is only an occasional or accidental thing. It is no answer to say that such a thing is highly improbable. Improbable it may be, but impossible it must be. Next, there is the danger of overbearing the action of conscience and will in those who have only gone a certain length in the evil habit. There is not time to enter into a lengthened statement on this head; but it must be evident that, with every higher faculty already weakened and disordered, the inebriate will be only too glad to shift over to the public, as represented by the officials of this machinery, and the friends who are to invoke their aid, the responsibility of saving him. Last, there is the grave danger of bringing in the state as the arbiter of right and wrong in a region outside governmental duties; with the inevitable result of weakening the moral fibre of the nation, and of giving a tacit sanction to a thousand wrongs, lies, and sins, with which, in the nature of things, it *cannot* interfere. On all these points there are many powerful arguments to be adduced, for which there is not time now.

To conclude. I believe that the only curative treatment of habitual drunkards must be with their own consent, and that obtained under circumstances in which terrorism is impossible. It is to moral means I look for both cure and prevention, and first, and most, to total abstinence on the part of all right-minded men and women.

III.—*Municipal Government and Taxation.* By Joseph T. Pim, Esq.

[Read Tuesday, 19th January, 1875.]

THE wide and complicated question of local government and taxation, probably occupies more public attention at the present time than any other question of home politics.

It is my purpose this evening to consider only that portion of the subject which relates to the government and taxation of municipalities. The government of counties, though equally deserving of attention, and perhaps more urgently requiring the interference of the Legislature, could not be satisfactorily treated of in the same paper with the government of towns, within the limits of time assigned to essayists by the rules of this Society; and moreover my acquaintance with county affairs is not such as to warrant me in attempting to deal with so important a subject.

In considering the question of municipal government and taxation, whilst endeavouring to treat the subject on general principles, I have naturally looked at the matter with especial reference to the city of Dublin, which I know best, and in which I am most interested. But I apprehend that whatever principles as to the incidence of taxation, the distribution of electoral power, and the constitution of the governing body, are considered the true ones in the case of Dublin, will be found to be suited also to the requirements of other large towns. A survey of the history of municipal corporations would be an interesting subject for an essay; but having to deal with the present and future, rather than with the past, I shall commence at once

by stating the conditions on which the municipal suffrage has rested since the English corporations were reformed in 1835, and the Irish in 1840.

EXISTING FRANCHISES.

By the English Municipal Corporations' Act of 1835, the municipal franchise was conferred on all men who had been, for a term practically of three years, rated occupiers of houses, warehouses, counting-houses, or shops, and who had been inhabitant householders for the same period either within the borough or within seven miles thereof, and had paid their rates. The omission of the words "or other building," which were in the Parliamentary Reform Act of 1832, excluded from the municipal franchise occupiers of buildings other than those above described; and the use of the words "inhabitant householders" excluded from the franchise all those who resided in lodgings, or in houses for which they did not themselves pay the rent. But every occupier was entitled to claim to be placed on the rate-book on tendering the amount of his poor-rate, even though the valuation of his premises was below the point at which the landlord became liable for the rate. There was consequently no limit as to valuation of premises in the qualification for the municipal franchise under this act.

The Irish Municipal Corporations' Act was passed in 1840, and conferred the municipal franchise on all men who were inhabitant householders, either within the borough or within seven miles thereof, and who were rated occupiers for one year, of any house, warehouse, counting-house, or shop, valued for the purposes of poor-rate at not less than £10 per annum, and had paid their rates.

The provisions of the English Municipal Corporations' Act of 1835, as respects the qualifications for the franchise, were extended, in 1849, to the borough of Dublin; and the municipal franchise remains now in Dublin, as then fixed, but in the other boroughs of Ireland the franchise remains as fixed in 1840.

In 1869 the English Act of 1835 was amended. The term of occupation and residence was reduced to one year; the words "or other building" were added to the description of the premises occupied, thus leaving the qualification as to the occupation of premises dependent on the interpretation of the word "building"; and the words "shall have resided" were substituted for "shall have been an inhabitant householder" thus removing the limitation as to the ownership of the residence.

MOVEMENT FOR REFORM.

It was proposed by a bill brought into Parliament last session by Mr. Butt and others to equalize the English and Irish municipal franchises, by extending to Ireland the provisions of the English Law.* Under the English act of 1869 everyone whose name appears

* Since the above was written, I find that Mr. Butt introduced two Bills for the regulation of the Municipal Franchise in Ireland, during the last Session of Parliament. The first Bill was withdrawn, and the second introduced in its place. According to the title and preamble of the first Bill its object was to assimilate the Irish to the English franchise, but in its enacting clauses it differed in several

in the poor-rate book as a rated occupier, and who resides within the borough, or within seven miles thereof, is entitled to the borough franchise. Every occupier of any building (including occupiers of flats, offices, or rooms in a common building, who have access at all times to their rooms without the intervention of the landlord or his servant) is entitled to be separately rated, even though the valuation of his premises may be below the point at which the landlord becomes primarily liable for the rate, so that the qualification is very wide.

The question of the reform of Irish Municipal Corporations having thus been raised, it behoves those who are interested in the well-being of our boroughs, to consider whether any reform is needed, and if reform be needed, what direction it should take.

I agree with those who think that English institutions ought not to be imposed upon Ireland simply because they exist in England, without good reason to expect that they will suit the special circumstances of Ireland; and I also agree with those who think that our system of municipal government requires reform; but I do not think that the way to reform it is to imitate the English system with Chinese exactitude. It appears to me that the English system is not theoretically a good one, and if it has worked well in England, it has done so, in spite of its defects.

In 1849 the qualification for the franchise in Dublin was reduced to the English level; and what is the result? Under a system of direct taxation levied in proportion to the value of the premises occupied, those who pay the major portion of the rates are out-voted by those who pay the lesser portion of the rates. The reform of 1849 has not answered the expectations of its promoters, and reformation is much more needed now than it was then. The following words of Professor Fawcett aptly describe our situation. He says:

"It should never be forgotten that there are two ways by which people can be deprived of representation—one, by keeping the right of voting from them, another, by placing them in so hopeless a minority that, virtually, they must be without representation."

