end.

these in the same street, (Nos. 35, to 44) affords another striking instance: 35 to 40 being subject to only 8s. while 41, to 44 are subject to 35s, though scarcely any thing better houses; 40 and 41 are both newly valued at £100, though one is subject to £27 a year more taxes than the other. The houses Nos. 1, to 16, Talbot-street, in the parish of St. Thomas, present another instance; Nos. 1, to 8, being subject to an average of 18s. 5d. minister's money, while Nos. 9, to 16 bear only 9s. and are more valuable on an average by £7 a house. And No. 13, is newly valued at £100, while No. 1, is valued at only £55, though subject to 19s. minister's money, that of the former being only 9s. There are very few streets in Dublin where similar cases may not be found.\*

SHEWETH, that petitioners have hailed with gratitude the act of the legislature by which a new valuation of Dublin has been appointed, that being obviously the first step towards the remedy of the evils above stated. That this valuation has been published to the citizens in pursuance of the act. That on examination it appears, even in its rough state, to be infinitely better as a scale of contribution than the old valuation for minister's money, but still erroneous and defective, in a great variety of cases. That the valuations supposed to be

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\* Low valuations for minister's money have a double effect in reducing the amount of some taxes: for instance, when the minister's money exceeds 10s. the paving tax is 4s. 6d. to the shilling; when under 10s. it is only 3s. 6d. Applying this to Nos. 1 and 13, Talbot-street, (see Table, No. 1.) it appears that No. 1, pays for paving tax, £4. 5s. 6d. while No. 13, which is nearly twice a more valuable house, pays only £1. 11s. 6d. which is little more than one third. If No. 13, therefore be justly rated, No. 4, pays six times more than it ought to pay. If No. 1, be justly rated, No. 13, pays six times less than it ought to pay.

So No. 40, Lower Sackville-street pays, for paving tax, £1. 8s. while No. 41, of exactly the same value, pays £7. 17s. 6d. which is again nearly six times more than it ought to be in relation to the next house.

No. 31, North Strand, worth £30. pays 14s. No. 32, worth £45. pays £4. 14s. 6d. the values of the houses are as 2 to 3, the amounts of paving tax as 1 to 7. Nos. 34, 35, and 36, in the same row, pay £2. 14s. which is nearly four times more than No. 31, which is 20 per cent. a better house.

excessive, produced above 3000 memorials, in the course of deciding on which, it may be presumed, most of the errors on that side have been corrected. That there is no reason to suppose fewer errors on the other side than on that. That, there being no provision in the act enabling the commissioners to raise such valuations as they may have discovered to be too low, after publication, the valuation, as returned, must necessarily contain many errors. That the necessity of some provision for raising these low valuations will immediately appear on the inspection of that for minister's money, under which so much injustice has been suffered. That the most excessive valuations for minister's money seldom amount to the full yearly value of the tenements, by which it appears, that it is not because any valuation was too high, that injustice has been done, but because a great number of valuations were too low. That the new valuation, however perfect it may be when finished, is liable, by time and the fluctuation of property, to become equally delusive as that for minister's money. That, therefore, some standing provision for continually adapting it to the existing state of property, is obviously necessary. That such provision may, without difficulty, be so worded as to comprehend past, as well as future inaccuracies. That the above-mentioned inequalities of the old valuations, which arose from the uncontrolled discretion of valuers, demonstrate the necessity of a continual right of appeal to some incorruptible tribunal. That there is no tribunal so constitutional, or so well approved by experience, as a jury of the country. That the magnitude of the taxes in Dublin makes the subject of their distribution to be of the highest importance, and entitles it to all the securities from inability, or corruption, that can be constitutionally employed. That your petitioners most humbly suggest the following provisions for the consideration of your Honourable House:—*That, for the valuation of all new houses, not before valued, the paving corporation (or some other tribunal) have power to nominate any three persons they may deem qualified; and that they be required to do so within three months after the completion of such houses. That they be empowered and required to examine*

*the grounds of every complaint of excessive valuation, without regard to the time at which such valuation may have been made, and to do justice therein, according to the circumstances of the case. That, if complainant be dissatisfied with their decision, they be required, (as in Sec. 57 of the present paving Act,) to issue a precipe to the Sheriffs to return them a panel of, at least, 60 jurors. That both parties have a right to challenge, on cause shewn, even to the array. That the verdict of such jury be final, as between the complainant and the corporation, and single costs be borne by the unsuccessful party. That, if complainant's house be proved too highly valued, in relation to some other house or houses pointed out by him, it be imperative on the commissioners, or the jury, either to depress the valuation of complainant's house, or to raise that of the house or houses, in relation to which it may appear to be too high, having given notice of such trial to the owners of such house or houses. That for the greater facility of comparing the relative values of houses, the paving corporation be required to cause each householder to write, in figures legible from the opposite side of the street, on the wall of his house, in some conspicuous place over his hall-door, the number of pounds at which his house is valued, with a provision, that the same be left there, and renewed as often as it may become illegible."\**

SHEWETH, that the paving corporation have now a similar power, under Sec. 86 of the present act, in respect to the numbers on hall-doors. That no provision giving power to the citizens to point out and complain of low valuations, for the direct purpose of getting them raised, would have any considerable effect, the odium of such complaints operating too powerfully in restraint of them; but that the indirect method of complaining of them by comparison, would, by removing this odium, sufficiently facilitate such proceedings. That, without some provision of this kind, such tenements as time, or even the additional outlay of money, may raise in value, must escape a fair proportion of the taxes, together with all that may have been originally valued too low.

SHEWETH, that the amount of taxes now levied on

\* See Appendix, No. 3.

the city of Dublin is considerably higher than the ability of the city, or the exigency of the public service can justify. That, in every instance, the limit fixed by the legislature as the maximum, is rigorously exacted, contrary to the evident spirit of the law. That this was fully proved to the committee of your Honourable House, in 1822; and that they, in consequence, recommended a reduction. That the maximum of the taxes under the laws now in force, if levied on all the houses in Dublin, would exceed the amount now actually collected, by, at least, one fourth. That the fair distribution of the taxes, which must follow the new valuation, by bringing the demand within the ability of each individual, will operate to extend the levy over all parts of the city. That, therefore, in ascertaining the maximum in relation to the new valuation, this effect should be closely considered. That petitioners beg to illustrate their meaning by a calculation on the taxes of 1820, as they were stated from returns to your Honourable House, by your Committee, in 1822. Total taxes assessed in that year, were £120,046. If this were the maximum that could be assessed under the existing law; and if the same is to be the maximum under the new law, it will be necessary to ascertain what per-centage it makes on the total amount of the new valuation, which, supposing the new valuation to amount to £750,000, will be £16 per cent. Therefore, if it were intended to leave the limit of taxation as it stood under the old law, £16 per cent. should be declared the maximum on the value of each house, as ascertained by the new valuation. But it appears by the said report, that the sum actually collected that year, and which was found sufficient for the public service, was only £94,837; which if taken for the maximum sum, would amount to only  $12\frac{1}{2}$  per cent. on £750,000. The paving tax assessed for the same year was £40,701, which makes five pounds nine shillings per cent. on the new valuation: the sum actually collected by the paving board, and which was found sufficient, was less than £33,000, which amounts to £4. 8s. per cent. on the new valuation. Petitioners humbly suggest, that, in ascertaining the limit of Taxation by a per-centage on the new valua-

tion, the average sum *actually collected*, for the last ten years, should not be exceeded. That, if the sum *leviable* under the old law be taken, it will amount, in *practice*, to an increase of 30 per cent. on the total taxes of Dublin; for the maximum under the old law *is not* leviable in practice, owing to the unequal distribution, which makes the collection impracticable on every third house; but this obstruction being removed, the maximum will become recoverable in practice, and if left the same as before, the taxation of the city will be, in fact, increased by the whole amount of former insolvencies, that is by 30 per cent.

SHEWETH, that Petitioners earnestly call the attention of your Honourable house to the report of your Committee of 1822, which states, that all the taxes of the city are chargeable with being excessive; and which strongly recommends a reduction of 30 per cent. on the paving tax in particular; which reduction, petitioners humbly submit, ought to be on the maximum *actually collected*, and not on that which is only theoretical. That the sum actually collected for paving tax in 1820, as above stated, being £4. 8s. per centum on £750,000, the supposed total amount of the new valuation, a reduction of 30 per cent. on this would bring the maximum for paving tax to £3. 1s. 8d. per cent. which petitioners earnestly pray may not be exceeded, being amply sufficient to keep the streets in their present order. That, in ascertaining the maximum for the other fixed taxes, the same principles here laid down for the paving tax should be observed.

SHEWETH, that another source of unjust taxation on those of petitioners, who live in the county of the city, arises from the extension of the criminal jurisdiction of the city courts to the circular road, by the Police act, 48th Geo. III, by which the expense of prosecuting a great number of criminals is taken from those for whose benefit they are prosecuted, and thrown on the city. That both the existence and the magnitude of this injustice fully appear by the report of your Committee, in 1822. That the remedy recommended by your Committee is, to ascertain the amount of this charge, and to add it to the county cess. That, in seeking to be relieved from this unjust imposition on

themselves, your petitioners would not wish to lay it where it would be equally unjust, as it would be, if added to the county cess, which, being an acreable charge, is never levied, except on those who have some extent of land, and therefore not on those streets for whose benefit the said prosecutions take place. That therefore it would seem better to summon the presenting grand juries for the city from the freemen and freeholders indiscriminately within the circular road, and to extend the grand-jury cess to the same limit. Petitioners would add, that the inhabitants of the streets outside the city, are as much interested as any other in punishing crimes committed every where within the circular road, being equally, if not more exposed to the depredations of the same criminals. And also, that an exemption from grand-jury cess, which exceeds one third of all the taxes, gives an unmerited *bonus* to house owners outside the line, and a *bonus* injurious to those within. That to extend the city limits to the circular road, so far as the summoning of grand juries, and the levying of grand-jury cess are concerned, would be an effectual remedy for this evil, and would also put an end to an abuse of a still greater magnitude, which has been long, and loudly complained of by the citizens of Dublin, and which was fully proved to, and strongly censured by the Committees of your Honourable House, in 1822, and 1825. The abuse which petitioners allude to is that of selecting the city presenting grand juries from forty or fifty members of the corporation, no one but the Aldermen and Sheriffs' peers being, in practice, eligible to that office. Petitioners humbly suggest, that the principal advantage derived from the jury system in general is the comparative incorruptibility of that tribunal. That its incorruptibility arises from no circumstance so much as from the uncertainty of who the individuals may be that will be called upon to act in any particular instance. That, if the whole number out of which the twenty three grand jurors are to be selected exceed not forty or fifty, this uncertainty is altogether destroyed, and these forty or fifty individuals become exposed to all the influence, solicitations, and intrigues of those whose interest it may be to corrupt them. That, without throwing any positive im-

putation on the grand juries hitherto chosen, or without expressing any complaint for the abuses of which they may have, heretofore, been guilty, your petitioners may be allowed to pray the abolition of a system, which, as described by your Committee in 1825, is so palpably unconstitutional, and so clearly evasive of the spirit, and even the letter of the law; and which, in the words of your Committee in 1822, has nothing to support it, but "an improper application of a principle, in the selection of grand juries, unsupported by the law of the land, and contrary to the best interests of the public." That as the interests of the public are the proper objects of legislative protection, your petitioners confidently hope, that what is proved to be contrary to those interests will be effectually and speedily reformed by the wisdom and vigilance of your Honourable House.\*

