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I.—*The Government Valuation of Ireland: an Examination of its Authority as a Standard of Value.* By W. F. Bailey, Esq., Barrister-at-Law.

[Read Tuesday, 22nd November, 1892.]

THE first act for the valuation of Ireland was passed in the year 1826 (7 Geo. IV. cap. 62). It was intended to form the basis of rating for county purposes only, its object being, according to the preamble, "the more equal levying of county cess charges and grand jury rates upon the several baronies, parishes, and other divisions of land, within the several counties of Ireland." Under this statute a Commissioner of Valuation was appointed. Mr. Griffith (afterwards Sir Richard Griffith) was the first to fill the post, and this, and all subsequent valuations of Ireland were carried out under his directions.

The early years of the present century were marked by violent economic changes. The European war, and the peace that followed caused great variations in the prices and values of all kinds of agricultural produce. The development of industry and the growth of population, while increasing the demand for food, altered the nature and subject matter of that demand. Tillage became more valuable and rapidly superseded pasture as the principal agricultural industry of the country. The rapid increase in the industrial population of England led to a corresponding demand for bread-stuffs. The extension of tillage resulted in an increase in population. More hands were required to cultivate the ground than were necessary under an economic *regime* of cattle raising. The population of Ireland, which stood at about two and a-half millions in the middle of the last century, reached 4,080,000 in 1792; in 1805 had grown to 5,395,000, and in 1821 stood at 6,801,827. It continued to grow to 7,767,401 in 1831, and to 8,175,124 in 1841. The prices of agricultural produce fluctuated greatly during the period which led up to the passing of the Valuation Act of 1826. It was accordingly considered desirable to introduce into the act a scale of prices which would serve as a basis for the valuation. That scale was as follows :—

	s.	d.		s.	d.
Wheat, per cwt.	10	0	Butter, per cwt.	69	0
Oats, "	6	0	Beef, "	33	0
Barley, "	7	0	Mutton, "	34	6
Potatoes, "	1	7	Pork, "	25	6

This scale of prices was adopted so that the valuation should be made on a uniform principle, "so as to insure that the relative value of the lands within any county, though ascertained at different and distant periods, and also that the relative value of the lands of different and distant counties, though ascertained at different and distant periods should be the same."

The valuation was made only on townlands (of which there are 60,644 in Ireland), one amount for each. Its application to individual holdings was carried out by local applotters, appointed to represent each parish. All buildings under £5 annual value were omitted, and such as were over that amount were set down at two-thirds of their net annual value. Minute instructions were given to the valuers as to the character, qualities, and values of the several classes of soils, etc., and they were directed by Sir Richard Griffith to "value the land on a liberal scale, that is to say, in the same manner as if employed by one of the principal landlords of the country, who was about to let the lands to solvent tenants on leases, say of twenty-one years."

The valuation, it was clear, could not be carried on without maps. These were prepared and supplied by the Ordnance Department, whose general survey of Ireland was not sufficiently advanced to enable the valuation to be begun until 1830, when a commencement was made in the county of Londonderry.

In the years 1831, 1832, and 1834, statutes were passed amending the act of 1826, and in 1836 an act became law (6 and 7 Wm. IV. cap. 84) which consolidated and amended the previous legislation on this subject while retaining the same principles of valuation and the same scale of agricultural prices.

This valuation was carried out according to townlands in the following manner. Each townland was divided into sections according to the character of the soil, and an acreable value was placed upon the several parts. The areas of the sections were then calculated and the total valuation of the townland made up. As each barony was completed, printed lists of the townlands were forwarded to the baronial constables by whom they were published in the several parishes. Meetings of the persons interested, rate-payers, landlords, agents, etc., were held to consider the valuation, and it was provided that objections should be inquired into and settled by a committee of appeal, of which body the Commissioner of Valuation was a member. This system of valuation according to townlands proceeded until the year 1844, by which time the valuation of twenty-six counties was completed, leaving yet to be done the counties of Dublin, Cork, Kerry, Limerick, Tipperary, and Waterford.