And again he says:

"Recognise the all-important fact that true democracy consists in securing, as far as possible, the representation of all, and not simply the representation of the majority, and that if the most intelligent sections of opinion are unable to obtain representation, many of the best men in the country will gradually draw themselves away from political life, and the tone and character of the representative assembly steadily and surely will become deteriorated."*

NEED FOR REFORM, AND DIRECTION WHICH IT SHOULD TAKE.

If then reform be required, as we all admit, let us, instead of blindly adopting the English system, see whether we cannot find a precedent

particulars from the English Law; for instance, instead of conferring the franchise on "residents," the old term of "inhabitant householders" was retained. The second Bill did not propose to alter the franchise in Dublin, but it proposed to reduce the rating qualification from a £10 to a £4 valuation in the other Irish Boroughs.

* See *Speech on Second Reading of Mr. Trevelyan's Bill for extending Household Suffrage to Counties*, July 23rd, 1873. *Fawcett's Speeches*, pp. 178 and 179.

in more recently created English institutions, or better still, whether, guided by the experience of the working of these institutions, and the opinions of those who have deeply considered the question of Local Government, we cannot construct a system which will not only be more just and complete in its conception, but practically better adapted to the circumstances of Ireland.

I am quite in favour of adopting the proposal, that the qualification for the municipal franchise in Irish boroughs should be made identical, so far as rated occupiers are concerned, with the qualification under the English Act of 1869, provided that this extension and reduction of the franchise is accompanied by such provisions as will give to property adequate representation. But these provisions are absolutely essential in justice to the owners of property, and even in the interests of the poorer classes themselves. Without such provisions, it will be utterly impossible to obtain representative municipal institutions that will give satisfaction in the performance of the important and ever-increasing duties imposed upon them by the Legislature. The system of local self-government will break down through the incapacity and inefficiency of the local governing bodies, and the public disgust will become so great that a cry will be raised for the abolition of the entire system and the substitution of a centralized regime under government officials. This idea is not a new idea. It was seriously proposed when the Irish Municipal Reform Bill was before the House of Commons, and met with the approval of Sir Robert Peel.* I mention the matter here simply to show the danger against which we have to guard, for I am myself totally opposed to the adoption of a centralizing principle of government, and I believe it to be quite unnecessary in Ireland. I believe that local self-government is essential to the prosperity and stability of the country, and I adopt the words of Mr. Bright, "Cherish your municipal institutions." But our municipal institutions will not work unless they are constituted in such a way as will suit the particular circumstances of Ireland. If you place the preponderating power in the hands of the small ratepayers, your Municipal Institutions will fail. This has already been done in Dublin by the Act of 1849, and will be done in every other borough in Ireland, if Mr. Butt's Bill be adopted without compensating provisions.

PRACTICAL DISFRANCHISEMENT OF PROPERTY UNDER EXISTING FRANCHISE.

To show the extent to which the large ratepayers are out-voted by the small ratepayers in Dublin, I give the following examples, for which I have to thank Mr. John M'Evoy, a member of this Society. They have been arrived at by a comparison between the street list in *Thom's Directory* and the Burgess Roll. Comparing Dame-street, with Aungier-street and Exchequer-street; Parliament-street, with Exchange-streets, Upper and Lower; Lower Sackville-street, with Marlborough-street and Marlborough Place; Upper Sackville-street, with Moore-street and Mabbot-street; Eden Quay with Mecklenburgh-street, we have in the first column the number

*See *History of England during the Thirty Years' Peace*, pp, 304 to 306.

of male occupiers whose names appear in the street list of the Directory; in the second column, the total valuation of the street, and in the third column the number of names on the Burgess Roll for the street.

Streets compared.	Occupiers, as per Street list in Directory.	Total Valuation of Street, as per Directory.	No. of Burgesses in Street, as per Roll.
		£	
Dame-street	251	7,010	51
Aungier & Exchequer-streets	108	2,510	61
Parliament-street ...	36	1,450	12
Exchange-street, Lr. & Up.	25	670	16
Lower Sackville-street ...	109	5,650 *	34
Marlborough-street & Place	94	2,990	36
Upper Sackville-street ...	150	7,490	45
Moore and Mabbot-streets	93	2,300	48
Eden-quay	73	2,020	16
Mecklenburgh-street ...	38	935	21
Totals : First-class streets ...	619	23,620	158
„ Second-class-streets	358	9,405	182

* Exclusive of General Post Office.

It will be seen that in every case the greater number of occupiers and the higher valuation are out voted by the smaller number of occupiers and the lower valuation. Taking the totals of the first-class streets, as compared with the second-class streets, we have 619 occupiers and a valuation of £23,620, represented by 158 burgesses; as compared with 358 occupiers and a valuation of £9,405, represented by 182 burgesses. We have in round numbers one burgess to four occupiers, and £150 valuation, in the first-class streets; against one burgess to two occupiers, and £52 valuation, in the second-class streets. This gives a proportionate representation of property in the inverse ratio of one to three. If similar tables were worked out for the whole city, we should find a not very dissimilar result.

INCREASING CLAIM OF PROPERTY TO REPRESENTATION, AND INCREASING NEED FOR INTELLIGENCE AND EDUCATION ON THE PART OF THE REPRESENTATIVES.

There is now a far stronger claim on the part of property to adequate representation than there was in 1849. Since that time corporations have been obliged to incur great expense, and, in many cases, to contract heavy debts in the acquisition of gas works, and the construction of water works, drainage works, etc. This expense and these debts must ultimately fall on the owners of property.*

* In Dublin, the taxation for the Vartry water supply is, under certain circumstances, levied on owners of property.

The tendency of recent legislation is to extend the powers and to add to the duties of local governing bodies. This tendency has been especially exhibited in matters relating to the public health. Careful attention to sanitary laws is of peculiar importance to the poorer classes; but there is no class of the community which is so ignorant or so careless about sanitary matters, as the poorer class, and in the interests of the poor themselves, there could be no greater misfortune than to leave the carrying out of sanitary laws in the hands of the representatives of the small ratepayers.

I find in the *Report of the Royal Sanitary Commission* of 1869-71, this pregnant sentence:

"The evidence before us contains abundant proof that sanitary reforms are in many cases rendered impossible by the hostility of inhabitants of the poorest class."

And with respect to the necessity for education and intelligence in the governing bodies, the Sanitary Commissioners say:

"We cannot conclude this part of our report without giving expression to our profound conviction, that no code of laws, however complete in theory, upon a matter of such importance and complexity as the health of the community, can be expected to attain its object, unless men of superior education and intelligence throughout the country, feel it their duty to come forward and take part in its working.