SHEWETH, that the powers committed to the Paving Corporation of inflicting, in a summary way, penalties on the inhabitants of Dublin, have, in some instances, degenerated into abuse. That, in particular, the mode of inflicting the penalty for neglecting to sweep the footways, under section 87, is degrading to the citizens, and hurtful to their feelings. That, under that section, officers are appointed whose business it is to report the names of such as neglect; and to issue a summons to bring them before a Commissioner. That these officers receive half the penalties inflicted on their information, as an encouragement to vigilance. That the officer is sworn to the truth of his information, which if denied, the book is tendered to the citizen. That when the citizen, on his oath, contradicts the oath of the officer, although the fine is forborne, the officer whose information has been falsified is not punished. That the general reluctance to be thus sworn in contradiction to the oath of a public informer, by which a balance of evidence is produced, and a doubt raised which has sworn falsely, prevents very many from attending to oppose this penalty; and many others are prevented by their business. That this chance of not being opposed has created a practice in the officers of making groundless complaints for their own emolument. That many citizens have thought of prosecut-

\* See Appendix, No. 3.

ing these officers for perjury, and have been deterred by the difficulties pointed out to them of proving the corrupt motive. That, as a restraint on this abuse, your petitioners would suggest, that these officers should be subjected to a summary prosecution before a police magistrate, or before the Lord Mayor, with a power to such magistrate to punish them with fine, imprisonment, and incapacity to serve the paving corporation in future ; giving to both parties the common right of appeal to the quarter sessions. That such a check as this would restrain false informations, and limit, if not abolish the practice of swearing two parties who are interested to the full amount of the matter in dispute, which practice is altogether repugnant to the spirit of the common-law, and, by being daily employed in these petty penalties, tends to bring the solemnity of an oath into contempt.

SHEWETH, that the owners of houses, having no means of compelling tenants to pay their taxes, would be deeply injured by the omission of a clause to prevent the recovery of an indefinite arrear. That, while a tenant continues in possession, it seldom happens, that the house is destitute of goods, or furniture sufficient to satisfy the taxes. That, if the arrear is to be a charge on the tenement, the motive to a vigilant collection is diminished ; and a power is given to the corporations and their officers of exercising favour towards the tenant, or enmity towards the landlord: That therefore the limitation of two years arrear in the existing law is a salutary provision ; and if any change should be thought of, it would be more just to diminish that period, than to omit so useful a clause. That petitioners have been led to notice this matter by having seen, in print, the form of a bill for paving, cleansing, and lighting Dublin, said to be intended as a substitute for the present act, in which bill, the clause here alluded to is omitted.

SHEWETH, that your petitioners have long been suffering in all the premises, and have borne the injustice in silence and submission to the law. That they would not now come forward to trouble your Honourable House with complaints, but for the opportunity presented by a contemplated change in the law. That if pe-

petitioners could imagine your Honourable House to be fully acquainted with the grievances which they suffer and with the local circumstances to be taken into account in applying remedies, they would silently expect the decision of your Honourable House, fully satisfied, that the wisdom and justice of the legislature need not to be prompted. That petitioners are the more encouraged to come forward, by seeing, that the legislature, for want of other information, has ever relied too implicitly on the suggestions of the several corporations of the city, who were not, of course, much inclined to devise effectual checks, and restraints on their own conduct. That petitioners humbly hope that their complaints will not be neglected, or their suggestions lightly considered, seeing that their interests, and their interests alone, are the proper objects of legislative protection in the matter of local taxation, and that no persons are so likely to know those interests as the inhabitants themselves. That, from the great multitude of the citizens who are, at present, gaining by the unequal distribution of the taxes, and entirely exempt by pretended insolvency, your Honourable House should not be surprised, that greater numbers have not signed this petition, or conclude, that there is not a very general dissatisfaction with the outlay of public money in Dublin, and with the exercise of many of the powers committed to the functionaries who superintend that outlay and management. That the development of abuses under which the inhabitants of Dublin have so long been suffering, made by the committees of your Honourable House, has excited the most intense expectation in the public mind, and an expectation which cannot be disappointed, without destroying all hope of redress, and shaking in a high degree the confidence now entertained in the wisdom and justice of the legislature.

SHEWETH, that your petitioners most humbly, and most fervently pray the attention of your Honourable House to all the premises, and that especially in framing a new paving bill, your Honourable House will duly appreciate the necessity of applying some such remedies, for the evils heretofore existing, as petitioners have ventured to suggest, and your petitioners will ever pray.

## APPENDIX.

## No. 1.

SINCE this pamphlet was sent to press, a correspondence has taken place between Mr. Fitzgibbon and the Paving Corporation, which, as it illustrates in a high degree the evils of the system now in practice, and as it strongly confirms some of the statements in our petition, it is proper to subjoin to our publication.

In demonstrating the excessive rates to which the old impoverished parts of the city are subjected, Mr. Fitzgibbon thought it necessary to shew that the cruelty of those rates was not in practice prevented by the system of granting exemption to insolvents. For this purpose he read the following affidavit:

AFFIDAVIT.—Judith Brennan, this day, comes before me, and being duly sworn on the Holy Evangelists, saith, that, about five months ago, Mr. Salmon, a collector of Paving and Lighting Tax, accompanied by three men professing to be officers of the Paving Corporation, entered her house, No. 4, Whitefriar-street, and seized part of the furniture belonging to deponent's lodgers, and also seized deponent's own bed, to satisfy a demand of £3. 7s. 6d. for paving tax then due. Saith, that in consequence of said seizure of their furniture, three of said lodgers left deponent's house, and that losing the said tenants has inflicted on her the severest injury.

Deponent further saith, that she is a widow with five young children; that she is extremely poor, and altogether unable to pay such a tax as that levied on her by the Paving Corporation. That, a few days previous to the said levy of distress, she called at the office of the Paving Corporation, and represented her poverty to Mr. M'Guire.\* That he gave her a letter, and promised her protection from the said distress; that she showed the said letter to Mr. Salmon the day before he distrained her, and that he promised to forbear. That, after this promise, without any further communication, the said Mr. Salmon, on the next day, entered as aforesaid, and seized the furniture and bedding before mentioned.

Deponent further saith, that, to redeem the said furniture of her lodgers, she was obliged to pledge the beds on which she and her children slept; and that she and her children would have wanted necessaries, in consequence of the said distress, but for the relief extended to her by a parish loan. Further saith, that she was obliged to pay and satisfy, in full, the said demand of £3. 7s. 6d.; and did actually pay and satisfy the same; and that no part of the same was remitted to her.

JUDITH ✕ BRENNAN,

Her mark.

Sworn before me this 21st day of March, 1829.

THOMAS ABBOTT.

\* Mr. M'Guire is the Inspector of Collectors.

In the conversation with the Secretary of the Paving Corporation, stated in Appendix, No. 2, Mr. Fitzgibbon took occasion to ask whether there was any rigid rule that would prevent the Board from *returning* money in a case where it had been cruelly, and unwarrantably exacted by their collector. Mr. Reilly answered there was no such rule. Mr. Fitzgibbon then mentioned the case of this widow, and Mr. Reilly expressed a strong wish to have it brought before the Board, and said their collectors had a strict order never, *in any case whatever*, to seize on beds in distraining for tax. In consequence of this conversation, Mr. Fitzgibbon wrote the following petition for complainant, which she delivered to Mr. Reilly.

April 16th, 1829.

*To the Commissioners for paving, cleansing, and lighting the streets of Dublin, the Petition of Judith Brennan*

HUMBLY SHEWETH,

THAT, about six months ago, Mr. Salmon, one of your collectors, accompanied by three men, entered petitioner's house, No. 4, Whitefriar-street, and seized part of the furniture of her lodgers; and also seized petitioner's own bed, to satisfy a demand for £3. 7s. 6d., being one year's paving and lighting tax then due of petitioner's house; that in consequence of said seizure, three of said lodgers left petitioner's house, and that losing these tenants was a severe injury to her.

Sheweth, that petitioner is a widow, with five young children dependant on her labour as a washerwoman for support. That she is extremely poor, and altogether unable to pay the taxes of her house, which are greatly disproportioned to the value of so old and ruinous a tenement. That as long as she had the assistance of her late husband, she used every exertion to pay her taxes punctually, and did pay them for many years. That by her husband's death, and by the continual exaction of the excessive rates to which her house is subject, she and her orphan children are now reduced to the greatest wretchedness and want. That to redeem the furniture of her said lodgers, when seized as above mentioned, she was compelled to pledge the beds on which her children slept, together with her own. That since that period, she and her children have suffered the greatest miseries from want, and from its usual attendant, contagious fever. That they must have perished for want of necessaries, but for a charitable loan which she obtained from her parish. That the payment of the interest of this loan, together with the portion of her rent which falls upon herself, after what she receives from her lodgers distresses her in the extreme. That this embarrassment mainly arises from the exaction of the said sum of £3. 7s. 6d. That petitioner is assured, that so great a cruelty must have been inflicted without your sanction, which, combined with her present distress, impels her to prefer her complaint. That two of her children have been within a few days

discharged from the fever hospital, and that she is utterly unable to provide them with the nourishment necessary for the restoration of their strength.

Sheweth that under these distressing circumstances, petitioner calls on your humanity to restore to her the above mentioned sum of £3. 7s. 6d., which that humanity never would have exacted. That she is ready to verify on oath the truth of the statement she now submits. And that for your compliance she will ever pray.

JUDITH X BRENNAN,  
Her Mark.

To this she received the following answer :

Paving House, 23d April, 1829.

Madam,

The Commissioners for paving having received your petition, dated the 16th instant, and investigated the conduct of their collector, as to the several matters alleged respecting his proceedings in obtaining payment of an arrear of paving and lighting Tax due for your premises, I am directed to acquaint you that in all matters essential to his vindication, the Collector has described the transaction in a manner so different from your statement, that the Commissioners are unable either to regard his conduct deserving of censure, or to comply with the prayer of your petition.

I am, Madam, your most obdt. humble servant,

J. REILLY, Secretary.

Mrs. Judith Brennan, 4, Whitefriar-st.

In a few days after Mr. Fitzgibbon addressed the following letter to the Commissioners :

April 27th, 1829.

Gentlemen,

In a conversation which I had with your Secretary on the 15th inst. he stated that your collectors have a positive order never, in any case, to seize on *beds*, in distraining for paving Tax. Humanity towards those whose poverty reduces their moveables to what is necessary for natural repose, certainly demanded this order ; and the same humanity requires that obedience to it should be strictly enforced. I mentioned to your Secretary a case in which this order had been violated, and in which every circumstance existed requisite to constitute the strongest claim on your forbearance. He expressed a strong wish that the case should be brought before you : I wrote a petition for the poor woman who had been distrained, to which she has received your answer, declaring your satisfaction with your officer's conduct, and your refusal to comply with her prayer.

I am sure the facts of this case cannot have been fairly and fully represented to you. The petitioner in this case is a widow, with five young children : she is extremely poor : she supports

herself by washing: she and her large family occupy only one back room of the old and ruinous house that she inhabits, letting the rest to poor people like herself, at a few pence per week for each room. This old tenement is subject to a rate of taxation at least six times higher than a just scale of contribution would subject it to: and the poor inhabitant has even the accidental circumstance of fever in her family, to plead in aggravation of her other sufferings.

