

FIRST  
R E P O R T

FROM THE

SELECT COMMITTEE

ON

GRAND JURY PRESENTMENTS,  
IRELAND.

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*Ordered, by The House of Commons, to be Printed,*

*21 May 1822.*

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# R E P O R T

THE SELECT COMMITTEE appointed to consider what Provisions it may be expedient to establish for the regulation of the Grand Jury Presentments of Ireland, in order to render the Levies made under that authority more equal, and for an impartial and correct distribution of the Taxation imposed over the lands to be assessed, upon a scale proportional to their value, and to report their Opinion and Observations thereon to the House;—and to whom several Reports, Petitions and Papers, presented to the House in the Year 1815, and 1816, and in the present Session of Parliament, were sent;—and who were empowered to examine the State of the Levies regulating Grand Jury Presentments, and to report such of the Levies as may tend to lessen the expense without diminishing the efficacy of such provision. —Have made a progress in the Matters to them referred, and report upon the following REPORT.

## REPORT

## APPENDIX

YOUR Committee desire to inform the House, that the Taxation of Lands in Ireland by Presentment of Grand Jurors, originally confined to the construction and maintenance of Roads and Bridges, and provision for some other minor objects, has in the lapse of time by various statutory enactments, been extended to the support of a great variety of Establishments, expensive in their nature, but connected with the due administration of Justice, and with the relief of the sick and indigent, as well as to the payment of a number of officers, augmenting considerably the charge on the landholders of the counties, and more especially in later periods, so as within twenty years to have nearly doubled the amount of these levies by a comparison of the last year's levy, with the average of three years Returns presented to the House of Commons in 1803, such average being £ 407,281, and the amount of the last year's levy being upwards of £ 720,000, of which latter sum by the greater proportion was allotted to the great objects of later Parliamentary enactments.

The Select Committee which sat in 1815 and 1816, and examined a considerable number of Persons as to the mode of levying these assessments, reported to the House their opinion, that the various modes adopted in different counties of Ireland, from the inequality of their pressure, arising out of the very distant period of time, and the unsettled state of the country when those arrangements were devised, required immediate and complete alteration.

Your Committee have carefully inspected the evidence on which that Report was founded, and have examined several Members of the House, and

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and other witnesses respecting it; and have been confirmed by the result of this ulterior examination, in the opinion therein expressed as to the inequality of the pressure, and the urgent necessity of applying to it a complete and adequate remedy without further delay: whilst the rate of levy was small in amount, the inequality was patiently submitted to, but the increase of demand has very much increased the severity of pressure, augmented greatly by the decreased value of agricultural Produce.

Your Committee consider it most essential to this very important object, that the system hereafter to be adopted, should be uniform in every part of Ireland, founded on an accurate survey of the whole acreable contents of the country; on a subsequent division of the lands into profitable and unprofitable, and on a subdivision of the profitable lands, so as to make them hereafter proportionably contributory to payment of these assessments.

Your Committee take leave to express to the House their confident hope, that to effecting the General Survey of the Island, a measure embracing so many important public objects, exclusive of the immediate subject intrusted to their inquiry, the aid of Parliament will be liberally extended by employment of proper officers under the direction of government, and at the public charge; which survey they conceive ought to be so framed as to distinguish Baronies, Parishes, and Townlands, with their respective acreable contents, to form a ground work for such ulterior measures as it may be fitting to adopt.

Your Committee have annexed, in the form of an Appendix, parts of the Evidence taken before them, and such parts of the Evidence taken before the Committee of 1815, as appear to them specially to refer to the object of their inquiry; together with a copy of a Memorial laid before your Committee from the Parishioners of Glenarm in the county of Antrim, as strikingly illustrative of the severity of the unequal pressure, in some instances, of the present system.

Your Committee having been directed by the House to extend their inquiries into some other branches of the system of Grand Jury Taxation, they will proceed therein as speedily as may be practicable.

21 May 1822.

## APPENDIX.

(A.)

EXTRACTS FROM  
REPORT ON GRAND JURY PRESENTMENTS; 1815.*Thomas Lanigan, Esq. examined.*

BY what survey in your county is the money levied?—By a very erroneous and unfair mode of calculating the taxes; by the Down survey.