"The system of self-government, of which the English nation is so justly proud, can hardly be applied with success to any subject, unless the governing bodies comprise a fair proportion of enlightened and well-informed minds; and if this be true as a general proposition, it is especially true in regard to matters affecting public health. This is not only shown by the evidence which we have taken, but is manifest from the nature of the case."*

SUGGESTED SCHEME OF REFORM.

The question now for consideration is, how to obtain a representative body that will fairly represent and command the confidence of all classes.

Let us, in the first place, recognize the popular claims to a share in the representation, by adopting the proposal for the extension of the municipal franchise, and then make provision for the adequate representation of property, so that the upper classes may not be swamped by the lower. It appears to me that the fairest and best way of accomplishing this would be:

To confer the municipal franchise on *owners* of property as well as on *occupiers*.

To allow the owners to elect one half of the governing body, and the occupiers the other half.

To give to both owners and occupiers from one to six votes, according to valuation of premises.

To give to corporate institutions the right of voting by proxy.

To extend the limit of residence, say to twenty miles.

To transfer half the burden of the municipal rates from the occupier to the owner, as in the case of poor rate—compensating the owner in the case of existing leases, by increasing the rent by

* See *Second Report of the Royal Sanitary Commission*, vol. 1, 1871, pp. 30 and 71.

an amount equal to half the present taxes—but allowing all future fluctuations of the rates to affect both owner and occupier equally.

ARGUMENTS IN FAVOUR OF THESE SUGGESTIONS.

Enfranchisement of Owners.

I desire now to examine the precedents and authorities in favour of these suggestions.

First, as regards the proposal for conferring the franchise on owners as well as on occupiers.

This has already been done in the case of elections for Poor-law Guardians in both England and Ireland, and also in elections for the Local Boards in many English towns under the provisions of the English Public Health Act of 1848, and the Local Government Act of 1858—the latter Act being simply an amendment and extension of the former. It is a mistake, however, to suppose that there is any connection between the Public Health Act and the Poor-law system: the Public Health Act was enacted to provide a suitable governing body for towns not previously provided for, and the work which these Local Boards were to attend to is shown by the preamble of the Act, which was as follows:

"Whereas, further and more effectual provision ought to be made for improving the sanitary condition of towns and populous places in England and Wales, and it is expedient that the supply of water to such towns and places, and the sewerage, drainage, cleansing, and paving thereof, should, as far as practicable, be placed under one and the same local management and control, subject to such general supervision as is hereinafter provided: be it therefore enacted," &c.

These are exactly the duties which municipal corporations have to perform, and I am not able to see any inherent difference between the circumstances of a small or a new town, and the circumstances of a large or an old town, which should make this principle of the representation of owners as well as occupiers, applicable in one place and inapplicable in the other. And this view is supported by the Report of the Sanitary Commission, already referred to, as the following paragraph will show:

"In the election of Boards of Guardians, and of Local Boards under the Local Government Act, owners of property have, as such, a voice in the election of such authorities. Where the Town Council is the local authority, owners have, as such, no voice in the election; but we may remark, that, inasmuch as the powers in relation to property, which we have proposed, are so stringent, and as structural works often outlasting the occupancy of any tenant may be executed, there is a good reason why owners of property should have a more considerable voice in the election and in the deliberations of such authorities than they now have."*

Equal Division of Taxation and Representation between Owners and Occupiers.

The next suggestion, viz.: that the owners of property should elect one-half the governing body, and the occupiers the other half, must be considered in connection with the proposal to transfer half the

* See *Report*, p. 29.

burden of the municipal rates from the occupier to the owner, as in the case of Poor-rate. No such system as this has, so far as I am aware, been carried into effect hitherto in the election of any governing body, though the rule under the Poor-law, of making the magistrates *ex-officio* guardians, is a method of giving to owners of property a half share in the representation, in return for their paying half the taxes. But it appears to me that the representation of owners through direct election is much to be preferred to *ex-officio* membership; and that it is more likely to bring out efficient representatives and to secure their regular attendance. The number of *ex-officio* and of elected guardians is almost equal throughout Ireland; nevertheless, I find from a return in the Appendix to the *Report of the Select Committee on the Law of Rating in Ireland*, published in 1871, that the average attendance of guardians in the whole of Ireland, was in 1870-71: *ex-officio* 2.03, elected 6.75; and in the North and South Dublin Unions: *ex-officio* 4.75, elected 17.50.*

Under the Poor-law system, property owners have votes for the elected guardians in addition to being represented by the *ex-officio* guardians. This appears to me to be giving property an undue share of the representation. I think the plan of dividing the representation between the owners and the occupiers, much to be preferred to the plan of allowing them to vote together, as they now do, for the elected guardians, and for members of local boards under the English Public Health Act. If both classes should vote together for the same representatives, the owners with the wealthier occupiers would in some cases completely outvote the poorer class of occupiers; whilst in other places the number of owners would be so small, that even with the assistance of the votes of the wealthier occupiers, they would be overpowered by the poorer occupiers—in either of which cases only one class would be represented, instead of both. If the taxation is to be divided between them, it would be fairer to allow each class to elect its own representatives without clashing with the other.

As regards the transfer of half the burden of the rates from the occupier to the owner, it is manifest that the owner's interest in his property is affected by the burden of the rates, although they are paid by the occupier; and that if the taxes are expended in permanent improvements, the owner's interest in the improvements is greater than the tenant's, who is usually an occupier for a short term only. If two plots of ground are equally well circumstanced for building ground, and one is subject to a heavier scale of taxation than the other, the plot which is lightly taxed will be preferred by a building speculator and will bring a higher rent than the other. If two houses, otherwise equally valuable, are subject to different rates of taxation, the house which is least heavily taxed will bring the highest rent. If one part of a town is more heavily taxed than another, other things being equal, houses in that part which is least heavily taxed will bring the highest rents. The circumstances of Dublin city and its outlying townships is a remarkable instance of this. The rate of taxation in Dublin is more than double the rate in Rathmines. This

* See *Report*, pp. 469 and 470.

