



# VALUATION BILL, 1938.

## EXPLANATORY MEMORANDUM.

(1) Under the Valuation Bill, 1938, it is proposed to carry through a revaluation of every piece of immovable property in the State, with the exception (broadly) of agricultural land and railways.

Object of Bill.

(2) Prior to 1826, local cesses and rates in Ireland were levied upon the basis of locally-made valuations of property, the Government taking little or no interest in the matter. By a series of statutes culminating in the Valuation (Ireland) Act, 1852, the position was brought about, and still obtains, whereby—rating authorities having no valuing powers—the valuing of immovable property for the purposes of local and central taxation is done for the whole State by the Valuation Office, under the direction of the Commissioner of Valuation and subject to a right of appeal to the Courts.

Genesis of present position.

(3) The initial general valuation under the statutes above referred to is associated with the name of Richard Griffith—the first Commissioner of Valuation—and may be conveniently referred to as Griffith's Valuation or Griffith's Cadastre. It was completed in 1865, and involved the survey and valuing of every piece of immovable property and the preparation of a cadastre consisting, with accompanying maps, of several thousand volumes. In this cadastre were set out in topographical sequence the relevant entries in respect of every piece of immovable property, comprising the name of the occupier, the immediate lessor, the situation, the description, and the net annual value in money. Broadly, every piece with a separate occupier was separately valued and entered. There were some statutory exceptions to this practice, *e.g.*, the sort of building colloquially known in Dublin as a "tenement house" was (and is) valued as one item, with no separate entries of the room-occupiers. With the exception of shooting rights, and certain turbaries, the valuation extended to immovable property of all kinds—land (agricultural and other), buildings of all sorts, railways, canals, tramways, gas works and mains, water works and mains, mines, quarries, sandpits, fishing rights, etc.

Griffith's Valuation.

(4) The basis of the valuation was the net annual value—in effect the annual letting value of each piece of property, over and above rates and costs of repairs, insurance and maintenance. It may be mentioned that as the letting value of agricultural land varies with the prices ruling for agricultural produce, which prices fluctuate, the 1852 Act in an effort to secure uniformity of valuation specified a fixed scale of prices for agricultural products to be adopted for purposes of the valuation, local circumstances being taken into consideration.

Basis of Griffith's Valuation.

(5) Section 34 of the Valuation Act, 1852, provided for the comprehensive revaluation, at intervals of fourteen years, of any area at the instance of the Grand Jury—since 1898 the County Council. In fact, no Grand Jury or County Council ever moved for such a revaluation and none was ever made. Section 65 of the Local

No universal revaluation since 1865.

Government (Ireland) Act, 1898, provided for a revaluation of any County Borough at the instance of its Corporation. Pursuant to that, the City of Dublin (the pre-1930 city, not including Rathmines, Pembroke and other "added areas") was revalued with effect as from 1st April, 1916, and the City of Waterford with effect as from 1st April, 1926. The cities of Cork and Limerick never chose to apply for revaluation. It will thus be seen that, subject to the modifications effected in the several areas by means of the "annual revisions," the cadastre now in force is:—

- (a) in the City of Dublin (pre-1930 boundary and not including Rathmines, Pembroke and other added areas)—the cadastre of 1916;
- (b) in the City of Waterford—the cadastre of 1926; and
- (c) in all other areas—Griffith's original cadastre of 1853 to 1865.

It is clear, therefore, that a general revaluation of the immovable property in the State, excluding agricultural land and railways, is long overdue.

Annual revision has limited scope.

(6) It is sometimes believed that a general annual revision of valuation takes place each year. This is an erroneous belief. There is what is described as an "annual revision" but it is strictly limited in its scope, and for the reasons hereinafter indicated has failed to keep the cadastre up to date. It in no way lessens the necessity for the present Bill.