If indulgence on the ground of insolvency is to be given in any case whatever, I cannot conceive stronger grounds in support of such indulgence than these here stated. If your orders are to be obeyed by your collectors, I cannot conceive a case in which the violation of the order could be plainer, or attended with greater cruelty than in that here stated. But to bring censure on your collector is no part of this poor woman's object: she merely seeks the restoration of a sum of money exacted from her by the seizure of her bed; and the exaction of which was cruel and unjust in the highest degree. It cannot be possible that many thousand householders can be exempted, as they are, on the ground of insolvency without extending the exemption to thousands who have not one tenth part of the claims to such indulgence that exist in the present case. There is no discretion committed to your Board so plainly liable to abuse, as this of discriminating between real and pretended insolvents. The exercise of this discretion must in most cases rest on the report of your collectors; and no control can be too great to secure the honest discharge of their duty in a matter which so deeply concerns the public, and in which these collectors are exposed to such temptations to be dishonest. The collector who procures a distraining warrant against a poor room-keeper whom he knows to be suffering the greatest poverty and distress, and to be scarcely able, by the most laborious exertions, to procure the means of existence for a large orphan family; and who exercises this warrant so cruelly as to seize her bed, which he does contrary to your order, must surely be considered to abuse the exercise of the discretion committed to him. This is the case of this woman, as it affects your collector, verified on her oath, and offered to be proved on the oaths of others. This case ought to be investigated. You surely will not call the examination of your collector in the absence of the other party an investigation: on such a mode of investigation there is no degree of corruption which your collectors may not conceal from you. You cannot be ignorant that corruptions of every degree and magnitude in this particular of insolvencies, were proved against the collectors of your tax in 1826: and the connivance of the then Board at these corruptions was also then proved. You are therefore called on by the concern which I am sure you feel for your character, and by the concern which I hope you feel for the public interest committed to your care, to investigate the case of this woman openly and fully, which can be done

only by the examination and cross-examination of the two parties in presence of each other, and in public. You will then have done your duty, and whether the complaint proves groundless or not, the public must feel satisfied with your conduct. But your refusal of this investigation cannot fail to excite suspicion, and produce dissatisfaction even amongst those most inclined to think favourably of your establishment.

An expression in your letter inclines me to think that some deception has been practised on you in this case, where you call the sum levied on this woman an "arrear" of paving tax. It was one year's tax, amounting to £3. 7s. 6d. This is 4s. 6d. to the shilling on her minister's money, which is 15s. British, and the sum levied is the utmost penny which the law allows you to recover.

My only object in thus applying to you is to procure a fair and full investigation of this woman's case; and, as the result of that investigation, to procure her redress, if she shall prove herself to have been injured.

I have the honour to be, Gentlemen,  
your most obedient humble servant,

GERALD FITZGIBBON.

26, College Green.

April 29th, 1829.

Gentlemen,

In my letter of yesterday, I believe I omitted to name the woman on whose behalf I applied to you. Her name is Judith Brennan; her petition to you was dated on the 16th, and you answered it on the 28th inst.

I have the honour to remain, Gentlemen,  
Your most obedient humble servant,

GERALD FITZGIBBON.

*To the Commissioners, &c.*

He received the following answer the next day:

Paving House, 28th April, 1829.

Sir,

The Commissioners for Paving have received your letter of the 27th instant, upon the case of Judith Brennan, No. 4, Whitefriar-street, already brought under their consideration by her Petition of the 16th instant, and I am directed to acquaint you, in answer to it, that her statement having been satisfactorily controverted in all its material parts, the Commissioners cannot concur in your view of the subject, or come to any other decision than that communicated to the petitioner by my letter of the 23d instant.

I have the honor to be, Sir,  
Your most obedient servant,  
J. REILLY, Secretary.

Gerald Fitzgibbon, Esq. 26, College Green.

The same day, the Collector of Paving Tax called at Judith Brennan's house, to demand two years' tax, and left the following notice :

PAVING TAX.

The Collector of the Tax for the Corporation for Paving, Cleansing, and Lighting, requests payment may be left for him on his next application, or sent to the Tax Office, Paving House, Mary-street, on Wednesday, from 11 to 3 o'Clock, for No. 4, Whitefriar-street,

One Year's Tax due and payable the 5th Jan, 1829, £3 6 4  
 Arrear, 1828, 2 11 8

JOHN KENNY, Collector.

viz :—  
 £5 18 0

On the 29th Mr. Fitzgibbon called on the Commissioners. In half an hour after sending in his card, he was admitted. He requested to know on what grounds Judith Brennan had been made to appear to them able to pay the taxes of her house. Alderman Smith replied, "The Board, sir, have already answered you. You have got your answer in writing."

Mr. Fitzgibbon—You have answered me that her statement has been satisfactorily controverted in all its material parts: I beg to know upon what *proofs* it has been controverted.

Alderman Smith—Sir, our's is public time, and we cannot spend it in conversations with every individual who pleases to call upon us.

Mr. Fitzgibbon—When an individual complains that she has been injured by you, or your officer; and also complains, that she is threatened with a further injury, I cannot conceive how your time can be better employed than in making inquiry into her case, in order to redress the injury that has been done, and to prevent the injury that is threatened: your collector called yesterday at her house, and demanded the further sum of £5. 18s.

Alderman Smith—Sir, the Board have inquired, and they are satisfied; and if you have any thing to state to them, you must lay it before them in writing, in the ordinary way.

Mr. Fitzgibbon—I want to know by what proofs or representations the Board have been satisfied; and if you object to the question only because it is not in writing, if you favour me with pen and ink I shall soon reduce it to writing. I do not want to put you out of your ordinary course of business: I merely seek to procure an investigation of a case of injustice and cruelty; and in bringing this case before you, I am perfectly willing to comply with any rules of form which you may prescribe to me: but I cannot admit, that the private examination of your collector, in a case where his conduct is impeached, deserves the name of an investigation; there is no degree of corruption that may not be concealed from you by your officers on such a mode of investigating complaints. The poverty of this woman can be most satisfactorily proved.

Alderman Smith—If we enter into the question of her poverty.

Mr. Fitzgibbon—Do you not allow exemption from your Tax on the ground of poverty?

Alderman Smith—Mr. Fitzgibbon, we cannot answer any verbal questions.

Colonel Morris—Sir, we are not accustomed to hear language like this: your language, sir, is not becoming, and we cannot listen to it.

Mr. Fitzgibbon—I merely aim at making myself understood; yet I do not wish to leave you under the impression, that I am capable of using unbecoming language, for I do not mean to use such language, or to express here any disrespect to this Board. I only seek your attention to a case which, in my opinion, strongly claims it.

Celonel Morris—Well sir, I beg you will lay whatever you have to say before us in writing. There are only two of us here now, and it is impossible we can give you any answer without consulting the member that is absent. We thought to delay for his return, but we rather determined not to keep you any longer: he is now with our law agent upon business: and if you will lay your complaint before us in writing, we will then have an opportunity of agreeing npon an answer to it. You seem to be an understanding person, and you must perceive that one or two members of a body like this, cannot answer for all.

Mr. Reilly—You know, Mr. Fitzgibbon, you have now broken new ground of complaint, where you mention the demand made on this woman yesterday; and if you will forward another complaint in writing, the Board, of course, will attend to it.

Mr. Fitzgibbon—Gentlemen, Ionly wanted to know the form of proceeding which you require, in order to comply with it. I do not wish to put you out of your way; and I shall now lay the facts of this case before you in writing: and I hope you will find them such as to justify my pressing for an investigation into them. This woman is extremely poor, and I can satisfy you that she is so.

Alderman Smith—Yes, if we enter into that question.

Mr. Fitzgibbon departed, and on the second day after, addressed the following letter to the Commissioners:

Friday, May 1st, 1829.

Gentlemen,

Having received your Secretary's letter of the 28th of last month, declaring, that the statement of Judith Brennan having been satisfactorily controverted in all its material parts, you could not concur in my view of her case, I called on you the next day, (Wednesday) and requested to know the grounds upon which you had been brought to believe, that she was able

to pay the taxes of her house. You objected to answering any thing not laid before you in writing, and I left you with the understanding that I was to bring the facts of her case again before you by way of letter, and that you would re-consider it.

What I take to be the material parts of this case, as they regard complainant, are, first, her poverty: secondly, the excessive and unjust rate to which her house is subject: and thirdly, the exemption commonly granted by you to those who plead their insolvency.

I send you, as evidence of complainant's poverty, forty-five duplicates of articles, pawned by her from the 11th of September, 1827, up to the 27th of last month, all of which still remain with the pawnbroker. Forty-four of these come within the last year and the present; and eight of them are forfeited from her inability to redeem them. The bed and quilt which your collector compelled her to pledge, still remain at the pawnbroker's. You have the duplicate of it, dated the 11th of last month. It was pledged on the 4th of October last, for £1. 4s. On the 11th of the last month she paid 4s. of the principal, and got a new duplicate for £1. 0s. 2d. which is the one I send to you. If I had nothing else to urge in proof of her poverty but this single fact, it would be sufficient. A creature compelled to do without her bed and quilt for six months, and these the winter months, from her inability to pay £1. 4s.; and finally be obliged to pay it by small instalments to prevent the forfeiture!! Gentlemen, consider that this cruel hardship has been inflicted by the exaction of your demand of £3. 7s. 6d. Your collector refused to quit her house, and was proceeding to carry all away on a car, when she and her lodgers, took this bed, and two beds of her lodgers, along with an old clock, to the pawnbroker's, and raised on them the amount of your demand. I send you the certificate of the pawnbroker, to show that her bed was pledged at the time she was distrained, and that it still remains in his hands. The duplicate of the 11th April is for bed and *blanket*; the certificate is for bed and *quilt*: the cause of this is, that, on paying the 4s of principal, she took the quilt and substituted the blanket. I have arranged the duplicates on a file, according to their dates. I have made a list of them, that you may with more ease look over the kind of miserable trash which constitutes the best part of this poor woman's goods; the only part on which she could raise a trifle to keep her and her children from starving! It will not cost more than a minute or two of your time to look over this list, and compare it with the duplicates: and if you want any further evidence of complainant's poverty, you may satisfy yourselves by inspecting her miserable abode, which, *on my own observation*, I state to be as wretched as any that can be found in the city. I send you also four loan cards, two of which are paid off: on one of the others she owes £4. 18s. on the other £2. 5s. together with interest: consider that these are

charitable loans, never extended to any but the poorest and most distressed objects: they are also evidence of complainant's good character, as well as of her poverty; for these loans are given on the recommendation, and security of some person of stability and rank.

Gentlemen, you will perceive by these duplicates, that on Monday last, the very day before your collector called for two years' tax, amounting to £5. 18s. this poor woman was obliged to pledge her child's dress for 2s. 7d.: that one week before she was obliged to pledge her own shoes for 1s. 9d.; a frock for 1s. 1d.; and her stays for 1s. 9d. Gentlemen, is it possible you mean to wring from this poor defenceless widow the further sum of £5. 18s. to pave the streets of Dublin, on which she has not a shoe to put a foot? Gentlemen, when I publicly stated this woman's case, verified by her affidavit, I could have mentioned many cases of equal and greater hardship, but I apprehended the consequence of exposing those poor people to your resentment, and that of your collectors: and when I consider, that on the very day I receive your refusal to investigate this woman's case, or give her any redress for the palpable injustice already inflicted on her, your collector calls to demand of her £5. 18s. for two years' tax, I must approve my caution, although it was founded on rather a severe judgment of human nature. Gentlemen, for an object highly useful to the public of this city, I have exposed this woman to the rigours of a law which, from its monstrous injustice, you are compelled in many thousand cases to relax. You may certainly take advantage of this law, and plead that it is your duty to enforce it, but this will not appear a justification in the eyes of a humane government, and a feeling public, when I shall demonstrate, as I can, and as I will demonstrate, many comfortable citizens occupying genteel well furnished houses, in respectable streets, and not subject to excessive rates, who have for many years been, and are still exempted from paving tax, on the ground of insolvency. You have now evidence which nothing can controvert, that, in the period of the last sixteen months, this woman has pawned 45 articles, consisting entirely of bedding and wearing apparel. The total amount raised on these 45 pledges is only £6. 9s. 2d. No greater proof than this could possibly exist of her extreme poverty, and of her utter inability to pay the taxes of her house. It cannot, after these proofs, be any longer insisted that what I call the first material part of her case has been satisfactorily, or in any degree whatever, controverted; and you must perceive some deception has been practised on you in this case.

