



NUI MAYNOOTH

Ollscoil na hÉireann Má Nuad

**SIR RICHARD GRIFFITH'S THREE VALUATIONS OF IRELAND
1826-1864**

by

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I can no other answer make but thanks, and thanks; and ever [thanks.]
Oft good turns are shuffled off with such uncurrent pay: but were my
worth as is my conscience firm, you should find better dealing.

William Shakespeare, *Twelfth Night* (act 3, scene III)

ABBREVIATIONS

<i>Agric Hist. Review</i>	<i>Agricultural History Review</i>
<i>Devon commission</i>	<i>Report from her majesty's commissioners of inquiry into the state of the law and practice in respect to the occupation of land in Ireland</i> [605], H.C. 1845, xix, 1 <i>et sequentes</i>
D.N.B.	Dictionary of National Biography
<i>Econ. Hist. Rev.</i>	<i>Economic History Review</i> (London, 1927)
F.G.S.	Fellow of the Geological Society
<i>Fry report</i>	<i>Report of the royal commission of inquiry into procedure, practice and methods of valuation by land commission, land judges court and civil bill courts in Ireland under land acts and land purchase acts</i> [C 8734], H.C. 1898, xxxv, 1
F.G.S.	Fellow of the Geological Society
F.R.S.	Fellow of the Royal Society
<i>Hist. Jn.</i>	<i>The Historical Journal</i> (Cambridge, 1958-)
<i>I.H.S.</i>	<i>Irish Historical Studies Irish Historical Studies: the joint journal of the Irish Historical Society and the Ulster Society for Irish Historical Studies</i> (Dublin, 1938-)
<i>I.L.N.</i>	<i>Illustrated London News</i>
<i>Instructions</i> (1832)	Richard Griffith's <i>General instructions for the guidance of the district and assistant boundary surveyors, in the performance of their duties</i> (Dublin, 1832)
<i>Instructions</i> (1833)	Richard Griffith's <i>Instructions for the guidance of district and assistant boundary surveyors, in the performance of their respective duties</i> (Dublin, 1833)
<i>Instructions</i> (1853)	Richard Griffith's <i>Instructions to the valuers and surveyors appointed under the 15th and 16th Vict., Cap.63 ofr the uniform valuation of lands and tenements in Ireland</i> (Dublin, 1853)
<i>Ir. Econ. & Soc. Hist.</i>	<i>Irish Economic and Social History: the journal of the Economic and Social History Society of Ireland</i> (Dublin, 1974-)
<i>Jn. Econ. Hist.</i>	<i>Journal of Economic History</i> (New York, 1941-)
N.A.I.	National Archives of Ireland
<i>N.I. Legal Quart.</i>	<i>Northern Ireland Legal Quarterly</i> [journal of the Incorporated Law Society of Northern Ireland] (Belfast, 1936-)

N.L.I.	National Library of Ireland
NUIM	National University of Ireland Maynooth
OL 2/	Valuation office letter books
O.S.	Ordnance Survey
OSL	Ordnance Survey letter books
P.L.V.	Poor law valuation
P.R.O.N.I.	Public Record Office of Northern Ireland
R.D.S.	Royal Dublin Society
<i>R.I.A. Proc</i>	<i>Proceedings of the Royal Irish Academy</i>
<i>Stat. Soc. Ire. Jn.</i>	<i>Statistical Society of Ireland Journal</i>
<i>Studia Hib.</i>	<i>Studia Hibernica</i>
<i>Survey & valuation committee (1824)</i>	<i>Report from select committee appointed to consider the best mode of apportioning more equally the burdens collected in Ireland and provide a general survey & valuation of theat part of the United Kingdom ... minutes of evidence, and appendix, H.C. 1824, (445), viii, 79</i>
<i>Valuation committee (1869)</i>	<i>Select committee on general valuation &c. (Ireland: together with the proceedings of the proceedings of the committee, minutes of evidence and appendix, H.C. 1868-69 (362), ix, 1</i>

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Sir Richard Griffith's three valuations of Ireland, 1826-1864

Abstract

This thesis examines the processes which culminated in the publication of the the *General valuation of rateable property in Ireland* between 1852 and 1864. Commonly known as 'Griffith's valuation' – in deference to its architect and compiler Sir Richard Griffith (1786-1874) – it lists the occupier and his/her immediate landlord of every property in mid-nineteenth century Ireland as well as the acreage of the holding, its value and the nature and value of any buildings thereon. A civil engineer, an eminent geologist and career civil servant, Griffith's working life extended to sixty years from 1808 to 1868. During that period, as part of the Irish administration, he sought to ameliorate the condition of the poor classes of Irish society whenever it was within his power. For his part, Griffith believed that the solution to Ireland's poverty lay in the reclamation of its wastelands and in the provision of better housing for the labouring classes through a state-sponsored loan scheme. During the Great Famine, Griffith endeavoured to establish state relief for those engaged in essential farm work but this initiative fell foul of a Whitehall administration who rigidly embraced a laissez-faire attitude.

By basing his valuation of property on the low rental values of liberal landlords, Griffith had hoped to influence Irish landlords to let their lands on a live and let live basis thereby enabling their tenants to live in reasonable comfort. Griffith's original proposal, made in 1824, was to value the country on a townland basis thereby compelling the landlords and tenants to enter into negotiations regarding the distribution of local taxation and by extension their rental agreements. However, after 1846, because of the demands of the poor law rates assessment, Griffith conducted his valuation on a tenement basis (whereby each individual holding was valued separately) in unison with his favoured townland valuation. In 1852, Griffith began a total revaluation of Ireland which reflected the changed vista of the country following the vicissitudes of the Great Famine.

This study details the process adopted by Griffith to complete his valuations and shows him to have been an able administrator. Through his work Griffith gained a sharp understanding of, and became an insightful social commentator on, the social order in nineteenth century Ireland. The study also discusses the relationship between valuation and rent and concludes that in general Irish landlords retained a greater proportion of the agricultural produce of the country, in the form of rent, than they were reasonably entitled to.

Introduction

Long before Britain, Ireland was run by professional, well-trained, and generally conscientious administrators, among the finest of whom were John Burgoyne, Richard Griffith, Thomas Larcom, and Thomas Drummond.¹

The ‘general valuation of rateable property in Ireland’ was a mid-nineteenth century government initiative to facilitate the equitable assessment of local taxation. More commonly known by the eponym Griffith’s valuation, in deference to its chief architect and director Sir Richard Griffith (1784-1878), it listed every occupier of property, the immediate lessor, acreage held, type of buildings occupied and value of the property. Each entry was individually referenced to a series of Ordnance Survey maps especially commissioned for the purpose. Griffith’s valuation was published between 1846 and 1865 in 202 bound volumes containing *circa* 1,000,000 entries, systematically arranged by townland, parish, barony, county and poor law union. These printed volumes, in combination with a large amount of extant manuscript material, justify the nomination of Griffith’s valuation as ‘the single most important source of information on modern Ireland.’²

This study is an analysis of Griffith’s valuation from two interrelated aspects. The central topic is the valuation itself, which was first given statutory approval in 1826 on the recommendation of select parliamentary committee of 1824 chaired by Thomas Spring Rice³ and which subsequently went through a number of distinct stages from 1824 to 1852. Although there were some further pieces of amending legislation, Griffith’s property valuation remained the basis of local taxation in Ireland until the last quarter of the twentieth century. The second topic examined by this study is the relationship between Griffith’s valuation and rents - the primary area of interaction between landlord and tenant in Ireland. In the examination of both of these aspects of Griffith’s valuation there is constant underlining theme Griffith’s determination to ameliorate the condition of the poorer classes in Ireland.

The timescale chosen for the study is 1824 to 1881. The start date readily presents itself, coinciding with the Spring Rice committee that initiated the valuation

¹ Joel Mokyr, *Why Ireland starved: A quantitative and analytical history of the Irish economy, 1800-1850* (London, 1985 ed.) p. 290.

² R. V. Comerford, ‘Ireland 1850-70: post-famine and mid-Victorian’ in W. E. Vaughan (ed.), *A new history of Ireland, v, Ireland under the Union, 1801-70, I*, (Oxford, 1989), p. 374; W. E. Vaughan, ‘Richard Griffith and the tenement valuation’ in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith, 1784-1878* (Dublin, 1983), pp 104.

³ *Report from the select committee and resolutions on survey and valuation of Ireland*, H.C. 1824 (445), viii, 77.

process. Choosing a concluding date has been more problematic. The completion date of Griffith's valuation, 1865, was considered and, whilst adequate to cover the initial mechanics of the valuation, this time span was found to be too restrictive for a proper examination of the socio-economic dimension of the study as it excluded both the 1879-81 Land League's campaign to have rents set at Griffith's level and the subsequent land acts of 1871 and 1881.⁴ Also, it was considered impractical to extend the study to 1982 when Griffith's valuation was finally removed as the basis for local taxation. For these reasons a conclusion date of *circa* 1881 has been decided upon as the most appropriate to fully evaluate *The general valuation of rateable property in Ireland*.

Literature Review

The amount of secondary material specifically addressing the practicalities or principles of the valuation process is minimal. J. H. Andrews, in *A paper landscape*, does address the formative years of the process when the Ordnance Survey Office worked hand in glove with the valuation department to produce the necessary maps for the valuation itself to commence. In the preface to the second edition, Andrews offers useful additional sources not available to him when researching the first edition. Nevertheless, *A paper landscape* was a solid launch pad for this study.

Some useful guides to using Griffith's valuation have been published as part of guides to historical sources, for example Terence Dooley's *Sources for the history of landed estates in Ireland* and William Nolan's *Sources for local studies*.⁵ However, it is from the field of genealogy that the most informative publication to-date has emerged. In his publication entitled *Richard Griffith and his valuations of Ireland*, J. C. Reilly identified four distinct, if interlinked, phases of the valuation process that commenced with the Ordnance Survey mapping of Ireland between 1826 and 1844. The second phase, the townland valuation conducted by Griffith, commenced circa 1830 and continued until 1846 when, Reilly suggests, the poor law valuation phase began and lasted until the definitive tenement valuation act of 1852 was passed.⁶ Evidently written from a genealogist's perspective, Reilly's booklet contains many illustrative maps and exemplary copies of pages from the published valuations. The extensive series of appendices includes a glossary of terms used in the valuation material, an inventory of repositories where Griffith's valuation may be consulted, as well as dates of completion

⁴ See R. V. Comerford, 'Land Acts' in S. J. Connolly (ed.), *Oxford companion to Irish History* (Oxford, 1998), p. 295.

