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Houses of the O'Riachtas

THE EVILS OF THE ACT
FOR THE
REGULATION
OF
MUNICIPAL CORPORATIONS
IN IRELAND
ILLUSTRATED
IN THE
CASE OF THE BELFAST TOWN COUNCIL.

BY JAMES KENNEDY.

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P R E F A C E .

It is much against my inclination that I have turned Pamphleteer, or writer of letters in newspapers on Corporate matters. I have paid exorbitant taxes, and would have continued to pay them, without much grumbling, but, a near relative of mine having been appointed Secretary to a Society for the Reorganization of Liberal Interests in Belfast, at a meeting presided over by Robert Grimshaw, Esq., J.P., D.L.; and, having turned his attention to Municipal matters, several members of the Town Council, and some leading officials, thought fit to abuse me exclusively for his proceedings, in the columns of a paper, chiefly owned, it is said, by Town Councillors. Therefore, taking into consideration the pressure of taxation from their mismanagement, and being deeply aggrieved by the Blackstaff nuisance, I considered this abuse as adding insult to injury, and, accordingly, I have entered into controversy on the subject, and will spare no trouble nor expense to effect a reformation in our Municipal Corporation—although, immersed as I am, in business, it would answer me much better, and suit my own inclination more, to attend to that business, and not so involve myself. Certain members of the Town Council, especially, have dragged me into this thing, and I congratulate them on the result.

In republishing the letters contained in the following pages, I need only observe that I have done so, because they have been before the public for some time, and no reply has been vouchsafed, or, if any has been attempted, it is given. I mean that no Ex-Mayor, Alderman, Councillor, Town Clerk, or other official, has replied in his own name. Slander has been profusely lavished on me by several of these anonymously, but that I despise, and my readers will wonder with me that the Town Clerk—under whose advice and directions the Council have always acted, who is morally, and, apparently, legally responsible for its present position—should remain silent under the circumstances. He is accused of writing anonymously—indeed, I am so informed by members of Council—but it only illustrates the truth of the allegations and statements which have been made, and which can now be

republished, and considered as authoritative. Of course, I do not republish anonymous slanders, but the reader will find some letters from the Sub-Treasurer—a gentleman with whom I was, unfortunately, forced into collision—who only recently became connected with the Council; who found their books in a disgraceful state; and who, it is evident to me, has introduced an improved system, but was not able, in a year or so, to free himself of the entanglements of previous disreputable proceedings.

There are a number of gentlemen connected with the Council for whom I have the highest possible respect, and many of them I am happy to call my personal friends; I am satisfied they will not be estranged from me for laying bare a system which reflects discredit on the town, and for which they are, from supineness only, accountable. I have reason to believe that some of the Council are not insensible of the services I have rendered in exposing to them the imminent danger in which they have been placed, and in having thus materially assisted in restraining them from increasing their personal liabilities.

J. K.

INTRODUCTION.

PREVIOUS to the passing of the Act for the regulation of Municipal Corporations, the public affairs of Belfast were administered by the Police Commissioners, a body constituted under two local Acts. These Commissioners represented almost all the religious and political bodies in town. In their time, the taxes were moderate—their income being about one-fourth of the income of the present Town Council. The Commissioners besides being free from the imputation of partizanship, or of using their position for party purposes, have had the merit of constructing about two-thirds of the public sewers at present in existence, and of designing the great public improvements afterwards partially carried into effect by their successors.

The General Municipal Act was passed, however, and the present Town Council came into power.

There was a great struggle between the rival parties, Whig and Tory, as to who should first obtain possession of the Council—the latter were entirely successful, and have ever since maintained an exclusive ascendancy. By what ways and means, and with what results, shall be shewn.

The Act in question is cumbersome in its machinery and defective in its details. It requires, also, a large amount of expenditure to have it carried into effect. The elections of Aldermen, Councillors, Auditors, Borough Assessors, and Ward Assessors might be much simplified. The greatest abuse of all, however, arises from the clauses of the Act affecting the qualification of the Burgesses who are empowered to elect the Council.

This qualification consists in being the occupier of premises of the annual value of £10, under certain circumstances, and in having paid, on or before the last day of August, in each year, "all rates for relief of the poor, and all Grand Jury and Municipal cesses, and all rates and taxes which shall have become payable in respect of such premises," except such as have become payable within three calendar months previously to said last day of August.

The payments to be made in Belfast, before a Ratepayer can be qualified in consequence, are, the Borough rate, the Police-rate, the Water-rate, the County-cess, the Poor's-rate, and the Parish-rate—six taxes in all.

These rates and taxes are separately collected, and an office for the receipt of each is directed by the Act to be kept open for one month before the 31st August in each year. Ac-

cordingly, for five of these taxes there are separate offices opened for each; and for the remaining tax—the Borough-rate—there is an office opened for each ward in the Borough, of which there are five.

Great expense is thus entailed on the Borough, and the Ratepayers are surrounded with difficulties and uncertainty as to their qualification for the Burgess-roll, especially where they hold premises, as very many do, in different wards.

The collectors of rates, whose appointments are vested in the Council, or are otherwise influenced by that body, are either of the same politics, or are of necessity bound to assist in working out the policy of the Council.

The formation of the Burgess-roll depends, almost entirely, on these collectors, and they are faithful in collecting, from those who are known to sympathise in politics with the Council, every rate, so as to qualify them for the roll of Burgesses.

The Burgess-roll is, in consequence, limited in its numbers, and the large majority of the ratepayers thereon are uniformly notoriously supporters of, and sympathisers with, the Council, who have been thus, from time to time, maintained in power.

Ratepayers known, or supposed, to be opposed to the Council, as at present constituted, are almost certain to find themselves disqualified by the non-payment of some trifling rate, such as the Borough-rate, which is threepence in the pound of valuation, or the Parish-rate, which is less than one penny.

Should, however, a Ratepayer, opposed to the Council, have succeeded in qualifying himself for the Burgess-roll, by the payment of all rates and taxes, and find his name upon the list prepared by the Town Clerk, he has to pass through the ordeal of the Court of Revision, where he is opposed by the whole bevy of Town Council officials, and suffers loss of time and expense in maintaining his claim to be on the roll. This, in a mercantile community, is a great annoyance.

A notice of objection is invariably served upon a Ratepayer of independent politics, when his name appears upon this list. These notices emanate from the Rate Collectors, who generally act as the Ward Secretaries of the Tory party. It was also admitted by a witness, who served these notices previous to the last Court of Revision, when cross-examined upon oath at that Court, that he had received the notices of objection in question from the Deputy Town Clerk, in the Town Clerk's office. To parties at a distance, this fact will appear strange; but, stranger still, the Tory (not Conservative) Committee-rooms, and the Town Clerk's public office, are in the same premises—No. 19, Rosemary-street. The Town Clerk, who is Solicitor for the Council and Agent for the Tory party, has his private office there also.