In the year 1844, a change in the method of valuation was introduced. As I have pointed out the Valuation Acts were passed for "the more equal levying of county cess charges and grand jury rates." In the year 1838 the Irish Poor-law Act (1 & 2 Vic. cap. 56) was passed, to come into operation in 1840. For defraying the expenses incurred under that act, the guardians were empowered to make and levy such rates as might be necessary on all occupiers

of rateable hereditaments within the union (sec. 61). Every rate, it was provided, should be a poundage rate, made upon the estimate of the net annual value of the several hereditaments—"that is to say, of the rent at which, one year with another, the same might, in their actual state be reasonably expected to let from year to year, the probable annual average cost of repairs, insurance, and other expenses if any, necessary to maintain the hereditaments in their actual state, and all rates, taxes, and annual charges, if any, except tithes being paid by the tenant" (sec. 64). It was further provided that existing surveys and valuations might be used, but if these were not sufficient the guardians might cause new ones to be made. In accordance with these provisions the guardians of the poor-law unions appointed valuers who proceeded to make a valuation of all the rateable property in each union. This valuation, owing to want of system and of proper supervision, was found to be so defective and unsatisfactory that Lord Clarendon, in the year 1844, directed Sir Richard Griffith, in anticipation of subsequent legislation, to make a valuation according to tenements instead of townlands in the six counties of Ireland still unvalued.

To carry out this object by legislation an act was passed in 1846 (9 & 10 Vic. cap. 110) which required the valuation for poor-law purposes to be made on the principle of the net annual value as was the system in England. For purposes of county and grand jury taxation the valuation was to be according to the consolidated act of 1836, and based on the scale of prices of agricultural produce therein adopted.

There were accordingly now two systems of valuation in operation in the country, systems which differed in almost every respect. The basis of valuation for poor-law rating was the net annual value, or fair rent of the rateable property; for county rating it was the annual value assessed according to a scale of prices drawn up over twenty years before. The valuations could be appealed against to the Commissioner of Valuations, from whose decision another appeal could be taken to the Quarter Sessions Court.

The absurdity and inconvenience of having two separate and fundamentally different systems of valuation in operation at the same time soon became apparent, and in the year 1852, an act (15 and 16 Vic. cap. 63) was passed for the "uniform valuation of the lands and tenements of Ireland," which was to be used for all rates and assessments whether local or imperial. This act contained a new scale of prices as follows:—

	s.	d.		s.	d.
Wheat, per cwt.	7	6	Butter, per cwt.	65	4
Oats, "	4	10	Beef, "	35	6
Barley, "	5	6	Mutton, "	41	0
Flax, "	49	0	Pork, "	32	0

The valuation as regards *land* was to be made upon an estimate of the net annual value calculated on this scale of prices; as regards *houses and buildings*, on an estimate of the rent for which the property might reasonably be expected to let from year to year (sec. xi).

An appeal was given to the Commissioner of Valuation, who was empowered to direct a revaluation, from which a final appeal could be taken to the Court of Quarter Sessions. There is no provision in the act for the revaluation of the land at any future time, except on the application of the grand juries of counties to the Lord Lieutenant, but this right does not appear to have been ever availed of. The periodical revision of tenements that takes place, deals only with such matters as the consolidation or divisions of holdings, changes in the names of occupiers, alterations in the valuation of existing buildings, or the introduction of new ones.

Notwithstanding the exceedingly minute and careful instructions issued to his valuers by Sir Richard Griffith, and the scale of prices contained in the Valuation Act of 1826, it is probable that in many cases, especially in the North of Ireland, the existing rental was taken by the valuers as their standard. Sir R. Griffith himself said in 1844, "In Aghanloo, Co. Derry, the valuation rarely differed so much as one shilling in the pound from the proprietor's rental. The same fact was observed respecting the rentals of the different London companies." The annual value of the property assessed to the relief of the poor in Ireland in 1842, according to returns made for Sir George Nicholls in that year, was £13,253,806.*

Twenty-five years after (in 1867) the total rateable valuation of Ireland, under the new scale, was £13,064,116. This goes to show that both valuations probably, largely approximated to some common standard such as the existing rent.