⁵ Terence Dooley *Sources for the history of landed estates in Ireland*, (Dublin, 2000), pp 29-32; William Nolan *Sources for local studies* (Dublin, 1986), pp 50-3.

⁶ J. C. Reilly, *Richard Griffith and his valuations of Ireland* (Baltimore, Maryland, 2000), pp 12-43.

and other ancillary information.⁷ Another valuable reference book to emanate from the genealogical field is the *General alphabetical index to the townlands and towns, parishes and baronies of Ireland* which was originally published as an appendix to the 1851 census. The Genealogical Publishing Company, Baltimore, has run six re-prints since 1984.⁸

Whilst much nineteenth-century historical writing makes use of Griffith's valuation as a source to a lesser or greater extent, the main historiography pertinent to the topic was usually conducted as part of a wider study. An exemplar is Sir Josiah Stamp's 1920 investigation of the United Kingdom's income tax system.⁹ Stamp notes that income tax was extended to Ireland in 1853, eleven years after it was first introduced in England and Wales. Under the income tax code, individuals' tax liability on profits from property ownership was based, not on submitted accounts, but rather on the aggregated poor law valuation of all the properties they owned.¹⁰ Under the 1852 valuation act, Griffith's valuation had been adopted for poor law rates assessment.¹¹ In his study, Stamp endeavoured to explain the evolution of Ireland's poor law valuation which he found to be 'very involved and difficult in its history.'¹² He remarked that, although there were many reports from parliamentary commissions on the topic, 'no attempt had been made to trace the definite statistical facts.'¹³ In his 'brief history of the valuations', Stamp focused on issues relevant to the income tax system and noted a discrepancy that had arisen in the second half of the nineteenth century between the level of tax assessment and the actual profits from land. He reasoned that although Griffith's valuation was an accurate reflection of rental income (and hence imperial tax liability) in 1853, by 1880 rental income had increased by 28 per cent whilst tax assessment had remained set at Griffith's 1852 poor law valuation level. According to Stamp's calculations, rental income declined as a result of the lower judicial rents fixed under the 1881 Land Act but it was not until 1897 that rental (taxable) income and Griffith's valuation had again achieved parity.¹⁴ Whilst Stamp had made extensive use of valuation material to forward his argument, he advised restricted use of the 'Irish statistics ... unless a careful study is first made of the most voluminous literature of this

⁷ Reilly, *Richard Griffith and his valuations*, pp 67-108.

⁸ *General alphabetical index to the townlands and towns, parishes, and baronies of Ireland based on the census of Ireland for 1851* (Dublin, 1861; reprint, 2000).

⁹ Sir Josiah Stamp, *British incomes and property: the application of official statistics to economic problems* (London, 1920), pp 142-62.

¹⁰ Stamp, *British Incomes*, p. 142.

¹¹ 15 & 16 Vict., c. 63 (30 June 1852).

¹² Josiah Stamp, *British incomes and property* (London, 1920), pp 142-62.

¹³ Stamp, *British Incomes*, p. 142.

¹⁴ Stamp, *British Incomes*, pp 158-9.

very difficult subject, and unless the principles of valuation have been fully understood.¹⁵ To aid any such study, Stamp included a comprehensive list of those parliamentary returns which contained information on Irish land valuation.¹⁶ In essence, in his short chapter, Stamp visited many of the questions pertaining to Griffith's valuation, albeit from the narrow perspective of the central taxation system.

The publication of Raymond Crotty's *Irish agricultural production: Its volume and structure* in 1966 introduced a new methodology to Irish historical scholarship. Through innovative analyses of empirical data, including valuation material in combination with Devon commission evidence, Crotty computed that, on the eve of the Famine, Irish farmers paid rents amounting to 'nearly £16 million per annum'¹⁷ to Irish landlords who provided nothing 'other than the virgin soil', whereas their British counterparts provided all the fixed capital required including buildings, fencing and drainage.¹⁸ Crotty stated that even though farm incomes were depressed, after the Napoleonic wars, rising population had increased competition for land and maintained a high level of rent. In Crotty's view, the tenantry had very little choice but to offer rents that were, in the 1840s, "'out of all proportion to the productivity of the land".¹⁹ In the absence of any alternative employment or a poor law system in Ireland, an evicted tenant had two options: 'emigration for the fortunate or starvation for the less fortunate.' Faced with the prospect of this Hobson's choice, Crotty observed that

[t]he people clung to the land, literally for life and, when they ceased to justify their possession by the payment of competitive rents, used the only weapons left to a desperate people, agrarian outrage against landlords, their agents or grazier farmers who would otherwise have been prepared to pay higher rents.²⁰

But Crotty refuted any suggestion that this was a 'wilful exploitation of that situation by a malevolent landlord oligarchy' but rather 'an integral, unavoidable element of a system of landlord and tenant under Irish conditions.'²¹ Whilst Crotty made extensive use of Griffith's valuation to advance his arguments, he included only a brief comment on the valuation process to the effect that the valuation was 'made over 100 years ago

¹⁵ Stamp, *British Incomes*, p. 161; B. L. Solow in *The land question and the Irish economy, 1870-1903* (Cambridge, Mass., 1971), p. 58 interpreted Stamp's reference to 'Irish statistics' as having meant schedule A material, whereas this author understands Stamp to refer to valuation material as he had twice previously in the chapter used the same language in relation to the valuation process (see Stamp, *British Incomes*, pp 142 and 143).

¹⁶ Stamp, *British Incomes*, pp 161-2.

¹⁷ Raymond Crotty, *Irish agricultural production: Its volume and structure* (Cork, 1966), p. 64 and pp 294-307.

¹⁸ Crotty, *Irish agricultural production*, p. 51-2.

¹⁹ Crotty, *Irish agricultural production*, p. 59 (although Crotty used quotation marks in his text he has neglected to footnote the origin of the text in this instance).

²⁰ Crotty, *Irish agricultural production*, p. 43.

²¹ Crotty, *Irish agricultural production*, p. 59.

and was by [then (1966)] a hopelessly inadequate measure of current values'. Crotty does, however, include a useful, if all too brief, comment on the Danish land tax system which was levied according to a land valuation. The Danish system operated a mandatory quinquennial revaluation to assess the 'unimproved value' of farmland. Crotty explained that the 'unimproved value' of farmland was the rental value of the land at a level of fertility and husbandry normal for land of that category, 'exclusive of any value added by exceptional improvements, such as drainage, reclamation or buildings, which might have been made by the occupier within a period of twenty-five years.' Even in 1966, Crotty believed that Griffith's valuation, despite being completed for more than a century, could be adapted in order to levy an efficient land tax.²²

In *The land question and the Irish economy 1870-1903*, Barbara Lewis Solow described the valuation process as 'a remarkable undertaking.'²³ She recounted how Griffith had carefully trained his men to firstly consider the soil fertility of each holding in order to accurately estimate the 'physical yields' of eight products: wheat, oats, barley, flax, butter, beef, mutton and pork. Solow suggested that Griffith's valuers, in order to compute the valuation of a particular holding, had multiplied the 'physical yields' of each farm by the price of the products produced thereon, and then subtracted the cost of production, including labour. The resultant figure was, in Solow's view, not only the valuation used for local tax assessment but also what a 'tenant would be willing to offer a landlord for rent'.²⁴ But Solow had some reservations about the accuracy of the valuation of Ulster relative to the rest of the country. She noted the opinion of John Ball Greene, Griffith's assistant and successor, who stated in evidence presented to an 1868-9 parliamentary committee that the northern counties had been overvalued by 20 per cent compared to Connaught, Leinster or Munster. However, Solow dismissed as 'both puzzled and puzzling' Griffith's evidence to the same committee that valuation of the Northern counties was a fair valuation for rating.²⁵ She also acknowledged but discounted other evidence presented which argued that Ulster was, in fact, undervalued.²⁶ Her explanation for this conflicting evidence was the existence of a tenant-right system in Ulster, whereby incoming tenants paid the incumbents compensation ostensibly for 'unexhausted improvements' carried out during their tenure.²⁷ In Solow's view, the correct definition of rent for the Ulster tenant

²² Crotty, *Irish agricultural production*, p. 240.

²³ Solow, *The land question*, p. 57.

²⁴ Solow, *The land question*, p. 60.

²⁵ Solow, *The land question*, p. 65.

²⁶ Solow, *The land question*, p. 66.

²⁷ Solow, *The land question*, p. 26.

farmer should have included the interest on the compensatory payment made to the outgoing tenant in addition to the payment to the landlord.²⁸ Reminiscent of Stamp's 1920 study, in *The land question*, Solow also sought to construct a model for the relationship between Griffith's valuation and the 'real value' of land. Not surprisingly, as Solow used 'much the same material and much the same methods' as Stamp, she, too, concluded that Griffith's valuation was 'a fairly accurate reflection of real rental values in 1848–52,' and that, by 1880, rents had risen to 28 per cent above their 1852 level.²⁹ Solow viewed this increase in landlords' rental income as 'well justified' because 1880 prices for agricultural output had risen by more than 50 per cent on average over the prices quoted in the 1852 valuation act. In *The land question* Solow relied heavily 'upon the calculations performed at the Valuation Office'³⁰ to challenge the then prevailing orthodoxy that the 'English landlord' had ruthlessly exploited the 'Irish tenant'³¹ and, thereby, ignited a major revision in nineteenth-century Irish historiography.