In point of fact, there has been a regular and successful organisation, connected with the Town Council, to deprive a large class of Ratepayers of their franchise as Burgesses, and

thus preserve for that body, or rather for a clique connected with it, a political ascendancy, which is made subservient, in every way, to party purposes.

The consequence has been that the Burgess-roll for the year 1853-4 contained, out of a population of upwards of 100,000, the names of only 1,187 Ratepayers; and, on the list of Parliamentary voters, for the same period, there were 3,282 persons registered.

The Burgesses registered for 1854-5 are 1,728 in number, and the Parliamentary voters, 3,810.

It will be observed that there is an increase in the number of Burgesses, but that is owing to the extension of the Borough, and a signal defeat of the Town Clerk and Rate Collectors in proving the service of a large number of notices of objection at the last Court of Revision. The population of the extended Borough may be assumed at 120,000.

It should be here stated that the Rate Collectors before mentioned attend, also, for the Tory party at the revision of the list of Parliamentary voters, and, from their very calling, are all powerful as political agents. They are almost invariably successful in opposing and disfranchising decided opponents and parties not to be relied on; and, in point of fact, through their instrumentality, the Parliamentary voters, as well as the Burgesses, are not as numerous as they might and ought to be. The simplicity of the qualification for Parliamentary voters is, however, a protection to them, and, besides, the original lists are prepared by the Clerk of the Union—in Belfast a most praiseworthy official. *A similar qualification for the Burgess-roll is the great alteration required in the Municipal Act.* So long as it remains unchanged, the franchise will depend on the will and pleasure of the servants of the town, who, for several years, have reversed that position, and now are, in fact, its masters. The contrast between the numbers on the Parliamentary Voters List, and on the Burgess-roll, is so striking as to require no comment.

There have been very few changes in the Council since its formation—about one-half of the members have been in office from the first, and the remainder, with two or three exceptions, have been in the Council for several years. For a long period, upon every opportunity that offered, the Council encountered opposition of a most energetic description. That opposition, however, was fruitless, in so far, at least, as effecting any change in the uniform political complexion of the body. Finally, it was abandoned as hopeless, and the Council generally, in their exclusive character and zeal for political influence, with a blind confidence, abandoned the management of Corporate affairs to a Clique. The results are most humiliating to the mercantile community of Belfast, and, in brief terms, let us examine what those results are.

£50,000 of the public money have been mis-applied. The

borrowing powers of the Council have been exceeded by upwards of £83,000.

A few members (who principally constitute "the clique,") have supplied large quantities of various kinds of merchandise to the Council, in defiance of the Municipal Act, and regardless of their declarations on assuming office.

The Council have never executed any public work by contract, so far as it is recollected, or submitted it for competition to the Ratepayers.

Sanitary measures have been almost entirely neglected, and nuisances of a most pernicious character have been permitted to exist—consequently, notwithstanding the most energetic and praiseworthy efforts of our Poor Law Board, the effects of the late pestilence were much more seriously and painfully felt in Belfast, than in Dublin, Manchester, and other places, where the public health appears to be a consideration with public Boards.

The books of the Council have been kept upon most incorrect principles, defaced with erasures, affecting very large sums of money. The stock account, also, is made to equal their indebtedness, by quadrupling, in some instances, the actual cost; by valuing a fluctuating and assumed revenue, as worth twenty-five years' purchase, instead of the outlay of money; by taking as tangible assets the rate upon house property to be hereafter built; and calculating a surplus of rate, £2,400, which is now admitted by themselves to be imaginary, as worth £60,000.

Extravagance of every sort has been tolerated, in fact, it is pretty generally understood, that certain of the public monies have been applied as a reward for party services. Enormous law and Parliamentary expenses have been incurred—no less than £57,502 4s 0d being charged to one account alone, out of several accounts, while the officials employed are too well known to require description.

The valuation of property has been increased to a ruinous extent (of which more will be said hereafter), and the rates have been raised fifty per cent.

Finally, the Council have arbitrarily postponed the discharge of their liabilities.

There never was a Board more autocratic in its proceedings; it rules the town with a rod of iron—and in defiance of the rules of ordinary decency. It has been exposed, and, in the agony of a crisis, promises reformation; but, with the same men—the same clique—the same officials—who will believe in this promise?

A change in the law, assimilating the qualification of Burgesses, and the machinery by which a Ratepayer's name may be retained on the Burgess-list to those that now prevail in the case of Parliamentary voters, is absolutely necessary, if any reformation in the Town Council is to be prospectively effected.

Ratepayers, of all shades of opinions, should be in that

Council, not as the nominees of any clique, but as the chosen of the people. Unhappily, however, it has been made dangerous for any person of property to venture into; and, until the decision of a Court of Justice, or an Act of Indemnity, has been obtained, it is almost hopeless to expect any great change, for some time. Good results must, however, follow a temperate and energetic opposition, of an extern description. It is, therefore, not doubted that such an opposition will be carried out effectively, and properly supported.*

VALUATION OF PROPERTY.

Under the provisions of the Town Improvement Act, 1845, the Council cause a special valuation to be made, for the purposes of the Police-rate. How this valuation affects the rates, the following facts will disclose—they refer to the Borough before its extension.

The property rated in 1844 was, according to the Poor Law valuation, £174,938 10s 10d. The property rated in 1852, according to the same valuation, was £185,997. In 1844, the income of the Council, from taxation, was £9,777 10s 1d. In 1852, the Police-rate, estimated collectable, was £18,000.

The increase in this rate, it will be observed, is vastly disproportioned to the increase of property, especially when it is considered that there was no increase in the rate of taxation. In point of fact, assuming that the Poor Law valuation had been adopted in 1852, as the basis of taxation, and if we consider the proportionate increase of property, relatively to the income of the Council in 1844, the income of the Council from Police-rate would have been under £10,369, as any one acquainted with the rule-of-three can determine.

It should be remarked that the income of the Council, in the present year, 1855, will be, from all sources, about £40,000, but, with regard to the Police-rate, the Council's valuation is most oppressive in its effects, and injurious to property. In truth, it would appear to be, in effect, not a valuation of property, but an applotment of rate made out, not so much with regard to value, but to the quantity of revenue required to maintain the Council in its extravagance. I make the following extract from a letter of Robert Workman, Esq., recently published:—

“I had a letter prepared, with the result of my discoveries, [in another matter,] and also referring to the treatment I had formerly received as regards my warehouse, when £21 15s tax was originally claimed, but the valuation was so reduced, by the Magistrates, as to bring it to a £7 tax, and this decision was appealed from by the Council, and prosecuted before the Barrister,

* It should have been added, that the appointment of the Local Police Force is vested in the Town Council; and, whether rightly or wrongly, the impression is general, with a large portion of the inhabitants, that they are members of the Orange Society, or tainted with that system. Certain Magisterial investigations have given currency to this impression.

who confirmed the reduction. I should add, that this appeal was carried on, notwithstanding that Messrs. Ritchie, Sherrard, Connor, and others, came to inspect the premises, but none of these respectable and competent parties supported Mr. Rogers' valuation, nor were produced as evidence, and the Council's prosecution of me, with *town funds*, put me to costs in defending my doubly established right, which their lawyers, with their Police Committee Chairman sitting beside them in Court, opposed my receiving, and which costs were refused by the Judge on the ground of the feeling being so much opposed to the Council."

