3.—*The Revaluation of Ireland.*

BY NICHOLAS J. SYNNOTT, ESQ.

[Read Tuesday, January 16th, 1900.]

IN dealing briefly with some of the questions raised before the Royal Commission on Local Taxation, now sitting in London, I feel sure that the opinion of all who have studied the problem at issue will be that, in so far as such questions relate specially to Ireland, the inquiry should have been held in this country, and that there should have been on the Commission a strong leaven of members having practical knowledge of Irish life, laws, and local administration. Perhaps many present are altogether unaware that there is a Commission now sitting in London; that the inquiry is private; and that the subject-matter is "To inquire into the present system under which taxation is raised for local purposes, and report whether all kinds of real and personal property contribute equitably to such taxation; and if not, what alterations in the law are desirable to secure such results"—probably as wide and as difficult a field of investigation as any body of men ever embarked upon. I make only one general remark upon the constitution of the Commission (consisting of a member of the Government, some English Government officials, a sprinkling of M.P.'s, and Town Clerks)—that Ireland is practically without representation. The one Irishman on the Commission has, I believe, never lived here. and has little practical acquaintance with Irish local affairs. Many of the anomalies of the English system of rating and valuation do not exist here, and this paper will perhaps show that Ireland has peculiar and difficult problems of her own. In England, for instance, there are three or four separate valuation authorities—for income tax, union rate, county rate, and land tax; there you find multiplicity of rates, and of collecting authorities, and overlapping of boundaries. In Ireland there is a central valuating authority, and one system of valuation, and the recent Local Government Act has simplified areas and effected a consolidation of rates. One of the curious things connected with the matter is that the Government should be prosecuting an inquiry into local taxation in Ireland only a year after they had fundamentally altered its basis; by making occupiers universally liable for rates, which previously had fallen (to a large extent) on both occupier and owner. To pull up plants to see how they are growing is not proverbially a useful occupation. When we consider, in addition, that for two years or more, the Commissioners have been gravely hearing and considering a large body of evidence upon the question, whether, upon general principles, rates should not be divided between owner and occupier; whether, in fact, the system recently abolished in Ireland should be revived in Eng-

land, the inversion of proceedings suggests some of the incidents in "Through the Looking-glass." So much by way of preface.

The first question I propose to deal with, the revaluation of land, illustrates how local circumstances and special legislation may alter the nature of a problem. I shall not discuss Griffith's valuation except to say that it has been, I think, amply proved to be out of date, unequal as between various provinces and counties (for various reasons); Ulster being valued on a higher basis than the rest of Ireland, and pasture being lowly valued as compared with arable land. A new valuation would probably be required even if there had not been an enormous change in prices and methods of agriculture in the last forty years, inasmuch as under the Valuation Act of 1852 there is no power of revaluing land apart from buildings. Mr. Morrough O'Brien and Mr. W. F. Bailey have fully dealt with this subject in papers which have appeared in the Journal of our Society,* and Government officials have added their experience in evidence given before the present Royal Commission and the Financial Relations Commission. Revaluation being therefore theoretically desirable, the question is whether it is now advisable or possible. I venture to think that with regard to agricultural land, revaluation under present circumstances would raise more difficult questions than it would solve, would lack uniformity, and would probably satisfy no one.

Agricultural land may be roughly divided into three main classes; (1) Holdings in which fair rents have been fixed, or are in process of being fixed. (2) Those on which the rent is still a matter of private bargain. (3) Land in the occupation of the owner.

An important sub-division of class (1) depends on whether the rent has been fixed under the Land Act of 1896, or under previous legislation; whilst the third class would include demesne lands, home farms and holdings where tenants have become purchasers under the Land Purchase Acts.

Now Griffith's valuation, though based on a principle of scheduled prices, which has been much and deservedly criticised, was at any rate grounded on a uniform system. What is imperative above all things for local taxation purposes, is that valuation should be uniform as regards the lands in each taxable area, and this condition was fairly satisfied by Griffith's Valuation for the lands in each Barony and Union. But if (as I assume) the principle of a schedule of prices be abandoned, (one element only of value, under that system, being considered out of many) what other basis is to be adopted? I have never heard one suggested which would apply uniformly to all the classes of land above enumerated. *Prima facie*, value means the sum

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* *Journal of Statistical Society of Ireland*, 1878, p. 223, and 1893, p. 659.

which a thing will fetch in the open market, and this presupposes competition. As is well known, Griffith's valuers were in practice guided by competitive value, tempered by his instructions, which were intended to disallow for inordinate competition. It may be said that the value of such a thing as land should be based on its producing power, or capacity of returning a profit to its possessor;—true—but the question remains how these are capacities to be measured and ascertained. Over a large area of land in Ireland there is no competitive rent, and no free market, except in the case of sale of tenants interests; the only possible purchaser in sales under the Land Purchase Act is the tenant in possession.