Gentlemen, I cannot but notice an expression which one of you repeated with some emphasis on Wednesday last, in the conversation I had with you. When I talked of this woman's poverty, and when you at last consented to go again into her case, Alderman Smyth said, and subsequently repeated, "If we enter into the question of her poverty at all." I am at a loss

to know upon what other ground than poverty you ever give exemption from tax: this is the very gist and marrow of this woman's case, and not to enter into it, is peremptorily to refuse her justice.

As to the excessive rate to which her house is liable, which I call the second material part of this case, I may be very brief upon it. The commissioners of the new valuation have valued it at £35. a year, and even against this she has appealed, and as she pays but £27. a year, I have good reason to think this value will be reduced. According to your returns, in 1821, to parliament, there were then 16138 houses liable to your tax: counting nothing for what has been built since, and allowing that this woman's small and dilapidated house is a fair average in value of the houses in Dublin, and supposing herself to be a fair representation of the average wealth of the inhabitants, (than which no two suppositions could be more monstrous) if you recover £3. 7s. 6d. from every house, as you have done from her, it will give you above £54,465 a year, which is more than you collect by over £20,000. It will also assist you, in estimating her claim to the return of her money, to consider that your levy on her is 13s. more than you can levy on the average of Baggot-street.

I need not pursue this, for I am sure you will not repeat that this part of her case can be controverted.

On the third part of her case I have already touched, when I have said that numbers do not pay who are well able to pay, and who have no legitimate excuse; and there is not any person ignorant that many thousands escape your tax as insolvents; and no one can know so accurately as you do, the exact number that do escape; I may therefore spare any arguments on this part of her case.

It may be asked, why this woman is so much afraid of being distrained, if she has no goods to be distrained on? This question is easily answered. When your collector distrained her before, he was forced to seize the beds of her lodgers along with her own. The lodgers left her in consequence, and she has had the greatest part of her house empty since that time, which has brought starvation and disease on her family. She has within the last fortnight got two or three new lodgers, who, being alarmed at the appearance of your collector on Tuesday last, are about to leave her. It may be possible by the seizure of the furniture of these lodgers, and a few sticks which I observe in her own room, to recover something near your demand, and I leave you to judge whether this is a thing well calculated to alarm the mind of one who has already experienced the effect of such a seizure.

You objected to entering into this case on the ground, that your's is public time, and not to be taken up in conversations &c. with individuals. I am happy, as every one will be, to see you so careful of the public property; and I have spent a por-

tion of my own time and labour in arranging the wretched documents of this case, so as to occupy as little as possible of yours. But whatever attention this case may claim from you is due to it, as it intimately concerns a subject on which the public have much to complain.

I should not omit, that, about this time last year, your inspector of collectors, Mr. M'Guire, was through this woman's house; and that on coming to the door of several of the rooms, he refused, and seemed afraid to enter, from the appearance of wretchedness which they presented. He used strong expressions of her inability to pay her taxes, and left her secure that no cruelty would be resorted to against her: yet in six months after this she was distrained and compelled to pay. It is also worth notice, that the day before she was distrained she called on Mr. M'Guire at the Paving House, and got a letter from him to the collector, desiring his forbearance: this letter she gave to Mr. Salmon, that same day, and the next he distrained her!! These are inconsistencies that require investigation.

I understand that your collector sets up as a defence, that he found the minister's man in the act of distraining for the minister's money, and that he thought it his duty to secure a part of the property for you. It is hard to discover the validity of this excuse, even if it were true. To make the infliction of one cruelty, to the amount of fifteen shillings, a reason for inflicting another cruelty, amounting to £3. 7s. 6d. is a kind of argument for which I cannot discover any foundation in your order against the seizure of beds, *in any case whatever*. But if he pleads any such excuse, it can be fully proved to be untrue, and directly contrary to the fact as it happened; for he had made his seizure full ten minutes before the minister's man came: then, certainly, the minister's man and he wrangled most indecently about the spoils of the poor spectator's house; and proceeded almost to blows.

Gentlemen, I pray of you to restore to this poor widow the £3. 7s. 6d. exacted from her by this disgraceful conduct; and I also pray of you to give such orders to your collectors as may effectually protect her against the repetition of this cruel usage.

I have the honour to be, Gentlemen,

Your very obedient and very humble servant,  
GERALD FITZGIBBON.

26, College Green.

Mrs. Brennan, of No. 4, Whitefriar-street, pawned her bed and quilt on the 4th of October, 1828, for £1. 4s. 0d. and the same still remains with me for £1 0s. 2d. only that she has taken the quilt and substituted a blanket, on the 11th of last month.

Signed by F. BYRNE,  
For JOSEPH BARNIER,

1st May, 1829

2, Stephen-street.



Judith Brennan is the widow of a servant. Her husband, to within ten months of his death, was butler to Serjeant Lefroy. During his lifetime, they paid the taxes of their house. From his death, in 1824, to the reformation in the collection under the *NEW Board*, the widow and her orphans were spared by the Paving Board. The year's tax recovered on the 4th of October last, was applied to the year ending the 5th of January, 1827: that is, to satisfy a demand which accrued under the *OLD BOARD*. Had the new Board refrained from seizing the beds until the 5th of last January, that is for three months more, this year's tax would have become irrecoverable. By applying the sum levied to that year, they retain the power in their hands for the subsequent year, which was then also due, and for the current year. But they promise not to use this power "UNTIL A MORE ADVANCED PERIOD OF THE YEAR:" that is, until the approach of winter; when perhaps the bed and blanket may be back from the pawnbroker's!! Under the New Valuation, the paving tax of this house cannot, at most, amount to 15s.: and, in all probability, will be under 10s.: therefore, the 3l. 7s. 6d. which it appears will not be returned, if any thing is to be conceded to justice, ought to suffice for six or seven years: and before that time, the New Valuation will be established, and the poor will no longer be compelled to winter without their beds and blankets. It should not be forgotten, that Mrs. Brennan's five children have been all successively afflicted with fever since the seizure of her bed; and have passed through the fever hospital. Two of them are now at a charity school, a third is in service, and two are at home, after being discharged from the fever hospital.

To place the truth of this woman's statements beyond the possibility of doubt, we insert the following documents:—

"Robert Brennan lived with me as butler, for four years, during which time he behaved himself quietly, soberly, and honestly. I now discharge him at his own request, his wages being paid in full to this day. THOS. LEFROY."

Leeson Street, May 20, 1823.

"The bearer, Judith Brennan, lived with me for five years as cook under a housekeeper, and during that time conducted herself with perfect sobriety, honesty, and attention to her business. I part with her on my going to England for some years, having no farther occasion for her services, and having first paid her her wages in full of all demands. ELIZA HENRY."

Lodge Park, June 1st. 1816.

"This is a copy of a discharge I wrote at the above time, but as the original was torn, I have here renewed it at the bearer's request, and know her to be a deserving person, striving to maintain a large family since the death of her husband, who lived with us as footman for many years, and was also a very respectable person. E. HENRY."

17, Bagot Street, June, 1827.

17 Leeson-st. (Serjeant Lefroy's,) pays only 16s. 7d. Minister's money, and 17, Bagot-st. (Mrs Henry's,) pays only 14s. 9d. i. e. less than Mrs Brennan's.

## APPENDIX.

## No. 2.

THE Committee addressed the following letter to the Paving Corporation :—

April 13, 1829.

*To the Commissioners for paving, cleansing, and lighting the streets of Dublin.*

Gentlemen,—I am directed by the Committee of inhabitants, appointed at the last general meeting of the citizens of Dublin, held on the 24th of last month, to apply to you for leave to look over the names of such persons as have been exempted from paving tax for the last ten years, on the ground of insolvency ; or, should you be disinclined to comply with this request, to ask you for the total amount of insolvencies for each year, since 1821.

I am, Gentlemen, your very obedient servant,  
GERALD FITZGIBBON, Sec. 26, College Green.

The following answer was received next day:—

Paving House, 14 April, 1829.

Sir,

The Commissioners for paving having, upon yesterday, received your letter, I am directed to acquaint you in answer to it, that they would not be justified in supplying you with any public document without the orders of Government.

I have the honor to be, Sir, your most obedient servant,  
J. REILLY, Sec.

To Gerald Fitzgibbon, Esq.  
26, College Green.

It is only two years since the following description of the conduct of the then Commissioners for paving, and of their Collectors, in reference to exemptions for insolvency, was given to Government, by Commissioners appointed to inquire into the abuses of that institution :—

“ With respect to the Collectors themselves, they appear to have acted with the greatest negligence and partiality, and some of them most corruptly. Their returns of lost arrears amounted in general to one-fourth of the whole assessment ; and upon referring to the causes assigned for the losses, which were verified by affidavit, it is obvious that any person in the slightest degree acquainted with the city of Dublin, must at once have seen that they were, in most instances, perfectly groundless ; yet the Commissioners, until the appointment of Alderman Smyth, when the influence of the old Board was broken down, never remonstrated upon the subject ; and though in one instance, upon the representation of the Treasurer, who wanted to increase the funds, they were induced to have a circular letter written to the Collectors, requiring them to use more diligence in the collection, yet in two days afterwards, they had this letter recalled, thereby giving, if not a direct, at least an implied sanction to the former course.

“What the motives for such a proceeding on the part of the Commissioners were, we cannot satisfactorily say; some have been suggested for which we beg to refer to the evidence. As to the partiality of the Collectors, it appears in their not requiring the taxes to be paid by one another, by some of the officers of the Board, and by their friends; and corruption on the part of some appears in their returning some houses in arrear for which they had received the tax. And here the Commissioners again made themselves almost parties to this misconduct of their officers, as the houses so returned were usually the most respectable and solvent in the Collector’s list, and therefore the slightest degree of attention and inquiry, on their part, must have led them to the immediate discovery of the fraud.

“The principal offender in this way was a man of the name of Carroll; and it is consistent with the disgusting detail we have already given, to state, that when Alderman Smyth, anxious to improve the collection, and to reduce the arrears, applied to the Treasurer before his delinquency was known, to recommend a person to be employed as Inspector of the Collectors, he selected this man, though he was perfectly well acquainted with his guilt, which had been communicated to him by Carroll’s successor, upon the removal of the former from a particular district; upon this communication the Treasurer, for the purpose of concealing the fraud, permitted arrangements to be made for the payment of the money embezzled by instalments, and for the prevention of his successor’s calling at the houses that had paid, and had been returned in arrear, to accomplish which, it was necessary to prepare fabricated returns, verified by the oaths both of the Treasurer and Carroll.”