determines the comparative value of property in Dublin and Rathmines, as surely as it determines the choice of a residence on the part of an occupier; and such a difference tends to its own increase, for the set of the current of the outlay of capital in building houses towards Rathmines, and away from Dublin, tends to raise the total valuation of Rathmines, as compared with that of Dublin, and consequently to reduce the rate of taxation in Rathmines and to raise the rate in Dublin. If the tendency is towards the equalization of the rent *plus* the taxes of houses in Rathmines, with the rent *plus* the taxes of houses in Dublin, the equality is arrived at to the profit of the house-owner in Rathmines and at the expense of the house-owner in Dublin. On the other hand, it is clear that if the taxes are spent on permanent improvements, such as water-works, or sewerage works, or in any other way that improves the conditions of the public health, and renders the locality more desirable for residing in, the benefit derived from the outlay of capital ultimately falls to the lot of the owner, and increases the value of his property. It is therefore of great importance to owners of property that they should have a share in the management of local affairs, and some control over the expenditure of local taxes. It is simple justice to confer the franchise upon them, and to give them an adequate share in the local representation. But to qualify them for the franchise they should bear their share directly of the local taxation. As things are at present, the occupier often suffers an injustice, because when these permanent improvements are effected, rates are generally levied, not merely to pay the interest on the expenditure, but also to repay the principal in a term of years. The occupier therefore whose tenancy is only for a limited period, has to pay not merely for the benefit received during his tenancy, but also to repay the outlay, the permanent benefit from which is received not by him but by the owner; and the arrangement for the rent has in these cases very generally been entered into between the owner and the occupier, without any foresight on either side of such an alteration in their relative pecuniary positions.

This matter is so well stated by Professor Fawcett, and in a manner so peculiarly apposite to our present position in Dublin, that I cannot forbear quoting the following remarks of his in reference to the incidence of local taxation.

"It is, however, in towns that there is perhaps the most injustice associated with the present method of levying local taxation. Nearly the entire burden of the rates falls upon the occupiers of houses, and I have never heard a valid reason alleged why ground rents should not be rated. One example will show the singular unfairness of the present system. Some of you probably know from painful experience, that if some improvement is carried out which permanently increases the value of house property, it is paid for entirely by the occupiers of houses; the owners get the improvement for nothing. Thus, suppose some great drainage works are to be constructed which will cost £500,000. The money is borrowed on the principle that by paying a high rate of interest, say 7 per cent., it shall be paid off in twenty-one years. The occupier of a house who has a lease for twenty-one years finds that a large addition is suddenly made to his rates. He pays the additional rate during the whole period of the lease, and at the expiration of the lease the owner of the house raises the rent, because the value has been increased by the superior drainage, to which he has not contributed a shilling."*

* See speech at Brighton, February, 1873, *Fawcett's Speeches*, pp. 259 & 260.

Although Mr. Fawcett said nothing, in the speech from which I have just quoted, as to giving owners the right of voting, he would, I am sure, never think of taxing them without at the same time giving them a share in the representation.

As to the proportion of the taxation that owners should bear, and the share in the representation that they should obtain, important evidence was given by Sir John Thwaites, the late Chairman of the Metropolitan Board of Works, to the Select Committee on Local Taxation, in 1870. He stated that

"He had given evidence before a committee, in 1866 and 1867, on the question; and the committee had reported to the House in favor of the principle of charging the owner with a portion of the municipal burden."

He "proposed that one moiety [of the rates] should be cast upon the owner, and the other upon the occupier. That all proprietors, whatever interest they might enjoy in any property, should pay in proportion to the interest which they had; and that it should not be lawful for them to object, or to cast that burden on the occupier; and that the principle to be adopted should follow the practice in respect of the property tax, where it is not lawful for the landlord to compel the tenant to pay; you would then tax the property at this rate, namely, at its full net annual value, and you would travel down catching every interest, whether it was to a mortgagee, or a person who has a beneficial lease, until you came to the ground landlord, each party paying in proportion to the property or interest which he might have in the building."

And "he would give the owner just the same number of votes as the occupier; and they should both vote alike for the representatives who should have the control of the expenditure."*

This view of Sir John Thwaites' that by the term "owner" should be understood not merely the immediate lessor, but all who have a beneficial interest in the property, and that the rates should be assessed on all in proportion to their interests, is in my opinion the correct one, and I would confer the voting power on all, in corresponding proportion.

This question of the re-adjustment of the incidence of the rates between the owner and occupier, and of conferring a share in the representation on the owner, is so important, and the proposal being new and as yet unapplied, I give the following extracts from the Report of the Select Committee on Local Taxation, of 1870:

"1. That your Committee, without pledging themselves to the view that all rates should be dealt with in the same manner, are of opinion:

(*a*) That the existing system of local taxation, under which the exclusive charge of almost all rates leviable upon rateable property for current expenditure, as well as for new objects and permanent works is placed by law upon the occupiers, while the owners are generally exempt from any direct or immediate contributions in respect to such rates, is contrary to sound policy.

(*b*) That the evidence taken before your Committee shows that in many cases the burden of the rates, which are directly paid by the occupier, falls ultimately, either in part or wholly, upon the owner, who, nevertheless, has no share in their administration.

(*c*) That in any reform in the existing system of local taxation, it is expedient to adjust the system of rating in such a manner that both owners and occupiers may be brought to feel an immediate interest in the increase or decrease of local expenditure, and in the administration of local affairs.

(*d*) That it is expedient to make owners as well as occupiers directly liable for a certain proportion of the rates.

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* See answers to questions 4,019, 4,020, 4,023, and 4,117.

(e) That, subject to equitable arrangements as regards existing contracts, the rates should be collected, as at present, from the occupier (except in the case of small tenements, for which the landlord can now by law be rated)—power being given to the occupier to deduct from his rent the proportion of the rates to which the owner may be made liable; and provision being made to render persons having superior or intermediate interests liable to proportionate deductions from the rents received by them, as in the case of the income tax, with a like prohibition against agreements in contravention of the law.

* * * * * *

3. That in the event of any division of rates between the owner and occupier, it is essential that such alterations should be made in the constitution of the bodies administering the rates as would secure a direct representation of the owners adequate to the immediate interest in local expenditure which they would thus have acquired.

4. That Justices of the Peace should no longer act *ex-officio* as members of any local board in which such direct representation of owners has been secured.

* * * * * *

7. That whilst it is necessary to make provision for limiting, so far as practicable, the disturbance of existing contracts, it would be, on many grounds, undesirable, and almost impracticable, to extend the exemption of property held under leases from the operation of the proposed changes until the expiration of such leases.