I am not in any way criticising past legislation, but only pointing out how it affects the problem before us. On this point I may quote the words of Mr. Murrough O'Brien.* "Parliament failed to define what constituted a fair rent. The judgments of the courts disclose no rule, nor does the evidence of Commissioners under the Act who have been examined by Royal Commissioners and Parliamentary Committees. Fairness is not an objective quality, capable of being ascertained or defined; the idea is subjective; what is fair to one person's mind is not to another; what is deemed by public opinion fair and right at one time, has not been so at another. . . . . It is a misuse of words to call the estimation of fair rents 'valuing,' unless the term value is to be understood in a sense as regards land, different from its meaning in any other relation. The value of every other article, whether manufactured goods, produce, stocks, shares, funds and in other countries, land, is ascertained or estimated by observation of and experience in the open market;—that is their value. The annual value of land is the competitive rent. To use the term in any other sense is wrong and leads to confusion. Our Land Laws forbid value in this sense being fixed as the rent of farming land. The very fact that rents are judicially determined, excludes the possibility of fair rent being synonymous with annual value,"

Without subscribing to every word of this language, the quotation from a Land Commissioner brings out with clearness a distinction, that lies at the root of the matter we are considering.

Unless therefore valuation be newly defined, the values in all cases where rents have not been fixed by the courts, must necessarily have regard to competitive value, whilst in cases where rents are fixed by the courts, competitive value is, *ex hypothesi* excluded. The necessary uniformity of basis would therefore be wanting. It would be almost better to have an imperfect system of valuation applied throughout, than a multiplicity of systems, giving no common measure.

It may be suggested that judicial rents, and the findings of

* *Statistical Society's Journal* part 67., pp. 279, 283, 284.

the Land Courts should be altogether disregarded, and that new public valuers should begin the work afresh, using their own materials and their own judgment.

Apart from questions of expense, unanswerable considerations of policy suggest how mischievous it would be for Government valuers and Land Commissioners to disagree in their results. Already, it is well-known that when rents have been fixed below Griffith's Valuation, farmers are at a loss to understand why they do not pay rates on the judicial rent instead of the old valuation.

But here we are met with another difficulty. It is obvious that value for the purposes of local taxation must mean the whole value of the land as it stands, *i.e.*, not merely the value or rent payable to the landlord, but also the value to the occupier, including tenants' improvements in so far as they add to the value. Rates fall on the occupier, and unless the whole system of rating be changed, you cannot exempt from local taxation that part of the whole value, which is exempt from rent under the land Acts, and of which the benefit accrues to the tenant. It is hardly necessary to point out that such a system works equitably, if it is universally applied. A fixed sum being raised in each taxable area, if the valuation is in every case higher as including tenants' interest, the rate in the pound will be proportionately lower. The logical result of excluding such interest from the valuation would be that (to secure the necessary uniformity), you would have also to exclude the value of improvements by occupiers who are also owners, and (I suppose) make something like prairie value the basis of valuation, a *reductio ad absurdum*

The problem, however, remains, how to measure such whole value; assuming that *pro tanto* the judicial rent is to be taken as a measure of part of that value. Until the Act of 1896, the Land Courts were not bound in any way to record the facts upon which their decisions were based, and they were not bound as now (under sec. 1 of the Act of 1896) to ascertain and record, what I may call the face value of the farm, *i.e.* its value as it stands, including all improvements. For local taxation purposes, there was, therefore, previous to 1896, neither valuation, nor materials of a valuation.

This has been remedied by the recent enactment, and if the provisions of that Act and its Schedule are fully and accurately complied with, materials are provided for checking the decisions, and subjecting them to the control and supervision of the Central Valuating authority. It is hardly necessary to point out that if these findings are to be the basis of local taxation values (1) they must be arrived at on uniform principles, (2) according to fixed rules, (3) and must be liable to supervision, even when the parties before the Court do not themselves appeal. How this is to be carried out and whether a change is desirable in the method of appointing Commissioners are matters of high

policy that I do not now propose to discuss. At present, I only point out that the decisions under the Act of 1896 cover but a very small fraction of the whole area of Ireland, and that the decisions under the Act of 1881 are of very little help for the purposes of valuation, apart from the fact that lapse of time and change of circumstances may have now made them incorrect.

