

ing, and that principle of self-respect so very hard to be restored to them. That abyss, to which many are reduced by such casualties, may be compared to the one of which it was said, *facilis descensus Averni*.

As the principle of insurance is now very much better understood than formerly, and conducted on much more equitable terms, there seems no reason why such cases could not be met and provided for in this manner. The same person who suggested this plan would propose also that a branch should be engrafted on a good company for insurance for widows of professional men, clergymen and others, at a reduced rate of payment. If such an object could be accomplished by means of benevolent people being allowed to give contributions towards reducing the premiums for those in narrow circumstances, such persons would be effectually provided, and would be preserved from falling back on charities and institutions intended for a different class. Any advantage procured for such as those to whom I refer would indirectly relieve those below them. Society is like a cone, where any additional pressure on any of the upper parts of it must necessarily be felt by those underneath; and if a weight be removed from any, the advantage is felt even by those at the very base.

In conclusion, I have no doubt that many other such plans would occur to those who would carefully reflect on the subject. The poor, I think, generally are not wanting to themselves if properly aided and encouraged. There are, of course, many exceptions; but the exertions and efforts one generally witnesses among them show that such views as these are not unreasonable nor chimerical. That it is a duty no one can doubt; for surely society does not perform its duty to those maintaining a life-long struggle against pauperism, if it never look into their case, if it never examine, nor sympathise with, nor aid their efforts.

VI.—*On the system of deducting a "Per-centage" from the Purchase Money of Estates sold with Parliamentary Title, with a view to the abolition of fees in Chancery.*—By Henry Wrenfordsley, Esq.

[Read Tuesday, 28th April, 1857.]

A BILL was prepared in the early part of last year to alter the constitution, procedure, and practice, to increase the powers, and diminish the expense of proceeding in the Court of Chancery in Ireland, and to discontinue the Incumbered Estates' Court.* The bill also provided that a percentage on purchase money should be paid out of the proceeds of the estates or leases sold under the increased

* Prepared and brought in by Mr. Solicitor-General for Ireland (Mr. J. D. Fitzgerald), Mr. Attorney-General for Ireland (Mr. Keogh), and Mr. Horsman. 4th Feb., 1856.

jurisdiction which it was then proposed to give the Court of Chancery. It is to this portion of the bill that I purpose applying the present observations, with the view of seeing how far the scheme has been sanctioned by subsequent enquiry. The 184th section of the Draft Bill to which I refer provided as follows,

“When any estate or lease shall be sold under the Court, there shall be paid out of the purchase money, and carried to the account standing to the credit of the Accountant General in the books of the Bank of Ireland, termed ‘The Suitors’ Fee Fund Account,’ ‘a per-centage’ not exceeding two pounds per centum thereon, and the money so paid into the Suitors’ Fee Fund Account shall form part thereof, and shall be applied accordingly.”

It is not necessary to refer at any length to the very important report presented to Parliament by the Committee, to which this bill had been referred, or to the suggestions made by their report, some of which have since become law.* It is sufficient for my purpose to say, that so far as the reform of the Court of Chancery, or the abolition of the Incumbered Estates’ Court is concerned, Her Majesty’s Government have still an open question to deal with, and that as regards all other questions connected with the transfer of land nothing very definite has been decided.

This being the case, it only remains for us to see how far that part of the Attorney General’s Bill, which proposed to deduct a percentage from purchase money, was sustained in committee; and for this purpose, permit me in the first place to refer to some portions of the evidence received by the committee. The persons examined with reference to the per-centage system were Dr. Longfield, Mr. Commissioner Hargreave, Master Murphy, and two experienced solicitors, Mr. William Gibson and Mr. Adair. I need not refer to the respective qualifications of these gentlemen, but I may observe that Mr. Gibson had been selected to represent the views of the Law Society upon the occasion, which he appears to have done very ably.

Dr. Longfield, in reply to Mr. Whiteside:—

“1597. If your recommendation was carried out by this Committee, the consequence would be that the Court of Chancery in Ireland would pay little or no stamps or fees, while the Court of Chancery in England, and all the other courts in the empire, would pay them?—I think so much the better for Ireland. We have made that reference specially with regard to giving a Parliamentary title, and we thought that fees, which obstruct men in their searches and knowledge of what is going on, are absolutely ruinous to justice when a Parliamentary title is given.

