

PART III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return:—

Year 1893-94.	England.	Scotland.	Ireland.	TOTAL.
	£	£	£	£
Total Revenue as contributed	78,781,329	10,505,649	7,568,649	96,855,627
Local Expenditure - -	28,786,423 41,109,242	3,352,163 3,714,775	5,602,555 5,408,058	38,221,141 50,232,075
Balance available for Imperial } Expenditure - - - }	52,014,906 37,672,087	6,653,456 6,790,874	1,966,094 2,160,591	60,634,456 46,623,552

VI.—The Valuation of the City of Dublin. By Charles Dawson, Esq.

[Read Tuesday, 23rd March, 1897].

As an introduction to the question of the state of the valuation of the city of Dublin, I should wish to refer briefly to the work achieved by the Municipal Corporation since the passing of the Public Health Act of 1878.

No one whose memory goes back twenty years can forget the state of the principal streets of the city at that time, composed of inferior paving stones or macadam, in summer they were dust heaps, and in winter seas of mud. On new paving since the date mentioned over £345,000 has been spent.

Coincident with this improvement of the roadway a new and efficient system of scavenging was introduced. And it may be of interest to mention that when seeking a competent person to inaugurate a good system the Corporation made no distinction of country or of religion. After a careful examination, in which the late Mr. Gray, myself and others took part, Mr. Young, of Glasgow, son of a Scotch clergyman, was selected. Having set the machinery going he left of his own motion, to fill a better post in London. I am glad to say his place has since been filled by an Irishman, Mr. M'Grane, who, I think, it will be allowed, is keeping up the high standard achieved by his predecessor.

It should not be forgotten that within recent years the Corporation have added to the ordinary scavenging work that of the removal, free of cost, of the house and tenement refuse day by day. This expensive operation had previously devolved on the taxpayers. This additional work costs annually £18,438. To these improved services the clearing of congested and unhealthy areas has been added. Two blocks of model buildings have been erected, and also a male lodging house having 100 beds with the use of a general kitchen and sitting-room. Up to date the sums spent on those schemes has been over £200,000. The making of new streets has of course been a consequence of the opening of new areas, and their construction has cost £158,000.

The new cleansing works absorbed a sum of £33,225. The new cattle markets, with the proportion of which perhaps few of my audience are familiar, were erected at a cost of £94,000, while the abattoir adjoining entailed an outlay of over £16,000. The electric light works cost £61,400, while on the construction of new sewers, urinals, pumping stations, etc., over £100,000 were spent. There are two items which deserve to be separately mentioned, not so much for their cost as for their nature. I refer to the establishment of public swimming-baths, warm baths, public wash houses, and public libraries. On these the small sum of £12,500 was expended. I only wish this sum were doubled, and a swimming bath, etc., erected at the north side.

With regard to public reading rooms and libraries, I regret that we have only two as yet; we surely should have two more.

Now all these sums added together amount to over £1,000,000. This represents the betterment of the city since 1878. I don't include the great work of the Varty water supply which was completed without hitch or accident in 1869, at a cost of £700,000. Now my first contention is that ever since 1878 the increased valuation of the city bears no proportion to this enormous expenditure. Since 1878 as against this million of money only £107,867 has been added to the valuation.

But Dublin was always unfairly, and I contend illegally treated in the matter of valuation. When the Municipal Council got over the management of the city—a city much out of repair, and destitute of any of the advantages I have enumerated—the valuation was reduced by £159,000. At the same time a debt of nearly £300,000 was handed over, which the present Corporation are annually reducing, and which reduction forms a part of that municipal tax of which we hear so much. Apart from the reduction mentioned, I think I shall be able to prove that the subsequent annual revision and present state of the valuation of the city is made quite

unfair to the ratepayers in general, and not in accordance with the law.

Now this law is practically the same as it is in England and Scotland. The words of the English statute defining the basis of valuation are:—

The rent at which the hereditament might be reasonably expected to let from year to year, free of all usual tenants' rates and taxes, and the commutation rent charge, if any.—Act 1862, sec. 15.