James S. Donnelly junior's *The land and people of nineteenth-century Cork* seemed to corroborate Solow's opinion. Although more circumspect than Solow, Donnelly agreed that it was the tenants and not the landlord who received the lion's share of the benefits accruing from agricultural prosperity between 1851 and 1876.³² Donnelly's research revealed that most landlords operated a 'live and let live'³³ policy and introduced increases to rent only after a revaluation of the estate.³⁴ Generally, these rent increases were moderate, in Donnelly's view, when the enormous rise in cattle and butter prices up to 1876 were taken into consideration.³⁵ Donnelly also suggests that whilst before 1845 the characteristic feature of Ireland was the 'mercenary' landlords, whereas after the Famine many landlords found that by allowing their tenants to retain a sufficient surplus over rents in order to live comfortably, rents were paid on time and in full. Consequently, having saved the expense of exorbitant collection costs and with the boon of a full rental, not only had the landlords the satisfaction of a comfortable tenantry were also better off financially than when they were forcibly collecting less

²⁸ Solow, *The land question*, pp 65-6.

²⁹ Solow, *The land question*, pp 67-8 and pp 173-4.

³⁰ Solow, *The land question*, p. 67.

³¹ Solow, *The land question*, p. 201.

³² J. S. Donnelly jr, *The land and people of nineteenth-century Cork; The rural economy and the land question* (London, 1975), p. 189.

³³ Donnelly, *The land and people*, p. 199.

³⁴ Donnelly, *The land and people*, p. 191.

³⁵ Donnelly, *The land and people*, p. 234.

than 100 per cent of a rack-rent.³⁶

An article entitled ‘Richard Griffith and the roads of Kerry’ by Seán Ó Lúing, (published in 1975) highlighted a different aspect of Griffith’s working life - that of a public service engineer.³⁷ Ó Lúing reported that following a major Whiteboy revolt in 1821, Whitehall decided to lace the Cork-Kerry region with roads for strategic reasons. Griffith was given overall charge of the project and between 1822 and 1839 he oversaw the construction of almost 250 miles of new road through some of the most remote and difficult landscape in the south-west of Ireland.³⁸ Whilst, initially, there was a militaristic rationale for improving the road network, Ó Lúing contended that, throughout his reports to parliament, Griffith displayed a ‘preoccupation with improving the living standards of the people’, and although the area had been troubled for some time, in Griffith’s opinion the inhabitants were ““naturally a fine people””, but their immediate landlords had ““frequently oppressed”” them, and ““if educated and employed they would soon become good and peaceable subjects.””³⁹ To this end, Griffith employed local people on a seasonal basis to construct the roads under his charge. For the months of June through to August, when farm work was at its least demanding, Griffith had as many as 7,000 people employed on his road building projects in the southern region.⁴⁰ Ó Lúing’s article recounted how Griffith’s capital investment programmes caused a noticeable increase in the living standards of the people and a consequent improvement in their demeanour.⁴¹ Inspired by the benefits accruing from the public expenditure, James Weale (? – 1838), a principal officer in Whitehall, put into action his development plan of the Crown estate at Kingwilliamstown (now Ballydesmond) in North Cork. Griffith had enthusiastically supported Weale’s venture, firstly as consultant engineer and, after Weale’s death in 1838, as commissioner with overall responsibility.⁴² Ó Lúing recorded how Griffith completed Weale’s vision to develop the estate, authorising capital investment in drainage and tenants’ housing. This experimental method of estate management proved successful until 1845, but six years later, Griffith reported to parliament that Famine had ““paralysed all exertion, and apathy and wretchedness [had] succeeded to industry and

³⁶ Donnelly, *The land and people*, p. 188.

³⁷ Seán Ó Lúing, ‘Richard Griffith and the roads of Kerry’ in *Kerry Arch. Soc. Jn.*, no. 8 (1975), pp 89-114; *ibid.*, no. 9 (1976), pp 92-124.

³⁸ Ó Lúing, ‘Richard Griffith and the roads of Kerry’, *Kerry Arch. Soc. Jn.*, no. 9 (1976), p. 123.

³⁹ Ó Lúing, ‘Richard Griffith and the roads of Kerry’, *Kerry Arch. Soc. Jn.*, no. 8 (1975), p. 104 and p.111.

⁴⁰ Ó Lúing, ‘Richard Griffith and the roads of Kerry’, *Kerry Arch. Soc. Jn.*, no. 9 (1976), p. 104.

⁴¹ Ó Lúing, ‘Richard Griffith and the roads of Kerry’, *Kerry Arch. Soc. Jn.*, no. 9 (1976), pp 97-101.

⁴² Ó Lúing, ‘Richard Griffith and the roads of Kerry’, *Kerry Arch. Soc. Jn.*, no. 9 (1976), pp 106-110.

exertion.”⁴³ Ó Lúing, who had noted that the Kingwilliamstown project had ‘received little or no attention from Irish social historians’,⁴⁴ suspended the history of Griffith’s involvement in Kingwilliamstown at that point, but in 1978 P. J. O’Keeffe took up the gauntlet. He stated that those tenants who were in default on their rent payments in 1851 had accepted assisted emigration to America. O’Keeffe listed the Kingwilliamstown experience as one of Griffith’s less noteworthy accomplishments and expressed the opinion that the experiment had failed because ‘the administration of which Griffith was an influential member believed that “rent was the supreme end of land tenure.”’⁴⁵

O’Keeffe made his comment as part of his contribution to a symposium organised by the Royal Dublin Society to mark the centenary of Griffith’s death. The symposium had the expressed objective to rescue ‘from oblivion’ Griffith’s achievements ‘which have largely passed unmentioned in our history books.’⁴⁶ Apart from his comment on the Kingwilliamstown project, O’Keeffe’s contribution to the symposium entitled ‘Richard Griffith: planner and builder of roads’ was generally positive. He praised the enduring qualities of Griffith’s bridges and roads and also remarked most favourably on Griffith’s involvement in the development of Ireland’s railway network. According to O’Keeffe, Griffith, as one of the 1837 railway commissioners, had planned and executed a traffic census to determine the level of passenger and goods traffic between the principal towns in Ireland – ‘the first comprehensive traffic survey of its kind carried out anywhere in the world.’⁴⁷

The R.D.S. centenary symposium, whilst dominated by Griffith’s abiding passion for geological research, also reflected other diverse aspects of Griffith’s working life. As already noted, Griffith’s career as an engineer predominantly engaged on government-sponsored projects was addressed. In addition, the R.D.S. symposium heard two papers regarding Griffith’s work as commissioner of valuation. In his contribution, John Lee of An Foras Talúntais recognised Griffith’s scheme of land valuation as ‘admirable for the time’.⁴⁸ By using the soil quality as the principal

⁴³ Quoted in Ó Lúing, ‘Richard Griffith and the roads of Kerry’, *Kerry Arch. Soc. Jn.*, no. 9 (1976), p. 122.

⁴⁴ Quoted in Ó Lúing, ‘Richard Griffith and the roads of Kerry’, *Kerry Arch. Soc. Jn.*, no. 9 (1976), p. 112.

⁴⁵ Quoted in P. J. O’Keeffe, ‘Richard Griffith: planner and builder of roads’ in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith, 1784-1878*, p. 73 (O’Keeffe credits this quotation to Michael Davitt).

⁴⁶ G. L. Herries Davies, ‘Richard Griffith – his life and character’ in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith 1784-1878* (Dublin, 1978), p. 27.

⁴⁷ P. J. O’Keeffe, ‘Richard Griffith: planner and builder of roads’ in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith, 1784-1878*, p. 72.

⁴⁸ John Lee, ‘Richard Griffith’s Land Valuation as a basis for farm taxation’ in G.L. Herries Davies and R. C. Mollan (eds), *Richard Griffith, 1784-1878* (Dublin, 1983), p. 83.

determinant of land value, Griffith ensured that the enduring intrinsic, rather than the temporary, value of the land was ascertained. By paying particular attention to the mineral composition of the soil, rather than the appearance of the crop, Griffith ensured that poor land that was highly manured was not excessively valued.⁴⁹ But Lee argued that many of the ‘local circumstances’ that Griffith had taken into account, such as the close availability of limestone or seaweed, were no longer relevant in modern land valuation. Lee also argued that with improved methods of transport, land within a kilometre radius of a small market town could not justifiably attract an additional valuation of 25 per cent relative to land 10 kilometres distant, as was Griffith’s custom. Lee pointed out that there had been significant advances in soil analysis technology since the 1850s and that ‘if a political decision was ever made to revalue land’ the first step would be the preparation of new soil quality maps. The second step would be to draw up a productivity index for both tillage and grassland, taking input cost into account. ‘We are now in a new era’ Lee concluded ‘and a fresh approach is necessary if we are to achieve equitable land assessment for the future.’⁵⁰ To some, the ‘fresh approach’ Lee had advocated must have borne an uncanny resemblance to the procedures adopted by Griffith more than a century and a half previously.

In his submission to the R.D.S. symposium, W. E. Vaughan also recognised as innovative Griffith’s method of using the geological structure and quality of the soil as the basis for his land valuation.⁵¹ Vaughan noted that Griffith’s approach differed from the usual method employed in other parts of the United Kingdom where valuation was based on actual rents paid.⁵² But Griffith’s novel system caused endless confusion which, in Vaughan’s view (like that of Solow), was only exacerbated by ‘the plausible arrogance of Griffith’ and ‘the confused pliability’ of John Ball Greene, when they gave evidence to parliamentary enquiries and royal commissions.⁵³ Whilst Vaughan described Griffith’s *Instructions to valuers and surveyors* ... as ‘at first sight an intellectual *tour de force* ... a more impressive guide to land valuation than any of the standard authorities of the day’, he was also critical of Griffith’s *Instructions* (1853).⁵⁴ He contended that the ‘trivial [was] explained in detail while the great central principle of the whole operation is obscure.’ From his minute analysis of the prices of produce

⁴⁹ John Lee, ‘Richard Griffith’s Land Valuation’, p. 78.

⁵⁰ John Lee, ‘Richard Griffith’s Land Valuation’, pp 96-101.

⁵¹ W. E. Vaughan, ‘Richard Griffith and the tenement valuation’ in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith, 1784-1878* (Dublin, 1983), pp 103-23.

⁵² Vaughan, ‘Richard Griffith and the tenement valuation’, p. 103.

⁵³ Vaughan, ‘Richard Griffith and the tenement valuation’, p. 106.