To value lands purchased by tenants, lands in owner's occupation, and lands excluded from the provisions of the fair rent clauses, the proceedings required by Sec. (1) of the Act of 1896, and its accompanying Schedule should be followed to secure uniformity; or it may be that a more comprehensive Schedule will have to be framed to cover elements of value other than agricultural.

Mr. Barton, the present Commissioner of Valuation, who has stated before the present Commission, and the Financial Relations Commission, that Griffith's valuation is out of date, and that a general revaluation is desirable, proposes to ascertain the full rateable value, by adding to the fair rent, a percentage on the tenant's interest, based on the average market price of tenant's interest in the neighbourhood of the farm to be valued.* With all respect to this expert authority, I question whether results so obtained would have any element of uniformity, or could be effectively tested or supervised. In many districts there have not been a sufficient number of sales to apply the principle of averages; there is a most unaccountable variation in the prices fetched, and you have to deal with the fact that *ceteris paribus* the tenant's interests in small farms generally realize better prices than those in large holdings. If, as Mr. Barton proposes, the rate of percentage on the price is to be altered to meet these various cases, you at once abandon the principle of market value, in favour of an arbitrary rule of thumb. I do not deny that the price of tenants' interests ought to be a guide to the valuer, but not, I submit, an absolute guide.

It is not denied that prices paid for tenant's interest may be and are excessive; and as actual rent, if unfair, should not be made the basis of valuation, so neither should an unduly magnified tenant right. Even before the Land Acts, Griffith did not profess to value up to the full rack or competition rent, but refers in his instructions to valuers to "the fair rent to a solvent tenant." The principle underlying the legislation of 1881 and Amending Acts is that competitive value may be unfair, and we have now better reason than Griffith for adhering to it. It seems to me, therefore, that the excess of price, in the case of tenant-right or good-will, due to undue or inordinate competition, should be excluded. Nothing should be rateable but what represents real value to the occupier, and where such occupier has paid an excessive sum for the right of possession, it is not he

* Royal Commission on Local Taxation. Evidence. Vol. I., p. 127.

who is reaping the annual value of the excess, but the seller who has that excess price in his pocket.

The conclusion which these considerations seems to point is that, at the present time, a *general* valuation of Irish land can hardly be carried out with accuracy and uniformity. Things are at a transition stage—land purchase is only in process, and probably will be largely facilitated and extended; and the operation of the Act of 1896 is yet on a limited scale. At any rate it is idle to advocate a general revaluation until a just principle of valuation be propounded, which would lead to uniform results, and would harmonize with existing land legislation.

Quite other considerations apply to houses and buildings. Here the arguments for revaluation are unanswerable, and, to insure its being general, it ought to be compulsory. The Act of 1852 contemplated a general revaluation, but did not provide for its cost, and revaluation under Sec. 65 of the Local Government Act, 1898, applies only to county boroughs, and, moreover, is optional.

The evidence on this point given before the recent Commission clearly brings out the following results :—

Under the existing law (1) a large number of houses escape revision, although for one reason or another their annual rental value has increased ; (2) old houses are not revalued unless there have been structural alterations, or a *decrease* in the rental value; (3) increase of rent alone does not seem to be a ground for revision ; (4) even where there is revaluation, a percentage, amounting for all Ireland to $23\frac{1}{3}$ per cent., is deducted from what is found to be the full or competitive value, to insure uniformity with the old value of houses under Griffith's valuation.* Generally the present valuation is from 20 to 25 per cent. under the real value. Apparently, also, the valuation of licensed premises for local purposes is based merely on the structural or rental value of the buildings, and no account is taken of the value of the licence. Under a recent Inland Revenue Act power is given to add one-fifth, or 20 per cent., to Griffith's valuation of the buildings in respect of the additional value of the licence, but this only refers to taxation for Imperial purposes. Assuming that it is just that the licence is to be taken into account, the question arises as to how its value is to be measured. It seems difficult to measure such value unless the actual profits of the business be taken into account. Inquiries into saleable or lettable value are, after all, only a means to that end. I allude to the question here chiefly because it suggests a wider and more difficult one, whether in valuing for rating purposes premises occupied for manufacturing or business purposes, the actual or estimated profits of that business should be considered in the valuation. Beyond all

*Royal Commission on Local Taxation. Evidence. Q. 3543, 3539, and Appendix, p. 140.

doubt, in the case of railways, the hypothetical rent which is set down as their value, is based on and varies with the actual profits made by the railway; and before revaluation is decided on the question ought to be boldly faced, whether this rule should obtain only in the case of the business of carriers by railway.