The general valuation of Ireland, as it now stands, was begun in 1848, with the counties of Cork, Limerick, Kerry, Tipperary, Waterford, and Dublin, and completed in 1865 with the county Armagh. It was commenced under the Act of 1846, and finished under the Act of 1852. Notwithstanding the provision that it should be carried out in accordance with a specified scale of prices, so as to secure uniformity, it varies greatly if one county be compared with another, and is not even reliable as a standard of value in any particular district. Although this want of uniformity is well known to those who have had occasion to examine into the subject, to this day we frequently find the Government Valuation appealed to as a test of the value of Irish land. As the matter is one of very great importance I think it well to devote to it some consideration.

That the Government Valuation cannot be considered as a test for rent, is clearly the opinion of nearly everybody who has had authority to speak on the subject. Mr. John E. Vernon (afterwards a Land Commissioner) in his evidence before a Committee of the House of Commons in 1878, said "The tenement valuation in Ulster is one thing, and the tenement valuation in Cork is another; they are totally different figures. I have let land at the tenement valuation in Ulster, which I have thought quite dear enough; I have let land in Cork, very nearly twice the tenement valuation, which I have not thought too dear." Mr. C. U. Townshend, whose experience of Irish land cannot be questioned, in his evidence before the

* *Nicholl's History of the Irish Poor-Law*, p. 289.

Bessborough Commission, said "The Commissioners will find upon their tour, that in the north lands are let at from 10 to 15 or 20 per cent. over Griffith; in the south they will sometimes find them let at 100 per cent. over Griffith. There are some districts in the south where the valuation is 100 per cent. under similar lands in the north." Professor Baldwin (before the Richmond Commission) was of opinion that except in the case of light tillage lands, the valuation should be ignored altogether as any test of the letting value of lands.

In his examination before the House of Commons' Committee on Valuation, in 1869, Sir J. Ball Greene admitted the want of uniformity of the valuation. This he largely attributed to the changes in taxation, which took place in the period during which the valuation was in progress. The depression or prosperity of the county was also taken in account, rather than the scale of prices in the Act. "The period" he said "at which the valuation of the south and west was made, was when the country was in a state of great depression and the cultivation neglected; and the rent from the period subsequent to the famine (1849-1852) fell so much that we really could not hold up our valuation on the scale that we do now." Sir Richard Griffith, before the same Committee, gave one remarkable instance of the unreliability of the valuation as a test of rent. "The same valuers," he said "who valued the barony of Brawney, in Westmeath, in which the town of Athlone is situated, valued the barony of Athlone in Roscommon. Athlone is the market for both, and the general circumstances were the same. It was admitted that in the barony of Brawney our valuation was about 25 per cent. under the ordinary letting rents, whereas in the parishes forming the southern parts of the barony of Athlone, our valuation was nearly double the amount of the rent."—(Question 1601). It was also stated by Sir John Ball Greene that the valuation was made, not on the actual value of the land, but to a large extent on the character of the cultivation—on the industry and superior methods of the cultivators. "The valuation is higher" he said "in the north than in the south, owing to the fact that cultivation in Ulster was higher than in the south"—(Question 584). "It is principally tillage" he further stated "in Down, Antrim, and Armagh, and when we find that they have two or three barrels of wheat per acre more than in the south, we value that land higher"—(Question 1059). "I think we found that the state of things there (in Ulster) was so superior to the other parts of Ireland that we kept the valuation up pretty stiff"—(Question 1070). The question of wages for labour also was not considered in the making of the valuation, although a very important item in calculating the profits of agriculture. To a question (641) put by Mr. M'Carthy Downing:—"can you say whether you took the question of labour at all into account?" Sir J. Ball Greene answered "I should say we did not."

