

REMARKS
ON THE
ADJUSTMENT
OF THE
POOR-RATE TAXATION
IN
IRELAND:

A PAPER READ BEFORE
THE DUBLIN STATISTICAL SOCIETY,
ON THE 18TH OF FEBRUARY, 1850.

BY SADLEIR STONEY, ESQ.

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THIS society was established in November, 1847, for the purpose of promoting the study of Statistical and Economical Science. The meetings are held on the third Monday in each month, from November till June, inclusive, at 8, P. M. The business is transacted by members reading written communications on subjects of Statistical and Economical Science. No communication is read unless two members of the council certify that they consider it in accordance with the rules and objects of the society. The reading of each paper, unless by express permission of the council previously obtained, is limited to *half an hour*.

Applications for leave to read papers, should be made to the secretaries at least *a week* previous to the meeting.

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The subscription to the society is one pound entrance, and *ten shillings* per annum.

Remarks on the Adjustment of the Poor Rate Taxation in Ireland.
By Sadleir Stoney, Esq. Barrister-at-Law.

Gentlemen,—While it is the fashion of all classes of individuals at the present day, and for the last few years, as far back as I can call to memory, to rail at the taxation imposed on them by the government of our country, to complain of its pressure, and to call aloud for its reduction; some seem entirely, and others partially, to forget that without these taxes and duties our government cannot exist, or cannot afford us that security for our lives and properties which we now enjoy, in a degree superior to all other countries in the world. In the former class I include all those who cry out for the total abolition of any particular tax, without at all providing for the loss sustained by the revenue in its abolition, and who seem to think that the consolidated fund is like Fortunatus's purse—an inexhaustible treasury, which, by magic influence, will always contain money for every demand that can be made upon it, although never replenished. “Abolish the tithe rent-charge,” say they, “and let all the clergy of every denomination be paid out of the consolidated fund; abolish all poor rates, and let the paupers be supported from the same source.” Should you ask this abolitionist where the money is to come from to supply these demands on the consolidated fund, he will be silent for a while, and then he will start a project such as, “Let the government get the supplies elsewhere.” If he have no money in the funds, perhaps he may say, “Why not tax the funds?” Why should not those rich men who have funded property, and are rolling in wealth, pay a tax for the security and the protection they derive from the state in its enjoyment? why should all the taxes be put on me, and those similarly circumstanced with me? If he be a landlord, he says it is unfair the land should pay everything; whereas, if he should happen to have but a few hundred pounds in government securities, and if the proposed taxation of the funds was mooted, he would cry out against it, and say (I think with justice), “The interest I receive for my funded property is very small—much smaller than the general rate of interest in this country; but I am satisfied with it, on account of the security I have for my money and its immunity from taxation; and it would be unfair to remove that security, or to render me liable to taxation, without raising my interest to the usual rate.” Thus each person speaks (verifying the fable of the

town that feared a siege,) and loses sight of the good of the commonwealth in the attention paid to their own particular interests.

Of the second class of individuals above alluded to, are those who at the time they propose an abolition or reduction of any particular branch of revenue, also propose the imposition of a tax in another way to supply the deficiency. But in nine cases out of ten, aye, I might say, in ninety-nine out of a hundred, the plan of taxation they so propose would be found either manifestly unjust to some classes of the community, impracticable in its execution, or, what amounts to the same thing, involving a greater expense in its levy than the tax when collected would pay. Or if their suggestions are free from the above faults, yet the fund arising from the tax they would impose would in all likelihood fall far short of the deficiency they would wish to create by the repeal of other taxes and duties.

Now, gentlemen, it is to this class of individuals, with whose faults I am acquainted, and on whom I have bestowed my censure, that I confess I belong; and I bring forward the following suggestions to your notice, in the expectation that the remarks made by some of the members of this society may aid me in discovering the particular mistakes under which I labour; in order that, if right, my suggestions may be adopted,—if wrong, my errors may be exposed. I am particularly anxious to know if the plans I propose will be censured for their *injustice, impracticability, expensiveness, or insufficiency*, and with which one or more of these faults they may be justly charged.