The valuation, for police purposes, of my factory in Bedford-street, for 1854, was £500; this year (1855) it has been increased to £552, although no alteration has been made, and although, from the depressed state of trade, the valuation should, in fact, have been materially lessened, in place of having been so increased. I may add, that many of my neighbours are similarly circumstanced.

The increase in the value of property, as shewn above, being £11,058 9s 2d, it follows that, if taxation influences the value of property, the present increased rating is tantamount to sweeping away the industry of our people for the eight years preceding the extension of the Borough. That taxation does affect property no one will deny. For my factory, this year, Police-rate alone will be paid amounting to £82 16s, and there is little prospect of any reduction. This sum represents the interest of £2,000 at 4 per cent., and the value of the factory is so much less—so is it with every owner of property in town. It is a curious fact, that our local taxation is five times as much per head as the Income-tax is per head over all Ireland.

The Town Council, or rather the clique, have been always anxious to monopolise the other public Boards in Belfast, and have been somewhat successful with regard to the Water Commissioners and the Board of Guardians, particularly the former. They were anxious, about the year 1848, to take possession of the Harbour Board, but were signally defeated. The right to vote for Harbour Commissioners, by their Act, was, at that time, chiefly vested in the occupants of tenements valued for Police-tax at or above £40 annually. How the Council wished to effect their object is well described in the following extract from a Report of a Committee of, and adopted by, the Harbour Board. It is dated 30th December, 1848, and signed Valentine Whitla, Chairman, Robert Grimshaw, Robert Boyd, John Clarke, James Heron:—

"Your Committee have no desire to cast censure on, or to attribute motives to, the Town Council; but they cannot, in duty, conceal from your Board the facts herewith exhibited, that, whilst the law has invested in the Town Council, as a Corporation, the obligation of effecting a fair and impartial valuation of the town, for important public purposes, a large number of its inhabitants, said to be *opposed* to the *policy* pur-

sued by that body, have been *undervalued*, and thus deprived of their votes for Harbour Commissioners, whilst, on the other hand, a considerable number, said to be *favourable* to the interests of the Council, have been *overvalued*, and consequently placed in possession of a privilege to which they have no true title." This tells its own tale.

On the Board of Guardians there are several members of the Town Council. The Poor Law valuation has been always remarkably inconsistent with the Police valuation, and there is still a decided difference; nevertheless, although, as I have previously stated, the increase in the Poor Law valuation was about £11,000 *in eight years*, it appears that, *in one year*, the increase has been about £10,000. The following figures could only be explained by a Town Councillor in the confidence of the Council "clique:"—

Valuation, 1st March, 1852,	£185,997	0	0
Valuation, 1st April, 1853,	195,900	10	0

These valuations, of course, relate to the Borough before its extension.

The question of valuation is a very serious one, when the charges to which the larger proportion of property in town is subject, are considered. They are, per pound, as follows* :—

Police Rate,	£0	3	0
Borough Rate,	0	0	3
Poor Rate,	0	1	3
Income Tax,	0	1	2
Water Tax,	0	1	2
County Cess,	0	1	1
Parish Rate,	0	0	1
	<hr/>		
	£0	8	0

An impost of *eight shillings* in the pound of valuation recommends itself to the attention of owners of property.

These observations have been written more with regard to time than to style. I have endeavoured to confine myself to facts, and have drawn very few inferences. In reproducing, however, the following letters for consideration, I may state that, at a convenient opportunity, I have much more to say to my fellow-townsmen on Municipal matters. In conclusion, let me observe, that the most extreme politician in town, if he has any rateable property, *must* agree with me, that the "madness of party—the gain of the few," is an old adage, practically illustrated in the case of the Belfast Town Council.

J. K.

* See an excellent letter of Mr. S. Cunningham, in *The Whig* of 4th January, 1855.

LETTERS.

I.

“TO THE EDITOR OF ‘THE CHRONICLE.’

“SIR,—As you have opened your columns to abusive attacks upon me, from correspondents who write anonymously, and, as you have adopted their puerile insinuations, permit me to elucidate some matters on which you have expressed an anxiety to be informed.

“Having only on one occasion seen the list of the subscribers to the Chancery fund, it is impossible for me to gratify your curiosity by giving their names. All I can tell you is, that such a list is in existence; that funds are subscribed; that Counsel, and among others, the Solicitor-General, are retained, and employed drawing up the necessary informations; and that I intend adding my name, and joining with other ratepayers in putting a stop to a system of jobbing, extravagance, and mismanagement, which, if allowed to go on, would seriously injure the people of this town.

“In order to gratify your curiosity a little further, I beg to inform you that, a few days ago, I inspected the ordinary books of the Council, in which I was assisted by an experienced accountant, whose political prejudices were strongly in their favour, and I have no hesitation in declaring that their financial affairs are in a much worse state than their yearly printed statements disclose, or the Liberal Press of Belfast represent. With balances incorrectly transferred, accounts kept upon unintelligible principles, and assets *faced* up in a style of extraordinary ingenuity, a Bankruptcy Commissioner, familiar with such practices, is the only one who could properly appreciate or understand them.

“On 1st January, 1853, their accounts shewed a surplus of rates, amounting to £3,500, which, by some imaginary process, the Council valued in their assets at £87,500, all of which have disappeared; this year they have £2,400, which, by the same imaginary process, is valued at £60,000, and they put down as tangible assets £24,000, the probable rating on houses that may not be built until fifty years after *The Chronicle* has ceased to exist. They have taken credit for materials on hand, paid for out of the rates, without charging themselves for the surplus rates before mentioned; they have valued ground for street or building purposes, the cost of which is debited to the market account; and they value ground for similar purposes, of which

they have no power to grant leases; in fine, they have made up their statement of assets, not to shew the *application of the money* placed in their hands by the public (as was their duty), but to impose an appearance of solvency on people inexperienced in accounts.