8. That the exclusion of the owners of property held under long leases from the right of voting for local authorities, after the proposed changes had taken effect in respect of other property, would lead to much inconvenience and confusion, while, on the other hand, it would be inadmissible to allow them to vote unless they acquired an immediate interest in the rates.

9. That the difficulties of the case would be equitably met by exempting the owners of property held under lease from the proposed division of rates for a period of three years, and by providing that after the expiration of that time the occupiers of such property should be entitled, equally with all other occupiers, to deduct from the rent the proportionate part of the rates to which the owner may become liable—power being given to the owner at the same time to add to his rent a sum equivalent to the like proportionate part of the rates, calculated on the average annual amount of the rates paid by the occupier during the three years above referred to.

These clauses in the Report were accepted without division by the Committee.

It will be observed that this Report does not recommend any exact proportion, either of the taxes or of the representation, between the owners and occupiers; it simply recommends the adoption of the principle without defining the mode of application. Neither does the Report express any opinion with respect to the question of the plural vote. But Mr. Goschen, who was Chairman of the Committee, in the draft report which he submitted, and which formed the groundwork of the report adopted by the Committee, recommended that the burden of the rates should be divided equally between the owners and the occupiers, and that they should vote separately—the owners electing a certain proportion, and the occupiers a certain proportion, of the members of the governing board. Mr. Goschen did not state what the relative proportion of representatives should be; but as he fixed the owner's proportion of the taxes at one-half, and recommended that a share in the "representation should be secured to the owners adequate to the direct and immediate interest in local expenditure which

they would thus have acquired," it would seem to follow that the owners should be secured a-half share in the representation.*

Plural Voting.

Mr. Goschen further recommended, in case this plan of direct and separate representation should be adopted, that "as the claims of the owners of rateable property would have been met by direct representation, it would be unnecessary and undesirable to continue the present system of plurality of voting": but I am not able to see the force of this argument, for as the right of plural voting has been possessed by both owners and occupiers, its effect cannot have been to protect the owner against the occupier. Indeed, Mr. Goschen had elsewhere in his report shown conclusively that "the system of plurality of voting does not strengthen the position of the owner as compared with that of the occupier;" but that "it might even weaken it."† Under the Poor-law system it is the *ex-officio* right of the magistrates which has given property its position as compared with occupation. If owners are to have half the elected representatives, I think the view of the Committee, that the *ex-officio* position of the magistrates should cease, is sound; and in this case there are many places where owners of property, whether with or without the plural vote, will have less power than formerly.

The system of plural voting, of which I have suggested the adoption in municipal elections, ought to stand or fall on its own merits. It is not a question as between owner and occupier, for it similarly concerns both. It was instituted in the interest of the large ratepayer, as much as in the interest of the large owner of property; and the question is simply whether under a system of direct taxation levied in proportion to the valuation of premises, the man who pays rates on a house valued at £5 per annum, should have as much power in controlling the expenditure of the taxes as the man who pays rates on premises valued at £500 per annum.

So many persons appear to confound cumulative with plural voting, that it may be well here to explain that under the cumulative system every elector has the same voting power, viz., one vote for each representative who is to be chosen; but where two or more representatives are to be chosen, electors are allowed either to accumulate their votes on one or more candidates, or to distribute their votes amongst the candidates in any way they like, provided that the total number of votes that they give does not exceed the number of representatives who are to be chosen. Whilst under the plural system of voting, electors have no power of accumulating their votes; but instead of having one vote for each representative, they are entitled to give to each candidate whom they wish to support a number of votes, varying from one to six, according to the valuation of their premises. The object of the cumulative system is to secure some share in the representation for the minority; the object of the plural system is to give to ratepayers voting power, to some extent, in pro-

* See *Local Taxation*, by The Right Hon. G. J. Goschen, M.P., pp. 168 to 174.
† *Ibid.*

portion to the amount of rates they pay. This plural system of voting appears to have been first introduced in 1818 in Mr. Stourges Bourne's Select Vestries' Act. It was again recognized in the Lighting and Watching Act of 1830. It was applied to the election of guardians in the English Poor-law Act of 1834; extended to Ireland in the Irish Poor-law system in 1838; applied to the election of local boards for the government of English towns by the Public Health Act of 1848; re-enacted for the same purpose by the Local Government Act of 1858; and the Royal Sanitary Commission, which was preparing its report at the same time as Mr. Goschen was preparing his draft for the Report on Taxation, recommended the extension of the system of plural voting to the election of all local Boards of Health, in the following words:

"The number of votes should rise according to property, as is now the case under the Public Health and Local Government Acts, and to a maximum of six votes for property having the rateable value of £250."

And the reason which they give in its favour is expressed in the sentence I have already quoted, as follows:

"The evidence before us contains abundant proof that sanitary reforms are in many cases rendered impossible by the hostility of inhabitants of the poorest class."*

As Town Councils were, according to the recommendations of this Sanitary Commission, to be the Local Boards of Health in existing boroughs, and it was the express desire of the Commission that all Boards of Health should be elected in accordance with one uniform law, their recommendations, both as to the system of plural voting and the enfranchisement of owners of property, applied to Town Councils as well as to all other bodies to whom the administration of sanitary laws was to be entrusted.

Notwithstanding this expression in favour of plural voting by the Royal Sanitary Commission, Mr. Goschen, when introducing his Rating and House Tax Bill, stated that "Plural Voting had become generally discredited, and was incompatible with the ballot, for obvious reasons." Now, seeing that the ballot was introduced to facilitate voters in the exercise of the franchise, it is scarcely fair to use it as an argument for the practical disfranchisement of the wealthier ratepayers. But as a matter of fact the argument is not valid, for there is no difficulty in combining the ballot with plural voting. All that is needful is to print the number of votes to which each elector is entitled opposite to his name in the list of voters, and to hand him, in the polling booth, an equal number of balloting papers, to be marked by him in secret in the usual mode. This system has been practically carried out in a perfectly satisfactory manner in the elections for the Dublin Port and Docks Board.