*Thomas Lanigan, Esq.*

At what period was that made?—It was made by Sir William Petty, in Charles the Second's time.

Have you sufficient information to know whether the Down survey is used for great part of Ireland?—Not in general; it is used in some parts of the country, I know.

Are you taxed by the acre in the county of Tipperary?—We are supposed to be taxed by the acre; but it is a very unfair survey. I know some persons who do not pay half the taxes they ought, and others who pay much more.

*Daniel Mussenden, Esq. examined.*

Do you applot by the acre?—They applot differently in different baronies in the same county; they applot by the town-land in my neighbourhood in two baronies I am concerned in.

*Daniel Mussenden, Esq.*

Are the town-lands of the same size?—No, they are not, they are very unequal; they probably were of the same value when that division of the country was made, of which we know nothing; but from the improvement of the county they are now very unequal.

Was that done by the Down survey?—No; we do not know when it was done; it was done by the old Irish, before the English went to Ireland, I believe.

*Mr. Leslie, County of Monaghan.*

Is it by the acre that they lay on the cess?—The applotment in the county I belong to is laid on by what we call the townland.

*Mr. Leslie.*

Do the town-lands differ much in quantity?—They do; and the same cess is levied off the small as the large. The applotment was made in the reign of William the Third; it was then regulated according to the value of the land, consequently land at that time not so valuable, has since become very valuable, and pays scarcely any thing in proportion.

Then in your opinion the tax now is very unequal?—Very unequal.

When a person is applied to for the tax, who thinks he is charged more than he ought, has he any remedy?—I know of none.

*Mr. Denis Browne, County of Mayo.*

What is the opinion of the taxation of your county, is it very equal or unequal?—Ridiculously unequal.

*Mr. Denis Browne.*

Would it be of great advantage to have that tax equalized?—It would do away half the grievance; it would do away three parts of the complaints; and then there would be a great deal of work done, and nobody to complain of it. Our assessment is made upon the Strafford survey, which took place in the reign of Charles the First; since which the surface of cultivated land has been increased in the proportion, I believe, of twenty to one, or more.

Is there any remedy for a person who thinks himself unequally taxed, so as to get redress?—None; it is very often attempted in the grand jury of our county, but



Mr.  
Denis Browne.

there is no relief, except in the court of Exchequer; there are some cases where a man pays more than he ought. Mr. Harry King has a farm from which he gets no rent, because, by some strange jumble, the whole tax of a great part of the district is thrown upon it; and there is a large surface of fine land adjoining it which pays nothing.

He cannot relieve himself by the present law?—Not at all, except by application to the court of Exchequer; and the cure is worse than the disease.

What part of the county is Mr. Harry King's farm in?—In the barony of Burnsole, in the county of Mayo, and the name of the place is Granlarna. I find at every assizes there are some attempts by persons to get the grand jury to relieve them; and in the barony of Tyrawly I have known the high constable to bring a presentment for more acres charged upon him than he could find in the books, and at the same time that there were more acres of arable land in the barony than were in the whole levy that were fairly taxable.

Colonel James Crosbie, Member for the County of Kerry; examined.

Colonel  
James Crosbie.

Is there any complaint as to the unequal taxes in the county of Kerry?—There is, and there is great ground for it. I know, of my own knowledge, farms of 100 acres pay as high a tax as those of above 500, and the land at present of an equal quality.

Is the tax an acreable tax?—No; the tax is levied upon what they call plough-lands.

And that plough-land differs from 100 to 500?—Yes, and much more.

Every plough-land is taxed alike?—Yes; there is a certain lot of land called plough-land, which in some instances consists of only 60 acres, and in others 500.

Do you know by what survey they are levied?—I do not.

William Odell, Esq. Member for the County of Limerick; examined.

William Odell,  
Esq.

Are you aware that the taxation is often unequal in your county?—Very much so. Some town lands pay little or nothing, and others pay for more land than they contain.

Is the cess laid on as an acreable cess, or in what other way?—By the acre, and by plough-lands. And there are some plough-lands contain a great deal of mountain and bog; there are others, where they contain two or three thousand acres, which pay only for 130, the rest being mountain and bog.

General Archdall, Member for the County of Fermanagh; examined.

General  
Archdall.