And first of all, to the great tax which has formed the subject of complaint throughout all Ireland, and the pressure of which is now so severely felt in the south and west of the kingdom—I need hardly say that I mean the poor-law—my attention shall be directed. This is a subject of vital importance, and when I see around me gentlemen more or less connected with every portion of our island, I know that they must feel it to be so too, and must consider that any project which would have for its aim the reduction of the poor-rate, while the poor were, notwithstanding, as well, if not better, supported and clothed, would deserve their serious attention. I may premise my observations by stating that I am averse to all sweeping reforms. I think I will be borne out by your experience when I say, that sweeping reforms are often found to engender more new abuses than the old ones they were intended to correct; and while I admit the theory that the property of a country should support its poverty, I would yet narrow that principle by stating that “that species of property, which, by its mismanagement, caused pauperism to abound, should be more highly taxed, in order to compel the owners of such property, by a proper course of management, to diminish that cause of pauperism.” It was on account of my conviction that this principle was a true one, that I drank in with avidity a project for taxing the grass lands of Ireland. “It is unfair,” said an agriculturist,

“ that we tillage farmers, who employ the people, and who, in a season of scarcity and famine, when the entire produce of the land is eaten up by a heavy poor-rate, diminish the number of paupers to be fed by the union, and increase the cheapness of corn and potatoes—their food—by supplying the markets therewith, should be obliged to pay the same poor-rate exacted from the extensive grazier, who employs hardly any one, and who does not produce one single particle of food which ever crosses the poor man’s lips. If all the land in Ireland,” he continued, “ was tilled, every one would be employed, and no poor rates would exist. Then why should not those persons pay all the poor rate, who have land and keep it uncultivated, and therefore neglect and refuse to give that amount of employment which would soon empty the poor houses, and wipe away the heavy pressure of the poor rates.” I own I was much struck with the justice of his remarks, although I much questioned their practicability, or whether their adoption would be generally beneficial to the country.

One of the principal arguments used against the taxation of grass lands is, that each owner of land being presumed to know what would best conduce to his own advantage, will manage his land in the manner which will bring him in the greatest profit; that thus, as the advantage of the community consists in the advantage of those who compose it, the community at large would prosper by allowing free and unrestricted liberty to every individual in the employment of his wealth, whether such wealth consisted of capital, land, or labour; and that any tax which would have the effect of making individuals expend their capital in a manner less profitable to them than they otherwise would, would not only be a tyrannical interference with the liberty and private judgment of individuals, but would also prove injurious to the community at large. This reasoning, applied to land owners, would be very true if the entire community was composed of landlords, or if the only duty of parliament was to legislate for a particular class, instead of directing their attention to the wealth and happiness of the entire commonwealth. Any person having the least pretensions to be a practical farmer, will tell you that the produce of a farm, properly cultivated, even under the present depressed prices, would far exceed in value that of a pasture farm; an acre of wheat, an acre of clover, and an acre of potatoes would be vastly more profitable than three acres of pasture. Then why, it may be asked, are there so many acres of pasture land in Ireland, while thousands and thousands, whose labour could be profitably employed in their cultivation, are supported in idleness in the poor-house; and are wasting those physical powers, which, judiciously applied to the land, would prove a source of inestimable wealth to the country? This question is easily answered. Pasture lands abound where the occupiers of the soil are not also cultivators of it; for in that case they would be under the

necessity, if they wished to till their lands, of hiring labourers for such a purpose; and the expense of labour would require so large an outlay of capital as to render the tenant unable—no matter how great the ultimate profits might be—to do so. Consequently, no matter how great the profits arising from tillage may be, the poverty of Ireland and the want of capital among the farmers, give grass a preference. It should be ever borne in mind, that three classes of persons have a claim on the product of every farm—the landlord, the farmer, and the labourer; and agriculture is best legislated for where the interests of these three classes are equitably protected, and a just regard paid to their respective rights, without allowing one class to obtain more than its share by infringing on what belongs to another. The landlord has a right to be paid on account of his ownership of the land whereout the produce is taken; the farmer for his skill, stewardship, and management in conducting the farm, and also ordinary profits of his capital expended thereon; the labourer for his manual toil and exercise, either in raising crops on a tillage, or tending cattle on a pasture farm. On the former, much more labour being required, labour would obtain a greater proportion of the gross income than on the latter; and hence it arises that although the profits of a tillage, far exceeds that of a pasture farm, yet the occupier of land finds it in many cases more beneficial to himself individually to receive a larger proportion of the income arising from pasture lands, than a smaller proportion of a larger income arising out of a cultivated farm.

I am of opinion that if all the able bodied paupers found sufficient employment, the poor rate, if it still existed, would be very light indeed. Although my experience of the Irish peasant has been but short, yet it has been sufficiently long to imbue my mind with a strong sense of his domestic and affectionate character, and his anxious solicitude for the welfare of the different members of his family. I have often seen the poor man support, by his own unassisted labour, or scanty wages, a wife and helpless family, whilst he would have deprecated with horror the idea of any of that family seeking the polluted shelter of a workhouse, so long as he had a cabin, be it ever so wretched, in which to shelter them, or whilst he was able to get a day's work to supply them with food. I have often seen a youth not arrived at maturity engaged in an occupation unfitting his tender years, to support a widowed mother and helpless sisters; aye, and many of the gentler sex too, working in the open fields at miserable wages, in this cold and uncertain climate, to support by their scanty pittance their aged parents. Any of you, gentlemen, who may have studied the character of the peasantry, will bear me out in the assertion, that if the able-bodied generally found employment, but few even of the helpless would be inmates of the workhouse. Now, obtain employment for the able-bodied, and my object is attained.