⁵⁴ Vaughan, ‘Richard Griffith and the tenement valuation’, p. 111.

and the production levels quoted by Griffith, Vaughan calculated that the medium and poor land was overvalued, relative to better quality land.⁵⁵ But despite all the criticisms and his contention that ‘a definitive assessment of the tenement valuation must wait for an exhaustive study’, Vaughan concluded his paper with the forthright statement that had Griffith’s valuation been adopted as ‘the basis of a flexible system for adjusting rents’ the subsequent history of Ireland and the troubled landlord and tenant relationship would have been transformed.⁵⁶

The proceedings of the R.D.S. symposium were published in 1980 under the general title *Richard Griffith 1784-1878* and further to this rather ‘manufactured’ book G. L. Herries Davies produced *Sheets of many colours – the mapping of Ireland’s rocks, 1750-1890*.⁵⁷ Griffith featured prominently and ignominiously in this publication for his efforts to erroneously attribute many geological discoveries to himself. Davies also alleged that Griffith had conducted an unofficial geological survey of Ireland under the guise of the publicly funded valuation.⁵⁸ In *Sheets of many colours* Davies is mainly concerned with Griffith’s considerable contribution to the mapping of Ireland’s geology, and any insight into Griffith’s shaping of Irish history is coincidental.

Although W. E. Vaughan alluded to the need for ‘an exhaustive study’ of Griffith’s land valuation in 1978,⁵⁹ it was not until 1994 that he revisited the topic and then only as an appendix to *Landlords and tenants in mid-Victorian Ireland*.⁶⁰ Under the heading ‘The tenement valuation’, Vaughan used the detailed content of Griffith’s instructions to his valuers to estimate Irish net agricultural output for 1852 at £19.9 million. He posed the question as to how this surplus should be divided between landlord and tenant. Vaughan’s best estimate was that the £9.1 million valuation placed on agricultural land by Griffith equated to the fair letting value payable in rents to the landlord. The remainder, £10.8 million, was available to the tenants to live and service their capital expenditure. Vaughan used these valuation figures to extrapolate what the valuation of land would have been in 1877. According to Vaughan’s calculations, if gross output was divided between landlord and tenant in the same proportion as in 1852 the rental value of land should have been over £16 million in 1877 or a 76 per cent increase on the 1852 value. This figure could arguably have risen to over 80 per cent if

⁵⁵ Vaughan, ‘Richard Griffith and the tenement valuation’, p. 114.

⁵⁶ Vaughan, ‘Richard Griffith and the tenement valuation’, p. 121 and p.116.

⁵⁷ G. L. Herries Davies, *Sheets of many colours – the mapping of Ireland’s rocks, 1750-1890* (Dublin, 1983), p. v.

⁵⁸ Herries Davies, *Sheets of many colours*, pp 68, 72, 77, 79, 80, 116.

⁵⁹ Vaughan, ‘Richard Griffith and the tenement valuation’, p. 121, f.n. 75.

⁶⁰ W. E. Vaughan, *Landlords and tenants in mid-Victorian Ireland* (Oxford, 1994), pp 251-255.

a higher price for potatoes and a lower estimate for the cost of production were used.⁶¹ Vaughan used these calculations, made under the heading of ‘the tenement valuation’, to substantiate his claim that landlords did not retain a proportionate share of post-Famine agricultural prosperity.⁶² In this regard, he seemed to collaborate Solow’s and Donnelley’s qualified views. But unlike Donnelly, who had found that to collect 100 per cent of a moderate rent was financially more prudent than to charge the full letting value and receive only a portion, Vaughan argues that Irish landlords could have sustained their post-Famine power had they ‘persisted with the consolidation of holdings [and] imposing high rents’.⁶³ However, Vaughan also qualified his stance. With this higher rental income, Vaughan suggested, Irish landlords could have financed investment in agricultural holdings.⁶⁴ He estimated that between 1851 and 1880, for an outlay of £1,000,000 per annum (less than 10 per cent of rental) landlords could have drained over 4,000,000 acres or built 430,000 houses – enough to accommodate all of the most deserving tenants.⁶⁵ A reinvestment of 20 per cent of the enhanced rent receipts would have provided full capital for both the drainage and house building programmes. Whilst Vaughan calculated that post-famine rent increases of between 50 and 70 per cent were justified, his observation that depressed agricultural prices after 1876 would have necessitated a reduction in rents of almost 40 per cent⁶⁶ showed that any perceived loss of rental income to Irish landlords between 1852-76 was an ephemeral phenomenon lasting, at most, twenty-four years in the grand schema of Ireland’s landlords and tenants. Whilst Vaughan argued for a purely market led approach to rent evaluation by landlords, he also expressed the opinion that, if landlords were to have any chance of survival in late-Victorian Ireland, they should have ‘sheltered tenants from the disruptions of a market economy’.⁶⁷ Vaughan also criticised those Irish landlords who had failed to give more than a fitful lead to their communities ‘even in farming ... nor did they do much for their privileges ... [and] one thing is essential, those who are led must need their leaders more than they resent their privileges’.⁶⁸ Vaughan’s view that ‘estate management after the Famine was dominated by ... the virtual one way flow of money from tenants to landlords’⁶⁹ would not have

⁶¹ Vaughan, *Landlords and tenants*, pp 254-5.

⁶² Vaughan, *Landlords and tenants*, pp 51-2.

⁶³ Vaughan, *Landlords and tenants*, p. 222.

⁶⁴ Vaughan, *Landlords and tenants*, p. 9.

⁶⁵ Vaughan, *Landlords and tenants*, p. 127.

⁶⁶ Vaughan, *Landlords and tenants*, p. 226.

⁶⁷ Vaughan, *Landlords and tenants*, pp 51-2 and p. 223.

⁶⁸ Vaughan, *Landlords and tenants*, p. 222.

⁶⁹ Vaughan, *Landlords and tenants*, p. 129.

been out of place with the sentiments expressed in J. E. Pomfret's *The struggle for Irish land, 1800-1923* 'which gave the predatory landlord a central place in nineteenth-century Irish history.'⁷⁰

D. E. Jordan's study of the *Land and popular politics in Ireland* disagreed with Vaughan's thesis that rent levels had not risen in line with the general prosperity between the Famine and the late 1870s. Whilst Jordan does acknowledge that there were exceptions, his research showed that rent on the smaller Mayo estates (under 1,000 acres) had risen, on average, to 84 per cent over Griffith's valuation by 1881; rents on medium size estates (1,000 to 9,999 acres) were on average 73 per cent over Griffith's, while rent on larger estates (greater than 10,000 acres) were 42 per cent over the valuation.⁷¹ Jordan calculated that 86 per cent of Mayo farmers held less than thirty acres in 1876 and 61 per cent occupied fifteen acres or less. The reality for the majority of farm families in Jordan's study was that, even if they held their lands rent free, they still would have had difficulty making ends meet.⁷² Seasonal employment in England and farmyard enterprises such as poultry and pigs, which converted surplus potatoes into saleable commodities, provided cash income.⁷³ Potatoes were, for the most part, not traded, their bulk relative to their value made transportation cost prohibitive.⁷⁴ In what was an only slightly veiled reference to Solow and Vaughan, Jordan rejected the 'arbitrary standard' set by 'economic historians' by which to gauge the most appropriate level of rent or evictions.⁷⁵ If Jordan had Vaughan's *Landlord and tenants* to hand (they both published in 1994), he may have reconsidered the use of 'arbitrary', given the range of statistical data compiled by Vaughan to support his thesis. Nevertheless, Jordan ascribes the formation, in April 1879, of the embryo Land League at Irishtown, County Mayo to a combination of too high rents, too frequent evictions and crop failures: crop failures, not only in Mayo but also parts of England, to where many, if not most, of Mayo's labouring population seasonally migrated. Whilst Jordan discounts the theory that the Land League represented the united front of all sections of rural Ireland, he did accept that, for a brief period during 1879, the interests of the various rural and urban classes in Mayo combined in a united campaign to have rents reduced to Griffith's valuation. This alliance was short lived however, and by autumn 1879 the schism

⁷⁰ See Vaughan, *Landlords and tenants*, pp v-x, quote from p. vi; J. E. Pomfret, *The struggle for land in Ireland, 1800-1923* (Princeton, NJ, 1930).

⁷¹ D. E. Jordan, *Land and popular politics in Ireland: County Mayo from the plantation to the land war* (Cambridge, 1994), p. 154.

⁷² Jordan, *Land and popular politics*, p. 139.

⁷³ Jordan, *Land and popular politics*, pp 139-62.

⁷⁴ Jordan, *Land and popular politics*, p. 70.

⁷⁵ Jordan, *Land and popular politics*, p. 148.

between the larger capitalized grazier farmers and the poverty-stricken tenants had re-manifested itself.⁷⁶ All the while, Jordan claimed, the Land League's activities were being orchestrated by the Fenian leadership who buoyed up the 'tenant farmers to reject any form of constitutional land reform and to embrace, instead, an armed campaign for national independence'.⁷⁷ In this scenario, the League even targeted those landlords who had adopted a 'live and let live' policy on their estates. Jordan explained that under 'the often praised "live and let live policy" of many landlords' few, if any, rent increases on family farms occurred while larger grazier farms were rented at 'much higher rates in order to take advantage of the livestock economy' where profits were much greater.⁷⁸ The doctrine that rent should fluctuate according to the profitability of the enterprise or, as iterated by Charles Stewart Parnell, that 'rent is merely a fair share of the profits of the land and that when there is no profit there is no rent', was used by the Land League to justify its assertion that 'rents and landlords were an anachronism to be dispensed with',⁷⁹ given the unprofitable state of agriculture in the 1870s.

Concurrent to those works published by 'economic historians', there was a genre of Irish historiography that focused on the 'moral economy' of which Oliver MacDonagh's *States of mind: a study of Anglo-Irish conflict*⁸⁰ was a representative exponent. MacDonagh took the view that in the 1845-64 period, the landlord tenant relationship in Ireland converted into 'wholly a matter of "free contract" (as against status and custom)' where land was bargained for like any other tradable commodity; open to 'the unfettered pressure of supply and demand to establish the "true" level of rents'.⁸¹ But MacDonagh postulated that the contract model of land occupancy was an anathema to the Irish concept of property which was deeply influenced by the communal idea, a concept which did not seek to eliminate landlordism but rather envisaged a society where landlords and tenants held 'roughly corresponding' rights 'of fixity of home, saleable interest and a reasonable income' (which when expressed as the three Fs are more recognisable as fixity of tenure, free sale and fair rent).⁸²

MacDonagh explained that the detail of these three rights in the Irish context greatly differed from that which emanated in parliamentary debates. Fixity of tenure meant that the tenant could not be removed on some pretext such as being 'inefficient,

⁷⁶ Jordan, *Land and popular politics*, pp 6-8.