This recently constituted board, which has performed its functions to the complete satisfaction of those whose interests are confided to its care, and to the great benefit of the port and city of Dublin, contains in its constitution an exact type of the constitution which I suggest for the Corporation of Dublin. Fourteen of its members are

* See *Report*, p. 30.

elective; these fourteen are divided into two classes—seven who represent and are elected by the traders and manufacturers of Dublin, and seven who represent and are elected by the ship-owners of Dublin. Both classes of electors are entitled to a plurality of votes, according to a fixed scale of qualification, and the election is carried out by ballot in the mode I have just described. The principle on which this system is founded is just. It works well and simply in practice, and the satisfactory result of the operations of the board is a proof of the expediency of its constitution, and I feel no doubt whatever that this principle of separate representation, with plurality of voting and election by ballot, would work well, and give a satisfactory result if applied to the municipal government of Dublin.

I am aware that *The Times* objects to the system of plural voting, and advocates in its stead, as a means of securing a share in the representation for the minority, the system of cumulative voting; on the grounds of the successful working of the latter in school board elections; and Mr. Goschen, though he did not adopt the cumulative voting in his rating bill, stated "that much might be said in its favour; that whatever might be its demerits in party conflicts, it appeared to secure that variety of representation which is peculiarly to be desired in local government."*

In my opinion, it is exactly in party conflicts and in elections for such bodies as school-boards, that the cumulative vote is suitable, and it is exactly in such elections as those for local governing boards that the cumulative vote is unsuitable. If you want to secure representation to opinions—to parties and classes between whom there is a broad line of distinction in political or religious opinions—if you want to secure proportionate representation for political parties and religious sects, then adopt the cumulative vote; but this is exactly what you want not to do as regards local governing boards. What you want to do is to keep the conflict of political parties and religious sects outside your local governing boards, and to elect representatives simply on the grounds of their business capacity and trustworthiness for the discharge, for the most part, of financial duties; and to obtain this class of representatives the plural vote will be pretty sure to prove efficacious, and the cumulative vote just the reverse.

The views which I have thus expressed as to the comparative merits of plural and cumulative voting have been strongly supported by the *Pall Mall Gazette*, as will be seen by the following quotation:

"*The Times* prefers that the ratepayers of a union should choose whom they please to represent them in county boards, but should choose them under the system of cumulative voting followed in the elections to the school boards. But the system seems to us as ill-adapted to the election of financial officers as it was well suited to the choice of the persons who were to form the new [school] boards. When the object is to make the utmost possible provision for securing a voice on a school board for a number of competing sects, no expedient can be more reasonable than allowing the voter to sacrifice his right to have a share in the choice of every single representative, in order to increase his chance of having at least a few spokesmen of his particular opinions. But such a plan seems to us to have no

* See *Local Taxation*, by The Right Hon. G. J. Goschen, M.P., p. 206.

meaning when applied to the election of functionaries who are to determine the assessment, and control the expenditure of local rates. There is neither orthodoxy nor dissent on questions of contribution for local purposes. What the voter theoretically desires is the most honest, most economical, and the best man of business among the candidates for the representation; and if by accumulating his votes on the person who seems to him to satisfy these conditions, he increases the chance that this person will be elected, he also increases the chance that his nominee will be out-voted. Very much more may be said for the other form of plural voting which is occasionally in force at the present moment, and under which the voter has, within certain limits, a number of votes proportionate to his liability to rates. We can only divine one reason—and that not a good one—for rejecting this system, [viz. the idea that it is incompatible with voting by ballot]. There are no such objections to it as manifestly exist to allowing rich men more votes than poor men in political elections. The sole question at issue in these local elections is the honest and thrifty application of a common burden, and the sole object of the election is to obtain the representative best fitted to secure this end. But in proportion to a man's liability to contribute is the strength of his motives to make the best choice."*

Representation of Corporate Bodies.

I come next to the suggestion that corporate institutions should have the right of voting according to qualification through a legally authorized deputy. I can see no valid objection to this suggestion. This right of voting is now enjoyed by corporate institutions, for poor-law guardians under the provisions of the Poor-law Act, and in England, for the members of local boards in towns, under the provisions of the Public Health and Local Government Acts. If these institutions are to pay rates, it appears to me unjust that they should have no influence over the election of the persons who are to determine the assessment and control the expenditure of the rates. In the case of Trinity College it appears peculiarly unjust; for there are on the average eight Fellows, five professors, and two hundred and forty students residing in Trinity College; and a considerable number in addition to these, of Fellows, professors, and students, occupying rooms in College during the day time, who are surely as much interested in a pure supply of water, clean streets, good drainage, and careful attention to sanitary laws, as other residents or occupiers in Dublin.

The following valuations extracted from *Thom's Directory*, of some of the chief corporate institutions in Dublin, will show the magnitude of the injustice:

	£
Trinity College,	5,730
Bank of Ireland,	3,800
Provincial Bank,	900
National Bank,	400
Hibernian Bank,	815
Royal Bank,	843
Munster Bank,	650
Commercial Buildings Company,	550
National Assurance Company,	200
Alliance Gas Company, (including gas mains),	9,342
Dublin, Wicklow, and Wexford Railway Company,	2,025
Great Southern and Western Railway Company,	1,900

* See *Pall Mall Budget*, April 29, 1871, p. 3.

	£
Midland Great Western Railway Company, . .	1,770
Dublin and Drogheda Railway Company, . .	760
London and North Western Railway Company, . .	532
City of Dublin Steam Packet Company, . . .	492
Port and Docks Board, (A large amount, but liability disputed.)	

Taxation and Representation of Government Property.

This brings me to the question of the valuation and taxation of government property. The Government appears to have conceded this point; so that it is needless to enter into the arguments in favour of a proposition which has met with general acceptance as being both equitable and expedient. But if government property is to be taxed for local purposes, the Government has a corresponding right to be represented in the local governing board. This is recommended by the Royal Sanitary Commission, from whose report I have already quoted. They say:

"The exemption of crown property from rates, has, in a case brought under our notice, led to results not less than deplorable, and seems to rest on no satisfactory principle. At Aldershot, as we learn, the War Department is represented on the Local Board of Health, and it appears to us both expedient and just that wheresoever the Crown, or a government department, owns or occupies property, which, if it were in other hands, would bear its share of the expenses incurred by the local health authority of the district, there should at least be arrangements by which the Crown, or government, should contribute towards such expenses, and have due representation in the local government of the district."*

This matter is of special importance in Dublin; for not only is the life of the Lord Chief Justice imperilled by defective drainage arrangements, but the lives of the Lord Lieutenant, the government officials, and the large body of troops always stationed in Dublin, are likewise involved in the common danger.