A careful examination of the Irish Land Commission Returns will afford conclusive proof that the government valuation can in no possible manner be used as a test of what a fair rent should be. Not only does it differ by enormous percentages when we compare one county

with another, but in the same poor-law union, in the same electoral division, in the same townland, and on the same estate, it often varies to an extraordinary degree. I have in an appendix (A, p. 661) to this paper collected a few instances from different parts of Ireland, taken at random, which will illustrate this remarkable divergence. It is undoubtedly true that the valuation of holdings in Kerry, and other parts of the south of Ireland, is often lower by a very large per centage than the valuation of the same character of land in Ulster, but what is still more important is, that all over Ireland the valuation of holdings in the same unions and districts often differs enormously. To call attention to a few instances. We find in the union of Tralee one case in which the valuation is £5, the old rent £23 12s. 6d., and the judicial rent £13 10s., and another in which the valuation is £3 15s., the old rent £4, and the judicial rent £2 15s. In the union of Killarney, on one holding, the valuation is £22, and the judicial rent £10 (the old rent being £13); and on another the valuation is £8 5s., and the judicial rent £12 (the old rent being £19 12s.). In the union of Listowel in the case of two holdings on the same estate, the valuation of one is one-third of the old rent, and one-half of the judicial rent, while the valuation of the other varies from the judicial rent by only 10 per cent. In the same union we find cases of a valuation of £1 10s. with an old rent of £15 10s., and a judicial rent of £9; and a valuation of £5 with a judicial rent of £11 15s., and an old rent of £20.

In the union of Clogheen, Co. Tipperary, on the same estate, we have a holding valued at £6 15s., of which the judicial rent is £10, side by side with a holding valued at £31 5s., of which the judicial rent is £28.

In the union of Bailieboro, Co. Cavan, on the same estate, we find two holdings having the same judicial rent (*viz.* £5 10s.), one of which is valued at £7, and the other at £3 15s. In the union of Cavan we have holdings with almost the same judicial rents, the old rents also approximating, while the valuation of one is nearly three times greater than of the other.

In the union of Longford we have two cases on the same estate in which the old rents differed from one another by £3, the judicial rents by £6 10s., and the valuations by £18 10s. In the same union we have a holding valued at 15s., of which the old rent is £15, and the judicial rent £10.

In the union of Ballyconnell we have a farm valued at £14, of which the judicial rent is £7 10s., side by side with a holding valued at £3 10s., of which the judicial rent is £5.

In Manorhamilton union, Co. Leitrim, on the same estate, one holding is valued at £7, and has a judicial rent of £5 10s.; another is valued at £4 5s., with a judicial rent of £7 10s. The old rent of both was practically the same.

In Castlereua union a holding having a judicial rent of £3 (the old rent £4), has a valuation of £7 10s., being two and a-half times greater than the judicial rent; another holding in the same union having a judicial rent of £24 (old rent also £24), has a valuation of £18 15s., being one-fourth under the judicial rent.

Such instances could be multiplied indefinitely. It is evident that, taking the standard either of the old rents, or of the judicial rents, the government valuation of holdings in all parts of Ireland is so uneven, and so eccentric, as to be utterly valueless as a standard or test for rent.

From the sketch I have given it will be seen that the principle on which the valuation of land in Ireland is based for purposes of taxation differs fundamentally from the system in England and Scotland. The English Parochial Assessment Act adopts as a basis the net annual value, that is the rent at which the premises might presumably be expected to let from year to year.

The Scotch Valuation Act defines the yearly value of lands as "The rent at which, one year with another, such lands and heritages might in their actual state be reasonably expected to let from year to year." A similar principle is laid down in the Irish act of 1852 (sec. 2) for the valuation of buildings; but for the valuation of land a scale of prices of selected articles of agricultural produce was used instead of the current letting value.