⁷⁷ Jordan, *Land and popular politics*, p. 184.

⁷⁸ Jordan, *Land and popular politics*, pp 152-3.

⁷⁹ Jordan, *Land and popular politics*, pp 156-7.

⁸⁰ Oliver MacDonagh, *States of mind: a study of Anglo-Irish conflict* (London, 1983).

⁸¹ MacDonagh, *States of mind*, p. 36.

⁸² MacDonagh, *States of mind*, pp 39-42.

or undeferential, or disgruntled, or a Catholic'. Eviction for non-payment of rent was acceptable but only in persistent cases and only if due to the culpability of a tenant rather than caused by seasonal distress. According to MacDonagh, the second F, free sale, in the Irish context, implied a degree of co-possession, not in the pure Victorian understanding of real property, but rather a degree of possession derived from the investment that generations of tenants' families had made in the land, 'mingling [their] labour with the earth ... thereby establishing a saleable interest by [their] very tenure.' In MacDonagh's view, property in Ireland was essentially a hereditary 'usufructuary'.⁸³ The third F, fair rent, MacDonagh defined as that portion of the produce of the land which remained after providing a 'reasonable living' for the tenant. It was not 'the utmost the landlord could secure, [n]or what the landlord might require for his particular needs.' MacDonagh notes that one or combinations of these tenets of property had been expounded since the 1830s by the likes of William Conner, William Sharman Crawford, William Blacker and James Fintan Lalor, but to no avail. It was not until 1868 when J. E. Cairnes, recently translated to the chair of political economy in London, influenced J. S. Mill to denounce 'the notion that ownership was a condition of absolute rights' through the pamphlet *England and Ireland*. Mill's pamphlet also cast doubt on the philosophy that 'England represented the economic norm or model.' According to MacDonagh, Mill's influence was such that 'contractualism' as the preferred mode of land tenure in Ireland was abandoned, Gladstone's land act of 1870 passed through parliament with consummate ease and 'mid-Victorian orthodoxies had begun to crumble.' MacDonagh, like Jordan, ascribed the rise in tenant farmers' discontent in the late 1870s to a reduction in their standard of living. This precipitated the 1881 Land Act with the provision for establishing land courts to determine fair rents. 'Thus' wrote MacDonagh 'beneath the veneer of neutral legal determination, based on professionally assessed values for acreages and tenements, the communal vision ... was finally triumphant.'⁸⁴

In *States of mind*, MacDonagh supported the views that E. D. Steele had expressed in *Irish land and British politics: tenant-right and nationality, 1865-1870*. However, Steele identified two other factors that created conditions conducive to the passage of Gladstone's first land act of 1870. In addition to Mill's pamphlet on which MacDonagh had commented, Steele identified the influence of another pamphlet by

⁸³ MacDonagh, *States of mind*, p. 45 (usufructuary is defined as 'the legal right of using and enjoying something belonging to another, on condition that the property remained intact and its value is undiminished', *Penguin English dictionary* (London, 2002).

⁸⁴ MacDonagh, *States of mind*, p. 45-8.

George Campbell (1824-92) entitled *The Irish land* (London, 1869) published for private circulation. Campbell, an administrator and judge in British India, noted the similarities between the traditional land tenure systems in Ireland and in India, where the statutory recognition of customary land rights had pacified landlord-tenant relations.⁸⁵ Gladstone employed the issues raised in Campbell's pamphlet to promote the notion that the Irish land tenure system fundamentally differed from that of England, thereby discrediting the argument that any legislative interference with property rights in Ireland would necessarily transpose to the English legal system. Secondly, Steele highlighted a single instance of landlord aggression towards his tenants, the effect of which had far greater ramifications than could be gleaned from any purely statistical analyses of agrarian violence for the period. The instance occurred in August 1868 when the landlord, William Scully of Ballinacough, County Tipperary, had attempted to serve eviction orders on his tenants in the townland of Ballycohey, on foot of the tenants' refusal to accept fresh agreements which subjected them 'to intolerable conditions' of tenure.⁸⁶ The eviction party met with resistance and two of its number were shot dead with three others injured. The affray received widespread coverage in the press, which initially condemned the shootings, but ultimately public opinion reacted against the inordinate power Irish landlords possessed under the "unjust laws regulating the tenure of land".⁸⁷ Instances such as Ballycohey had, according to Steele, convinced both Gladstone and the British public that the Irish peasantry was victim of landlord oppression.⁸⁸ Even *The Times* agreed that the Irish tenants "claimed little, if anything, more than a good landlord would do and does of his own accord" and by adopting legislation to curtail the powers, that only "a harsh proprietor would exercise", it would introduce into Ireland "purely English conceptions of proprietary rights."⁸⁹

T. A. Boylan and T. P. Foley also visited the topic of the rights and duties of property in *Political economy and colonial Ireland: the propagation and ideological function of economic discourse in the nineteenth century* (London, 1992). They explained the land question in Ireland as a conflict between the ideology of the English system of laissez-faire and the concept of property as a social institution: a conflict

⁸⁵ E. D. Steele, *Irish land and British politics: tenant-right and nationality, 1865-1870* (Cambridge, 1974), p. 104-8.

⁸⁶ Gerard Moran, 'William Scully and Ballycohey: a fresh look' in *Tipp. Hist Jn.* (1992), p.64.

⁸⁷ Steele, *Irish land and British politics*, pp 71-3 (the quotation is from *The Times*, 15 Oct. 1868).

⁸⁸ Steele, *Irish land and British politics*, p. 107.

⁸⁹ Steele, *Irish land and British politics*, p. 96 (the quotation is from *The Times*, 18 May 1869).

between political economy and moral economy.⁹⁰ In the 1850s, this debate had split along religious grounds. J. H. Newman, a convert to Catholicism and rector of the Catholic University of Dublin, described the science of political economy as a discipline ““leading to occasions of sin””,⁹¹ whilst Richard Whately, the Church of Ireland bishop of Dublin and professor of political economy in Trinity College, Dublin believed ‘that in a crucial sense, political economy was more important than religion or morality.’⁹² Boylan and Foley argued that, by the late 1850s, the ideology of laissez-faire had become the ‘very alphabet of economic science’,⁹³ especially in England where ““the absolute rights of property and the sacredness of contract had worked well.””⁹⁴ But by the early 1860s, the principle of property as a social institution, as expressed by the mantra that ‘property had its duties as well as its rights’, was re-emerging with renewed vigour in Ireland. By the 1870s, the passing of Gladstone’s land act confirmed the impossibility of reforming the ‘relations of landlord and tenant in Ireland by the English system, or economic laissez-faire’.⁹⁵ It is interesting to note that the concept of English landlordism as expressed by the sources used by Boylan and Foley entailed the unrestricted use of the market economy, whereas Steele’s sources projected a concept of landlordism with a restrained attitude towards the powers that the position of landlord bestowed.

M. W. Dowling, in his study *Tenant right and agrarian society in Ulster, 1600-1870* concurred with Steele’s opinion that the goal of the English plan for estate management was to ‘maintain an active, improving, and above all contented tenantry.’ According to Dowling, this style of management had its origins in the post-feudal paternalism and its associated moral objectives which governed the setting of rents.⁹⁶ Dowling cited the rental policy of the Downshire estate, as stated to the Devon commission in 1845, that, in order to ‘let a tenant live’, rents were set at ‘below one-fourth the value of the produce’ of the farm on the Ulster estates, whereas the rents on the King’s County estate were set at a higher level ‘because of the general level of rents

⁹⁰ T. A. Boylan and T. P. Foley discuss the rights and duties of property in *Political economy and colonial Ireland: the propagation and ideological function of economic discourse in the nineteenth century* (London, 1992), pp 142-4.

⁹¹ Boylan and Foley, *Political economy and colonial Ireland*, p. 120 (quotation from J. H. Newman, *The idea of a university* (London, 1901), p. 86).

⁹² Boylan and Foley, *Political economy and colonial Ireland*, p. 130.

⁹³ Boylan and Foley, *Political economy and colonial Ireland*, p. 132.

⁹⁴ Boylan and Foley, *Political economy and colonial Ireland*, p. 155 (quotation from S. Laing, *Coercion in Ireland* (London, n.d.), p. 5).

⁹⁵ Boylan and Foley, *Political economy and colonial Ireland*, pp 155-6.

⁹⁶ M. W. Dowling, *Tenant right and agrarian society in Ulster, 1600-1870* (Dublin, 1999), pp 319-20.

of other estates in the neighbourhood.⁹⁷ In assessing the question of fair rent, Dowling felt the topic ‘had never received a proper answer.’ A supporter of the tenant right movement in 1848 offered the resolution “‘that no proprietor of land is justly entitled to a larger sum in the form of rent than the produce of the land would be worth in its natural state.’” Adam Smith’s formula for the calculation of fair rent, also quoted by Dowling, stated that one-third of the total output of a farm should be allotted to the landlord, one-third to the tenant and the final third would cover the expenses of capital, taxes and labour.⁹⁸ Whatever criteria were used, Dowling recognised that the legitimacy of the estate system rested on the method by which rents were set. He described the laissez-faire method of setting rents as ‘embodied in Deasy[’s act]’ as an ideological cul-de-sac from which ‘the palliative’ land act of 1870 provided temporary escape until the 1881 land legislation corrected its failures.⁹⁹ Dowling, like Jordan, is highly critical of both Solow and Vaughan for having confined their perspective to a narrow economic framework where ‘[f]or Vaughan and Solow reality [was] transparent, non-contradictory, and immediately empirical. Their definitions must also be clear, simple – and unreal.’¹⁰⁰

Rosa Congost urges historians to take a more expansive view when examining the issue of property, stating that ‘in general ... historians have tended to take as ideal the model of property stamped on the laws and codes of their own country.’¹⁰¹ Congost was also critical of historians who saw property rights as only those which have been enshrined in a country’s legal code.¹⁰² This criticism may not be justified for Irish historiography, given the attention given to the customary tenant right and the comparative analysis of Irish and English models of land tenure. However, Congost’s article does discuss the concept of *mauvais gré*, defined as the payment of a fine by the incoming tenant to the outgoing one which was habitual amongst tenants of Northern France, which would have consequences for the understanding of tenant right in Ireland.¹⁰³ Congost also refers to the ‘formula, thought to have been coined’ in early twentieth-century France, which determined ‘*la propriété n’est pas un droit, elle est une fonction sociale*’ which has its corroborative Irish version from Thomas Drummond in the 1830s ‘that property had its duties as well as its rights.’