The total valuation of Dublin is just £600,000, and the valuation of government property just £30,000. The members of the Corporation being sixty in number, this would give three representatives, as the share which the Government would be entitled to nominate in proportion to its rateable property.

Extension of Limit of Residence.

There remains only one other suggestion to be noticed. It requires but few words to recommend its adoption. The development of the railway system has induced many whose vocation lies in the city, to reside at a much greater distance from their places of business than in former times. In justice to such rated occupiers as are now disqualified by reason of their living more than seven miles from the city, the limit of residence ought to be extended. I have suggested to twenty miles; but, for my own part, I can see no reason, unless it be to lessen the opportunities for the personation of voters, why there should be any limit as to residence. If a man be qualified as a rated occupier, and is willing to take the trouble of coming to vote, I do not see why he should be disqualified on account of his residing at a distance.

* See *Report*, p. 67.

RECAPITULATION.

To sum up, then. If Mr. Butt's proposal were adopted, combined with such compensating provisions as I have suggested, we should have, on the one hand, a greatly enlarged body of electors, and on the other, such a distribution of electoral power as would secure the fair representation of all classes.

Every resident, including lodgers, within any borough, or within twenty miles thereof, who was also a rated occupier (and every occupier would be entitled to be rated), and who had been a resident and an occupier for one year, and had paid his rates, would be qualified as an elector. No reasonable person could ask for a wider franchise than this. Its effect in adding to the body of electors in Dublin though considerable, would be small in comparison with its effect in the other Irish boroughs, because there is in Dublin at present no limit as to valuation of premises in the qualification; whereas in the other boroughs the qualification is now limited to a £10 valuation.

If, on the other hand, the burden of the rates were divided equally between the occupier and the owner, thereby qualifying the owner to elect directly one-half the representative body; and if both owners and occupiers were given a plurality of votes, from one to six, according to their valuation, on the scale now in force for the election of Poor-law Guardians; and that men who were both owners and occupiers voted under each qualification; and that corporate institutions were allowed to vote by proxy—then, paraphrasing the words of Professor Fawcett, we should have none of our citizens deprived of representation, either by being kept without the right of voting, or by being placed in so hopeless a minority as to be virtually without representation. We should, as nearly as possible, have secured the object of true democracy—the representation of all, and not simply the representation of the majority; and the most intelligent sections of opinion being no longer unable to obtain representation, the best men would gradually return to municipal life, and the tone and character of our local representative assemblies would steadily and surely improve.

Under such a constitution, we should have in Dublin a Corporation which would possess the confidence and the respect of all classes; and even if it performed its duties in a manner not altogether satisfactory to the ratepayers, none would be able to say, when the misdeeds of the Corporation were talked of, as so many now do, shrugging their shoulders—"What can we do? You know we have no power.' With the feeling of power would come the sense of responsibility; and men of position and influence would willingly come forward and put their shoulders to the wheel, instead of turning away with a gesture of derision or a feeling of disgust.

UNION OF OUTLYING TOWNSHIPS WITH THE CITY OF DUBLIN.

A movement has recently been set on foot for the union of the outlying townships of Dublin with the city. It is much to be desired that this movement may be carried to a successful issue, for the present conflict of interests and authorities, within what is, after all, one city, is prejudicial to the general good. But it would be absurd to

expect, and unjust to force, the townships to surrender their autonomy in order to extend the area which the city Corporation, in the opinion of many, misgoverns and overtaxes. When the city government has been reformed in such a manner as to command the confidence of the taxpayers in both city and townships, then the union may be carried out to the satisfaction of all parties. But some arrangement must be made by which the existing rates of taxation, as between the city and the townships, shall become the basis on which the relative taxation shall be assessed in the future. For it would be an act of great injustice to cast upon the townships the full burden of the city rates —not so much to the residents in the townships, very many of whom are also rated occupiers in the city, and would gain in one direction a large share of what they would lose in the other, but to the owners of land and houses in the townships, who have invested their capital in the purchase of land and the building of houses on the faith of the present scale of taxation, and the independent government of the townships. They have acquired a vested interest, to disregard which would, it appears to me, be an act of confiscation.

REPLIES TO OBJECTIONS.

Objectors to the scheme of municipal reform which I advocate in this paper, tell me, that instead of advancing I am going back a few hundred years, and at the same time they say that I am wanting to disturb an institution as old as the constitution itself. The two statements appear to me to be mutually contradictory. But I deny that this reform is a retrograde movement. Progress is a practical matter, and consists, not in the direction in which men move, but in the consequences which follow from their movement—in their moving from a worse to a better condition—from a less stable to a more stable position. It is simply common sense, on the one hand to levy the local taxes directly on all who are interested in the objects for which the taxes are levied, and on the other hand, to distribute the electoral power in such a way as that all those upon whom the duty of paying taxes is imposed, shall have a fair share in the local representation. If, by following this rule, we can so constitute the Town Council of Dublin, as that it shall fairly represent all classes in the city, and be worthy of its high position as the municipal council of the metropolis of Ireland, the movement by which this result is obtained will surely be a movement of progress, not of retrogression.

I freely admit that from ancient days the government of towns has been vested in the hands of the burgesses; but who were the burgesses? This is a question not very easy to answer—a problem which even Hallam, the great historian of our constitution, did not find himself able satisfactorily to solve. The burgesses were assuredly not the great mass of the inhabitants, but rather the few belonging to the upper classes; for those who in early times corresponded to what we now, for want of a better name, call the lower classes, were in a state of serfdom, and devoid of political or municipal privileges. The burgesses, too, were the owners of property; for in early times men owned the houses in which they lived. The

custom of one man owning a house and another man living in it and paying rent for it from year to year is of modern growth.

The old fashioned idea was to protect property and intelligence, by restricting the franchise to the few whose station in life was presumed to be a proof of their fitness for the exercise of power. The modern idea is to enlarge the basis of the constitution by extending the franchise to the great mass of the people; and the device for protecting the more intelligent minority from being overpowered by the less intelligent multitude by either the plural or the cumulative system of voting, introduced in the present century, is the outcome of modern enlightenment, not the heirloom of ancient exclusiveness.