Is the assessment for the county of Fermanagh very irregular?—Yes, they are very different.

Will you state in what way?—I suppose it is a great number of years ago, I dare say much more than a century, since the lands were divided by what was termed tates at that time; and they are classed in four numbers; No. 1, 2, 3 and 4. No. 1 paid the lowest cess, and consequently No. 4 paid the highest cess. This is extremely oppressive to a great part of the county. For instance, there is a great part of the lands now that were originally assessed as No. 4, that are much inferior to those which are now No. 1. It is most likely the land was covered with wood.

What occasions that difference?—I cannot say; the valuation is higher by the acre as you rise to No. 4.

Are the contents of the tates the same, or are some larger and some smaller?—They are not at all the same in point of number of acres.

Can you state the highest and the lowest number of acres?—I cannot take upon myself to do so; but the difference is so very extensive in the sum total of the cess for the same number of acres, it is astonishing almost.

Are you acquainted with any land that pays a great cess, and any land adjoining that pays very little?—I am.

Can you state any remarkable instance of the kind?—I know there are very remarkable instances, but I cannot say precisely what they are; but it rises five to six times the value of it; from one to four it rises considerably. In fact, I know some gentlemen who pay very little; I know others that pay a vast deal; but I do not know what the number of acres are. I know there are great complaints on the subject; I am not capable to enter into it very particularly.

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The Right Honourable *Maurice Fitzgerald*, Member for the County of Kerry; examined.

Right Hon.  
*Maurice Fitzgerald.*

The tax is partially levied, and I considered it, though I made it no part of my bill, an extremely desirable object to render this tax equal by the adoption of a correct survey of Ireland; the landed properties, as at present exempted from the taxation, being chiefly of that description which have been most benefitted by the expenditure of the money under the grand jury system, the original exemption applying to land which at the period of the Down survey was not penetrated by roads, or easily accessible, having been improved to great value by an access to markets being afforded through means of this expenditure of the public money. I considered land of that description a fit subject for taxation, and I should think it extremely desirable in any new system that is adopted, that the execution of works should be made through the hands of professional engineers, and that the proprietors of land should act as a control and check upon the due execution of such works.

(B.)

MINUTES OF EVIDENCE.

*Jovis, 9<sup>o</sup> die Maij, 1822.*

The Right honourable Sir JOHN NEWPORT, Bart. in the Chair.

*William Wrixon Becher*, Esquire, a Member present; examined.

DO you know any thing with respect to the inequality of levy of the grand jury assessments for the county of Cork?—I know that the assessment is levied on denominations of lands called plough-lands, which are of very unequal size and value.

*W. W. Becher.*  
*Esq.*

Is the same amount of tax invariably levied on every plough-land?—It is; I know of one particular farm of productive land, in the barony of Dunhallow, which pays nothing to the county rate, and I have heard and believe there are several others.

(9 May.)

Do you consider the grievance to be so general as to require legislative remedy to be applied?—I do.

Lord Viscount *Ennismore*, a Member present; examined.

Have the individuals, who pay cess, any opportunity of knowing the scale on which the collector frames his repartition of the gross sum to be levied, and of appealing against it, if they consider it to be unjust?—I conceive they have; the collector, I have always understood, is obliged to show the treasurer's warrant when called on; that warrant specifies the rate, per plough-land, the person who collects each parish takes with him the parochial applotment, specifying the rate, per acre, and which I have always understood the person collecting is obliged to show, if called on. The parochial applotment specifies the number of acres in each plough-land.

Lord Viscount  
*Ennismore.*

Do you believe that this mode of parochial applotment is universally pursued through the county of Cork?—I have always understood it is, where practicable; in parts of the county which consists of mountain entirely, which perhaps have not been surveyed, it is not.

*William Wrixon Becher*, Esquire; again examined.

Will you state how far you consider the parochial assessment to be practised in the county of Cork?—Scarcely at all in the western part of the county.

*W. W. Becher,*  
*Esq.*

*Richard Power*, Esquire, a Member present; examined.

Is the mode of applotting the grand jury assessments, in the county of Waterford, by the plough-land or acre?—By the plough-land; and the same sum is applotted on each plough-land.

*Richard Power,*  
*Esq.*