⁹⁷ Dowling, *Tenant right*, pp 319-22.

⁹⁸ Dowling, *Tenant right*, p. 317.

⁹⁹ Dowling, *Tenant right*, p. 326 and p. 331.

¹⁰⁰ Dowling, *Tenant right*, p. 7.

¹⁰¹ Rosa Congost, ‘Property rights and historical analysis: what rights? What history?’ in *Past & Present*, no. 181 (Nov. 2003), pp 73-106 (quotation is from p. 75).

¹⁰² Congost, ‘Property rights’, p. 73.

¹⁰³ Congost, ‘Property rights’, pp 94-5.

Sources

There is a vast amount of information pertaining to the valuation process in the sessional and command papers supplied by both Griffith and his successor, John Ball Greene. Some of their evidence was seriously challenged at the time and subsequently demanded written clarification. Thankfully for this study, the Valuation Office maintained a system of recording outgoing letters. Compiled in bound volumes, the extant correspondence clarifies many issues regarding the valuation process itself and demonstrates that Griffith and the valuation department were influential in the general administration of Ireland. Interdepartmental memoranda on the tithe question as well as famine relief, governmental and municipal projects are all recorded in these Valuation Office letter books which are now held in the National Archives of Ireland.¹⁰⁴ Extending to over 100 volumes, mundane and routine matters often envelop the more illuminative. A series of indices for the letter books which offer some assistance to the researcher was compiled by Valuation Office personnel.¹⁰⁵ However, a significant problem with this source is the legibility of the entries. In April 1861, the Valuation Office ended the practice of transcribing true copies of all outgoing letters and introduced the damp press copy system of recording its correspondence. The process was not always executed to perfection and many of the transfers have been smudged to the extent that they are virtually illegible. A lesser problem is that, although some letters books contain calendars of the incoming letters, most do not, which leaves the historical researcher to extrapolate from the reply the exact nature of the issues raised. A further issue for those who choose to use the valuation office letter books is the inconsistent pagination which renders referencing by page numbers unreliable and consequently, for the purpose of this study, reference by volume number and date was found to be more effective.

In their original format, Humphrey O’Sullivan’s (1780-1838) diaries were also extremely difficult to read but, thankfully, with the support of the Irish Texts Society they have been transcribed and published.¹⁰⁶ O’Sullivan was a general merchant in Callan, a small town in County Kilkenny. A former schoolteacher, he was described as having a cultured and lively mind, full of intellectual curiosity. He was politically active at a local level, involved in O’Connell’s catholic emancipation movement and the

¹⁰⁴ N.A.I., Valuation Office letter books (henceforth OL 2).

¹⁰⁵ N.A.I., OL 2/67-70.

¹⁰⁶ *Cinnlae Amhlaoibh Uí Shúilleabháin*, ed. Michael McGrath (4 vols, Irish Texts Society, xxx-xxxiii, Dublin, 1936-7).

campaign against the enclosure of the Callan commons.¹⁰⁷ His legacy to Irish history was a series of diaries dated from 1827 to 1835 in which he describes a highly stratified society within which cottiers and landless labourers struggled from one food crisis to another.¹⁰⁸ His was a society removed from statism where local initiatives, formed on parish lines and directed by the local landlord, provided support for the most needy in the form of subsidised Indian meal and charitable employment. O'Sullivan attributes the sorry state of the Gael to the robbery of their lands by James I, Oliver Cromwell, William of Orange and their latter day agents, the landlords and the tithe proctors.¹⁰⁹ As a merchant, it was not surprising that his diaries should have recorded the prevailing prices for agricultural produce. O'Sullivan was particularly vigilant with regard to the prices for pigs and potatoes as, in order to supplement his income, he kept a small number of pigs and rented potato ground on the conacre system. He empathised greatly with the labourers and small tenant farmers, while still reflecting the views of the rising middle class.

As a counterbalance for official papers and estate papers, *The diary of Humphrey O'Sullivan* is an important historical source which has not been fully utilised by economic historians, with the notable exception of Cormac Ó Gráda.¹¹⁰ Not only do the diaries supply data regarding prices of agricultural produce, but O'Sullivan also recorded how the quality, quantity and, consequently, the price of goods varied substantially in a relatively short period, especially for potatoes. Whilst the diaries provide very little direct information regarding the valuation process, they give an insight into the mentality of the tenant class and provide a contemporary insight into the social structure of Irish society. As such, they are essential reading for an understanding of the period under review.

Since the commencement of this study, two online resources have become available to NUIM students which greatly facilitate and enhance academic research: the full text version of the house of commons parliamentary papers (<http://parlipapers.chadwyck.co.uk>) and Irish History Online (<http://www.rhs.ac.uk/bibl/ireland.asp>). Whilst most of the research of the parliamentary

¹⁰⁷ Robert Walsh (ed.), *Oxford companion to Irish literature* (Oxford, 1996), p. 458 and Henry Boylan, *A dictionary of Irish biography* (third ed., Dublin, 1998), p. 354.

¹⁰⁸ See Gearóid Ó Tuathaigh, 'Amhlaoibh Ó Súilleabháin as historical witness: an historiographical perspective' in L. P. Ó Murchú (ed.), *Cinnlae Amhlaoibh Uí Shúilleabháin: reassessments* (London, 2004), pp 1-24.

¹⁰⁹ *Cinnlae Amhlaoibh Uí Shúilleabháin*, ed. Michael McGrath (4 vols, Irish Texts Society, xxx-xxxiii, Dublin, 1936-7), i, 53 and 89.

¹¹⁰ Cormac Ó Gráda made references to Ó Súilleabháin in both *Ireland before and after the famine* (Manchester, 1988) and in *Ireland: a new economic history* (Oxford, 1994).

papers was conducted before the internet version was available, it was an invaluable assistance for referencing, as was the Irish History Online web page.

Methodology

The methodology employed in this thesis was to study the primary sources, particularly the letter books and the parliamentary papers, in order to decipher how Griffith had compiled his valuation. From the outset of the project, it was evident that the valuation had evolved into a far more complex operation than the originators of the project had envisaged. Although the primary object of the valuation – to provide an equitable basis for county cess – as well as Griffith’s personal ambition - that the valuation would become the basis for rents – were both constant throughout the duration of the scheme, external forces and political developments intervened to distort the original design of the valuation. Therefore, it was necessary to make reference to some wider historical issues –such as the Corn Laws – whilst seeking to remain focused on the core subject – the valuation process. Consequently, a straightforward linear chronological format was employed when compiling the thesis.

It was also necessary, when compiling the thesis, to resist the temptation to digress too deeply into the many ancillary administrative functions into which Griffith was seconded through his civil service career. With over 1,000,000 entries in the published valuation lists and further abundant statistical data contained in the associated field books and letter books, there was a further temptation to delve into quantitative analysis. However, it was resisted in order not to blur the focus of the thesis which had to remain on the valuation process.

This study is divided into seven chapters. In Chapter 1, ‘Richard Griffith’s early career, 1809-1837’, the history of cess collection in Ireland and the efforts to reform the system are outlined. Also, a profile of Richard Griffith is given. This combined with the role he played, between 1809 and 1837, in various government initiatives designed to improve the living standards of the people is discussed with a view to unveiling the values and attitudes he held.

Chapter 2, ‘The boundary survey, 1825-1837’, deals with Griffith’s work as boundary commissioner including the noting of the townland divisions upon which the initial phase of his valuation was organised. Through this chapter, attention will again be drawn to Griffith’s efforts to improve the lot of the destitute poor. Chapter 3, ‘The townland valuation, 1830-1844’, studies the first phase of the valuation process which covers the period 1830 to 1844. In this formative period for the valuation process,

Griffith refined his concept of valuation and the methodology he devised in this phase of the valuation remained the basic tenet throughout the valuation process. Chapter 4, ‘The poor law valuations, 1838-1842’, deals with the attempts by the poor law guardians to conduct a valuation of each union independently of Griffith’s work. These valuations provide an opportunity to test the reliability of Griffith’s method, particularly in regard to the relationship between Griffith’s valuation and rent. The findings of this chapter are supported by both the poor law valuations and the board of guardians’ minute books for the Thurles union which remain extant in the Tipperary County Library, Thurles. It is unusual for the poor law valuations to have survived, but having them in conjunction with the contemporaneous minute books provides a rich historical source.¹¹¹

Chapter 5, ‘Griffith’s poor law valuation, 1842-1848’ studies the expansion of the scope of the valuation to accommodate the collection of the poor law rates. Not surprisingly, the vicissitudes of the Famine, particularly the substantial displacement of people, interfered with the valuation process and rendered it outdated within a short period. Chapter 6, ‘Griffith’s general valuation, 1852-1864’, discusses the eventual completion of the valuation. This chapter shows that Griffith remained true to his initial valuation concept of providing an equitable assessment for rates, although it had first been conceived forty years previously. The final chapter, Chapter 7, entitled ‘The progress of Griffith’s valuation towards a rent standard’ investigates the relationship between Griffith’s valuation and the rent level demanded by Irish landlords with particular reference to the Land League’s call to have Griffith’s valuation adopted as a rent standard.