The principal requirements in carrying out a valuation of property for purposes of taxation are (1) that it should be as uniform as possible throughout the entire district in which it is to be used as a basis of assessment for any particular tax; and (2) that it should include all values that attach naturally to the property. Now, taking the first of these requirements—uniformity in the particular taxation area—it is plain that it mattered little, so far as affects the burden of taxation, whether the valuation of one Irish county was uniform with that of another, so long as that valuation was used only for the assessment of county rates. In such a case the principal desiderata was that the valuation should be uniform in the county. So also as regards each poor-law union. As soon however as taxes are imposed (such as income tax) the burden of which falls on more than one county or union, say on the entire country—on all the counties and on all the poor-law unions—it then becomes vitally important that the valuation should be uniform over the whole area affected. As regards the general valuation of Ireland it is beyond controversy that it lacks the uniformity which would make it a satisfactory or fair basis for general taxation. This was acknowledged by the commissioner of valuation himself who actually so far back as the year 1869 prepared a scale which I have given in the appendix to show how much per £ must be added to the valuation of each county in Leinster, Munster, and Connaught, to make it equal to the valuation of the Ulster counties. It is apparent that any general tax levied on the existing basis must be unfair to that part of the country which is subject to the higher valuation.

Mr. Murrrough O'Brien several years ago contributed to this Society a valuable series of papers in which he advocated the introduction of the English system of valuation into Ireland. Examining the subject from theoretical and economic as well as from practical points of view, he showed clearly the disadvantages of the Irish system. While agreeing with his conclusions that the best basis for the valua-

tion of property for rating purposes is the current letting value,* I would point out what indeed Mr. O'Brien also maintains, that valuation for taxation purposes is not, nor can it be, any guide to a fair rent between landlord and tenant—certainly so far as Ireland is concerned.

These statements may appear self-contradictory, but a little consideration will show their absolute correctness. Valuation of property for taxation should take into account everything which naturally adds to the letting value—in fact, it should be based on the ordinary competition value of the tenement. But this is the very value which agrarian legislation has provided shall not apply to agricultural land in Ireland. Valuation for taxation purposes should take into account the letting value of the holding as it stands, while the tenant's interest, or tenant right, has to be considered in arriving at a fair rent. Valuation for taxation must also include the improvements made by the tenant on the holding. One might as well argue that a merchant or shop-keeper should be exempted from taxation on the business premises which he has been able to improve or erect owing to his industry or success in trade, as that an agricultural tenant should be exempted from taxation on the property which he has created by his industry and improvements. But the Irish land acts have provided that tenants of agricultural holdings should be exempted from rent on their improvements, unless these improvements have been paid or otherwise compensated for. Also the Ulster tenant right custom, which gives to the tenant a realizable property in his holding, is recognised and legalized by statute, and while it may affect the rent should not be taken into account for purposes of taxation. The Land Act of 1881 has practically given a tenant right to all agricultural tenants in Ireland, and we may therefore assume that a different basis of valuation should be adopted for all holdings occupied by such tenants when the object is valuation for taxation as opposed to valuation for rent.

There are many other elements which should make a fundamental difference between valuation for rating and valuation for rent. Thus "profits" and "interests on capital" enter into the composition of economic rent in an altogether different manner from that in which they should be considered in making an assessment for taxation. These considerations go to prove that a tax valuation and a rent valuation should not be made on the same principles. The various alterations in the land laws of Ireland since 1870 have so altered the relations of landlord and tenants that the government valuation which was made prior to these legislative changes could not possibly now be a fair standard. The provisions in the Land Acts of 1870 and 1881 which exempt tenants' improvements from rent, would in themselves completely change any previous valuation made for rent, although they ought not to affect a valuation for taxation. Another fundamental error in the system regulating the government valuation

* Sir John Ball Greene himself before the committee of 1869, said:—"I am quite in favour of the letting value as a basis"—as opposed to a scale of agricultural prices.