However that may be, there will be no disagreement here in the suggestion that the whole cost of any general revaluation should fall on the Treasury, and not on Local Bodies. Income tax is now payable on the valuation (as an alternative to the actual rent), and if the Valuation Department is to remain unchanged, and under the direct control of the Government revaluation should be considered a matter of Imperial concern. The whole cost of the valuations of 1846 and 1852 fell ultimately upon the counties, the Treasury being repaid the whole expenditure by the Grand Juries. In those days Ireland was not so awake to her financial rights as now.*

* The cost of Griffith's valuation was £325,000. See Barton Evidence, Financial Relations Commission, Q. 5633, &c.

Local *versus* Central Valuation.

This brings one to the second point. If a general valuation of houses and buildings in towns be desirable; to be extended over the country as circumstances permit, should the operation be carried on by local bodies or persons appointed by local bodies, or should the present central valuation authority be retained? I have no hesitation in advocating the continuance of the present system as against a multiplicity of local valuing authorities, for the following reasons:—

The system of local valuation has been already tried in Ireland under the Irish Poor Relief Act of 1838, and found wanting. The matter was fully considered by a House of Commons Select Committee in 1844, and they reported that in order to secure a correct, fair, and uniform valuation, the valuators should be appointed and superintended by a responsible officer, with special acquaintance with the subject and independent of the local authorities. To the same effect was the Report of the Commissioners appointed in 1842 to inquire into the Grand Jury Laws The result of previous experience and these inquiries led to the establishment of the present office of Commissioner of Valuation and the great work of Griffith's present valuation,

The chief defects that now appear in that valuation are due to change of circumstances and absence of revision, and no one who has read the evidence relating to the effect of local valuations in England will doubt, that even now, inequalities and want of uniformity are not so rife here as across the Channel.

The case for a central authority is even stronger than 50 years ago. Imperial taxation being now partly based on the valuation, it is necessary to have uniformity of basis and results through-

out Ireland, and not merely in each locality. Other considerations pointing in the same direction are that the limitations of borrowing by local bodies under the Public Health and other Acts, are based upon the assessable value, and that such value is also considered by the Board of Works in authorising loans for private improvements, and is made the basis of apportioning local taxation under the Local Government (Ireland) Act. The fact is, the newly elected local bodies have quite enough to do without adding largely to their duties, and it is doubtful whether men elected every three years for the general purposes of Local Government, would form the most efficient tribunal for such laborious and intricate inquiries as valuation must often be. Inevitably the real work would be shifted on to paid officials; and in that one the one solid argument for local valuation, the utility of local knowledge, would largely disappear. After all, local knowledge, unless it extended over the whole taxable area, would be of little use in securing the great end of uniformity. The advantages of local experience may be adequately gained by allowing objections to be made, and evidence, given in the most ample manner before the valuating tribunal sitting *in loco.* The above considerations apply with even greater force to many special kinds of rateable property, *e.g.*, gas works, waterworks, manufacturing premises, and railways. An experienced technical staff supervised by high ability and judgment in the head official, are necessary in dealing with the subtle and intricate problems involved in valuing properties such as these. To split up artificially properties such as railways and waterworks, which extend over a number of local areas, each part to be be assessed by local committees, is logically absurd, and in practice is bound to lead to unfair and inconsistent results.

In England a parochial system of valuation of railways has long obtained, for there is no central valuation authority; and those most familiar with the system are the most candid in admitting its advantages. "Cumbrous, inexact, and expensive" are some of the adjectives applied to the local valuation of railways by witnesses such as Sir H. Poland, Mr. Jones, and Mr. Vigers.*

It has also been pointed out with great force that with the present system of local government, railway companies, though they are amongst the largest ratepayers, have no representation on local bodies and no control over expenditure or administration. In Ireland, the Local Government franchise, which is practically the Parliamentary one, is wider than in England as it includes lodgers and others who do not pay rates at all. If in addition to making and levying rates, power were given to local authorities to settle questions of valuation, the temptation would certainly not be in the direction of undervaluing unrepresented property, such as railways and undertakings of that character.