“1598. Do you hold the doctrine that a private individual should sell his estate at the expense of the country?—I think it is a

* The Bills here referred to, are the Court of Chancery (Ireland) Jurisdiction, the Court of Chancery (Ireland) Procedure, the Court of Chancery (Ireland) Receivers, the Court of Chancery (Ireland) Appeals, and the Court of Chancery (Ireland) Sale of Estates Bills.

fair thing to put a tax upon the price that he gets for his estate. There is a great difference in taxing the sum total, which you cannot avoid in any way, and putting a tax on a man who may avoid the charge by not doing many things that ought to be done.

"1599. Would you take a tax in substitution of the stamps and fees? Would you make a per-centage deduction from the produce of the sale?—That, I think, would be the fairest way.

"1600. How would that apply to the Court of Chancery, in the quantity of business which is there done which does not end in a sale? Would you make persons whose estates were sold pay for the litigation of other parties who had no estates to sell, but who had equitable rights to determine?—No; I would put on the sale of estates as much costs as would pay the proportion of the expenses that I thought it reasonable to suppose they caused. I suppose threepence in the pound would do it.

"1601. What would you do with cases in which the court does not direct a sale, but where equitable and important rights are adjudicated upon between the parties?—They should pay very little; I would reduce their fees very materially."

Mr. Commissioner Hargreave, in reply to Mr. J. D. Fitzgerald:—

"925. Part of the proposition here is, not that the taxation from which you relieve the suitors in the shape of troublesome fees or stamps that impede the administration of justice is to be thrown upon the Consolidated Fund, but it is to take an equivalent from the party by means of per-centage?—No doubt.

"926. Putting out of view the amount of that per-centage, if the maximum is fixed at two per cent., do you see anything objectionable in taxing, to a certain amount, those who take advantage of the court for the purpose of getting a parliamentary title?—No. I think, on the contrary, this species of non-litigatory business ought to pay in truth for the business that is done for it by the court. The court acts as both solicitor and council to a certain extent to the estate, and I think the estate ought to be taxed to some extent, at least, for that benefit; to what extent, it is really very difficult to say.

"927. Supposing by means of that small per-centage you could raise £20,000, and apply it in the reduction of those fees and taxes which now impede the administration of justice, do you think that would be a good arrangement?—I am disposed to think it would.

Master Murphy, in reply to the Attorney General (Mr. J. D. Fitzgerald):—

"1935. Assuming that he wants to sell his estate *bona fide* for the highest price that he can get, and that the expense of selling in the Court of Chancery would be equal to 10 per cent. of the purchase money, do you think that the vendor would agree to give 10 per cent., paying for the indefeasible title a tenth of the purchase-money?—It would depend upon the value attached at the time to a perfectly

* I may here observe that in order to conform to the rules of this Society, I have only quoted a few of the answers given by this eminent gentleman.

unincumbered estate and a parliamentary title. There may be a great value set upon it at one time, and perhaps there may not be so much afterwards. Perhaps if parties saw that the title was perfectly good and perfectly unincumbered, they might be satisfied and might not require it; but I fancy that in 19 cases out of 20 the purchasers would require it.

"1936. If that is your view, of course you must come to that conclusion, upon the supposition that they would set such a value upon an indefeasible title, that it would become an element of the contract?—Yes, it would make it an element of the contract; and I make no doubt that, particularly in small sales, where parties wanted to give perhaps the greater part of their means, they would like to have a secure indefeasible title."

"1989. You see an objection to one per cent.?—I do not, for my own part, provided you guard and take care of it in that way, and let the public understand that it is merely persons of that class who are to pay; but there is a very strong feeling in Ireland upon this particular matter."

Mr. William Gibson, in reply to the Attorney-General:—

"2318. There is a proposition in this bill, that inasmuch as the reduction of fees and stamps (I am not speaking now of the abolition) would be rendered necessary by giving to the Court of Chancery this new jurisdiction, the deficiency created by that reduction should be made up by the deduction of a small per-centage from the amount realised on the sales of estates; say one per cent., or a half per cent.; do you approve of that proposal?—I think it would be very preferable to the present system of fees.

"2319. You would rather have the abolition of the fees without any substitute.—Yes; but I think that your plan is very preferable to the system of taking fees."

In reply to Sir James Graham:—

"2328. You think that all the expenses of the court should be borne by the public, or that there should be a per-centage levied upon the sales, relieving the suitors and charging the sellers?—I do; but the enormous addition to the revenue in the stamps upon conveyances would very considerably make up for any loss of that sort."