(7) In the initial general valuation, and in the revaluations of Dublin and Waterford, the Valuation Office valued every piece of property as it found it. By contrast, on annual revision, the Valuation Office had, and has, no power of initiative; it can only move to revise the valuations of such properties as are submitted to it for revision annually by rating authorities. The rating authorities compile from two main sources their annual lists of cases to be revised, viz., (a) cases reported to them by rate collectors, whose statutory duty it is so to report cases where valuations require revision, and (b) cases reported to them by ratepayers—every ratepayer enjoying the statutory right so to report cases in which the valuations in his opinion require revision. In practice, (a) tended to be confined to such new structural work as the rate collectors observed and reported and holdings of land which had been divided or amalgamated and (b) to cases in which individual ratepayers felt that their own valuations were, or had become, too high. Hence the power of the Valuation Office to revise valuations extended each year to only a very small proportion of the valuations in an area.

Existing valuations low and irrelative.

(8) Under the "annual revision," new buildings were inserted in the cadastre as they were built, destroyed buildings were deleted from it as they disappeared, and structural improvements, structural deteriorations and divisions of properties between two or more occupiers were reflected in it. Where the arrangement failed in keeping the money figures up to date. Owing to the increase in the value of property in terms of money which has taken place since the middle of the last century, and particularly since 1913, not being fairly represented therein, the values in the cadastre are for the most part too low to represent the present net annual letting values. Further, although it has been, from the outset, the practice of the Valuation Office, with the approval of the Courts, to endeavour to secure rating equity by valuing the comparatively small number of properties which came before it for revision every year on the same basis as that upon which the mass of the properties

stood valued in the rating area concerned, this practice has not been successful in preserving relativity between by far the greater number of such values. As regards buildings, in every area they are generally irrelative one to another, and this lack of relativity is one of the principal reasons why a Bill of the present character has become urgently necessary.

(9) This holds good even in the case of Dublin City, which was valued comparatively recently. Its revaluation was spread out over the years 1908-1915. At the time, taking into account the rising cost of repairs which came in prospect soon after the outbreak of the Great War, it was thought that the net letting values of properties in Dublin were declining, and, as the completed cadastre was for every property to represent "value one year with another," the level of value adopted was rather less (about 10 per cent. less) than a 1913 value basis. For the purpose, however, of examining the anomalies occasioned by lack of relativity in the cadastre it will be convenient to speak of the revaluation as if it had been made in 1913 and on a basis of actual 1913 values.

Example of  
Dublin City.

(10) Until the war brought about such innovations as the Increase of Rent and Mortgage Interest (Restrictions) Acts, there was a free market in house property. Great numbers of dwelling houses were let at occupation-rents and, naturally, were let at the best rents they would fetch compatible with security. The play of the open market evened things out to a position in which the magnitude of the rent actually passing corresponded closely to the degree of attractiveness or otherwise of a house. Often the rent paid was inclusive of repairs, maintenance, insurance, and/or rates; but it was comparatively easy to deduct for such items so as to reach net letting value and to allow for other circumstances, such as, the trouble of collection in the case of weekly rents. There were then relatively few residences owned by their occupiers, and by a process of comparison with comparable rented properties it was possible to strike accurately the true net letting values of these. In the valuation of business premises, there was likewise for guidance a great mass of properties held at open market rents, and though large shops, warehouses, factories, and so on, owned by the occupiers presented greater difficulty, it was possible to strike their values also with fair accuracy on a basis of true net annual value.

(11) The individual properties in the Dublin of 1913, however, as must be the case in every old city, were a conglomeration of structures of different ages and, therefore, of different degrees of modernity in design. As a broad generalisation it would be true to say that, owing to such causes as the fall in the value of the pound in terms of bricks and mortar, property values in Dublin have increased substantially since 1913. But it is important to realise that, as applied to individual properties, the increases have been different in degree. For example, the lapse of time since 1913 may have dealt very differently with the letting value of an old-fashioned 19th century tall terrace-residence with basement, and with that of a residence which, in 1913, was of the newer two-storey, semi-detached type without basement. The increasing value of bricks and mortar in terms of money may have operated with almost full force upon the latter, so as to raise its present net letting value as compared with that of 1913 by a high percentage. But in the case of the old-fashioned terrace-house, the tendency to increase in the bricks and mortar value may have been largely counter-balanced by the growing disinclination of people of means to live in such houses, built as they were in an era when there were no motor cars, or even electric trams, when domestic servants were plentiful and easily satisfied, and when ideas of convenience and comfort in domestic architecture were different to those now obtaining—with the result that the present net letting value of such a house may only slightly, if at all, exceed that of 1913. The factor of change in situational attractiveness operated with like effect on residences; and both considerations—obsolescence of structural design and change in situation value—had disturbing effects in relation to the net letting value of business premises also. It is a fact frequently