“There are a few entries in their books upon which I would like to have your opinion. The cost of town improvement, alleged in the last printed account, is £49,184 13s 4d; and here are some of the items to which I refer connected therewith, viz. :—

Acts of Parliament,	£21,042 19 5
Inquisitions,	4,578 7 9
Valuators and witnesses,	1,584 3 2
Costs,	30,296 13 8
	£57,502 4 0

“The cost of our markets is set down, in the last printed statement, at £97,045 7s 5d, about £2,000 more than appears in the books, the items being as follows :—

Cost of markets,	£52,606 19 0
Proportion of costs,	22,708 5 9
Building and improvements,	19,683 13 5

“In reality, the cost of market property and improvements, assuming the printed statement to be correct, should be £111,582 0s 9d. The law expenses are, therefore, 40 per cent. upon the *original* purchase, and no contracts appear to have been entered into for building, &c.; but the names of partners, agents, and clerks of Aldermen and Councillors, figure for handsome sums repeatedly in every page of the market accounts. I do not mean to insinuate, that exorbitant prices were charged for materials so supplied; but I do advisedly say, that, independent of the illegality of such transactions, the practice is reprehensible; and any one who has built a house knows how much money may be saved by making a well-defined contract. I regret to add, that this practice is still persisted in, notwithstanding recent expressions of public opinion.

“Within the last two months, *The Northern Whig* stated that a sum of £2,000 had been paid to their Solicitor, and forgotten to be passed to his debit. This was emphatically denied at the November meeting of the Council, and yet the fact is clearly demonstrated by their own books. I know the gentleman who made the denial would not intentionally say what was wrong, but it was a shabby thing to make him read a document plainly untrue—and it was scarcely fair to honourable men, members of the Council, who know nothing of its affairs, to compromise them thus before the public.

“Having shewn that the Council give no proper statement of the application of the funds entrusted to their charge, and that their large indebtedness is represented by a show of assets of a delusive character, I lay before you a few facts, to illustrate their anxiety to plunge the town into a heavy expenditure for

law costs, &c. In 1847, they obtained an Act for the abatement of the Blackstaff nuisance; but nobody knew anything of the extent of their powers, or the real cause of the grievance, until the late investigation took place before Mr. Tracy, when it was admitted that their own sewers—which could, for a few pounds, have been diverted—created a large part of the evil; that they (the Council) neglected the sewerage of the district, and allowed 150 people to injure the health of the public, by not enforcing the provisions of the local Acts of Parliament against such offenders. Although the ratepayers were put to great expense in obtaining that Act, its powers were allowed to expire, and another Bill was sought for in 1850, with powers to raise £100,000, at five per cent., to buy land with, and thus saddle the ratepayers with an additional £5,000 a-year. This attempt was resisted by Mr. Davison (now M.P. for Belfast), Mr. M'Neile, Mr. Bristow, Mr. Whitla, Mr. Mulholland, and by other leading Conservatives of Belfast, and, so far as I recollect, in the Council, Mr. Harrison, Mr. Thompson, Mr. M'Connell, Dr. M'Gee, Mr. Black, &c., voted against the Bill. It passed, however, into an Act, giving the Council limited powers, now also expired, for abating the nuisance. In order, however, that you may understand the evils that have arisen from that nuisance, the cost of its remedy, the estimated loss to the town by our Corporation trying to become land speculators, I subjoin some extracts from the reports of various meetings held in Belfast. On the 27th August, 1849, Sir William Gillilan Johnson presided at a meeting, where, in a discussion upon a resolution (I quote from *The Belfast Protestant Journal*), the late Mr. James M'Cleery remarked, 'that it had been stated by Mr. Johnson that £8,000 or £9,000 would be required to make the necessary improvements for the removal of the nuisance. He believed that the entire work could be done for a sum of £3,000, the whole of which might be paid by taking possession of the Mill-dam, and appropriating it to building purposes.'

"After some remarks from Dr. Halliday, Mr. Holden remarked, 'that, looking over the books containing the names of the cholera cases in this Union, since the commencement of the disease, he found that, throughout the Union, 3,352 cases had been reported, of which 1,092 died. Along the Blackstaff River, there had been 510 cases, of which 210 died. The proportion of cases and deaths along the line of the Blackstaff afforded painful evidence of the ravages which that river was committing.'

"Mr. Bates, after some introductory observations, then said, 'With regard to the course of events in past times, connected with the Blackstaff, the Report of the Town Council, embodied in the Report read at this meeting, contained the views and feelings of that body with regard to their powers in dealing with the matter. They felt unwilling to undertake any *unproductive improvement* which would involve the expenditure of a

very large sum of money. One gentleman said that the work could be done for about £3,000, but this was an opinion which he could not allow to go abroad without saying that it was erroneous. The improvements would cost nearer £10,000. He requested Mr. Hastings, the Engineer of the Council, to make out a statement of the expense for straightening and covering the river—in fact, for the mere execution of the work—and that gentleman, than whom none was a more competent judge, *had estimated the cost at £6,525.* In addition to that sum, there would, of course, be that for the purchase of the land, the interest of the Messrs. Joy in the paper mill, compensation to proprietors, &c., which would raise the sum to little less than what he had said, £10,000. The paper mill was, itself, almost valueless; but, as the Messrs. Joy receive something like £250 a-year for it, and will receive that sum from solvent tenants for a period between six and ten years, it might be expected that the purchase of their interest would be considerable. Taking these circumstances into account, and believing that the whole matter would be to them wholly unproductive, the Council did not feel themselves at liberty to expend so much money, even for the removal of an acknowledged great evil. He wished to state these facts, in order that the meeting might understand the position in which they would place the Council by their resolution. The resolution was to the effect, that the Town Council should take energetic measures to have the nuisance abated. The Town Council would, therefore, have to do it under their present powers, or obtain additional powers for the purpose, these powers being either to purchase the ground and let a portion of it for building, or execute the work and require the owners of property along the line of the river to contribute their proportion of the expense. He was not sure whether in any case such powers had ever been granted, *but for the removal of such a monstrous evil,* he thought they could not be regarded as other than equitable. Let the meeting then understand that, by the resolution before them, the Town Council would require to purchase unproductive property, the cost of which would be repaid by taxes on the town at large, or apply to Parliament for powers to enable them to buy the ground, and dispose of it in its improved state for building purposes, or for powers to make the owners of the ground pay part of the expenses.

“ ‘ Mr. M‘Cleery reiterated the statement that the work could be done for £3,000, adding that Mr. Hastings, in his estimate, must have contemplated a water-course of much greater expanse than necessary.

“ ‘ Mr. Bates—It would take almost £3,000 to purchase the interest of the Messrs. Joy alone.

“ ‘ Mr. M‘Cleery read a section from the Town Improvement Act, which, he argued, gave the Council full power over the property, and concluded by stating that, for the sum of £3,000,

he would undertake to do the work himself. He was confident of the accuracy of his calculations, and he believed the damages otherwise would be merely temporary.'

"It will thus be observed, that the Council declined to expend £6,525, because 'they felt unwilling to undertake any unproductive improvement which would involve the expenditure of a very large sum of money;' and I will now shew how they have since proposed to make the 'Blackstaff improvement' *reproductive*.