The net rateable value in the gross estimated rental after deducting therefrom the probable cost of repairs, insurance, and other expenses necessary to maintain them in a state to command such rent.—WEST DERBY ASSESSMENT COMMITTEE RULES.

Now the words of the Irish Act are:—

“And such valuation in regard to houses and buildings shall be made upon an estimate of the net annual value thereof, that is to say the rent, for which one year with another the same might in its actual state be reasonably expected to let from year to year, the average cost of repairs, insurance, and other expenses, if any, necessary to maintain the hereditament, and all rates and taxes (except tithe rent-charge) being paid by the tenant.”

In fact the law in both countries is identical. In Scotland it is the same. The Burgh Assessor for Edinburgh has written to me:—

“The yearly value shall be taken to be the rent one year with another. The terms rents and rateable values are therefore synonymous.”

The difference between England and Scotland and Dublin is that in the former countries the law is carried out, and in Dublin it is not. This will be obvious from the following extracts from the rate books in Liverpool and the valuation forms in Dublin:—

COPY FROM RULE BOOK MORFIELD'S LIVERPOOL LOCAL ASSESSMENT COMMITTEE.

No. Rate.	Tenement No.	Occupier.	Owner.	Description.	Gross Rental.	Rateable Value.
7,990	3		Trustees of J. Holtufocht.	Counting House.	£70 0 0	£63 0 0

COPY OF GOVERNMENT VALUATION FORM, DUBLIN.

Local No.	Street.	Occupier.	Immediate Lessor.	Description.	Rateable Annual Value.

It will be seen that in the Dublin form there is no provision for the gross rental as the basis of value.

Were the law carried out the value of a house would be as follows:—If, say, £300 were paid as rent, the tenant being responsible for taxes, insurance, and repairs, that rental minus these charges should be the rateable value. But what are the facts. There is, for instance, a house in Grafton Street bringing in a rent of at least £600, and it is valued at £130. Another house in the same street, the rent of which would at least be £200 a year, is only valued at £48. In the other principal streets of the city where houses set in offices bring rents from £200 to £600, the valuation are generally at about one-third of the rental.

There are, of course, some cases where the valuation in decaying neighbourhoods is nearly on a level with the rent. It is not necessary to dwell upon the injustice of this. But whilst the underrated naturally never complain of that fact, the overrated are continuously doing so. For instance, the valuation in many parts of the residential portion of the north side have fallen with the fall of rent, and in all justice to the citizens, and in conformity with the law, the increased letting value should bear increased valuation and lessen the poundage on the rest of the ratepayers. In addition to these particulars anomalies there are other conditions of valuation which appear to me to affect Dublin unfairly. Here is an instance. In Belfast, where the valuation is now over £200,000 higher than that of Dublin, a £10 rental belonging to an artisan dwelling company is valued at £6 5s., in Dublin precisely the same rental is valued at £5. Surely £10 is as valuable in Dublin as in Belfast, especially as it is alleged the houses are of a cheaper kind. Another very great grievance—one almost approaching to a scandal, occurs thus: there is but one revision in the year. It ends on a fixed date. Many houses are in course of erection, but not finished at the date referred to; they escape valuation, but they are completed before end of year, are set, pay *rent*, but no taxes for a year. Is this fair to the other ratepayers who have thus to pay for the gas, water, police, etc., for these favoured individuals?

There should be a provision for an ad interim valuation, as I believe there is in England. The unsatisfactory state of the valuation of the city of Dublin has long ago been pointed out by those best acquainted with the system. At Select Committee which preceded the Commission of 1879 on the extension of the boundaries, the late Sir John Ball Greene, the Commissioner of Valuation, said in his evidence:—"That the valuation of the city ought to have been then £781,000, or £121,000 more than it then was." And Mr. Stokes,

Chairman of the Rathmines Commissioners said :—“ It might be raised to £800,000 and still be low.” The Boundary Commissioners, Messrs. Exham, T.C., and Cotton, report :—

“ A new valuation of the city is absolutely necessary. The present valuation is most unequal. This is almost the only point on which there was a consensus of opinion before us.”