observed that while, with lapse of time, some streets or parts of streets become more attractive as business centres and the properties in them consequently fetch increasing rents, other streets or parts of streets become less attractive and the properties in them fetch decreasing rents.

(12) Thus, if one takes any (say) three Dublin buildings, A, B and C, equitably valued, in relation to each other and to the rest of the properties in the city, in the 1913 cadastre at £x, £y and £z, respectively, on the basis of their net letting values, the lapse of time since 1913 may have disturbed the relativity as follows:—

	Property. A	Property. B	Property. C
Net letting values in 1913 ....	£x	£y	£z
Percentage increases in net letting values since 1913 ....	80%	50%	20%
Hence the net letting values at present are ....	£ $\frac{180x}{100}$	£ $\frac{150y}{100}$	£ $\frac{120z}{100}$
So that if the valuations are still	£x	£y	£z
the valuations now are the fractions of present net letting values ....	$\frac{100}{180}$	$\frac{100}{150}$	$\frac{100}{120}$
being the percentages of present net letting values ....	55.6%	66.7%	83.3%

and hence property C is now, by comparison with property A, paying 50 per cent. more rates than in equity it should, and by comparison with property B is paying 25 per cent. more than in equity it should, while property B by comparison with property A is paying 20 per cent. more than in equity it should. Furthermore, since Income Tax under Schedule A is assessed on a valuation basis, the defective valuations introduce similar inequities and injustices as between one taxpayer and another into the assessment and collection of that tax.

(13) The machinery of annual revision could not keep such inequities and injustices from arising, more particularly in relation to Income Tax. In fact, none of the three properties may have appeared in the annual revision list in any year. The occupiers would not have listed them for revision—they would only do that if there were a prospect of getting the valuation reduced—and on the facts, even the occupier of property C would have no such prospect, because the true present value of the property exceeded at all stages the 1913 level. The Corporation could, in any year, have listed any or all of the three properties for revision, and that whether or not there were structural improvements, but, in the absence of structural improvements, the Corporation in practice would not list any of them.

(14) Even in those cases which each year did appear on the annual revision list—and they formed only a small fraction of the rateable properties in Dublin—the machinery of annual revision was unable to preserve relativity. It is true that in the case of a property, where true present net letting value had actually fallen below 1913 level, the machinery did secure that the occupier could get his valuation reduced to true present value, but that still left him valued at 100 per cent. of true present value, and hence still rated with an irrelativity even more disproportionate than that of property C referred to in paragraph (12). In the case of the large numbers of new buildings which have been built since 1923, inasmuch as the structure could have been built in 1913 for about half the cost, the valuation, on a 1913 level of value, tended

to work out at about 50 per cent. of the true current net letting value, with the result that every such new building tended to have its valuation fixed at a level even more irrelatively low as compared with older property than that of property A referred to in paragraph (12).

(15) Since, in the Dublin City area which was comprehensively revalued so comparatively recently as 1913, the position as regards relativity is as bad as described above, it follows that it must be worse in Cork City, Dun Laoghaire, Limerick, and all other areas in the State where no comprehensive revaluation at all has been carried out since Griffith's valuation in the middle of the last century. Waterford City, which was revalued as recently as 1924-6, may naturally be expected to be the best area in the State as regards relativity, but even there the revaluation was carried out on a basis of 1913 money value, and hence on a basis too low to reflect present day values.

Position elsewhere than in Dublin.