is that no provision was made for revaluation. It is manifest that a valuation which is sound one year may be quite unsound some years after. A valuation which was accurate in 1850 could hardly have been accurate in 1870; and a valuation which was correct in 1870, could not be correct in 1890. To this it may be replied that as the general valuation was made in accordance with a specific scale of prices, all that is required to bring it up to date is a readjustment in accordance with a revised scale of prices. That this is not so is however plain from the fact that although the valuation was supposed to be made uniform by the insertion of a scale of prices, in actual practice no attempt was made to give it uniformity. As the economic condition of the country improved so did the valuation—then in progress—*increase*. The Commissioner of Valuation himself admitted that 5s. in the £ should be added to the valuation of several counties to make it uniform with the valuation of certain other counties subsequently valued.* It is well known that when the general tenement valuation was begun, the relative values of cereals and meat were very different from what they are at present. I have already given the table of prices contained in the act of 1852. I now give a table of prices (as collected by the Land Commission) of the same commodities for the year 1890, and I have added the percentage by which they have increased or decreased as compared with the prices in the act of 1852.

	Price per cwt.			Percentage of increase or decrease.		
	s.	d.				
Wheat,	6	8½	.	11	per cent.	under 1852
Oats,	6	1		25	„	over „
Barley,	6	6½	...	15	„	„ „
Flax,	41	10		14	„	under „
Butter,	86	6¾		32	„	over „
Beef,	55	10½		57	„	„ „
Mutton,	69	9	.	70	„	„ „
Pork,	40	1	.	25	„	„ „

These figures show that the percentage of alteration in price is far greater in the case of meat than of cereals. Cattle, as compared with cereals, were much more valuable in 1890 than in 1852. This is further conclusively established by the remarkable alteration in the proportion of land devoted to crops and pasture within the last generation. The average quantity of land under cereal and green crops (excluding meadow), for the years 1852-1860, was 4,439,268 acres. The quantity of land under the same class of crops in the year 1890 had fallen to 2,729,196 acres, a decrease of 1,710,072 acres, or 38 per cent. It is plain that agricultural values have in the interval undergone not alone a revolution but also a transposition, and that a valuation which might have been relatively correct in 1852, could not be relatively correct in 1890.

It is accordingly beyond dispute that the valuation of light tillage

* See Appendix I.

lands is relatively very much higher than the valuation of pasture lands. As no system of addition or subtraction of percentages without a re-examination and revaluation of each holding could rectify the disparity, this circumstance alone renders the government valuation of Ireland useless as a test for rent.

A valuation based on prices alone cannot be sound. Yield must also be taken into account. High prices of agricultural produce often, indeed generally are, an accompaniment of a poor yield, of a partial or total failure of crops. Therefore as satisfactory standard scale of agricultural prices in accordance with which the valuation of land may be carried out is an almost impossible achievement. In making a valuation steadiness or unsteadiness of price is of far more importance than mere amount. A succession of years with normal prices enables the farmer to get out of the land the utmost profit of a rent-paying character. Rapid variations in prices may give high profits for a particular year, but are apt to be prejudicial in the long run. They upset the calculations of farmers, and prevent them from making the best use of their capital and labour.

The only method of valuation which will give fair or satisfactory results is one made by practical agriculturists whose experience enables them to estimate the effect of variations in the prices of agricultural commodities, the influence of yield on prices and on profits, the tendency of the seasons as regards the production of particular crops, and the state and prospects of the markets as affecting the demand for the various items of agricultural produce. This experience, added to a consideration of the qualities of the soil of the holding; its proximity to or remoteness from the markets; its situation as regards elevation and aspect; the character of its water-supply; its accessibility or inaccessibility; the amount of the taxation to which it is subject; and the various other matters which have to be taken into account, will result in as perfect a valuation as it is possible to carry out. To make this valuation apply to a fair rent, it is, of course, necessary to examine further in each case into the various legal considerations which arise under the Land Acts, such as the ownership of and contributions to improvements made on the holdings, questions of tenant right, character of tenure, etc. These latter considerations do not apply to a valuation for purposes of taxation, which should include the full competition value of the land.

After a careful consideration of the subject I have come to the conclusion that the present Government Valuation of Ireland cannot be regarded as of the least authority either as a basis for rent, or for the assessment of taxation, and that by no possible alteration could it be made to serve either of these purposes. I have further arrived at the conclusion that the only method of valuation that can be of use for rent or taxation is one on the lines of the valuation at present carried on by the Irish Land Commission, which by a slight alteration in form could be made an excellent basis for taxation, as well as a satisfactory standard for rent. That valuation also possesses the great and necessary advantage of requiring to be periodically revised, without which no valuation can be of use.