"I may again remark, that their compulsory powers for abating the nuisance expired in 1850; and that, notwithstanding, it appears by a report of the Town Improvement Committee now before me, that, in *August*, 1851, the Messrs. Joy proposed, if the Council would make a culvert, and, in the words of the Report, form a new street over the culvert, from the Saltwater-bridge to Messrs. Kennedy's buildings (in a line described), and would grant Messrs. Joy the free use of the street, with the right to front their buildings to and along the same, and open cross streets into it, they would waive their right to compensation for the purchase of as much ground as would be required for the culvert and street.

"This proposal of the Messrs. Joy was, I presume, also considered likely to be *unproductive*, if carried into effect, but I only wish the town had now the same offer. The Messrs. Joy do not cause the nuisance, and I believe that, if they had a pure stream of water, it would be more valuable to them than any street that could be made in the locality. This new street, had it been made, would, of course, have been the absolute property of the Council, under the 12th section of the first Act.

"But to come to the point. Last year the town was startled with the proposition to make the improvement of the Blackstaff *reproductive*. This proposition was submitted to a town meeting, and I will quote a description of it, given by our worthy townsman, Mr. John Lindsay, as reported in *The Northern Whig*, of 7th November, 1853:—

"'I have been furnished,' said Mr. Lindsay, 'with some statistics, based, I believe, chiefly on data supplied by Mr. Hastings, the Town Surveyor. In this return, it is estimated that, for cost of land from all parties, cost of constructing culvert, cost of sewers to supply mills with water, and cost of forming and making new streets, come altogether to £28,120; for law costs of every kind, &c., and stamps, *judging of the past*, say £2,000; total, amounting to £30,120. Mr. Hastings' calculation, as regards the letting of the surplus ground, is, that it would, on an average of six years, be let. Hence, interest for that time has a right to be charged on the above, which, say, at the rate of five per cent. per annum, is £9,039; expenses attending letting, say, £1,000; making a total of £40,156; less estimated produce of land, when re-let for building on, and the rents sold at twenty years' purchase, £25,440; nett estimated loss, £14,716. I

fear,' concluded Mr. Lindsay, 'that the loss would, on the whole affair, in place of £14,716, be nearer £20,000.'

"I will make no unnecessary comment on these extracts; they tell their own tale.* Two Acts had been obtained, at an immense expense, for the abatement of the Blackstaff nuisance, although none was required; a third was 'looming in the distance,' but the late investigation has dissipated any hope in this respect, and the sooner, therefore, the Town Council divert their sewers, and exercise the powers vested in them, the sooner they will have some chance of popularity.

"Yours, Sir, was the only paper in Belfast that defended the conduct of the Council after the late investigation. *The Mercury* was silent; *The News-Letter*, as is usual, gave an admirable report of the proceedings; while *The Whig*, *The Banner*, and *The Ulsterman*, joined in their condemnation. It was reserved for you alone to defend what was, in reality, indefensible. I have not the pleasure of your acquaintance, nor do I know anything of you; and, as it is probable you are a stranger in Belfast, I beg to narrate a little incident which took place within the last year. In consequence of some observations I publicly made, relative to deodorising the Blackstaff with peat charcoal, I was waited upon by the patentee, Mr. Rogers, who was introduced by my old friend and schoolfellow, Mr. John Anderson, late proprietor of *The Chronicle*. Both gentlemen, when on my premises, complained of the abominable stench from the Blackstaff, *which has been increasing every year*, and, after spending about *three-quarters* of an hour in my factory, Mr. Anderson became so sick as to be obliged to resort to the shop of a medical man. It is due to Mr. Anderson to say that, till he relinquished the paper, not a word was written in favour of the sanitary measures of our Corporation. I would, therefore, recommend you to inquire into all these matters before you commit yourself again, lest an imputation of ignorance, or, what is worse, of venality, rest upon you.

"Upon the Council are a number of excellent men, who know nothing of Corporate affairs; I would entreat of them *to examine their own books*, and, if you want me to enter into further details, or to explain what I did when a member of the Council, and why I resigned, I shall gratify your curiosity. I have no time to waste in replying to vulgar insinuations, but, at the same time, I consider it my duty to enlighten an individual in your responsible position, apparently so ignorant of local matters.—I am, Sir, your obedient servant,

"JAMES KENNEDY.

"Bedford-street, December 1, 1854."

* I should have stated that an Act of Parliament would have been required to legalise this transaction, and to enable the Council to grant leases of the property.

—J. K.

II.

“TO THE EDITOR OF ‘THE CHRONICLE.’

“SIR,—In *The Northern Whig*, of the 2d instant, Mr. James Kennedy, in a letter addressed to you, makes, among others, the following statement regarding the books and published accounts of the Town Council :—‘With balances incorrectly transferred, accounts kept upon unintelligible principles, and assets *faced* up in a style of extraordinary ingenuity,’ &c. And, in the next paragraph, winding up with:—‘In fine, they have made up their statement of assets, not to shew the *application of the money* placed in their hands by the public (as was their duty), but to impose an appearance of solvency on people inexperienced in accounts.’ As the officer having, since the beginning of 1853, the unrestricted oversight of the books of the Town Council, and the publication of the accounts, and being implicated in the above serious charge, though not by name, I beg to state, that Mr. Kennedy’s assertion, that the ‘accounts are *faced* up in a style of extraordinary ingenuity, to impose an appearance of solvency on people inexperienced in accounts,’ is an unwarrantable reflection on me, as a public officer, and utterly untrue. Those who know me will, I think, be slow to believe that I would so far forget the respect I owe to my own character as to either practice or lend myself to such discreditable acts ; while, so far as the Council are concerned, I must emphatically state, that neither they, nor any one connected with them, have ever interfered with the free exercise of my own judgment, nor dictated, or even suggested to me, in any way, as to the mode in which the books of the Borough should be kept, or the accounts published. I can add, with confidence, that the books are carefully and intelligibly kept, on proper principles, easily understood, and in strict accordance with the Act of Parliament.—I am, Sir, your obedient servant,

“JAMES GUTHRIE, Sub-Treasurer.

“Town-hall, 4th December, 1854.”

III.

“TO JAMES GUTHRIE, ESQ., SUB-TREASURER OF THE
BOROUGH OF BELFAST.

“SIR,—It is not, nor has it been, my intention to cast any reflections either upon you or any other Accountant in the employment of the Town Council, in any remarks made upon their financial affairs. My own experience, as a merchant, has satisfied me that, in a flourishing concern, accounts can be correctly kept by those who become confused and perplexed, when contending with insolvency. If you had applied to me, I would, with great pleasure, have satisfied you that I had no wish to attack you

as a public officer, and I would willingly have stated so through the medium of the Press. You have, however, contradicted my statements in general terms, and I now give you an opportunity of doing so in detail. You allege that you have had the unrestricted oversight of the books of the Council, and the publication of the accounts, since the beginning of 1853, and I will, therefore, confine myself to the published accounts of that year.