(16) In general, therefore, the valuations in the present cadastre are most irrelative for the State as a whole, with the result that the burdens of national and local taxation are distributed unfairly among the individual taxpayers and ratepayers. For this position a general revaluation upon the basis of the true present net annual letting value "one year with another" of each property, as nearly as the same may be estimated is the only remedy; and this is proposed in the Valuation Bill.

General revaluation is only remedy for present inequity.

(17) The need for a new cadastre appears also from other broad considerations. Obviously it is impracticable to go on down the 20th century valuing houses and buildings upon a basis of 19th century money values. That century has receded into history and a quarter of a century has elapsed even since 1913, and to have any practical acquaintance with the pre-war world a man would need to be more than forty years of age. The younger men on the staff of the Valuation Office now find themselves endeavouring to value property in terms of a time when they were only children, or even of a time before they were born; and what is true of them is also true of valuers in private practice, of solicitors and of Circuit Judges. This position, moreover, is aggravated with the passage of time.

Other considerations.

(18) In its administrative and judicial arrangements the Bill follows the lines of the existing Valuation Code. As in the initial general valuation of Ireland it will be for the Valuation Office, under the direction of the Commissioner of Valuation, to make the new cadastre. Persons and rating authorities dissatisfied with valuations may appeal in the first instance to the Commissioner of Valuation, and, if dissatisfied with his decision, to the Circuit Court having jurisdiction where the property is located. The Circuit Court is final on questions of fact, but on questions of law, appeal, by way of case stated, lies at the instance either of the Circuit Court appellant or of the Commissioner of Valuation, from the Circuit Court to the High Court and the Supreme Court.

Proposals on general lines of existing legislation.

(19) The appeal to the Commissioner of Valuation, as heretofore, will not be an appeal involving any formal hearing by the Commissioner, but rather an arrangement whereby a Valuation Office valuer, other than the valuer who made the valuation, visits the property, goes over it with the appellant or his representative and reports upon it to the Commissioner, who then is required personally to consider the case and rule upon it. It follows that, as a rule, no expense to the appellant, by way of travelling to a Court or engagement of professional aid is involved. An appellant to the Circuit Court usually engages legal aid, and the Court has power to award costs either to the appellant or to the Commissioner of Valuation. The jurisdiction of the Commissioner and, upon appeal from him, of the Circuit Court and Superior Courts, extends to questions of the title to exemption from rating of properties occupied by institutions claiming exemption on the score of user for charitable or public purposes.

Appeals.

Machinery of annual revisions strengthened.

(20) The procedure as regards "annual revisions" and appeals therefrom to the Commissioner of Valuation and to the Courts is also being left as at present, save in one respect. Experience has shown that, even in what may be termed normal circumstances, the present limited annual revision cannot, by itself, prevent a cadastre, which was good when made, from becoming irrelative with lapse of time. To prevent this, provision must be made for general revaluations at intervals, or, alternatively, the annual revision machinery must be strengthened. The latter is the course adopted in the Bill, and accordingly it is proposed (section 15 (1) (g)) to give the Commissioner of Valuation a power of initiative upon annual revision, as well as rate collectors and ratepayers (see paragraph 7, ante). By that expedient it is hoped, without any provision for periodical general revaluations, to keep the new cadastre when made from again becoming obsolete with the passage of time.

Publication of valuation lists.

(21) The arrangements at present in force for publishing valuation lists, in order that ratepayers may have an opportunity to ascertain revised valuations and hence to appeal if dissatisfied, are being improved in the Bill by an arrangement whereby, on annual revision as well as on the initial revaluation, the relevant portions of the valuation lists will be deposited for public inspection in Gárda Síochána Stations in rural areas.

Properties exempt from rating.

(22) As heretofore, it will be the duty of the Commissioner of Valuation, subject to appeal to the Courts, to distinguish in the valuation list, in order that they may be exempted from rates of the nature of the pre-1898 Grand Jury Cess and "poor-rate," properties which are of a public nature or are used for charitable purposes or for certain purposes connected with Science, Literature, and the Fine Arts.