Report of Commissioners on the Paving Board of Dublin, pages 8 and 9. Dated Paving House, 7th Nov. 1826.

“We think it might be advisable, at the close of each year, to publish a list of the persons that had not paid their tax within the year.” *Ib.* page 16.

There is not any law whatever inhibiting the Paving Corporation from giving the information desired by the Committee. From the last sentence quoted above from the Report of Commissioners appointed by Government to discover the abuses of the Corporation, and to recommend remedies, it appears, that the *publication* of those names, which the Committee only request to *see*, is recommended as one remedy for the corruptions previously described in the Report; it is therefore very hard to conceive how the Commissioners should not appear “justified” in the eyes of Government for allowing the Committee of inhabitants to look over the names of those who have claimed and received exemption on the allegation of insolvency, when that exemption is granted at the expense of those whose Committee apply for this liberty. If the corruptions which clearly existed two years ago in the collection of the paving tax be really reformed, the Board should be glad of this opportunity of satisfy-

ing the anxiety of the public on the subject, and of demonstrating the good effects of the change of *men* which then took place. If those corruptions are not reformed, and if the Commissioners entertain a sincere desire to reform them, they should rejoice at the means of discovering those corruptions, which a Committee of inhabitants, willing to examine into the truth of the alleged insolvencies, obviously could afford. But if the corruptions still exist; and if there be still the same unwillingness to punish and reform them that existed in 1826, no man will be surprised that the names of insolvents, or even their number, should be kept a profound secret. The old Board and their Officers were corrupt, and they embezzled and squandered the public money to an indefinite amount: this every body knows since the publication of the above-mentioned Report. But then those corrupt individuals were dismissed, and new men put into their room; this also every body knows. But these new men are honest; and the public need not now be apprehensive. Here we must stop; this premiss is not self-evident enough to be conceded without proof. We agree that the new men *may* be honest; but not being able to discover that any *new restraints* have been added, we cannot agree that they *must* be so. It is worth while to compare how the account, in relation to the *public*, stands between the old Board and the new. The old Board received the streets in a wretched state of repair; every one must admit this. They gave them up in a very good state; and this is equally certain. The wreck of their affairs produced a sum of £7000.\* which, being applied last year to the public

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\* Mr. Fitzgibbon called at the Paving House to learn the cause why there was a reduction of tax for 1828. The Secretary of the Paving Corporation told him that it arose from the application of a sum of money, which the Board had on hands, to the public works. That sum of money he stated to be the produce of the sale of old oil lamps, oil, and lamp posts; old scavenging carts, & horses, the new Board having contracted for the scavenging, & given up the system of the old Board, which was to employ carts & horses of their own: it was also in part produced by the sale of materials at the factory of Mespil, which the new Board have given up. The precise sum produced by these sources the Secretary would not state, not having the authority of the Board, for which the Committee thought it useless to apply, after the failure of their former application. The sum in the text was stated at the Exchange; and the Secretary of the Corporation did not say it was incorrect, when mentioned to him; we may, therefore, take it as a foundation; for it is not material to the argument whether it be exact or not: whatever be its amount, it must be taken as the accumulation of the OLD Board, and as the sole cause of the reduction of tax last year. Mr. Fitzgibbon took occasion to advert to the refusal of leave to look over the names of insolvents; and asked whether the number now was less or greater than in 1820, when they amounted to over £7000. Mr. Reilly answered, that they are not now near half what they were then, for that the greatest reformation in the collection has been effected by the new Board. Now, in 1821 the number of insolvencies added to the former year's insolvencies was 730 houses, therefore we must assume, that, during the continuance of the old Board, which remained in office until 1827, the insolvencies must have been greatly more than in 1820, when they exceeded £7000. We have seen how determined the old Board was not to reform the collection, or diminish, or even check the increase of insolvencies. Suppose then that the insolvencies in 1826 amounted to £10,000; that at present they are only £3000 (for Mr. Reilly stated them to be less than half what they were in 1820, *i. e.* less than half £7000)

service, procured a remission of so much on the paving tax. But then the old Board always recovered the full maximum of paving tax : admitted ; have not the new Board done the same ? except so far as the above sum (which must go to the credit of the old Board, whose accumulation it was, not to that of the new,) enabled them to relax. They levied the maximum in 1827, which was their first year of office. They required it in 1828 too ; for what they did not levy on the public they took from the Bank. The maximum is applotted this year again, therefore we have yet to look for the great advantage to the *public* from the prosecution of the old Board, and appointment of the new. We regret that the verses of the Roman satirist apply to our times as closely as they did to his own. It was the habit of the Roman Governors to plunder the provinces over which they were placed ; and those provinces sometimes went to the trouble and expense of impeaching them before the government, and the government sometimes punished their guilty officer with deprivation and banishment ; but the province was *never* in the least degree relieved ; for the same exactions were continued by the new governor ; and the poet describes in the following lines, the province as weeping at the result of its successful, but perfectly useless prosecution of the governor :—

Quid referam, quantâ siccum jecur ardeat irâ,  
 Cum populum gregibus comitûm premat hic spoliator  
 Pupilli prostantis ? Et hic damnatus inani  
 Judicio (quid enim salvis infamia nummis ?)  
 Exul ab octavâ Marius bibit, et fruitur Diis  
 Iratis : at tu victrix provincia ploras.

*Juv. 1 Sat. 45.*

How swells the burning heart with rage and pain,  
 When we behold the peculator's train  
 Of lackeys, pamper'd on his ill-got gain !

But now arraign'd, convicted, and expos'd,  
 Expell'd from office, all his crimes disclos'd,  
 The plunderer stands a mark for public shame,  
 And justice comes at last, tho' blind and lame.

Yes ! justice comes ; but he his spoil retains,  
 And laughs at justice, and enjoys his gains ;  
 The plunder'd public at defiance keeps :  
 The plunder'd public, tho' successful, weeps !

From all this it is plain, that the *new* Board levy on the city, *in fact*, a sum of £7000 more than the *OLD* and corrupt Board did. The change of *men*, therefore, is to the citizens of Dublin what the change of kings was to the frogs in the fable !! For the new Board extend their exactions to the amount of £7000 a year, yet they make no reduction from the maximum rate of assessment. And as to the reformation in the collection, it is evident that there may be great abuses in sparing individuals to the amount of £3000 a year, as well as if the amount were £10,000, for the exemption may still be to fellow servants, to friends, and to solvent citizens ; while it may be refused to those really entitled to it, and cruelty resorted to in order to exact payment. The returns may also contain the names of persons who had paid, as before ; and the citizens have the same grounds of apprehension as they formerly had. The case in the previous appendix must strongly confirm this apprehension.

## APPENDIX.

## No. 3.

If the system here prayed against could long exist, without practical corruption and abuse, we should claim for our times a degree of public virtue which never was known in the Republics of Greece and Rome. When the Committee of the House of Commons, in 1822, found fault with this system in the words of the text, and expressed a hope, that it may be cured *in practice* (meaning that the Sheriffs should summon *freeholders*, as well as corporators, which, according to law, they ought to do). “*That recommendation (to use the words of the subsequent Committee of 1825) was not found effectual for the correction of an abuse so mischeivous in itself, and so pertinaciously adhered to.*” The reason given to the Committee of 1825, for this pertinacious adherence was, that the above recommendation “*was connected with imputation,*” and the witnesses of the corporation desired, that the second Committee should *recommend, without any imputation,* and that such recommendation would be effectual. The second Committee had too much sense to pay any attention to such pitiful coquetting as this, and they did not recommend; but depended on a *legislative* correction of the abuse. Dr. Harty’s evidence on this point is important: he says in one of his answers, “*With respect to making any alteration in the constitution of the grand juries by positive enactment, I should think, that positive abuses ought first to be clearly proved.*” Of faults committed in the dark it is not always easy to bring *clear proofs*: and it is hard for a public engaged in the concerns of active life to penetrate the walls of the grand jury room, and to bring clear proofs of what is transacted where no one is admitted except those against whom such proofs are to be brought. But *presumptive* evidence may be produced of a nature which it will not be easy to rebut. For instance (and it is only one of many arguments that may be brought,) it is a subject of very loud complaint in Dublin, that the labour of serving on *juries in general* is not fairly distributed; and those who are summoned oftener than they think they ought to be, are very querulous about it. But no complaint has been heard from any of the 45 individuals who *exclusively* discharged the duties of *presenting* grand jurors for ten years, successively. No one has heard that one Alderman grumbled at the labour of serving on 19 out of the 20 juries for that period, in which the public had the advantage of his superior knowledge in auditing his own accounts for stationary. No complaints were heard from others who served on 16, on 14, and on 13 of these juries; and who had also accounts of their own for medicine, clothing, &c. to audit, and control. The 45 individuals and the Sheriffs, who are at once their nominees and nominators (i.e. they reciprocally elect each other) are requested by

“parliamentary authority” to desist from this too great labour for the public good, and to throw a little of the fatigue upon other people, who by the existing laws are equally compellable to undergo it: but they disregard the request, as well as the labour, and *generously* (the parliamentary Committee mistook when it said *pertinaciously*) persevere in the service.

But the following anecdote, the truth of which may be relied on, will serve as a more direct proof of those positive abuses; and such a thing could not happen, until abuses had reached to a very high degree of perfection. Some few years ago, a respectable tradesman was desired by a Police Magistrate to send in a proposal for the supply of blankets to the prisons. The tradesman objected, that, having no interest amongst those who served on the grand jury, it would be going to an useless piece of trouble on his part, to send in any proposal. The magistrate, however, urged him, and promised, that fair play should be shown. The blankets previously in use were shown as a pattern, to guide the trader in making his proposal; they were seven quarters wide. The tradesman sent in his proposal, and a sample pair seven quarters wide, at 19s. the pair, confident that no other trader could under-sell him. His son, having some business in the offices about the court, previous to the meeting of the grand jury, happened to look into the room where the proposals, and patterns, with the prices annexed, had been deposited. It was understood, that *no* man could see, or know what another had proposed, or have any such exclusive, and unfair advantage. Here, to his amazement, he found an Alderman at a table, with all the proposals, and patterns before him, and a pen in his hand, writing down the particulars of each on a piece of paper. SUBSEQUENTLY TO THIS, the friend of this Alderman (which friend was neither more nor less than the Alderman’s shopman, whose name was used to all proposals coming from his employer,) sent in his sample pair of blankets, which were *eight* quarters wide, and he proposed to supply them at 22s. the pair. The lowest price of *such* blankets from the manufacturer, at the time, and what every merchant paid for them, was 25s.; therefore this liberal proposal, being in fact a sacrifice of three shillings a pair to the public service, was, of course, accepted, and the stingy proposal of the nineteen-shilling blankets was rejected. But the good intentions of the worthy Alderman were not carried into effect; for, owing to some mistake between his servants, and those of the public whose business it was to see that the sample was adhered to, the blankets *supplied* were only seven quarters wide, and very inferior in quality!!

When a thing like this could happen, it is no wonder, that the grand jurors should be easily affronted by imputations!! It is no wonder, that tradesmen in Dublin should laugh at any man who would suggest to them to send a proposal to the grand jury, unless they had some means like the above for insuring its success. The very man who sent in the rejected proposal had

commonly supplied blankets for the prisons to those who were in the habit of getting the contracts. As to the *clear proofs* then, when one chance peep inside the walls could detect so prime, and so *positive* an abuse as this, we may guess at what may be discovered, if any one could have the privilege of the Spectator, to walk in and out, without ever opening his lips, only keeping his eyes and ears on the alert!! This transaction, by being imperfectly brought under the notice of the parliamentary Committee in 1825, failed of its effect; and even tended to throw some discredit on the complaints against the grand-jury system, and to embarrass those who gave evidence on that side, but who had not a competent knowledge of the facts.