In reply to Mr. Kirk:—

"2349. He would not come to the court, would he, unless he thought it his interest to pay a half per cent. to get a better title than he had previously?—No; and I think that in many cases it would be the cheapest way of making a title."

In reply to the Attorney-General:—

"2350. Supposing you only reduce or abolish those fees which prevent publicity, and which are necessary to be removed, would there then be any injustice in imposing a tax of a half per cent. upon those for whom this new jurisdiction was created?—There would not."

Mr. Adair, in reply to Sir James Graham:—

“2730. You would not think it right to have sales of unincumbered property without a bona fide intention of transfer, but merely for the purpose of obtaining the additional fee-simple value?—No; I would not allow it, except in cases of bona fide sales; and there I would impose a penalty for the increased value obtained, in lieu of fees such as are now payable on proceedings in Chancery.”

“2733. That would be a deduction of one and a half per cent. from the fee-simple value of unincumbered property to which an indefeasible title was given?—Yes, it would.”

“2735. You would allow of the sale of incumbered estates without any such deduction?—No, I would impose it upon all; because I think that the increased value gained to the estate consequent upon a statutable title would be more than compensation.”

It appears to me that this evidence ought to be conclusive upon the subject, bearing in mind what I have before observed, that all questions relating to the transfer of land have been left open for consideration. This being the case, I now press the original proposition, viz., that a per-centage should be levied from purchase money;* and further, that the scheme should extend to all estates sold with the advantage of a parliamentary title.†

I do not contend that we should impose a tax on the free exercise of that power which every man possesses to part with his property, but I submit that such a tax might be fairly imposed upon the additional value given to the land by the exercise of a new privilege now for the first time conferred upon the vendor, namely, a power of giving the purchaser, under a new act of parliament, an indefeasible and perfect title; or, in other words, that the difference in value which is thus created is a just and proper object for taxation. It is a grave fact, I admit, that, owing to the infirmity of our present legal system, arising from the complication of our statute laws, the value of the fee in land is thus capable of being increased; but, since it is so, let the public do what it appears it is prepared to do, viz. pay a small tax for the peculiar privilege to be conferred. It will be admitted that the time has arrived when Government must either adopt the system of giving parliamentary title in its fullest and widest sense, or else be prepared to abandon it *in toto*, and that for the future the system must be discussed as one of the great questions connected with the tenure of land. Now, if the principle be adopted, the proposition of making its extra value the subject of taxation becomes a most serious question, and one that must be decided at the same time.

I beg to repeat my former observation, that in adopting the per-centage system, Government will not tax that right which every man possesses at the present moment, of disposing of his property, but that further right which he is now to receive by law of parliament. Suppose, then, that the expenses of the tribunal which is to

* The *Times* thus noticed my suggestion in 1854:—“It has been proposed to make this court self-supporting, by charging a small court fee, or per centage, upon the money passing through the court, and which, of course, from the enormous sum received, would be scarcely perceptible.”—May, 1854.

† The Attorney-General's Bill proposed the sale, partition, and exchange of real estates, as also the sale of settled estates.

be created for the transfer of land require a yearly outlay of £16,000, and that this expenditure produce the annual sum of £3,000,000,* representing purchase money, is it unjust for Parliament to say that it will tax this sum to an extent in some respects equal to the outlay required to produce it, having regard to the portion which will represent the extra sum given for the parliamentary title? The fact that ultimately the Court of Chancery may have the same powers extended to it as the Incumbered Estates' Court, or that a separate court may be created, does not alter the question; since it will always require additional expenditure to give the public the full advantage of the increased duty to be imposed by Parliament. If the reader is satisfied for the above reasons that somebody will derive new and important privileges by the power of selling land easily, quickly, at small cost, and with a parliamentary title, and that this privilege is immediately convertible into money, amounting to about £16,000 a year, then the next questions will arise, viz. Who are the persons who ought in justice to pay this £16,000 a-year, and upon whom ought the proposed per-centage to fall? Not the general tax-payer or ordinary suitor in our Equity Courts, but those persons who are availing themselves of the peculiar advantages of a particular court, to enter which the qualification of possessing marketable landed property is alone required.†

For the support of the Court of Chancery, or, indeed, for the maintenance of any of our courts, we must have either fees, as at present levied upon litigation in all its stages, or else the entire charge must be supplied by the general funds of the country. Now, is it just to make the poorer class of suitors, who are struggling to obtain the relief of a Court of Equity in a legitimate way, contribute towards the more expensive litigation of a creditor's suit?—a proceeding, be it remembered, in which, as the law now stands, the landlord profits in a two-fold way: 1st. by having the value of his land increased; and secondly, by obtaining a parliamentary grant for the exclusive benefit of himself or creditors? Why not render equal justice to all parties, by imposing upon persons representing estates a poundage equal to what they admittedly gain in another way? Out of whose pocket then would the per-centage come? Not from the creditors most certainly, and it can hardly be said to come from the owners or landlords, since it is deducted from the money which has been gladly given, not in exchange for the land, but for the enhanced value thus conferred by a parliamentary title.