(23) In order to save the trouble and expense of valuing properties clearly exempt from all rates and taxes, such as cathedrals and churches, a provision (section 20 (3)) has been introduced giving the Commissioner the necessary powers to refrain from valuing them.

State-occupied properties.

(24) Properties occupied by Departments of State will as heretofore be valued, but "distinguished" as exempt from rating, like other properties "of a public nature." The present intention is to continue, subject to the approval of the Dáil, the existing practice of paying the rates *ex gratia* as "contribution-in-lieu of rates."

Information as to rents, etc.

(25) Under section 36 the Commissioner of Valuation is empowered to require written returns as regards rents and other matters relevant to valuation from occupiers and owners of immovable property; while section 38 empowers the Revenue Commissioners to place at the disposal of the Commissioner of Valuation any information in their possession as to rents passing in respect of immovable properties, selling prices thereof and outlay upon construction and improvements. Since 1910, for purposes of Death Duty, the Valuation Office has been supplied by the Revenue Commissioners with such evidence from conveyances passing through their Stamping Branch.

Electricity works, etc.

(26) By virtue of section 96 of the Electricity (Supply) Act, 1927, and section 12 of the Electricity (Supply) (Amendment) Act, 1930, the electricity generating works at Ardnaerusha and all the transmission system constructed either by the Minister for Industry and Commerce or by the Electricity Supply Board are exempt from rates. In view of the fact that the exemption was so recently conferred by the Oireachtas no departure from this position is proposed.

(27) Section 19 (e) is intended to preserve the existing degree of relativity as it affects electricity properties which the Electricity Supply Board took over, and still occupies, from the Dublin Corporation and other previous suppliers of electricity, as settled by section 11 of the Electricity Act, 1930.

(28) The opportunity afforded by the Bill has been taken to improve the arrangements for the valuation of fishery properties which contribute, in ratio of their valuations, to the revenues of local Boards of Fishery Conservators.

Fisheries.

(29) The Bill is drawn so as to enable the revaluation to be carried out and to come into force taking only portion of the State at a time. It is intended to commence with the County Borough of Dublin and the Borough of Dun Laoghaire and so to arrange matters that the revaluation shall be completed and come into force simultaneously for all four cities of Dublin, Cork, Limerick and Waterford and the borough of Dun Laoghaire; after which a group of eight large towns—Galway, Dundalk, etc., with populations of about 10,000 or over—will be dealt with, and then the rest of the country. It is not expected that the revaluation for the whole country will be completed earlier than seven years from the enactment of the Bill.

Revaluation by areas.

(30) There will be in all five successive stages in the completion of the revaluation for any area, viz., (1) completion of the cadastre by the Valuation Office valuers; (2) determination by the Commissioner of Valuation of appeals made to him; (3) determination by the Circuit Judge of appeals to him from the Commissioner's decisions; (4) determination by the High Court of any appeals to it on points of law from the Circuit Court, and (5) determination by the Supreme Court of any appeals to it from the High Court. The Bill is drawn to provide that, in any rating area, the initial general revaluation shall come into force in the spring (March/April) of such year as shall be nominated for that area by the Minister for Finance. If a position arises in which waiting for Circuit Court decisions before bringing the revaluation into force would involve a year's delay, it is intended to bring it into force after the Commissioner of Valuation shall have determined the appeals—successful appellants to the Circuit Court, if they shall have paid rates upon the valuations as determined by the Commissioner, getting the relief to which they will be entitled by way of refund, or by way of reduction if the appeal decision shall be forthcoming before rates were paid.

Stages in revaluation of an area.

Date of coming into force.

(31) Under the present Valuation Code, the "annual revision" for every rating area comes into force in March/April of every year, with effect for the rating year then ensuing. It is only published in March, and appeals to the Commissioner are only then lodged. Rates are payable notwithstanding appeals. This position is continued under the Bill and successful appellants to the Commissioner, as well as successful appellants from him to the Courts, will be entitled to get their relief by way of refund if they have already paid their rates and by way of reduction if the appeal decision is forthcoming before they pay their rates.