The competitors for these contracts have been so completely reduced to the friends and connexions of the grand-jurors, that, in making proposals, these scarcely apprehend an under-bidding. In one instance on record, in 1822, there were only two bidders for the supply of potatoes to the Richmond Bridewell and Newgate: the lower of these demanded £6. per ton. This was so extravagantly above the market price, that the jury applied to the Court to know if they could reject both, and were instructed, that they had no discretion, but that they *must* present to the lowest bidder. The contractor at this enormous price supplied potatoes so bad, that the prisoners could not use them; and on complaint of the Governor of the prison, HE REFUSED TO SUPPLY BETTER. The Governor was obliged to send to market and purchase others, which he got at £1. 13s. 4d. per ton!! When this transaction was brought under the notice of the parliamentary Committee in 1823, they seemed to excuse the grand-jury; first, because they had no option beyond the two proposals: secondly, they had no control over the quality of the supply; and thirdly, because, up to that period, the contractor had not received any money. Although *that particular jury* may have been blameless, the *system* is decidedly chargeable with the want of competition which reduced that jury to the choice between two flagitious proposals. If the proposers had not relied on the operation of the *system*, is it conceivable that they would have the impudence to demand above three times the market price with a hope of succeeding? Secondly, although the grand-jury had not the direct control over the quality of the supply, their *nominee* had, and the same influence which procured the contract for the favourite proposer, would protect the officer by whose connivance it was profitably executed. And finally, although the contractor had not been paid in 1823, he still insisted on his demand for the difference between £1. 13s. 4d. and £6. per ton, on the quantity purchased by the Governor. This he demanded as the *profit* of his contract, for the Governor had the *trouble* of going to market, &c. We cannot say whether he was subsequently paid or not: but it makes no difference to the question at issue; for had he been a little less rapacious, and supplied potatoes that could be used, it is plain he would have got £6. a ton for them quietly, and might have supplied them at £1. 13s. 4d.!

## APPENDIX.

## No. 4.

“ THAT, for the greater facility of comparing the relative values of houses, the Paving Corporation, &c. be required to cause each householder to write in figures, &c. on the wall of his house, &c. the number of pounds at which his house is valued.”

Several persons have objected to this measure, and all on the same ground, that is, its being an exposure of the circumstances of private property. It was said, that a person about to take a house, and seeing, suppose £175 on the front of it, and being asked, suppose £250 for it, he would naturally object to such a rent, so far above the sworn valuation of the house. To this objection it was answered, that the first question now asked by one about to take a house is, what Minister's money is it subject to? the answer to this question deciding the important fact of the amount of taxes it is liable to. When the new valuation shall become the criterion of these taxes, there is no doubt, the first question then will be, what is it valued at for the applotment of taxes? and no man will close for a house until this question is truly answered; and the answer to it plainly leads to the same result as if it were painted on the front. It was further objected, by one gentleman, that it would tend to stretch the valuation of all houses to the full yearly value. If any houses are to be rated at the full value, (and no person doubts but a very great number are,) justice, and the interest of the public certainly demand, that all should be so rated, and no one can object seriously to the measure on this ground, but such as hope to be rated lower in proportion than other people; and the objection resolves itself into one founded on private interest, and on a private interest opposed to that of the public: therefore, this objection is a strong recommendation of the measure, *if justice is to be done, and favouritism abolished.* Then it was said, that this clause may prevent a great many persons from signing the petition. This objection is not more solid than the others; for if we admit the fact, does it follow that the petition will have much less weight? Is it likely, that an intelligent Committee of the House of Commons will count the signatures, rather than consider the matter, and argument, and reasonableness of the petition? It may as well be said, that the clause against insolvencies should not be left in; for that thousands of comfortable, and many even wealthy individuals may refuse to sign on account of that clause which prays the abolition of a system by which they themselves are totally exempt from taxation. It is only justice to add, that every person who made these objections, gave them up immediately on hearing the answers to them. One other objection was, that this measure would cause a great many complaints and con-

tests about valuations. If those complaints are to be well grounded, the greater the number of them, the greater the necessity of this, or some such provision, to facilitate the just and lawful prosecution of them: and the costs of an unsuccessful complaint will surely be sufficient restraint on such as may be inclined to make one without reasonable foundation.

The objections being thus answered, it may not be amiss to state what can be said on the other side. In the first place, if there is to be a provision for altering valuations from time to time, as recommended by the Committee of the House of Commons, there is but little reason to apprehend, that excessive valuations will remain long without correction, the owner of each house having a direct inducement to seek redress. Now the total number of houses liable to applotment is about 16,000: the owners of 3000 of these have memorialled against supposed excessive valuations; and in many cases great reductions have been made, not only in the houses of memorialists, but in whole ranges of houses in similar circumstances, though no memorials were lodged about them. If those excessive valuations have been caused by mistake, (and no candid, honest man entertains, or expresses a doubt that they have,) is there any reason to suppose fewer mistakes on the other side? And whose interest is it to memorial to have those low valuations raised? And if any one did memorial about them, have the Commissioners *power* to raise them? They certainly have not; and it is certain, that, having discovered many of them in the course of deciding on memorials, they have laid cases before the Attorney General, and Serjeant Blackburne, to learn if they can raise them. (A strong proof of the integrity and fair intentions of the Commissioners, and one that many times countervails any argument of *inability* that may be drawn from the fact.) There can be no doubt but the opinion of those lawyers *must* be against any correction of errors on that side, no colour of such a power being given by the statute. Who then is to know any thing about those low valuations? It will be said, certain books, in certain offices to be hereafter appointed, will give information of them. This will never do: no man will search those books for any such purpose; and even if some people should think of such a thing, no man can carry an accurate memory of many houses to those books; and if he finds the few houses that he knows and remembers correctly valued, his further search becomes useless, for the figures and paper will not suggest any thing to his mind, except the ideas of black and white, and unmeaning numbers. But, in passing the streets, if a man can read the value, and look at the house, both at one glance, his mind becomes informed almost in spite of him; and, whether he was thinking of the subject or not, he begins to compare how he and his neighbours are rated, in comparison with those in other parts of the city. Now, who will say, that every facility of making such comparisons should not be afforded to the citizens? *still supposing that justice is to be*

*done, and favouritism abolished.* But the errors in the new valuation are not the only ones to be apprehended; nor are they likely to be at all as wide of the truth, as the mis-valuations hereafter to be made; for the present are really *errors*, and not *wilful* departures from the truth, to serve the interest of some favoured individuals. What security the oath of future valuers will be, may be best calculated from the tables Nos. 1, 2, & 3 which follow this appendix: and what security entries in books can be, will also appear from the fact, that all those infamous valuations are entered in the parish books of the ministers, and also in the council books, in the Castle, which are RECORDS, open to every man who pleases to search them. But if the men who valued No. 40, Lower Sackville-street, at £8. saw £35. painted on the wall of No. 41, which is a similar house, and of just the same value, and *knew*, that, the day after their valuation, £8. would be put in large figures on No. 40, to their public shame, can we suppose any men profligate enough to brave this infamy? The same will apply to No. 13, Talbot-street, which is worth £100. a-year, according to the new Commissioners, and is valued at £9. for minister's money, while No. 1 is worth only £55. and is valued at £19. for minister's money. Yet the inequality of these houses with the houses in their neighbourhood is nothing, when we compare them with the valuations, in table No. 2, of the houses on Michael's Hill, in High-street, in Cook-street, in Stanhope-street, in Prussia-street, &c. These tables exhibit only very few of the many instances that could be produced from almost every street, lane, and alley in the city. Valuers in future will have no inducement except malice, (which is a feeling of very narrow operation in matters of this kind.) to make those high valuations, such as on Michael's Hill, &c. for no individual will have the same inducement to influence them on that side, that incumbents hitherto have had, therefore low valuations alone are to be apprehended, individuals still having the same inducements to intrigue with them on that side as before. For this evil alone, then, if there were no errors in the original new valuation, it must be admitted, some provision like that prayed for would be necessary. But there is still another source of low valuations. Many houses now, in excellent situations, are held on leases near expiring, and are in an old and ruinous state, and therefore rated by the new valuation proportionally low. When these houses come to be rebuilt, their value will be doubled, and trebled, and who shall complain, that they shall be rated only at the old valuation, taken when they were ruinous? The same will apply where additional buildings shall be erected, and where heavy repairs shall be done; and also where the changes of time and fashion shall have doubled, trebled, and quadrupled the value of property in particular districts, as they have always done, and are now rapidly doing in many quarters of the city. In all the objections that have been made to the measure of painting the value on the house, no man has

at all doubted the efficacy of it to cure, and prevent the above evils ; and the cure of those evils is to be desired, **IF JUSTICE IS TO BE DONE, AND FAVOURITISM ABOLISHED.**

It should not be forgotten, that architects are the owners of two-thirds of all the new houses added from time to time to the city ; that although the Commissioners for the new valuation happen by some chance not to be architects, the probability is, that future valuations will be made by men of that class. Now looking at the houses in Talbot-street and Sackville-street, which are only a small specimen of what may be found, is it surprising that no other men could hitherto compete with architects in building ? Suppose Nos. 40 and 41, Sackville-street are both set up for a tenant at the same time. The houses are exactly alike, only that 40 is a new house, and 41 an old one. The owner of No. 40 demands £126 a year. The bidder objects that 41 is as good a house, and that he can get it for £100 a year ; yes, replies the owner of No. 40, but you must pay £27 a year taxes in that house, more than mine is subject to, therefore you have an advantage of one pound a year in taking my house at £126. Is not this a plain penalty imposed on the owner of one of these houses, and a premium given to the builder who owns the other, and a penalty and premium amounting to ONE FIFTH of the whole value of the house and ground on which it stands !! How then could any man build beside the architect who built Nos. 35 to 40, Sackville-street, and hope to have any interest for his capital expended ? Or how can the owners of the houses Nos. 1 to 8, Talbot-street, hope for profit, in competition with the owner of Carolin's buildings, which are ten per cent. better houses, and subject to less than half the taxes ? Is it not also an injury to the owners of building ground, to have the bidders for it confined to that class, who are so well united, and so ready to combine for the purpose of beating down the price ? In the present paving act, the Paving Commissioners are directed to employ for valuers " persons conversant in building," and such a direction is always given in conjunction with the power to employ valuers. The meaning always given to this direction in practice (except in the case of the new valuation,) is, that architects or builders must be employed, and we have seen how these *have* always, and therefore we may presume how they always *will* value the houses of their brother tradesmen, if not controlled by some more effectual restraint than that of an oath. Can any security therefore be too great against this evil ? Is it not right to array public opinion against it, by giving notoriety to every new valuation ? And can this be done in a more simple, more easy, or less expensive way, than by painting two or three figures on the front of the house ?