Nevertheless, notwithstanding that report, and that consensus of opinion made and expressed nearly twenty years ago, nothing has been done to remedy the evil. It strikes me that the most interesting statistic that a statistical society could prepare would be the number of commissions issued and reports made on Irish subjects, and the few recommendations that have been acted upon. In all this matter it is well to remember that the present Commissioner of Valuation is, in no way responsible for the present state of things. In one direction as to procedure, he found himself in the fetters of custom, and in the other in the fetters of law. He cannot initiate changes in valuation, he must be set in motion by the clerks of the Union, and those officials by the collection of the poor rate whose statutory duty is by sec. 4, 17 V., c. 8, to make a return of “ rateable tenements and the rateable value of which is liable to frequent alteration, such as buildings, etc.” This is a penal clause, and imposes a penalty of £5 for negligent non-performance.

I fear in Dublin that the only idea of increased value which a poor rate collector has is one of a structural change, or an original construction. Of course the fallacy of this standard is obvious, as a house of brick and mortar and moderate dimensions in Merrion Square would bring a higher rent and be more rateably valuable than a house of marble or larger dimensions in the Coombe.

I may, I think, say in addition that the Commissioner of Valuation agrees with me as to the necessity of a new valuation. He, however, considers, and I think most properly, that the taking up of particular cases and imposing increased value upon them is an invidious and unjust course. It inflicts individual hardships but leaves the general abuse unreformed.

But a re-valuation of the city would afford an opportunity of investigating a feature of valuation and rating, which, I think, cries aloud for reformation. I refer to the question of exemptions. These are of two classes. Firstly, property in the possession of the Crown; and, secondly, that used for religious or public purposes. All property in the possession of the Crown is presumably exempt from municipal taxes both in England and Ireland. But in lieu of these rates the government pays what is termed a bounty. There is an agitation in England to get rid of this roundabout process, and to have the

liability recognised and the payments made as rates. A curious anomaly however crops up when the government hires premises instead of owning them. In this case the *municipal rates are entirely lost* in the hired portion. Let me illustrate this by an example of fact. Previously to the year 1893 a house in Nassau Street paid a municipal rate on a valuation of £120. Later on the occupier set the upper portion to the government for £90. The valuation was divided into £75 and £45. The municipality lose all rates on the latter sum, and the result is the occupier is £90 a year the better and the municipality £14 1s. 3d. the worse.

The conditions for exemption in the case of religious and public institutions are clearly laid down in several statutes. By the 16 sec. 15 & 16 Vic., c. 63, it is enacted:—

“No hereditament or tenement, or portion of the same, shall be deemed to be of a public nature, or used for such charitable or scientific purpose, unless such hereditament or a portion of the same shall be *altogether* of a public nature, or used exclusively for such charitable, scientific, or other purpose aforesaid.”

In another Act of the 6 & 7 Vic., sec. 2, in Ireland scientific or literary societies before exemption should have a certificate of the Registrar of Friendly Societies, as to compliance with his Act before they are exempt.

Now I venture to say were the law in this regard strictly carried out in Dublin the number of exemptions would be greatly reduced. I find there is a very sharp scrutiny, and from statistics received from that country I know claims for exemption are being continuously and successfully fought in the various courts.

Some time ago I wrote to the Town Clerk of Oxford and Cambridge to ascertain how the university buildings, halls, colleges, chapels, etc., were valued and assessed for the local rates. The answer was: “exactly in the same manner as all other property in the borough.” During a visit to Oxford in the year 1895, I found that the only college building exempt from rates was Christ Church, and that was because it was used for public worship. The sum assessed on the university buildings was on a valuation of £69,000. Under such circumstances it is no wonder that in English towns, where valuations are found or rents and exemptions rare, that the poundage of rates should be low.

An adequate valuation means a low rate all round, and an inadequate, high rate all round, and an oppressive rate on some. The latter is, in my opinion, the condition of Dublin, and, therefore, I have ventured to bring the subject under the influential notice of this Society.