Annual revision after revaluation.

(32) It may be anticipated that during the making of the initial general revaluation for any group of areas new buildings will be erected, existing buildings will be structurally improved or will deteriorate, and other changes will take place. Accordingly, in order that the revaluation shall be as up-to-date as may be as at the date of its coming into force, it is necessary to provide for a "supplemental valuation list" to deal with these changes. The position as regards appeals and as regards payment of rates notwithstanding appeals will be the same for this "supplemental list" as for the "annual revisions."

Supplemental valuation list.

(33) The general revaluation having been once made, and appeals upon it settled, and the "annual revision" for any year having been made, and appeals upon it settled, any ratepayer who subsequently becomes minded that his valuation as thus fixed is, or has become, too high, will, under the new legislation, be in the same position as at present. He may take steps to have his property revalued and request his local authority to set his case down on the next list of cases for "annual revision." If he is not satisfied

Ratepayer's right to have new valuation reviewed.

with the revision, he will have the right of appeal to the Commissioner of Valuation, and, from the latter's decision, to the Circuit Court and Superior Courts.

Position of agricultural land.

(34) The basis of valuation for the various categories of property is set out in Part IV of the Bill. Subject to the qualification indicated later in this paragraph, the Bill does not propose to alter Griffith's Valuation of agricultural land. It is believed indeed that, as between farm and farm in the same county, Griffith's land valuations are still tolerably relative one to another, and hence tolerably good as a basis for rating, and also that farmers in general would prefer to abide by Griffith's Valuation of their lands, to which they have been so long accustomed, than to have a revaluation of the land. Griffith's Valuation of agricultural land was abolished in 1916 and 1926, respectively, for the revaluations of Dublin and Waterford, and land within the pre-1930 boundaries of Dublin and the present boundary of Waterford was then valued on the same basis as houses and buildings. In this Bill it is proposed to abolish it also in the rest of the present City of Dublin, and in the cities of Cork and Limerick and the borough of Dun Laoghaire. Accordingly, agricultural land situate outside the four county boroughs (*i.e.*, outside Dublin, Cork, Limerick and Waterford) and the borough of Dun Laoghaire will continue to be valued on the figures of "Griffith's Valuation."

General Rule of valuation: net annual rental value.

(35) The general rule of valuation is contained in section 19 (*k*). It is the same as the general rule for houses and buildings in section 11 of the Valuation Act, 1852, and prescribes a basis of net annual rental value, one year with another, over and above rates and costs of repairs, insurance and maintenance. The text follows closely the text of section 11 of the 1852 Act: the reference to landlord's Income Tax merely reflects the circumstance that there was no Income Tax in 1852. The basis of valuation for railways is now likewise current net annual letting value, so that, with the important exception of agricultural land outside city boundaries, and the unimportant exceptions of certain Electricity Supply Board properties, Gaeltacht houses, reconstructed small farmers' and labourers' houses, Post Office telegraphs and certain burial grounds, the general rule in section 19 (*k*), prescribing a valuation basis of net annual rental value, will be the rule applying to all rateable property in the State, *viz.*, to all dwellings, residences, shops, offices, factories, warehouses, mines, quarries, as well as to all land which is situated within a county borough or, if situated elsewhere, is not agricultural land as defined in the Bill. "Agricultural land" is defined in section 3 in terms which are intended to secure that any land which in ordinary parlance would be called agricultural, shall be deemed agricultural land. The ordinary farm holding equipped with farm buildings will come under section 19 (*b*), with effect that the land will continue to be valued upon Griffith's Valuation and the dwelling and out-offices upon the basis of present net annual value under section 19 (*k*). With a reservation in favour of gardens of one rood or more in area appurtenant to labourers' dwellings, gardens and amenity grounds appurtenant to residences will not be treated as agricultural land, but residence and grounds will be valued as one entity on the basis of net letting value.

Railways.