But there are other advantages which may be fairly considered with reference to this subject. The self-supporting‡ system is the first practical step towards a reduction in the expenses of our courts, and further, it is likely to lead to the quick disposal of business, the

* It appears that the Commissioners have sold, on the average, £3,000,000 annually.—See a letter addressed by the writer of this paper to the Right Hon. William Ewart Gladstone, M.P., &c. Hodges and Smith, Dublin, 1854.

† The Incumbered Estates' Court has been declared a boon to the landed interest.—*Evidence before Select Committee.*

‡ This term was first used by Mr. Gladstone, in reply to my letter on the subject of the 6th of May, 1854.

simplification of practice, the easy ascertainment of outlay, and, above all, it will tend to what ought to be the end of all legal reform, viz., a quick decision. In saying this, I of course speak only with reference to the particular court in which the system may be introduced in lieu of fees.

I may here observe, that I find in the Second Report of the Select Committee on Fees in Courts of Law and Equity the following recommendation: "That the amount required for the maintenance of the Court of Chancery, when the income arising from the Suitors' Fund is sufficient to pay, should be raised in the following manner, viz. first, that a poundage of one-half per cent. should be paid on the investment of all sums of money paid into court, and one-half per cent on the payment of all dividends, and one-half per cent. on the passing of the accounts of all receivers; second, that a fee of sufficient amount to make up the rest of the income required should be paid on every order pronounced by the court."

In this extract the self-supporting system is clearly recognized and recommended; but, as regards the abolition of fees, we have only to refer to the proceedings of the Incumbered Estates Court, to perceive the benefits already derived in this respect; and it is a remarkable fact that, in addition to the enormous amount of business transacted by this court relating to the sale of property, 1256 cases have been actually transferred from the Court of Chancery to the new jurisdiction. I may add that up the 28th of February last (1857), the gross proceeds of sales amounted to £19,668,828 9s. 8d., and that a nett rental of £6,000,000 remained unsold, 4063 petitions were presented, and 3176 orders for sale had been made absolute. In 1172 cases the owners themselves presented the petitions, and it is somewhat curious to observe, that the number of cases in which owners were bankrupts or insolvents was only 352. At the present moment there are no less than 2395 boxes lying in what have been sometimes termed the damp cellars of the court, containing the enormous number of 225,000 muniments of title, while 6571 conveyances to purchasers have been executed by the Commissioners. Now each of these deeds ought, as I submit, to have been subject to a payment equal to its additional value over that of any ordinary conveyance, while, as regards the entire number, I have no doubt that the charges attendant upon their preparation under the old system of conveyancing would have paid the entire expenses of the new court and its staff. The figures I have just mentioned are of importance, if we consider the subject of this paper without reference to the Court of Chancery; for what I venture to suggest amounts to this, that irrespective of our courts of equity, the public ought to have the benefit of a land tribunal already established, and which can support itself. I look upon the reform of the Court of Chancery as a separate matter altogether, and I approach the question of selling estates in the same spirit as the man who would say, "Yes, I have no objection to buy land, but remember I will not go into Chancery to complete my purchase." It will be too late to consider the subject of this paper, when parliamentary title will be accepted not as a boon or new gift, but merely as a satisfactory removal of some of the evils attendant upon parliamentary legis-

lation. Already we find Mr. Isaac Butt declaring, in his recent Letter to Sir Richard Bethell,* "that every day is diminishing the value of each of these titles; that within twenty years a title acquired from the Commissioners of Incumbered Estates will have very little advantage over one the root of which is a patent from King James; that within fifty years it will have none."