“1. In the statement of the accounts of 1852, published in January, 1853, there is a surplus of a Police-rate, of £3,500, valued as assets, at twenty-five years' purchase, £87,500. In the statement of the accounts of 1853, published in January last, I look in vain for this surplus and these assets. The 'assets' you carry about with you (in imagination), but the 'surplus' is a tangible matter; what, then, has become of it? I defy you to point it out to me in the statement of 1853, and I ask you, as an accountant, should it not be found at the debit side?

“2. To commence, now, with the statement of accounts of 1853, I refer you to pages *two* and *three*, where the law costs are brought out at £15 2s 6d, only, in the expenditure side. These costs are, in reality, £2,572 7s 8d; but they are reduced by the advance made to Mr. Bates in 1848 (which was omitted to be charged against him then, in the 'much-to-be-admired style' of bookkeeping), and by deductions carried to other accounts in subsequent pages, leaving the small balance alluded to. Are not the following items, however, law costs—viz., £603 17s 2d, and £66 3s 3d, at page *five*; £1,513 13s 0d, at page *seven*; and £1,530 7s 2d, at page *twenty-three*? If so, why does your *Index* point alone to the page shewing the insignificant sum of £15 2s 6d? May I inquire if people inexperienced in accounts could understand this?

“3. Will you inform me why the Sinking Fund, £3,191 4s 2d, appears in page *six*, in your receipts, and in page *nineteen*, in your expenditure of 1853? If the same sum is debited and credited, does it not make the entry null and void? Is this an intelligible way of keeping accounts?

“4. In the Town Council's Horses' Account, the wages of the men who drive and attend to them are not mentioned. Is the loss, on this account, not very much larger than is represented? Is this keeping accounts on proper principles?

“5. But, to come to your 'stock account.' £49,861 of your assets are made up by calculating the 'annual value of ground yet to let,' in Victoria-street, &c., and £26,000, further portion of these assets, are described as twenty years' purchase of the 'annual value of ground yet to let, on the South side of May's-road,' of which *the Council have no power to grant leases*. Some portions of the ground, included in these items, produce a trifle for grazing purposes, but the greater portion is unproductive. Will you inform me, therefore, what is the meaning of an 'annual value yet to let?' how you propose to let the ground South of May's-road? and, if it is 'in strict accordance with the Act of Parliament' to face up the assets of the Council so?

"6. The cost of market property and improvements is set down, in the Stock account, as £97,045 7s 6d. You take credit for the rent of May's-fields, extinguished by purchase, and multiply it with the 'net proceeds of markets,' at twenty-five years' purchase, making, in all, £109,359 5s 5d. This is a brilliant way of manufacturing assets; but, may I ask, why do you not charge the markets with the money—£14,626 9s 3d—paid for extinguishing this rent? This sum is charged to the 'Town Improvement Fund,' page *three*, but the rent is debited to the 'Market Revenue,' page *eleven*, and credited in the Stock account, to the markets as assets, when extinguished, page *twenty-three*. Is the application of the public money, in this particular, properly shewn?

"7. Out of a surplus of Police-rate (not the surplus mentioned in the paragraph marked *one*, valued at £87,500, but the surplus of a *subsequent* rate), the stock account makes imaginary assets to the extent of £60,000. This *surplus* I cannot understand, when I find, in the same page, that the 'Cash in Sub-Treasurer's hands,' at the same time, was only £17 7s 7d; and that the opposite page shews a balance due to the Treasurer, amounting to £16,776 17s 7d. What explanation can you give of this? or what title could you make out to a purchaser of this surplus, if such a thing existed?

"8. What do you mean by the 'Estimated amount (expended in formation of new streets), not included in Police-rating,' set down as assets, at £24,100? Where are the streets to be found? and how could these assets be realised?

"9. The first Improvement Act requires a separate account to be kept and published of the moneys borrowed for street purposes. This does not appear in the published statement of 1853, which you boast is in 'strict accordance with the Act of Parliament.' Will you favour me with some explanation of this?

"Though perfectly familiar with all the published statements of the Council, in this correspondence, it would be unfair to allude to what has appeared before you came into office, and I have not done so. When you favour me with a reply to the foregoing, I will very willingly inform you of the result of my examination of the books, with these printed statements, and why I did so.

"In the meantime, permit me to remark, that I am willing to submit the matter in dispute to the judgment of the Chamber of Commerce, or any other tribunal of merchants, before whom you can produce the books; and to reiterate, that the assets are *faced* up in a style of extraordinary ingenuity (very different from the principles adopted by any other public Board that I know of); and that the Council have made up their statement, not to show the application of the money placed in their hands by the public, as was their duty, but to impose an appearance of solvency on people inexperienced in accounts—all which

you have pronounced to be *utterly untrue*. In your reply, I hope you will give me a succinct answer to each paragraph of this letter; and, in conclusion, I will do you the justice of saying it is obvious to me you have been misled in the preparation of the published accounts, since you came into office, by taking, as your model, the accounts of previous years, and not acting on your own judgment.—I am, Sir, yours very respectfully,

“JAMES KENNEDY.

“Belfast, December 6, 1854.

“P.S.—I observe, by this morning’s *Chronicle*, that that stupid and mendacious organ of the Council confounds the surplus of Police-rate, out of which £87,500 of assets were manufactured in the account of 1852, and which have disappeared, with the surplus of the subsequent rate and assets (£60,000), mentioned in the account of 1853, and to which I have referred in paragraphs numbered *one* and *seven*. If *The Chronicle* will get an Alderman, Town Councillor, Town Clerk, Sub-Treasurer, or other official, to *paternise* their financial articles, I will have great pleasure in expressing my opinion upon them, and in bringing the matter to an unmistakeable issue. But I have no time to notice misrepresentation and abuse in the present form. *The Chronicle* speaks of a ‘*rough estimate*’ in your balance-sheet, which is not very complimentary to the accomplished accountant who prepared it.

“J. K.”

IV.

“TO JAMES KENNEDY, ESQ.

“DEAR SIR,—On reading your letter on Town Council matters, which appeared in *The Whig*, of Saturday last, I felt sure that some one connected with the Council would endeavour, by a bold contradiction of, at least, some of its telling revelations, to do away, as far as possible, with the effect it was so eminently calculated to produce on thinking minds. But I little expected, owing to the circumstance I am about to relate, that Mr. Guthrie would have been the man to have written the letter which appeared in *The Chronicle*, of Tuesday last, bearing his name.