I am also told that the parliamentary and municipal franchises rest on the same principle. If so, the question of the municipal franchise in Dublin should be settled by making it identical with the parliamentary, by raising the qualification to the £4 limit of valuation, restoring to the freemen their ancient right of voting, and conferring the franchise on owners of property. Those who advance this argument forget that Parliament does not consist of the House of Commons alone. Parliament consists of both Lords and Commons; and it is the special function of the House of Lords to represent in their highest form those qualities which, I assert, our Dublin Corporation does not adequately represent—the property, the intelligence, and the education of the nation. But in truth there is no real analogy, so far as I can see, between Parliament and municipal corporations. The State government is for the protection of the lives and liberties of all alike; to enact laws which shall be just between man and man, without regard to wealth or station; and the State taxes, on the principle of the equality of individual rights, are for the most part indirect, and the poor man pays to the State, in the form of taxes, as much per pound or per gallon, on tea, tobacco, beer, or spirits, as the rich man. For these reasons in parliamentary elections every elector has the same voting power. But municipal governments have to perform, for the most part, purely fiscal duties, and municipal taxes are levied in proportion to the valuation of the premises occupied. Therefore, following the old principle that representation and taxation should go together, the "plural vote" may fairly be applied to the election of municipal representatives, as a rough method of conferring on those who are most heavily taxed a corresponding share of voting power. The precedent has already been established, as I have shown, in the election of poor law guardians, and in England, in the election of local boards for the government of many towns.

In olden times the duty of protecting the lives and property of the citizens and of dispensing justice was placed in the hands of municipal corporations, and therefore there was more analogy then between corporations and Parliament than there is now, when these functions are no longer performed by our corporations. At the time when the English corporations were reformed, the old idea prevailed; for in the King's speech to Parliament in 1833, referring to the subject of municipal reform, he recommended Parliament "to mature some measures which may seem best fitted to place the internal government of corporate cities and towns upon a solid foundation, in respect to their

finances, their judicature, and their police."* But to our Corporation there remains now scarcely anything but financial functions. As to judicature there are still the Lord Mayor's Court, and the Court of Conscience; but the general opinion is, that the duties of these courts would be better performed by some more permanent authority; and as to the police, their control was taken away from our Corporation before it was reformed in 1840, and no one can expect to see the old system revived.

Then I am told that a reform cannot be applied to Dublin alone. But a reform was applied to Dublin alone in 1849, when the £10 qualification, which still exists in other Irish boroughs, was abolished in Dublin. Were it not for this reduction in the franchise in Dublin in 1849, in all probability, we should not now be suffering from the evils which make a further reform necessary. But, believing that the principles which I have put forward are sound, I should like to see them applied to all Irish boroughs; and though I know but little about the government of counties, and cannot therefore feel myself qualified to speak with confidence, I cannot but think that these principles are equally applicable to the reform of the fiscal government of counties. The control of county affairs is now in the hands of the owners of property. If, as is generally admitted the rated occupiers in counties have a just claim to a due share in the administration of the local affairs of counties, the owners of property in towns have an equally just claim to a due share in the administration of municipal affairs.

CONCLUSION.

In conclusion I am well aware that there are great difficulties to be overcome in carrying such a reform as I have suggested. I know that Mr. Goschen, when he introduced his Rating and House Tax Bill, shrank from enforcing in their simplicity the principles which he had himself strongly enunciated, and attempted to arrive at the same end by a number of complicated contrivances; and that he excepted the English boroughs from the operation of the bill, expressing his "regret" at being forced to do so, his reason being, as stated in his own words, that "the government did not wish to weight the bill with a reform of the municipal franchise.'† 'But this was an admission of the applicability of the principle to the English boroughs, and if the principle be once applied in counties and smaller towns it must ultimately spread to the boroughs also.

It was Mr. Goschen's business to frame a bill that would pass through Parliament. It is my business, as a member of this Society, to submit for your consideration suggestions for such a form of municipal government as may appear to me not only the most nearly perfect in theory, but the most likely to work well in practice, and to support such suggestions with the best arguments at my command. This is what I have endeavoured to do.

It is for our legislators to examine and to sift suggestions for the

* See *History of England during the Thirty Years' Peace*, p. 242.

† See *Local Taxation*, by the Rt. Hon. G. J. Goschen, M.P., p. 206.

improvement of our laws—to take the gold, if there be any, and to throw aside the dross. It is for a responsible Ministry to frame their measures with as close an adherence as possible to the principles which they hold, and with due regard to the consideration as to what they can carry through Parliament.

I believe that a measure of reform, such as I have indicated, could be carried by a Ministry who would undertake the task with courage, and give to its support their full power. But to give to a Ministry the needful stimulus to action, and the courage to enable them to act with vigour, there is nothing so efficacious as a clearly-pronounced public opinion.

Grievous and general are the complaints in private respecting the condition of our Corporation, and frequent the declarations that reform is needed. Let those who are animated by these feelings give public expression to them—let the voice of the public opinion of Dublin be heard on this subject—let it enter the council chamber of the Ministry—and there may then be some hope of accomplishing the object which we have in view.

IV.—*Suggested Improvements in Private-Bill Legislation.* By John Norwood, Esq, LL.D., Barrister-at-Law.

[Read Tuesday, 16th February, 1875.]

BILLS for the particular interest or benefit of individuals, public companies, corporations, parishes, cities, counties, or other localities, as distinguished from measures of public policy in which the whole community is interested, are treated in Parliament as "Private Bills," and their division into "Local and Personal Acts" was first introduced into the Statute-Book in the year 1798. In considering public measures, Parliament acts strictly in its legislative capacity; but in passing private bills it exercises judicial as well as legislative functions. It is desirable, in considering the conduct of private bills, to remember the analogy the proceedings bear to those of courts of justice, "And," remarks Sir Erskine May in his *Parliamentary Practice*, "the solicitation of a bill in Parliament has been regarded by courts of equity so completely in the same light as an ordinary suit, that the promoters have—in certain cases—been restrained by injunction from proceeding with a bill." A recent instance of the exercise of this jurisdiction was afforded by the granting of an injunction by the Court of Chancery in Ireland, to restrain the Commissioners of the Township of Kingstown from proceeding further with a bill for promoting local improvements, because its promotion was held to be an evasion of the provisions of "The Towns' Improvement Act, 1847."

Great has been the increase, during the present century, in public legislation; and the extension of the private-bill system, consequent on the novel and ever-growing requirements of an highly civilized community, in a most inventive age, has been no less remarkable. For the conduct of legislation in private bills a somewhat complicated