NOTE. I cannot let this passage, and the facts on which it is founded go to the public, calculated, as they are, to bring some degree of obloquy on builders and valuers, without stating, that in the course of my inquiries

on this subject, I have met with some remarkable exceptions to the general conduct of architects and valuers. I have met proofs, that amongst them there are men greatly above any intrigues to procure low valuations of their houses. For instance, I have found, that the houses, Nos. 92 and 93, Stephen's Green, South, which belong to, and were built by Mr Henry, an architect, and in one of which he resides, were valued for Minister's money at £38, which I consider a very high valuation, and considerably above the average of such houses through the city; and this is proved by the fact, that these houses will be relieved by the new valuation; for they are newly valued at £180, which will subject them to only £27 in place of £38 Irish, which they now pay. I have found also, that in the houses built by Messrs. Henry, Mullins, and M'Mahon, in Fitzwilliam Square, there is not an instance of a house valued below the other houses in their neighbourhood, which do not belong to architects. And although Fitzwilliam Square, in general, is valued very low, I ascribe this to another cause than any collusion between the owners and valuers. When the first houses built in Fitzwilliam-square were valued, it was considered a place rather out of the way and remote to live in. It was since that period, that the rage of fashion has turned towards that side, and has raised the value of houses there to the present price. And it is not surprising, that the earlier valuations, made before the rise, should have been taken as a rule to guide subsequent valuers. I cannot conclude without observing that, previous to the last general meeting, I had a long conversation with Mr M'Mahon, formerly of the above firm, on the report and petition now published. He had heard these documents read at a meeting of the Committee in Morrisson's: he had approved of them himself; and when he heard them condemned and abused by others, although he took no part whatever in the discussion, he determined to form a deliberate and a correct opinion on the subject. Although a stranger to me, he called on me, for the purpose of hearing some passages of them read again. He spent two hours with me, and stated candidly his objections and his approbation, as they were excited by what he heard read. I would not be doing justice to him, if I did not state, that I never met more good-sense, or more liberal feeling than he shewed in every part of the discussion. And it is only justice to those documents to say, that, on hearing my answers to his objections, he not only gave up those objections, but approved of the passages to which they had been made.

GERALD FITZGIBBON.

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By the Parliamentary Report in 1822, it appears that the total taxes of the year, ending 31st December, 1820, was	£120,046.
Of these the sum <i>actually collected</i> , (remainder being lost by insolvency) was	94,837.

There are no returns by which the taxes of any year since can be ascertained; and there are no facilities afforded to those who seek information on such matters, in the offices of the several establishments. Even the Commissioners of Imprest Accounts do not allow access to their books, without an order from government. However, in the following way, we may come to the desired information with sufficient certainty and accuracy for our purpose.

The taxes of Dublin in 1820, were

Anna Liffey,  
Foundling Hospital,  
Metal Main,  
Paving and Lighting,  
Pipe Water,  
Watch Tax,  
Wide Street,  
Grand Jury Cess,

The total amount actually levied as above stated, was £94,837, on foot of all these taxes. The three first of them, which amounted to nearly £30,000, have been since repealed. Therefore, the total taxes now, are not as much as they were in 1820. For of the five taxes which remain, the

paving, pipewater, watch tax, and wide-street are fixed; therefore any increase must occur in the *grand jury cess*. Having no returns, we take a house, the minister's money of which is nine shillings, and examine the receipts for grand jury cess for 1820, and for every year since. This house paid for grand jury cess in

1820	£2	7	3	} Allowing for the difference of currency, the cess for 1828, is the same as the cess for 1820, therefore the total taxes for 1828, would be the same as for 1820, if the three before mentioned were not repealed; but these being repealed, they must be considerably less. The high cess in the intermediate years is to be accounted for by the two new bridges, which were presented for in those years. To obviate all objections, we will reckon nothing for the repealed taxes, and will increase the £94,837 to £100,000. The new valuation will amount to £750,000, on which £100,000 makes 12½ per cent.: to be still above the mark, we will call this 15 per cent., which makes three shillings to the pound on the new valuation. There appears no probability that this rate can be exceeded, while it is probable in a very high degree, that the future assessment will fall greatly short of it.
1821—	3	5	3	
1822—	2	19	3	
1823—	3	3	0	
1824—	3	7	6	
1825—	2	16	7	
1826—	2	9	6	
1827—	2	11	9	
1828—	2	4	3	

To obviate all objections, we will reckon nothing for the repealed taxes, and will increase the £94,837 to £100,000. The new valuation will amount to £750,000, on which £100,000 makes 12½ per cent.: to be still above the mark, we will call this 15 per cent., which makes three shillings to the pound on the new valuation. There appears no probability that this rate can be exceeded, while it is probable in a very high degree, that the future assessment will fall greatly short of it.

If therefore any man wishes to ascertain how he is to be affected by the new valuation, let him calculate 3s. to the pound on the new value of his house, and that will be his taxes under the new valuation, *at the highest that they can possibly be*.

We think it necessary to give this rule with the facts on which it is founded, to prevent people being misled by statements put forth by some of the newspapers, in which there is no regard paid either to truth, or to reasoning.

We do not notice the parish cess, for this is a tax which is variable at the will of the citizens assembled in vestries, at least of the protestant part of them. It is therefore very different in different parishes, and should not be mixed up with the fixed and general taxes, which affect *all* the parishes alike.



TABLE, No. 2.--Shewing the influence of incumbents to cause high valuations of houses for Minister's Money.

MICHAEL'S HILL.

No. of House	New valuation.	Min. Money	REMARKS.
1	27/10s	30s	The valuations in this first column were made under a commission, dated 10th Aug. 1827, returned 23th of same month. They are all that were made under that commission. The inhabitants of these 54 houses appealed to the Council, and, at an expense of £100, got the valuation quashed.
2	20	20	
3	20	20	
4	20	20	
5	22 10	20	
6	35	35	
7	35	35	
8	47 10	40	
9	not valued	40	
10	40	40	
11	40	40	
12	40	40	
13	35	40	
14	30	30	
15	30	30	
16	30	30	
17	37	35	

PRUSSIA STREET.

No. of House	New valuation.	Min Money	REMARKS.
1	35/	16s	No. 1 is more than double the value of No. 2, yet bears only one shilling more minister's money: it is £7. 10s. better than No. 3, yet bears 4s. less minister's money: it is £10 better than No. 4, 5, 6, and 15, yet bears 6s. less minister's money: it is 3 and a half times a worse house than No. 7, yet bears only 3s. more minister's money: it is only £5. a worse house than 8 and 9, yet bears 12s. less minister's money: it is £12. 10s. better than No. 10, yet bears 3s. less minister's money: and so in comparison with all the houses in the street. Though No. 1 is rated at three times what it ought to be, the valuers must have had some reason for valuing it three times less exorbitantly than the others!
2	15	15	
3	27	10	
4	25	22	
5	25	22	
6	25	22	
7	10	13	
8	40	28	
9	40	28	
10	22	10	
11	30	24	
12	17	12	
13	40	28	
14	27	20	
15	25	22	
16	12	10	
17	5	4	
18	20	16	
19	37	18	
20	35	23	
21	22	10	
22	40	26	
23	40	30	
24	27	20	
25	45	40	
26	30	23	
27	17	13	
28	17	12	
29	30	22	
30	17	15	
31	22	15	
32	35	26	
33	20	16	
34	5	4	
35	5	4	
36	12 10	10	
37	12 10	6	
38	10	4	
39	not val.	4	
40	3	5	
41	not val.	6	
42	80	60	

MONCK-PLACE, Phibsboro

No. of House	New valuation.	Min. Money	REMARKS.
6	17/10s	16s	Nos. 6 to 10 are all alike, and there is no discoverable reason why 6 and 9 should be rated £7 higher for minister's money than No. 7, and £5 higher than 8, 10 and 11. Nos. 14 to 21 are cottages, 8 feet high, the minister's money of them is once and a half that of Hardwicke street.
7	17 10	9	
8	17 10	11	
9	17 10	16	
10	17 10	11	
11	15	11	
12	5	6	
13	17 10	16	
14	7 10	9	
15	7 10	9	
16	7 10	9	
17	7 10	9	
18	7 10	9	
19	7 10	9	
20	7 10	9	
21	7 10	9	
22	15	16	
23	15	12	
24	15	12	
25	12 10	8	

MICHAEL'S LANE.

No. of House	New valuation.	Min. Money	REMARKS.
5	20/	40s	Nos. 5 and 6, Michael's lane afford an instance where the valuers, for the low valuation of one house, indemnify the incumbent, by the high valuation of another. 5 is rated at double its value, 6 at only half; both are excessive, but one is four times less so than the other. Could this be accidental?
6	20	10	
7	20	15	
8	20	15	
9	20	15	
10	not val.	15	
11	25	15	
12	25	15	
13	25	13	
21	37 10	40	
22	20	15	

COOK-STREET.

No. of House	New valuation.	Min. Money	REMARKS.
5	32/10s	40s	The remark on 5 & 6, Michael's Lane will apply to 5 and 86 in this street.
14	not val.	40	
15	42 10	30	
86	35	20	
92	40	35	
95	50	55	

HIGH-STREET.

No. of House	New valuation.	Min. Money	REMARKS.
12	65/	40s	The value of the houses could not be the rule by which these were valued. 14 is worth £70. the minister's money is 18s.; 44 worth only £45. and minister's money 55s!! Same will apply to all these houses, though in a less degree.
13	75	55	
14	70	18	
16	50	36	
44	45	55	
45	30	25	
46	60	55	
47	not val.	40	
50	75	55	

ROSEMARY-LANE.

No. of House	New valuation.	Min. Money	REMARKS.
2	17/10s	20s	The average taxes of these would be exactly equal to the average of Baggot-street!!
3	12 10	10	
4	not	10	
5	valued	10	
6	15	10	

SCHOOL-HOUSE-LANE.

No. of House	New valuation.	Min. Money	REMARKS.
Farrell	12/15s	15s	The average taxes of these would be just double those of Hardwick street!!!
Star	5	5	
Star	5	5	
Star	5	5	

BURROW'S COURT.

No. of House	New valuation.	Min. Money	REMARKS.
Curran	10/	20s	

SKIPPER'S LANE.

No. of House	New valuation.	Min. Money	REMARKS.
Collis	not valued	10s	

MANOR-STREET.

No. of House	New valuation.	Min Money	REMARKS.
14	12/10s	15s	The minister's money in this street is very nearly proportional to the value of the houses as compared with each other, which shews that the valuers, where they departed from this rule, did not do so for want of skill.
15	37 10	30	
16	37 10	30	
17	37 10	30	
18	37 10	30	
19	17 10	12	
20	25	16	
21	35	26	
22	30	24	
23	30	24	
24	30	24	
25	30	24	
26	30	24	
27	45	30	
28	12 10	16	
29	12 10	16	
30	12 10	16	
31	65	50	

ROYAL CANAL TERRACE.

No. of House	New valuation.	Min Money	REMARKS.
1	20/	20s	The observation on Manor-street will apply here; but the obvious similarity of the row from 1 to 7, must have been some restraint.
2	20	20	
3	20	20	
4	20	20	
5	20	20	
6	20	20	
7	20	20	
Draper	75	50	
Nugent	45	40	

STANHOPE-STREET.