“On looking into the Council’s books, in the month of April last, it struck me very forcibly that their assets were made up in such a way that the same property was credited, by whoever made them out, at least twice over, being entered each time under a different head. And, in order to satisfy myself on this point, I waited on Mr. Guthrie, and pointed out to him one of the suspected items. At that interview, he admitted to me that he had put down May’s-fields once as building-ground, multiplying the ground-rents they were expected to yield, at some future indefinite period, by twenty years’ purchase, and taking

credit for the result ; and that he had, also, again put down the same fields as grazing land, multiplying the rents received for their grass by twenty-five years' purchase, and taking credit, also, for that result. I asked him, if the fields were set, and built upon to-morrow, where the grazing money would then come from ; and remarked that they would require to be built upon to yield the ground rents, and to remain unbuilt upon, to yield the grazing rents, which, he agreed, would be an impossibility, but said that, anyhow, it was only a small matter ; and this observation of his led me further to point out another sum of upwards of £24,000, which, he admitted, had also been twice taken credit for under different heads.

“Therefore, I say, Sir, I cannot conceive how the Sub-Treasurer can now come out publicly, and declare that paragraph in your letter, which says, ‘In fine, they have made up their statement of assets, not to shew the *application of the money* placed in their hands by the public (as was their duty), but to impose an appearance of solvency on people inexperienced in accounts,’ to be ‘*utterly untrue.*’

“As regards his observation, that the books are kept ‘in strict accordance with the Act of Parliament,’ section 20 of their Act says—‘And be it enacted, that the Council shall direct a book to be provided, and kept by the Treasurer, or other officer of the said Borough, in which book such Treasurer or other officer shall enter true and regular accounts of all sums of money received, paid, laid out, and expended on account of this Act, and of the several articles, matters, and things for which such sums of money shall have been disbursed, laid out, and paid, which book shall, at all seasonable times, be open to the inspection of the said Mayor, Aldermen, and Burgesses, without fee or reward.’ And, being anxious to know for what consideration a certain payment had been made, I asked to be shewn the book so directed to be kept, but found the entries in the book handed me made in lump sums, ‘the several articles, matters, and things,’ for which such sums of money had been laid out, not being entered therein at all. Now, Sir, there may, as Mr. Guthrie states, be a book kept ‘in strict accordance with the Act of Parliament,’ but certainly such a book, when asked for, was not produced to me.—I remain, dear Sir, very truly yours,

“SAMUEL CUNNINGHAM.

“Belfast, 6th December, 1854.”

V.

“TO J. KENNEDY, ESQ., BEDFORD-STREET.

“SIR,—I beg to acknowledge the receipt of your letter of the 6th instant, which I see published, disclaiming any intention of casting reflections on my character, or attacking me as a

public officer, in the remarks on the financial affairs of the Town Council, made in your letter, which appeared in *The Northern Whig* of the 2d instant, and inviting me to enter into details, and answer certain queries. This I decline doing. The accounts of the Town Council, prepared in abstract, and the books from which they were made out, with the necessary vouchers, were laid before the highly respectable Borough Auditors, John Preston, William Simms, and James Hart, Esqrs.; and these gentlemen, after careful examination, signed the accounts as correct.

“This to the ratepayers is a proper guarantee, and to me a sufficient protection. But, whilst I decline entering into the details you propose, I beg to add that, if any member of the Chamber of Commerce, or any merchant or gentleman interested in the matter, considers that a single point referred to by you requires explanation, I will have great pleasure in affording it, on his calling at my office.

“I have neither time nor desire for newspaper controversy, and purposely avoided noticing articles or letters until I felt my character impeached. I intend following the same course, and only refer to your postscript regarding *The Chronicle*, for the sole purpose of shewing that I have had no connexion whatever with newspaper articles or letters, other than those bearing my own signature.

“I see a letter in *The Whig* of this date, addressed to you by Mr. Samuel Cunningham, on the above subject, which I notice just to state, that I have no recollection of the particulars of the conversation to which he alludes, but my impression of it is different from what he states. Certainly, I could not have admitted that I had made the mistake of taking credit for £24,000 twice, as such an admission would have been untrue.—I am, Sir, your most obedient servant,

“JAMES GUTHRIE, Sub-Treasurer.

“Town-Hall, 7th December, 1854.”

VI.

“TO JAMES GUTHRIE, ESQ.

“SIR,—It is not my intention to make any comment on your letter. It speaks for itself; but I beg to say, that if the Borough Auditors, to whom you refer, feel inclined for a discussion on the accounts of the Council, I am perfectly prepared to enter into it with them.

“May I inquire if the public are to hold the Auditors responsible for the accuracy of the accounts? I have heard, before now, of an Auditor of the Council who refused to sign

the accounts in manuscript, and whose name afterwards appeared attached to the printed statement.*

“If the Town Clerk, or some trading member of the Council, will defend their financial statement, I shall, no matter at what inconvenience, convince any person who has a doubt on the subject, that the affairs of the town are in a *hopeless state of insolvency*. I can assure you I never blamed you with writing the articles which appeared in *The Chronicle*; they were written by men who knew the falsehood of every line they penned, and whom I now challenge to come out in their proper names.—I am, Sir, your obedient servant,

“JAMES KENNEDY.

“Bedford-street, 8th December, 1854.”

VII.

“TO JAMES GUTHRIE, ESQ., SUB-TREASURER OF THE
BOROUGH OF BELFAST.

“SIR,—I observe that, in a letter of yours to Mr. Kennedy, which appears in *The Chronicle* of to-day, you say, referring to a statement in one I had also written to that gentleman—‘I have no recollection of the particulars of the conversation to which he alludes;’ and, further, ‘certainly, I could not have admitted that I had made the mistake of taking credit for £24,000 twice, as such an admission would have been untrue.’

“As to whether or not your memory may serve you, that does not alter the fact, that such a conversation as I related really did occur; and, then, I never said you admitted that you had made the *mistake* of taking credit for £24,000 twice, for I distinctly remember that, at our interview, you endeavoured to show me the propriety of your doing that very thing.

“But, as to the important question, on the solution of which I consider the character of the Council’s style of book-keeping largely depends, and which must not be lost sight of in any discussion regarding the power of memory—namely, has, or has

* At the inquiry before Captain Leach, in 1850, upon the fourth Town Improvement Bill, the following evidence was given by Mr. Robert Roddy. He stated “that he was appointed Auditor of the Town Council’s accounts in 1847, and, from that time, he had annually audited the Treasurer’s accounts of the Town Improvement Fund, the Police Fund, and the Borough-rate Fund. Had not audited any other account than the account current furnished by the Treasurer. The auditing occupied each year from eight to ten hours—a few hours in the morning and evening of two successive days. In auditing the debit side of the account, he had the checks laid before him. Mr. Preston (the other Auditor) held the Treasurer’s account in his hands; witness called over the checks, and Mr. Preston took the accounts of the Bank in his hand, and checked them, to see that they agreed with the account. As witness lifted each check, he saw that it was signed by three Town Councillors, and countersigned by the Town Clerk. Considered that completed his duty as Auditor. . . . Has, since he audited the accounts, seen classified abstracts of the accounts published, which were appended to the report of the Town Committee for March last, and had also seen that classified abstract of accounts published in a pamphlet form, with his own name appearing at foot as Auditor. Has no recollection of ever having audited any of these classified abstracts of accounts, and had never seen these accounts so classified and abstracted until the present year.”

not, the same property been, at least, twice credited in the making up of the Council's assets for 1854? May I ask you to answer the two following questions:—

“1st. Is it, or is it not, a fact, that credits are taken, in the Council's assets for the same ground—once under the title of building-ground, and a second time as grazing land, by multiplying the produce of the ground rents, which some one supposes it may possibly produce, at some future period of time, by twenty, and the grass rents received for same by twenty-five years' purchase, and by entering both these results on the credit side of the account?”