As the outline of the chapters indicates, and as the title of the thesis suggests, that corpus of work known as Griffith’s valuation is comprised of three interconnected, but distinct valuations. Indeed a fourth valuation, the poor law valuations, conducted independently of Griffith between 1838 and 1842 by the poor law guardians (see chapter 4), has also, on occasion, been mistakenly attributed to Griffith. In the context of a detailed study of the valuation process, the use of precise terminology to distinguish between the different phases of the process is desirable in order to maintain clarity. However, within the primary material, a wide range of names was used when referring to the different phases of the valuation. It will be necessary, on occasions, to retain these general terms in order to preserve the full context of the issue under

¹¹¹ For a discussion of the poor law valuations see W. A. Smyth, ‘Distinguishing between Griffith’s valuation and the “poor law valuation” – more than just semantics’ in *Irish Genealogist*, xi, no. 3 (2004), pp 205-8.

examination. However, every effort will be made to distinguish between the different phases of the valuation.

In addition to the name ‘Griffith’s valuation’, at least two other names regularly appeared in the primary sources in reference to the townland valuation – ‘the ordnance valuation’ and ‘the government valuation’. The origins of the names are fairly recognisable as Griffith, in addition to his role as commissioner of valuation, was also the boundary commissioner and worked closely with another government body – the Ordnance Survey. In order to evoke the authority of parliament, commentators who wished to promote the authenticity of the townland valuation or indeed other phases of Griffith’s valuation, used the title ‘government valuation’. Great confusion was generated (particularly in the secondary sources) by the use of generic terminology when referring to the second phase of Griffith’s valuation – the poor law valuation, 1844 to 1852 – particularly as the discredited poor law guardians’ valuations were also known as ‘the poor law valuation’. The confusion was compounded by the use of the term ‘the poor law valuation’ (abbreviated to P.L.V.) to refer to the published general valuation in official documentation up to the 1980s. The final phase of the valuation – referred to in this study as the ‘general valuation’ – has also attracted a variety of names. Apart from the obvious names ‘Griffith’s valuation’ and the aforementioned ‘poor law valuation’, it has also acquired the aliases of ‘tenement valuation’ and ‘primary valuation’. The name ‘tenement valuation’, which was also used in reference to the poor law phase, arises from the fact that all ‘tenements’ or holdings were listed in the final phase of the valuation. The ‘primary valuation’ name developed from the notice which was embossed in red ink on the back of the title page of the published lists which were put on public display. It read

PRIMARY VALUATION

Notice is hereby given, that the whole of the valuation of tenements contained in this book, being liable to appeal and amended, are not to be considered or used as the settled valuation of the district to which they refer. The amended or final lists, when completed, are issued in *manuscript only*, and may be inspected at the union workhouse, or the office of the county treasurer.¹¹²

It is unclear if any of the manuscript valuation lists are extant. The valuation lists for the barony of Iffa and Offa West, County Tipperary (see plates 6.1 and 6.2) appear to be a manuscript copy, however, it is more likely that it was printed with the ‘copper plate’ technique rather than issued in manuscript format.

Throughout this study the emphasis has been to provide Irish scholarship with a

¹¹² General valuation of rateable property in Ireland, union of Granard, County Westmeath, 1854.

full understanding of Griffith's valuation. This work serves to highlight the importance of the totality of the extant valuation material as a historical source and will, it is hoped, promote a better understanding of nineteenth century Ireland and motivate and support further academic study in this field.

Chapter 1

Richard Griffith's early career, 1809-1837

Let us hope that the period has at length now arrived, when *another survey*, not unseating the mass of the country's population, but at once fixing and giving to them a new character, will, at no great distance of time, be made.¹

Introduction

Official reports from the first decade of the nineteenth century acknowledged that unequal assessment of local taxation was harbouring discontent in Ireland. Parliamentary committees established the need for reform and advocated that a new general valuation of property should be undertaken, but no effectual legislation resulted from these early reports. However, the valuation and survey committee of 1824 was decisive. Formed to consider the best method of apportioning local taxes in Ireland, it recommended that a detailed map of the country should be made as a precursor to a new equitable valuation of property, and in 1824 the Board of Ordnance commenced the mapping of Ireland.² The 1824 committee also recommended that a separate department should be established to delimit the civil and ecclesiastical boundaries of Ireland. In the following year, Richard Griffith was appointed boundary commissioner, thereby officially commencing his involvement in a process that culminated in the publication of the *General valuation of rateable property in Ireland, 1852-64*.

This chapter will firstly outline the history of cess and the attempts to reform the system. Then, following a profile of Richard Griffith, the role he played, between 1809 and 1837, in various government initiatives designed to improve the living standards of the people will be discussed with a view to unveiling his values and attitudes.

History of cess

The royal prerogative to levy a charge on land can be traced to the middle ages. The eleventh century *Lebor na cert* (the Book of rights) records the stipends and tributes payable by the lesser Gaelic lords to their provincial kings.³ In England, thirteenth century records show that the crown extracted payment in kind from landowners to cover such diverse expenditure as royal entertainment, investment in buildings and the

¹ W. S. Manson, *A statistical account or parochial survey of Ireland* (1816), vol. ii, pp lxxv-lxxxvi quoted in Andrews, *A paper landscape*, p. 17 (the other survey referred to by Manson was the Down Survey of 1654 which mapped the land forfeited at the end of the Confederate Wars (1641-53)).

² W. A. Seymour, (ed.), *A history of the Ordnance Survey* (Folkestone, 1980), p. 81.

³ Máire Ní Mhaonaigh, 'Lebor na cert' in S. J. Connolly (ed.) *Oxford companion to Irish history* (Oxford, 1998), p. 310.

wartime support of royal forces. Responsibility for the collection of royal taxation fell upon the county sheriff whose methods of collection led to many complaints by the latter middle ages. There are contemporary records for Ireland of a ‘cognate concept’ of purveyance and billeting of troops on both the Gaelic chiefs and Anglo-Irish lords in which similar complaints of excessive charges are recorded. By the mid-sixteenth century, taxation of land in kind for the support of the Irish chief governor and his entourage was well established. In 1541, lord deputy Sir Anthony St Leger introduced a monetary element into the system when he replaced the compulsion to attend the general hosting into a cash payment and set fixed prices for payments in kind.⁴ This alteration to a customary tax caused disquiet amongst the Palesmen and when Sir Edward Bellingham, St Leger’s successor as lord deputy, was to again request payment in cash to finance his 1548-9 campaigns in Laois and Offaly,⁵ he met with concerted opposition. Whilst Bellingham argued that, in demanding specie instead of purveyances to support the army, he had merely evoked the queen’s prerogative to raise taxes for the protection of the realm, he also had to concede that the taxpayer had the ‘right to be consulted in the levying of the cess.’⁶

By the 1550s, a consensus had emerged as to how the taxation system should operate. According to documents, which survive from 1559, whenever the council of Ireland agreed to levy a general cess, it proportioned the amount due by county. A conference of the gentry in each county then decided what proportion of the county cess was due from each barony. Local ‘cessors’ were appointed and it was their responsibility to adjudge at what level each ploughland was to be taxed.⁷ Corruption was rife and taxes were seldom collected in the amounts assessed. In order to avoid payment of their proportionate share, some landowners concealed the full extent of their lands whilst others, including members of the council of Ireland, claimed ancient freedoms from cess.⁸

In September 1575 the experienced administrator, Sir Henry Sidney (1529-86), returned to Ireland as lord deputy having twice previously held office between 1565-7

⁴ J. G. Crawford, *Anglicizing the government of Ireland: the Irish privy council and the expansion of Tudor rule* (Dublin, 1993), pp 369-73.

⁵ G. A. Hayes-McCoy, ‘Conciliation, coercion, and the protestant reformation, 1547-71’ T. W. Moody, F. X. Martin and F. J. Byrne (eds), *A new history of Ireland*, iii: *Early modern Ireland, 1534-1691* (Oxford, 1976), p. 70.

⁶ Crawford, *Anglicizing Ireland*, p. 373.

⁷ Crawford, *Anglicizing Ireland*, p. 376 (the term ‘ploughland’ referred the area one team could plough in a year estimated at circa 200 acres (see chapter 2 below)).

⁸ Crawford, *Anglicizing Ireland*, p. 387.

and 1568-71.⁹ Part of Sidney's plan to strengthen Tudor government in Ireland involved creating an efficient and equitable taxation system by extending the area which contributed to cess into counties outside the Pale, whilst 'eliminating the elaborate terms for freedoms and exemptions from cess enjoyed by a privileged few.' Despite relative success in the collection of cess in Connacht and Munster, his undertaking to govern the country with a fixed regal subvention of £20,000 per annum financially compromised Sidney. Faced with rising administration costs, he sought to substantially raise the level of cess collected in the Pale. His actions provoked appeals from the Palesmen to the queen, which were initially based on the inequality of the demands and cited 'the generally poor harvests of the past two years.'¹⁰ However, the appellants precipitated a 'constitutional crisis' when they challenged the legality of the royal prerogative to levy cess for the support of the army without the agreement of the taxpayers.¹¹ With governmental debt increasing, Sidney's return to England, in September 1578, allowed room for compromise on both sides and an interim cess was struck in May 1579 at a fixed rate of 3s. 4d. for each ploughland. The advantages of a fixed charge to the landholders were twofold. Firstly, a predetermined charge per ploughland ensured against overcharging by rapacious cess collectors and secondly, a fixed charge was supposed to prevent arbitrary increases of cess arising from increased military expenditure. The victory of the Palesmen was short lived. By July 1579, the Desmond rebellion led to further fiscal/military demands on the government and the landholders of the Pale were again obliged to contribute to an increased cess. It was not until 1586, when the tenets of the 1579 agreement were re-implemented, that 'the Pale had finally won the struggle against the cess.'¹²

A seventeenth century act of parliament, 10 Chas. 1, c. 26, gave the grand juries additional powers to levy a local rate in order to finance capital projects such as roads and bridges. Through the 1700s, rates continued to be levied in a 'rough and ready way'¹³ under a system which had not developed significantly from that described in the 1559 manuscripts studied by Crawford.¹⁴ The county treasurer apportioned the charge on each barony which was then divided over each parish and townland by the baronial high constable. Local cess collectors subsequently levied the sums required, without any controls to ensure that the payees were 'treated fairly'. Although the Strafford Survey

⁹ Hiram Morgan, 'Sir Henry Sidney' in *Companion to Irish history*, p. 512.

¹⁰ Crawford, *Anglicizing Ireland*, p. 393.