But it is plain that the absence of a tax on a parliamentary conveyance (in some form) is an injustice on those who sell lands without availing themselves of such facilities, and I presume it will be admitted that no Act of Parliament ought to press unequally upon any two members of the community; yet, in the absence of such a tax as I have proposed, this is a matter of every day occurrence. Suppose two estates situate in the same county, both equally well circumstanced, and held in fee. The one, if sold in the Incumbered Estates Court, produces twenty-five; the other, if sold without a judicial title, only eighteen or twenty years' purchase: both properties are held by the same estate in law, but in an act of transfer their marketable value is widely different. Now it is this difference which it is proposed to reach by the per-centage system, the better to provide for the total abolition of fees, which it is admitted injure suitors, and bring disgrace upon the administration of justice. In the same way a fund could be raised which would represent an *indemnity* fund, to recoup those who, through mistake or miscarriage, had been accidentally deprived of their property; and I need scarcely add that this would at once remove all objections to the granting of a parliamentary title.

Now with respect to the abolition of the fees in the Court of Chancery, no one will contend for one moment that it is not desirable to remove these drawbacks to the administration of justice; but this subject has been so strongly supported by the Report of the Committee, which recently met in Dublin to inquire into the expediency of continuing the Incumbered Estates Court,† that I need only refer to the following extract:—

"We therefore recommended that, concurrently with the proposed change, the fees and stamps upon all proceedings in Chancery be abolished, or reduced to such an amount as not to interfere with the due dispatch of business, or prevent the full publicity of the proceedings."

If, then, stamps and fees are to be abolished, surely some provision may fairly be expected to supply the loss which will undoubtedly be sustained if the suggestion be adopted; and in what better way can this be met than by taxing those persons who will benefit so directly by the proposed alteration in the law? For, let us bear in mind that those persons *only* who require the intervention of the court will come within its jurisdiction, and then only as a necessity or as a question of gain. This being so, why should

* "A Letter addressed to Sir Richard Bethell, M.P., Her Majesty's Attorney-General for England." By Isaac Butt, Esq., M.P.—Hodges and Smith, Dublin, 1857.

† Report of Her Majesty's Commissioners appointed to inquire into the Incumbered Estates Court, and into the expediency of continuing it, or transferring its powers to the Court of Chancery, 1855.

the general tax-payer or suitor contribute to the support of a court of which he has himself no need?

It is proposed, no doubt, to relieve the general administration of justice from the burden of taxation, and a question is thus raised which may require serious consideration; but it can hardly be said to apply to the more simple one connected with the transfer of land. As regards the suitor who seeks the power of a court of equity in the ordinary way, I can conceive nothing more reasonable than the proposition that he should contribute to its support as a general tax-payer, and that the consolidated fund should provide the whole expenses of the tribunal which *he* requires; but, on the other hand, is the general suitor to pay a farthing in the pound the more, in order to give an indefeasible-title-tribunal to the land-owner? Is the man whose estates sell for £50,000 to pay no more than the man who seeks to administer assets representing chattel property worth £500?

Suppose, before the Incumbered Estates Act gave the embarrassed landlord the benefit of an indefeasible title, that a tax, payable by the whole community, had been proposed to qualify expert persons to raise the value of land to the extent of three years' purchase—which I will assume to be the increased value placed upon indefeasible title—would it have been allowed that the man who had *no* landed interest to preserve, or estate to sell, should contribute towards a tax whereby the buyer or seller should not be called upon to pay the persons I have alluded to the regular auction fees? But Dr. Longfield put this case perhaps more clearly, and in another way; for when, at question 1602, he was asked,

“But you would make a man who had an estate to sell pay a per-centage?” He answers:—“Yes, I am now paid at the public expense for doing conveyancers' business.”

No doubt that to the owners of land or incumbrancers the fees attendant upon litigation have already been reduced,* but as regards the suitors in Chancery they remain the same. I admit, however, that improvements have taken place under the Chancery Regulation Act (1850), but they are not sufficient to justify any exception with reference to the general question, and only point to the great necessity which exists for still further reform.

Now let us for a moment try to compare the simplicity of the proposed per-centage system with the present financial state of the Court of Chancery. In the first place, its sources of revenue may be traced to three channels, viz. :—The Suitors' Fee-fund, the fees received from the Court of Bankruptcy and Compensation Fund, and the Consolidated Fund. With the exception, of course, of the last-mentioned supply, these several funds have been received in the various offices of the Court of Chancery in the form of fees—fees in the Master's offices, in the office of the Clerks of Appearances and Writs, the Affidavit and Registrar's offices; but I should state that, in addition to these imposts, there is the interest of a sum of £200,000 received in part payment of the Compensation Fund,

* Only in the Incumbered Estates Court.

and lastly, that these sources of revenue are found always insufficient for the purposes for which they were originally intended.*

I venture to say that a more unsatisfactory state of things could not be found elsewhere, except perhaps in some of those courts which yet are to be made the subject of parliamentary investigation; and, certainly, when the matter is more generally considered, surprise will hardly be felt at the frightful expense which has always been associated with proceedings in our Courts of Equity.