No. of House	New valuation.	Min. Money	REMARKS.
1	22/10s	20s	This street, which contains only these six houses, is off Grange Gorman Lane, opposite the gate of the Lunatic Asylum. The houses are small and old, yet the minister's money is equal to that of Fitzwilliam-square.
2	22 10	18	
3	22 10	18	
4	22 10	20	
5	22 10	18	
6	25	18	

Norton's Row, Phibsboro

No. of House	New valuation.	Min. Money	REMARKS.
1	12/10s	12s	The houses in 2d and 3d columns are 102 of 508 houses, cottages and mud cabins, all valued as highly as these quoted, which are not chosen, but taken consecutively. The Commission is dated 3d Nov. 1827, returned 17th April, 1828. The Commissioners were six in number, and minister's money had never before been claimed in this district, which is called the Manor of Grange Gorman, and is extra parochial. The inhabitants have appealed, and deny the minister's right altogether; the case is still pending.
2	12 10	12	
3	5	4	
4	5	4	
5	7 10	6	
7	5	4	
8	5	4	

The effect of these two valuations in this table, would be to bring taxes equal to the full value of the houses, which would totally annihilate the landlord's property in them. For every shilling which the minister obtains for himself by one of these excessive valuations, he does his parishioner an injury to the amount of 20s. This ought to be a strong moral restraint, and in general it is; but the property of individuals should not depend on the will, or forbearance of any man, no matter how high the character of the order to which he belongs.

TABLE, No. 3.—*Shewing, that, even in the old streets, that are suffering generally, the houses are unfairly rated, when compared with each other, by reason of partial valuations, which, it appears, existed as well in ancient as in modern practice.*

PARLIAMENT ST.				CAPEL STREET.				USHER'S ISLAND.				
No. of House	New valuation.	Min. Money	Remarks.	No. of House	New valuation.	Min. Money	Remarks.	No. of House	New valuation.	Min. Money	Remarks.	
3	70	32s	3 and 6 are £40 worse houses than 10, yet pay as much m. money. 5 is £50 worse than 4, yet pays the same.	3	60	20s &	3, 67, 68 & 109, are £40 worse than 9, yet pay the same taxes.	7	50	24s	7 is less than half the value of 11, yet pays 4l. more taxes.	
6	70	32		67	60	20		11	110	20		
9	70	32		68	60	20						
10	110	32		109	60	20						
				9	100	20						
4	120	38		<b>STAFFORD STREET.</b>				<b>LR. BRIDGE STREET.</b>				
5	70	38		33	30	20s	33 is less than half the value of 27 and 35, and pays the same taxes. 37 is £30 inferior to 38 and 39, and pays same taxes. So of 24 compared with 43 and 44.	27	50	20s	27 and 38 are inferior to 9 by £35, yet pay the same taxes.	
			27	65	20	38		50	20			
			35	65	20	9		85	20			
<b>CASTLE-STREET.</b>				37	60	26		<b>NEW ROW, Thos. St.</b>				
32	40	24s	32 is only half the value of 39, yet pays only 1s. less minister's money. 41 is £10 better than 46, yet pays only half!	38	90	26		4	42	20s	4 is only one third the value of 28, yet pays as much taxes.	
9	60	24		39	90	26	12	100	20			
39	80	25		39	90	26	28	120	20			
5	65	30			24	52	23	<b>CORN MARKET.</b>				
6	65	30			43	85	23	12	35	24s	12 is less than half the value of 24, yet pays £4 more taxes, and 22, though worse than 24, pays £26 more!!	
51	65	30			44	85	22	24	75	20		
44	90	30			<b>ESSEX BRIDGE.</b>				22	70		46
41	75	20		2	65	30s & 4	<b>THOMAS STREET.</b>					
46	65	40		3	65	30	19	30	23s	19 is only one fourth the value of 15, and pays 3l. more. It is one fifth of 143, and pays within one pound of it!!		
<b>JERVIS-STREET.</b>				4	65	30	15	120	20			
1	40	23s	No. 1 is half as valuable as 63, yet pays 3s. more. 2 wants £3. of being half as valuable, and pays 4s. more than 63.	9	95	30	143	150	24			
2	37	24			<b>LR. ORMOND QUAY.</b>				<b>COOK STREET.</b>			
63	80	20			34	50	20s	19	30	15s	24 is the worse house, and the owner has appealed against the new valuation of it.	
53	85	30			14	100	20	28	30	4		
59	55	32			28	100	20	<b>MARY'S ABBEY.</b>				
50	65	21		1	45	30s	3	65	20s	3 and 30 are of same value as 5, and pay only half the minister's money.		
51	65	21		6	130	24	30	65	20			
<b>BACHELOR'S WALK</b>				No. 1 is only one third of the value of 6, and pays £6 more taxes!!								

NOTE.—All the houses in this table are taken from those in each street, that bear the *highest* minister's money: if those which bear the lowest, and which, in many cases, are the most valuable, were brought into comparison with those that bear the highest, much greater inequalities could be exhibited.

TABLE, No. 4.—*Exhibiting the Taxes in the old parts of Dublin, contrasted with those of the new parts. The sums set down are the average of all the houses in each street, where the number taken is not particularly mentioned.*

OLD STREETS.	Taxes.	NEW STREETS.	Min. Money.	Taxes.
Parliament Street, -	£ 35	Palace Row, including Charlemont and Bective Houses, and Lord Farnham's at 60s. each	35s	£35
Cork Hill, - -	31	Excluding these, remaining } houses	25	25
Castle Street, - -	26	Cavendish Row, including Justice Vandeleur's, Earl of Longford's, and Countess of Ormond's, which average 55s	28	17 10
Essex Bridge, - -	26	Excluding these, remaining } houses,	26	17
High Street, - -	25	Great Denmark Street,	25	17
Corn Market, - -	25	Mountjoy Square, -	25	17
Skinner Row, - -	24	Great George's Street, -	25	17
Blackhall Street, - -	22	Great Charles Street,	20	14
Old Church Street, -	20	Gardiners Place, -	19	13
Jervis Street, - -	20	Eccles Street, - -	18	12
Capel Street, - -	20	Temple Street, - -	14	9
Henry Street, 8 houses,	28	Grenville Street, -	12	8
Stafford Street, 14 houses	24	Gardiner Street, - -	12	8
Lower Ormond Quay, } 17 houses, - - }	23	Hardwicke Street, -	6	4
Lower Bridge Street, } 13 houses, - - }	23	Summer Hill, (North side)	6	4
Usher's Island, 12 houses	22	The houses in Cavendish Row, and the streets below it, being outside the city limit, pay no Grand Jury Cess, which being one third of all the taxes, reduces them to the sums in the second column.		
Bride Street, 8 houses,	25	Fitzwilliam Square, -	20	
Werburgh Street, 10 houses	24	Baggot Street, - -	12	
Do. remaining houses,	16	Upper Mount Street,	9	
New Row, Thos-st. 5 houses	20	Blessington Street, -	13	
Bolton Street, 7 houses,	22	Both the old & the new streets in this table, may be considered a fair representation of all the streets in the old and new parts of the city. It appears the taxes in the old city are considerably higher, while the houses are not more than one fourth of the value of those in the new city.		
Mill Street, - -	19			
Linen Hall Street, -	18			
Exchange Street, -	18			
Bride Street, (whole street)	18			
Thomas Street, -	16			
Mary's Abbey, 4 houses,	28			
Do. remaining houses,	15			
Smith Field, - -	15			
Pill Lane, - -	15			
North Anne Street, -	14			
Queen Street, - -	14			
George's Hill, - -	13			
Charles Street, - -	12			
Henrick Street, - -	12			
Fade Street, - -	12			
Little Mary Street, -	10			

## CONCLUSION.

It is very commonly asked whether the new valuation will affect the Minister's money, as well as the other taxes: and this inquiry is coupled with the apprehension, that the Minister will claim a shilling to the pound on the new valuation, which in most parishes would increase his revenue to five times what it is now, on the whole parish; and, in the case of some particular houses, to fifteen times what it is. It is impossible to say whether the legislature intends to interfere with the Minister's money or not: but it is perfectly certain, that, without such special interference, it will not be affected by the new valuation. It may also be laid down with tolerable certainty, that, in the act to be passed on the return of the new valuation, to regulate the taxes of Dublin generally, there will not be any clause affecting Minister's money: such a clause would certainly be incongruous with the other objects of the act. Besides, there would be no possibility of framing such a clause *generally*, so as to affect all the parishes alike. A number of pence in the pound on the new valuation which would increase the income of one clergyman would diminish that of another: for instance, taking the two principal parishes, Mary's and the part of Peter's which lies within the circular road, the Minister's money of Mary's amounts to £994. British; that of Peter's (within the circular road) to £1091. The new valuation of Mary's amounts to £93,499. that of Peter's to £128,710. Two pence halfpenny in the pound on the new valuation of Mary's would give the Minister only £974, i. e. £20. less than his present income. Two pence halfpenny in the pound would give the Minister of Peter's £1341. which would *increase his* income £250. The inequality would be still greater, if we compared these with one of the parishes in the old and fallen parts of the city. For instance, the new valuation of Luke's amounts to £7971, on which two pence halfpenny to the pound would give the Minister only £83. This is £23 less than his present income, which, being small, it would be more reasonable to increase than that of Peter's, which is already the largest in the city. From this it appears that in order to adjust the minister's money according to the new valuation, without disturbing the present values of the benefices, there must be a distinct enactment for each parish, giving each such a number of pence to the pound on the new valuation of *that parish* as will produce a sum equal to the total minister's money. An act of Parliament making this adjustment ought to be prayed for by the citizens, and still more strongly by the incumbents. Minister's money is the tax most rigorously collected: and the cruelties inflicted in exacting it would harrow the feelings of the most obdurate heart, and must

tend to bring heavy odium on the Ministers of the church. After the new valuation is established, the minister's money will, in a very great number of cases, amount to nearly as much as *all* the other taxes, whereas now it never, *in any case*, can amount to more than *one twentieth*. For instance, No. 38, Pimlico, is subject to 24s. minister's money: it is newly valued at only £10. which, at the very utmost, cannot subject it to more than £1. 10s. taxes, and in all probability not to half that sum. On a composition, the minister would not have to demand more than 2s. from this house. So No. 8, Whitefriar-street, which now pays 35s., and, being valued at £45, on a composition, would not pay more than 5 or 6s. The Ministers would be referred for the difference to their wealthy parishioners. For example, the south side of Fitzwilliam Square now pays only 22s. a house: it is newly valued at £175. a house: two pence in the pound on this (which would be the composition for Peter's parish) would increase the incumbent's claim to 29s. 2d. and prevent him from losing by the relief given to his poorer parishioners, and relieve *himself* from the painful necessity of oppressing them. There are generally ten or twelve families in No. 8, Whitefriar-street. When these poor people apprehend the visits of the taxman, they remove away their beds, (which are the only saleable furniture in the house.) For some weeks, they sleep on straw; *and some of them actually on the bare boards*: this house affords only a specimen of what thousands suffer in all the old parts of Dublin: The beds are often caught by the taxman, and sold; Rodilardus, the cat, in La Fontaine's fable, was never reduced to greater stratagem to catch the mice than the collectors to catch the poor people's beds: and as the mice were compelled to remain famishing in their holes, to avoid the vigilance of the cat, so these poor people are compelled to sleep without their beds, to save them from the taxman, in which, however, they cannot always succeed. Colds, rheumatisms, fevers, starvation, and death are not unfrequent consequences of this most shocking system, which has existed in the metropolis of a civilized country for near a century. And when, at last, it is about to be remedied, men have not been ashamed to come forward, and state publicly, that no valuation, *i. e.* no remedy, is necessary!!

As to the apprehension that the Ministers will be allowed to claim a shilling to the pound on the new valuation, there appears no reason whatever to fear any such injustice. This would make that part of Peter's parish which lies within the circular road worth £6435. a year, and have a like effect on all other parishes. The whole Minister's money of the city is, at present, less than £8000., this measure would raise it to near £40,000!! Nothing so monstrous need be apprehended.