APPENDIX A.

TABLE OF COUNTIES AND CITIES, SHOWING DATES AT WHICH THE VALUATION OF EACH WAS COMMENCED AND COMPLETED; ALSO INCREASE PER £ PROPOSED BY THE COMMISSIONER OF VALUATION, BEFORE COMMITTEE OF 1869, TO EQUALISE THE VALUATION OF LEINSTER, MUNSTER, AND CONNAUGHT WITH THAT OF ULSTER.

COUNTY.	Date of commencement of Valuation.	Date of issue of Valuation.	Suggested increase per £. to make Valuation uniform.
LEINSTER .—			
Carlow,	1851	1853	s d 5 0
Dublin,	1848	1853	5 0
„ City,	—	1854	2 0
Kildare,	1852	1854	5 0
Kilkenny,	1851	1853	5 2
„ City,	—	1853	2 0
King's,	1853	1855	3 4
Loufard,	1853	1855	3 4
Louth,	1853	1855	5 0
Meath,	1853	1855	5 0
Queen's,	1851	1853	3 4
Westmeath,	1853	1855	5 0
Wexford,	1852	1854	4 0
Wicklow,	1852	1854	4 0
MUNSTER :—			
Clare,	1854	1856	4 0
Cork,	1848	1853	4 0
„ City,	—	1853	3 4
Kerry,	1848	1853	4 0
Limerick,	1848	1853	5 0
„ City,	—	1853	2 0
Tipperary,	1848	1853	4 0
Waterford,	1848	1853	4 0
„ City,	—	1853	2 0
CONNAUGHT :—			
Galway,	1855	1857	4 0
Leitrim,	1855	1857	2 6
Mayo,	1855	1857	3 4
Roscommon,	1856	1858	5 0
Sligo,	1856	1858	2 6
ULSTER :—			
Antrim,	1860	1862	—
Armagh,	1863	1865	—
Cavan,	1855	1857	—
Donegal,	1856	1858	—
Down,	1862	1864	—
Fermanagh,	1861	1863	—
Londonderry,	1857	1859	—
Monaghan,	1859	1861	—
Tyrone,	1858	1860	—

EXAMPLES OF VARIATIONS OF AND WANT OF UNIFORMITY IN GOVERNMENT VALUATION AS COMPARED WITH OLD RENTS AND JUDICIAL RENTS.

Poor-law Union	Tenant	Landlord	Government Valuation.	Old Rent	Judicial Rent.
			£ s. d.	£ s. d.	£ s. d.
Tralee, -- --	M'Guire, -- --	Kerrin, -- --	5 0 0	23 12 6	13 10 0
	M'Ellgott, -- --	Do. -- --	23 0 0	59 10 0	35 0 0
	Canty, -- --	Sealy, -- --	3 15 0	4 0 0	2 15 0
Killarney, -- --	Lucy, -- --	Lucy, -- --	8 5 0	19 12 0	12 0 0
	Lyne, -- --	Kenmare, -- --	22 10 0	13 0 0	10 0 0
	Sullivan, -- --	Do. -- --	19 10 0	22 0 0	14 10 0
Listowel, -- --	O'Connor, -- --	Do. -- --	24 0 0	28 10 0	17 10 0
	Cahill, -- --	Hurley -- --	1 10 0	15 10 0	9 0 0
	Connor, -- --	Do. -- --	1 5 0	11 0 0	7 0 0
Clogheen (Co. Tipperary), -- --	O'Leary, -- --	Do. -- --	1 15 0	16 0 0	9 0 0
	Scanlan, -- --	Hewson, -- --	35 0 0	105 4 6	71 0 0
	Hunt, -- --	Gentleman, -- --	5 0 0	20 0 0	11 15 0
	Buckley, -- --	Kitson, -- --	12 15 0	40 0 0	26 0 0
	Harrington, -- --	Do. -- --	21 10 0	32 0 0	24 0 0
	Hyland, -- --	Russell, -- --	6 15 0	12 7 4	10 0 0
Cavan, -- --	Russell, -- --	Do. -- --	31 5 0	42 8 8	28 0 0
	Brady, -- --	Ellis, -- --	6 5 0	16 0 0	8 10 0
	Armstrong, -- --	Lanesborough, -- --	17 5 0	12 9 0	9 0 0
	Boland, -- --	Do. -- --	52 10 0	30 0 0	35 0 0
	Morton, -- --	Do. -- --	18 0 0	12 2 7	10 0 0
Bailieboro', -- --	Park, -- --	Kells, -- --	4 0 0	10 0 0	6 5 0
	Rogers, -- --	Chalmers, -- --	7 0 0	10 4 0	5 10 0
Drogheda, -- --	Curran, -- --	Do. -- --	3 15 0	11 16 4	5 10 0
	Sauren, -- --	Blackburn, -- --	5 0 0	14 0 0	8 10 0
	Wilkinson, -- --	Stuckley, -- --	37 0 0	73 12 0	46 10 0