(36) Section 19 (*d*) deals with railway lines, railway stations and other "railway hereditaments." The valuation of these was legislated for in the Railways (Valuation for Rating) Act, 1931, and the basis thus provided is continued for the purposes of this Bill.

Position regarding sundry reliefs.

(37) Section 19 (*f*) is designed to secure that certain houses in the Gaeltacht shall get the same relief from local rates as they now enjoy. Section 19 (*g*) is similarly designed for certain houses of small farmers and agricultural labourers which were improved by aid of reconstruction grants. Section 19 (*h*) continues a rating relief enjoyed by the Post Office telegraphs, and section 19 (*i*), one enjoyed by certain burial grounds.

(38) Sub-paragraph (iii) of section 19 (1) deals with residences and dwellings held subject to the Increase of Rent and Mortgage Interest (Restrictions) Acts. Broadly, those Acts now control the rents chargeable for pre-war dwellings of valuation not exceeding £30 in the Dublin area and £25 elsewhere, save that any such dwelling of over £20 valuation which fell vacant into the landlord's possession after 1926 becomes free of rent-control. The effect is that an occupier of a dwelling subject to rent-control is normally paying a substantially lower rent for the accommodation than would be paid for equivalent accommodation not rent-controlled, *i.e.*, for a post-war dwelling or a pre-war one free of rent-control. Heretofore, since all buildings, pre-war and post-war, were valued on a pre-war basis, that did not lead to rating inequity as between dwellings which are and which are not subject to the Acts. But now since all buildings are to be valued uniformly upon a basis of present letting values, it would cause inequity for rating if occupiers of rent-restricted dwellings were to have their valuations arrived at on the basis of artificially low rentals, while occupiers of non-rent-restricted dwellings had theirs determined on the basis of the higher open competitive market rentals. It would be opposed to equity that an occupier who is already under the hardship of having to pay higher rent for equivalent accommodation should have to pay higher rates on it as well. Hence the need for section 19 (1) (iii).

“ Rent-restricted ” houses.

(39) Under the financial provisions (Part VII of the Bill) it is the intention that the cost of making the new cadastre and making the “ annual revisions ” of it shall continue to be borne partly by the State and partly by the rating authorities. In the revaluation of the cities of Dublin and Waterford the arrangement was that the Exchequer bore half the cost and those cities the other half. For the initial general revaluation, section 33 of the Bill proposes that each rating authority shall contribute a sum equal to 2½d. in the £ upon the aggregate valuation of its area (excluding non-city agricultural land) as it stands on the 1st March when the revaluation comes into force.

Local contribution to general revaluation.

(40) As regards the annual revisions, it is proposed that each year after the new cadastre shall have come into force in its area each rating authority shall, in lieu of the fixed annual sum which it now contributes for annual revision pursuant to the Valuation Act, 1874, contribute annually a sum equal to two-fifths of a penny in the £ upon the aggregate amount of its valuation as at 1st March each year. For this purpose agricultural land will be included, inasmuch as, although Griffith's Valuation stands, a considerable amount of work dividing valuations where lands are divided will have to be done annually.

Local contribution to cost of annual revision.

(41) In due course it will be necessary to have a “ Consequential Provisions Bill ” to supplement this Bill. That Bill will have to deal on their merits with such questions as what is to be done as regards the provisions of the present law whereby the limits of jurisdiction of this or that Court on questions of disputed title to property are fixed by reference to stated valuation figures, and whereby the right of this or that sort of house-occupier to the benefit of the Increase of Rent and Mortgage Interest (Restrictions) Acts depends upon the valuation of the house. It will also make provision to ensure that a rating area where the new cadastre is in force shall not, to the cost of any local services or poor law reliefs which are borne jointly by more than one rating area, contribute more than its fair share by comparison with other contributory rating areas where the present cadastre continues in force.

Consequential legislation required.

OIFIG LUACHÁLA,

EANAR, 1939.

Faint, illegible text, possibly bleed-through from the reverse side of the page. The text is arranged in several paragraphs and includes some markings that resemble double slashes (//) and a vertical line (|).