* Evidence, Royal Commission on Local Taxation, Vol. I., p. 326, and Vol. II.

VALUATION OF RAILWAYS.

Whilst I am upon the subject I should like to add a few words upon the anomalous system of valuing railway companies, for it will be easily seen that unless most efficiently carried out and controlled, such a system might lead to most unfair results. I do not believe that those who framed the Poor Law Act of 1838, or the various Valuation Acts, ever dreamt that local taxation on public carriers would assume the dimensions it now has. Some figures on this point are instructive. (*Local Taxation Returns*, 1898.)

The total rates on real property in Ireland amount to £3,058,794, and of this railway companies pay £105,581, or more than 1-30th of the total sum. It is notorious that local taxation has been for a long time on the increase, the figures rising from £3,165,113 in 1877 to £3,978,134 in 1897, or an increase of about 25 per cent. in twenty years, and this, too, in spite of a decrease in population. The increase per head of population has been from 6s. 5d. in 1861 to 16s. 9d. in 1895.

If the principle of "benefit" be regarded (as it ought to be) in local rating, it would be hard to prove that railway companies derive benefit from a great part of this increased taxation. It may be said the burden of the Poor Law was one which railway companies knowingly assumed when their capital was subscribed, and the tariffs calculated and arranged; but no such observation can be made of a great part of recent additions to local taxation. Take the following rates, for instance (Local Taxation Returns, 1897, pp. 9 and 12):—

Lunatic Asylums, £190,000; Public Health Acts, £79,000; Medical Charities, &c., £164,000; Labourers Acts, £135,397; Expenses of recording Parliamentary and Local Lists of Voters, and of Triennial Local Elections (unrecorded); General Improvement Rates in Urban Districts and County Boroughs (unrecorded).

It would require some ingenuity to make out that the gain to railway companies from this expenditure is proportionate to their contribution. Take, for example, the loss falling on the rates under the Labourers' Acts. The rent derivable from the occupiers of the cottages amounts (according to the latest returns) to about £31,500, but the annuity payable to cover interest and sinking fund on a 4½ per cent. basis, amounts to £63,000, so that there is a loss falling on the rates of £31,500. This loss is likely to increase, as the operations under the Acts are extended, especially as the tendency is to reduce the rent payable by the tenants.* Railway servants do not and cannot

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* The "Exchequer contribution" cannot properly to be taken as a set off to this loss, as it is paid only to District Councils that have incurred, annually, new liabilities under the Labourers' Acts. The contribution is a fixed sum the liabilities increase every year.

occupy any of these cottages, and I fail to see on what principle they are compelled to contribute to the resultant deficit. Whilst strongly approving of the policy and effect of this legislation, for providing houses for the labouring population, I submit the expense should legitimately be shifted on to the Imperial budget. Proper accommodation for the labourer is not merely a local want, but is of universal necessity throughout Ireland, and I can hardly imagine a better way of satisfying our national counterclaim upon the public Treasury.

I now present the figures of local taxation for two Irish railways, one sufficiently prosperous, the other the reverse—the results will speak for themselves.

In the case of the Great Southern and Western Railway, the mileage being 671, and the net receipts £396,446, no less than £30,304 is paid in local rates (Railway Returns for 1898). Taking, approximately, an area of 8 acres to the mile, gives an area of 5,368, as the acreage of the company's property. Deducting 20 per cent. from the total amount of rates paid as representing the amount paid on respect of stations and buildings, the result is that this company pays in rates about £4 10s. per acre, or about twenty-five times the amount paid in rates per acre of land adjoining the railway. In the meantime, the adjoining land, though benefited by the proximity of the railway, is not altered in valuation.