Mohill (Co. Leitrim),	--	Shanley,	--	Granard,	--	10 15 0	18 19 0	13 0 0
		Geelan,	--	Do.	--	5 5 0	8 2 0	5 10 0
		Colreavy,	--	Whelan,	--	6 0 0	6 0 0	4 5 0
Ballyconnell (Co. Cavan),		Sally,	--	Cusack,	--	14 0 9	9 0 0	7 10 0
		Flynn,	--	Do.	--	21 0 0	16 12 0	13 10 0
		M'Garvey,	--	Beresford,	--	3 10 0	6 13 0	5 0 0
Castlerea,	--	Jordan,	--	DeFreyne,	--	7 10 0	4 0 0	3 0 0
		Coyne,	--	Wills Sandford,	--	18 15 0	24 0 0	24 0 0
		Donnellan,	--	Jermingham,	--	36 15 0	20 0 0	20 0 0
		Fleming,	--	M'Grath,	--	3 15 0	8 0 0	4 4 0
Manorhamilton,	--	M'Morrow.	--	Lottenham,	--	7 0 0	9 9 0	5 10 0
		Leith,	--	Do.	--	4 5 0	9 10 0	7 10 0
Longford,	--	Moorehead,	--	Douglass,	--	0 15 0	15 0 0	10 0 0
		Martin,	--	Annally,	--	24 0 0	14 10 0	14 0 0
		Scally,	--	Do.	--	5 10 0	11 0 0	7 10 0
		Maxwell,	--	Scott,	--	33 0 0	24 0 0	22 0 0
Lisnaskea (Co. Fermanagh),		Maguire, J.	--	O'Keefe,	--	21 0 0	8 4 4	8 4 4
		Do. James	--	Do.	--	22 5 0	11 18 0	10 0 0
Armagh,	--	Dongan,	--	Charlemont,	--	26 10 0	16 13 4	13 0 0
		Campbell,	--	Do.	--	11 10 0	6 10 8	5 5 0
		Warnock,	--	Do.	--	29 10 0	14 15 0	12 0 0
		Carberry,	--	Bennett, &c.	--	9 0 0	6 10 0	4 0 0
Monaghan,	--	M'Elmeel,	--	Scottish Provident Institution,	--	22 5 0	16 18 2	13 10 0
		M'Caughey,	--	Do. do.	--	3 10 0	3 17 6	2 0 0
		M'Gee,	--	Crawford,	--	5 15 0	6 0 0	6 0 0
		Duffy,	--	Lucas,	--	7 0 0	5 2 0	3 15 0
Carrickmacross,	--	White,	--	Shirley, S.	--	17 10 0	23 0 0	18 10 0
		M'Connon	--	Do.	--	7 5 0	5 19 0	3 15 0
		M'Bride,	--	Do.	--	4 5 0	3 8 0	2 8 0