In the Incumbered Estates Court, on the other hand, matters are on a very different footing. In the first place, accounts are subject to public inspection; the officers have no personal interest in the fees received in the course of the proceedings; neither are they exposed to the evils of self-payment as in some of the offices in the Court of Chancery;† and, consequently, there is no charge by which to harass the suitor further than what is actually necessary to protect the public from the injury which might arise from too great a facility in the filing of pleadings.

As I have before observed, the policy of establishing a tribunal for the transfer of land has yet to be considered; but whether that tribunal be a separate one or not, the question of charging a percentage will still exist, inasmuch as by parliamentary title the owners of land will always receive a boon distinct from all other classes of the community. Judging by what has already taken place, we may assume that the system of conferring an indefeasible title by judicial grant will not be relinquished; and if so, we have then only to consider in what way the system can be best made permanent.‡

I need not refer to the many opinions which have been expressed with reference to this part of the subject, but I may be pardoned for saying that I think the Incumbered Estates Court should be continued as a tribunal confined to the conveyance of land by means of par-

* The bankruptcy fund is always deficient (at least as far as is indicated by the returns); the residue falls upon the Suitor's Fee Fund (3069).—*Mr. King's Evidence before Select Committee.*

† Some of the officers receive fees which they retain for their own use (3067).—*Mr. King's Evidence before Select Committee.*

‡ Since this paper was read the Commissioners appointed to consider the subject of the registration of title with reference to the sale and transfer of land have made their report, from which the following is an extract:—

"In such cases, it will be right that the registrar should cause the title to be fully investigated, at the expense of the parties, by counsel and solicitors; and if he shall be satisfied on their advice that the title is a good one, then on the payment of a small premium, to be calculated by way of per-centage upon the estimated value of the property in question, he will register the ownership as a warranted one either in the name of the party applying; or, if the party applying shall prefer it, then in the name of such persons as he may nominate for that purpose. Since the guarantee of the title will be given by a public officer, the premiums payable by the party obtaining such guarantee will be paid into the Exchequer; and the Consolidated Fund will be liable to make a fair and reasonable compensation to any person who may within the period allowed by law establish a claim in respect of the estate, the title to which has thus been registered with a warranted ownership. A similar provision will also be extended to those cases where land is sold under the decree of a court, subject to the payment of similar premiums, and to the title being examined and approved of in a similar manner"—Page 34.

liamentary title, with extended powers of investigation and record; that all proceedings between adverse parties, which from their nature are suitable to a Court of Equity, should be transferred to the Court of Chancery, as also the allocation of litigated funds; that provision should be made for the support of the court, and, if necessary, for a guarantee fund in the way I have suggested; and lastly, that the court should have power to grant certificates of sale transfer and tenants' leases, in accordance with a better system of registration. This would, I think, create at once a great land exchange or market distinct from Chancery, and be a happy division of proposed legal reforms between lawyers and the public. It would certainly go far to realise the opinion of the Master of the Rolls, with respect to the transfer of land being made as easy as government stock; while, at the same time, the principles of the Incumbered Estates Court would be permanently established. On the other hand, I do not think that such a separation would injure the legal professions, inasmuch as many persons would be induced to confine their attention to a knowledge of real property, conveyancing, and practical questions relating to the sale and management of estates. In conclusion allow me to submit, that the Per-centage system is feasible and consistent with public justice; and further, as a matter immediately connected with economic science, that it has received sufficient support to entitle it to your consideration.

VII.—*Proceedings of the Dublin Statistical Society.*

TENTH SESSION—FOURTH MEETING.

[16th February, 1857.]

The Society met at the Royal Dublin Society House, James Perry, Esq., in the chair.

Dr. Hancock read a paper entitled, "Is the principle of Sir John Romilly's Irish Land Registration Act of 1850 a sound one? If so, why has the act been suffered to remain a dead letter for six years? If unsound, why have not the powers conferred by it been repealed?"

The following gentlemen were elected members of the Society:—Thomas Collins, Esq., and Joseph John Murphy, Esq.

FIFTH MEETING.

[16th March, 1857.]

The Society met at the Royal Dublin Society House, James Perry, Esq. in the chair.