In every electoral division in Ireland an office is established, in

which there is a relieving officer, whose business it is to ascertain what parties are really entitled to parochial assistance ; in some cases, to administer relief ; in others, to send the parties to the workhouse. Now I would propose to make it part of his business to keep a book in which a list would be contained, of all persons who depended for their subsistence entirely on their labour, together with a list of their families ; distinguishing those who were able bodied from the helpless in each family. Then a calculation should be made of what would support all these people for six months, which amount, together with the sum now contributed, during the same period, by each electoral division, to the general expenses of the union at large, would be the amount of rate to be struck on such electoral division in that half year. And I would adopt the suggestion thrown out by Vincent Scully, Esq. Q. C. in his late pamphlet on the poor laws, that this rate should be made at fixed periods, say the 1st of May and 1st of November.

That such rate would be a heavy one is very true, but I would also give the farmer at the same time the power of lightening the burden, by allowing any ratepayer in that division, who wished to employ a labourer, by coming himself, or sending his steward with that labourer to the relieving office, to get that labourer's name removed from the list of those entitled to relief, and transferred to another book provided for the purpose, where the employer's name would be in one column, and the labourer's name opposite to it in another, with the date of employment in a third column, and on a line with said names. That after such removal, such labourer or his family should not be entitled to relief ; or where there was more than one able-bodied person in his family, then a proportion of such family should not be entitled to relief, until the reinsertion of labourer's name on the relief list ; to be accomplished in the same way that the original removal was effected. That every employer should be allowed for the time such labourer remained on the employer's books, a certain sum in the payment of his poor rate, equivalent to the sum which it would cost the electoral division for the support of such labourer, (and which I believe at present averages about one shilling a week) had his name not been so removed from the relief list as aforesaid.

By the adoption of a method similar to this, which I have labored to free from injustice, impracticability, and expense, I think the lands would be cultivated and the poor rates diminished ; for each rate payer would find it manifestly to his own private advantage to employ as many labourers as he could, and thereby diminish his own rate. Any country gentleman will tell you that it is now a melancholy fact, that the more labourers he employs, the fewer pecuniary advantages he obtains thereby ; and though the electoral division in which he resides is benefitted generally by the employment he affords, yet his idle neighbour, who employs not a single workman, derives the same advantage that he does.

I fear, gentlemen, I have trespassed too long on your time and

patience, and therefore shall conclude this paper, although many other suggestions that appear to me connected with the welfare of my native land still crowd upon my mind. But, I am sure, when you reflect upon the miserable state of our country, you will excuse one intimately acquainted with her misfortunes, the liberty he takes in bringing before your notice any plan likely to improve her social condition, and to alleviate the sufferings under which she groans. It is only when *every individual* comes forward in a manly manner, and contributes his mite towards the solution of the social phenomena under which we labour, that we can expect to see the state of the country fully understood, and practical remedies suggested for our practical evils.

NOTE.—Since writing the above, the following Report of the Committee to investigate the Poor Law has been published, and is in favour of the principles I advocate :—

“ **THE IRISH POOR LAW.**—Monday last was published a blue book of 458 pages, containing the 14th report of the select committee of the House of Commons, appointed in Feb. 1849, to investigate and report their opinion on the Irish Poor law question. The committee consisted of Col. J. Dunne, Mr. G. A. Hamilton, Sir W. Somerville, Mr. Scrope, Sir R. Ferguson, Mr. Clements, Mr. S. Adair, Mr. C. Lewis, Mr. Monsell, Sir D. J. Norreys, Sir J. Pakingham, Mr. Herbert, Mr. Reynolds, Mr. S. Crawford, Mr. Fagan, Mr. O’Flaherty, Major Blackall, and Mr. Stafford. The report is dated the 27th July, 1849. The committee agreed to the following two resolutions :—

“ 1. That it is the opinion of the committee that the rate for the support of aged, sick, and impotent destitute poor should be estimated, and struck as a separate rate from that for the support of the able-bodied poor.”

“ 2. That it is the opinion of the committee that where the rate payers within any district or townland, or union of townlands, within any electoral division, voluntarily undertake to support a number of poor to an amount of a fair proportion between the valuation of such townland or townlands, and the number of poor and outside valuation of the electoral division within which such townlands are situated, then such townland, or union of townlands, voluntarily undertaking the support of such fair proportion of the poor, and fulfilling such undertaking to the satisfaction of the guardians and the poor law commissioners, shall be exempt from any other rate than a rate for the charges of the union establishment.”