In the case of the Waterford, Limerick and Western Railway, the figures work out to an annual payment in rates of about £2 10s. per acre, although no dividend is paid on the ordinary capital stock amounting to £597,000. In fact the amount paid in local taxation on the railway, £6,689, would suffice to pay a dividend on the ordinary capital at the rate of $1\frac{1}{8}$ per cent. If the subsidy in relief of local rates on agricultural land under the Local Government Act, be taken into account, the returns would show a relatively increased proportion of burden on railways as they have no share in such grant. (Local Government Act, section 48 (4))

The fact is, in fixing the hypothetical rent upon which railway companies pay rates, net actual receipts are considered, and their valuations accordingly increase with their net receipts. Probably, it would be found difficult now to alter this system, highly artificial and complicated though it be. The method has no statutory authority either in England or Ireland, but is the product of the ingenious minds of officials and the still more ingenious minds of lawyers. Other property being valued upon the basis of the rent payable by a hypothetical tenant, that mysterious personage is again called into being as offering an imaginary annual rent for the railway, though from the very nature of the case, there never can be such a person.

What I never have been able to understand, is why such hypothetical rent should vary with the actual profits of railway

companies, and not vary with the profits of other industries occupying rateable property. If there cannot be levellings down there should be levelling up of valuations to a uniform basis. I could instance a brewery company in this city, in the neighbourhood of a certain railway terminus, which pays in rates only about one-tenth of the amount paid by the railway, although as a fact the annual profits of the brewery are double that of the railway.

I am aware these differences of valuation are sought to be justified on the ground that railway companies have a monopoly Assuming, for argument sake, this monopoly to exist, it is irrelevant to the point in question. What has to be valued is beneficial occupation; and if it is beneficial *in fact*, the valuator ought to consider that fact in all cases, or else not look at actual profits in any case. Assuming that security against competition does help railway companies to earn with some hope of permanence, certain annual profits (which by the bye amount to only 3·55 per cent. on the whole capital invested in the United Kingdom), why should a consideration effecting the recurrance of annual value, be supposed to increase that value? If other industries do in fact make annual profits, there in fact is the basis of annual value, and if competition makes the profits cease, or diminish, by all means let value cease or diminish.

The fallacy seems to lie in conceiving conditions, that really effect the permanence and continuity of a business, as causing or contributing to the yearly profit; in other words in confusing saleable with annual value. But in truth this theory of monopoly will not bear close examination, What is meant of course is statutory monopoly, for monopoly in fact is the underlying basis of profit of every successful business.

These dulcet words are glibly pronounced by those who have never read a line of the public or private legislation effecting railways. In none of these Acts, that I am aware of, is there any statutory protection against future competing lines. Every session Parliament does in fact sanction competing projects, and it is well known that no useful proposal is rejected, merely because it is competitive; the real consideration being for Parliament, is it *bonâ fide*, and will the money be found for it.

The only real security against competition is the unlikelihood that rival lines would pay. If I were the happy owner of a strip of land from Dublin to Cork, I take it, there is nothing on the Statute Book to prevent me making and working a railway from one point to the other, with this advantage over the Great Southern and Western Railway, that there would be no limit on the rates and fares.

The conclusion I wish to be drawn upon this point is that railway companies are relatively highly valued, have no voice in the making of rates, and derive little benefit from many items of local expenditure.

If houses and buildings are (as we have seen) undervalued, and if industrial premises are valued upon a basis of site value, plus percentage on structural cost, some attempt at uniformity ought to be made when there is a general re-valuation. The exemption of one person or class of property necessarily means the extra taxation of another.

If these conclusions are too heroic and logical in these days of compromise and half measures, something might be done to prevent new rates and increased poundages falling on such properties as railways (which have no representation) by providing that they should not be liable for increased rates beyond those fixed in a standard year.

It seems to me that in highly taxing means of locomotion in their districts, local bodies are, in fact, taxing their constituents, in the shape of increased rates and fares. Public policy would seem to point to a low level of taxation of railways in Ireland, where so much public money has been granted or spent for railway enterprise. It is a curious inversion of this principle that localities should encourage and promote railway schemes for their districts, and even contribute to their cost by baronial guarantee or otherwise, and then proceed locally to tax these enterprises when made.*

I conclude with expressing a hope that Parliament in dealing with these problems of local taxation will also fearlessly grapple with the question of exemptions. Property exempted from rating is now estimated to have an annual value of about three quarters of a million. This, in plain English, means compulsory *local* contribution to purposes which are in the main of *general* benefit, and *primâ facie* to be supported either by *general* taxation, or by private charity.

4—*The Sanitary Condition of Our National Schools.*

By ANTONY ROCHE, M.R.C.P.I.

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THAT the health of the individual and the community depends largely on their surroundings being sanitary is now universally

* According to the Railway Returns for 1897, Light Railways appear to pay £463 in rates per annum, though there is an annual deficiency in working of £861.