“2d. Is it, or is it not, a fact, that credits are also taken on account of a sum of £24,100, stated to have been expended on the formation of streets—once, in the increased value, these streets are supposed and taken to have added to the properties through which they pass; and, a second time, under the phrase, ‘estimated amount thereof, not included in Police-rating, £24,100?’—I remain, Sir, truly yours,

“SAMUEL CUNNINGHAM.

“8th December, 1854.”

VIII.

“TO THE EDITOR OF ‘THE BELFAST NEWS-LETTER.’

“SIR,—On a consideration of the very able article which appeared in your paper of Monday, in defence of the Council, with reference to the raising of the rates, I am induced to submit the following points for elucidation in your impression to-morrow; as you will, I have no doubt, return to the subject.

“In the published statement of Council's accounts for 1851, they claim to have a surplus of Police-rate of £3,000, which they, multiplying by 25, ingeniously convert into £75,000 of assets.

“In the similar statement for 1852, this surplus was represented at £3,500, converted into £87,500 of assets; and, in the account of 1853, the surplus rate, struck January, 1854, appears to be £2,400; assets, £60,000.

“Mr. Robert Lindsay, however, at the Council meeting, on Monday, stated that there was no surplus last year—that it was a mistake. This, however, leads to the following strange result—viz., that there was an error of £60,000 in the balance-sheet of the Council for last year (which, by the way, Mr. Lindsay has himself eloquently defended); and that, in point of fact, there is a deficiency of £20,000, which the Council must now acknowledge they cannot account for. In that balance-sheet, a balance is claimed in their favour of some £40,000. *Deduct* £60,000, and what is the result?”

“But, apart from these facts, I wish to call your attention, particularly, to a statement of Mr. Lindsay's, that the Council

would have a surplus this year. *The Mercury* reports him thus:—‘I apprehend, with the increased rate, that we will have, for the coming year, a surplus.’ *Vide The Whig* also.

“Is it fair to the ratepayers to levy an increased tax at the present crisis of depression, for the purpose of having a surplus wherewith to manufacture assets.—I am, Sir, your obedient servant,

“WILLIAM GIRDWOOD.

“Belfast, 2d January, 1855.”

IX.

“TO FREDERICK HARRY LEWIS, ESQ., EX-MAYOR OF THE BOROUGH OF BELFAST.

“SIR,—In your place at the Council Board of this Borough, on Monday last, you singled me out as one of the opponents of the Council for denunciation and abuse, and it need not be thought strange, if I take the liberty of addressing to you a few observations on the subject, through the medium of the press.

“The Town Council, with which you are so prominently connected, have been convicted before the public of “cooking” their accounts—“facing” up their assets—with permitting members of that body to trade with the Council—with every sort of extravagance, mismanagement, and misappropriation of the public moneys.

“I was conscious that there was something wrong with the Council for a long time, but, to tell the truth, I gave myself very little concern about them. At last, I began to bestir myself about the Blackstaff nuisance, and, encouraged by the sympathy and support of the Rev. Mr. M’Ilwaine and others, I began a series of inquiries as to the real cause of it, when I found that it proceeded principally from the public sewers vested in the Town Council, which might be easily diverted, and the Blackstaff thus purified. Knowing how the Council despised the exertions of Mr. John M’Neile, Mr. Whitla, Mr. Mulholland, Mr. Bristow, Mr. Davison, M.P., and many more of the most respectable gentlemen of the community, to induce the Council to abandon the Bill of 1850, I took such steps as were in my power, and incurred much expense to make them amenable to public opinion, in which it is not for me to say how far I have succeeded.

“It happened, however, that the Council became possessed of a newspaper, and, having opened its columns to abusive attacks upon me, from anonymous correspondents, lay and clerical, which some of the Council, in their editorial capacity, adopted, and in which I was blamed with the authorship of certain articles in other papers, which I neither wrote nor dictated; and the Council also having deluged the town with private slander upon me, it became my duty to defend myself, and, ac-

cordingly, I examined your printed statements, and private books, critically, for my own information. I made the most startling discoveries, and published them. I challenged discussion, but no individual connected with the Council, in his own name, or at the Council Board, has attempted a reply or explanation. On the contrary, to the astonishment of the whole town, the revelations made by Mr. Samuel Cunningham and myself have been tacitly admitted. You, Sir, were the only member of Council who had the courage to abuse me, to abuse all opposed to the Council, to defend, in general terms, and, with praiseworthy consistency, to move for the appointment of a Committee for reforming the Council—a reform which Councillor M'Connell has long advocated, and for which he was uniformly slighted.

“I observe, Sir, that you object to a Government Inspector of Municipal Corporations, and not without reason. If such a man as Colonel Clarke had been exercising a supervision over the Council, there would have been no trade driven with it in timber, and other matters—there would have been less of expenditure of law and Parliamentary costs; the borrowing powers of the Council would not have been exceeded by £83,399 13s 2d (4-5ths of which is not represented by any property, and nearly all the remainder represented by a rent extinguished thereby, to which the Council had made themselves liable); £50,000, borrowed for the purpose of supplying the inhabitants with gas, would not have been misappropriated. We would have had neither *cooked* accounts, nor *faced-up* assets, nor would £2,000 have been forgotten to be charged to your Solicitor for six years. Truly, we would not have made a Solicitor's fortune, but we would have had a Town-hall and public clocks, as our local Acts contemplated. The Council would not have had an opportunity of trafficking in sixty acres of land, nor would the Blackstaff nuisance have been tolerated to exist, in the hope of securing another Act, and another small fortune in the shape of costs. Finally, Sir, our valuations would have been accurate, and the town would not have been swamped with rates.

“Your observation about a Government Commissioner will not be lost upon me, when I reflect upon the comprehensive measure of last Session of Parliament, conferring a great many additional powers upon small Corporate towns throughout the country. When, in the Corporation of the mercantile metropolis of Ireland, abuses, such as I have alluded to, could exist, what might not take place in a smaller town, with fewer newspapers and less public opinion to control it? I will direct the attention of Government to the subject, and I will, also, take the liberty of saying something more relative to the Council's accounts and statements of assets.—I am, Sir, your obedient servant,

“JAMES KENNEDY.

“Bedford-street, 3d January, 1855.”