¹¹ Crawford, *Anglicizing Ireland*, p. 398.

¹² Crawford, *Anglicizing Ireland*, pp 403-05.

¹³ James Kay and A. L. Jacobson, *Rating and valuation in Northern Ireland* (London, 1965), p. 1.

¹⁴ Crawford, *Anglicizing Ireland*, p. 376.

(1636) and the Down Survey (1654-9), where they were employed, provided some semblance of an equitable distribution of burdens, abuses and corruption still prevailed. Throughout the eighteenth century, as the sums levied grew larger, discontent became more widespread.¹⁵

Attempts at reform of the collection of cess

The Irish parliament had recognised the necessity for the revision of the various systems of cess collection employed by the grand juries and passed three reforming acts, in 1711, 1726 and 1759, all of which were ineffectual due to the failure of the grand juries to implement their provisions.¹⁶ In the first decade after the act of union of 1801, further efforts at reform emanated from parliament. Reflection on the causes and consequences of the French revolution had begun to influence government policy. The relative tranquillity of the post Napoleonic era allowed political and public opinion to become influenced by the work of Thomas Paine (1737-1809), James Mill (1773-1836) and, to a lesser extent, Jeremy Bentham (1748-1832). The development of Robert Owens's (1771-1858) communal village, New Lanark (Strathclyde, Scotland), could be seen as a practical manifestation of a paternalistic element within British society.

For Ireland, the sustained efforts to reform the grand jury system might be considered as part of this genre. The first significant attempt at reform came in 1809 when parliament requested each grand jury to reassess the area and relative value of the land within its jurisdiction. But this initiative came to nought as, by 1824, only two counties had made any effort to comply: Armagh, where four out of eight baronies were completed and Kilkenny, where the grand jury had commissioned a townland map.¹⁷ In 1815, a house of commons committee was formed to consider the grand jury presentments of Ireland. It suggested further legislative reform. Its first report, issued in May 1816, contained two proposals aimed at improving the effectiveness of the grand juries as administrative bodies: (a) that the civil and criminal functions performed by the grand juries should be separated in order to rectify the common occurrence where criminal matters demanded so much time at the assizes that civil matters, such as presentments, were decided without due consideration; and (b) that the agent of an absentee proprietor of an estate worth £5,000 per annum should qualify for the grand jury to ensure representation of the larger landlords at the assizes. The committee made

¹⁵ Kay and Jacobson, *Rating and valuation*, p. 1.

¹⁶ *Second report from the committee on Irish grand jury presentments*, p. 1, H.C. 1816 (435), ix.

¹⁷ *Report from select committee on survey and valuation* (1824) (henceforth *Survey and valuation committee* (1824)): appendix H, county returns of baronies, parishes townlands, pp 158-375, H.C. 1824 (445), vii, 158- 375 ; Andrews, *A paper landscape*, p. 14.

four further recommendations, all intended to curb the extensive corruption which pervaded the grand jury system; (a) that public officers should be paid a specified salary in lieu of the fees currently demanded by them to perform their civic duties; (b) that a qualified surveyor of county works, with power of audit over all presentments, should be appointed to each county; (c) that the securities of county treasurers and tax collectors should be approved by the attorney general before either entered into office and (d) that the approval of a newly constituted committee of magistrates would be required before any presentment could be considered by the grand jury.

These recommendations for legislative reform, contained in the 1815 report, were largely influenced by the submission of Maurice FitzGerald who also presented damning evidence on the corruption and inefficiencies of the grand jury system.¹⁸ FitzGerald, an M.P. and foreman of the County Kerry grand jury, had in March 1810 presented a bill to the house of commons seeking to amend the powers of the grand juries to raise and expend taxes.¹⁹ Whilst the committee chose to include in its report FitzGerald's suggestion that 'a select body of magistracy' should scrutinize public expenditure, it omitted his proposal that land tax should be levied, not on the occupier of the property, but rather on the owners of the land who had 'most benefited by the expenditure of the money under the grand jury system.' FitzGerald had argued that, under the system as it then operated, the grand jury members had no incentive to consider the expediency of any presentments before them as the full cost of all work approved would fall on the occupiers of the land, who, 'in the great competition for land', were unlikely to have considered the taxation element in the price of the rented land, nor could they have foreseen the increases in taxation that had occurred over the timeframe of their leases.²⁰

In concluding its first report, the committee requested further time to consider the delicate and important matter of 'a proper mode for rendering the assessments upon the different denominations of land as equal as practicable, and making those lands liable to assessment which are at present wholly exempt.'²¹ (This was something that Sidney had attempted in 1575.) On 10 June 1816, the committee produced a concise second report that reiterated the grievous inequality of assessment then operated by the

¹⁸ *Minutes of evidence to the select committee on grand jury presentments of Ireland*, pp 69-77, H.C. 1814-5 (283), vi, 1729-37.

¹⁹ Bill to amend the laws in Ireland respecting the mode of presenting and accounting for money raised by authority of grand juries, 13 March 1810.

²⁰ *Minutes of evidence to the select committee on grand jury presentments of Ireland*, pp 69-73, H.C. 1814-15 (283), vi, 1729-33.

²¹ *Report from the select committee on grand jury presentments of Ireland*, p. 3, H.C. 1816 (374), ix, 3 (21 May 1816).

grand juries to levy cess. It recommended that a new valuation should be conducted by competent persons appointed, significantly, not by the grand jury, but ‘by the parishioners in every vestry assembled.’ It further recommended that lands should be divided into four categories (a) land over 30s. value per statute acre; (b) land between 15s. and 30s. in value; (c) land between 1s. and 15s. and land under 1s. valuation which the committee deemed to be ‘unprofitable’ and as such rendered not liable for tax. The report also recommended that all dwelling houses and other buildings should be exempted from cess for the encouragement of investment. Parallel to this proposed new valuation, the report advised that, a new map (survey) should be drawn of each barony showing both parishes and townlands. Surprisingly, the report suggested that the grand juries be granted responsibility to advance this particular proposal, despite admonishing their failure to revise the system under the three aforementioned reform measures passed by the Irish parliament in the 1700s.²²

Again there was no effectual legislative outcome from this report. As Andrews has noted:

[n]o committee could do other than recommend the proper surveying and valuing of the townlands; but most of the Irish members of parliament, being also landlords and grand-jurymen, took some time to shake off the localist tradition whereby road-surveying, topographical mapping, and even the population census of 1813 had been managed by the juries and not by central government.²³

Andrews’s benign comments should not be misconstrued as condoning ‘the archaic and inequitable structure of local taxation in Ireland [that] was a long-standing scandal which was ... becoming intolerable’.²⁴ However, to dismiss a century of stubborn procrastination on reform of the grand jury system as a ‘localist tradition’ may be understating the fact that there was some vested advantage to maintaining the *status quo*.

A further political attempt to cause a new valuation and survey of Ireland to be conducted was made in 1819 when Arthur Chichester introduced a bill to parliament. ‘It was a progressive and workable measure’ which called upon the central government to appoint the surveyors, whilst still leaving the task of valuation to those with local knowledge. Again, there was no actual outcome from this proposal as Chichester was persuaded to withdraw his bill in favour of a promised government sponsored motion, which did not materialise, ‘with the result that nothing was done for three more years’²⁵

²² *Second report on Irish grand jury presentments*, p. 2, H.C. 1816 (435), ix, 6 (10 June 1816).

²³ J. H. Andrews, *A paper landscape* (Oxford, 1975), pp 15-16.

²⁴ Andrews, *A paper landscape*, p. 13.

²⁵ Andrews, *A paper landscape*, pp 16-17.

when, in 1822, the whig Thomas Spring Rice (1790-1866) took up the gauntlet.²⁶

In his capacity as member for Limerick, Spring Rice presented to parliament two separate reports on local taxation in the cities of Dublin and Limerick. Both reports were, again, highly critical of the methods of assessment for tax and the lack of accountability for expenditure within the grand jury system. The Dublin city report found that all fixed taxes were levied by means of a proportionally unequal valuation ‘made at a remote period’ as exemplified by a

house in College-green, for which a fine of 1,000*l.* and rent of 100*l.* is payable, [which was] taxed at 25*l.* a year, whilst a house in High-street, of which the rack-rent does not exceed 25*l.* contribute[d] 37*l.* to the public services of the city.²⁷

Spring Rice was particularly scathing of the selection method for the grand jury describing it as ‘an evil which ... [was] contrary to the best interest of the public.’ To highlight the level of incompetence inherent in the Dublin grand jury the report cited the example of Newgate prison, which was ‘built and conducted on principles diametrically opposed both to those which sound policy and humanity would dictate ... calculated rather for the dissemination of crime than for its prevention’. The report recommended that power to regulate the level of local taxation levied should be withdrawn from the grand juries and placed under the control of special vestries or parochial commissioners.²⁸

As was the case with Dublin, Spring Rice’s Limerick report on grand jury presentments highlighted abuses in the local taxation system including the misappropriation of funds and unfair assessment. The committee concluded that local taxation in Limerick could have been reduced by ‘at least’ 20 per cent in 1819 had the corporation not granted funds for expenditure, such as prosecuting and defending election petitions on behalf of Lord Gort. The report catalogued further abuses by the grand jury treasurer including the misappropriation of a substantial amount from the government-administered consolidation fund. The report concluded by petitioning parliament to enact legislation which would remove the grand jury and restore the administration of Limerick City to a council of freemen and burgesses in order ‘to

²⁶ A member of a wealthy County Limerick landed family; Spring Rice first became a Whig member of parliament in 1820 representing Limerick (from 1832 for Cambridge). Having held minor offices for some years he was appointed secretary for war and the colonies in 1834 and chancellor of the exchequer the following year. In 1839 he was created Baron Monteagle of Brandon and made controller of the exchequer (see Thomas Spring-Rice, 1st Baron Monteagle (<http://www.1911encyclopedia.org>) (16 Aug 2005)).

²⁷ *Report from the select committee on the local taxation of the city of Dublin*, p. 4, H.C. 1822 (394), vii, 164.

²⁸ *Report from the select committee on the local taxation of the city of Dublin*, pp 6-9, H.C. 1822 (394), vii, 166-69.

relieve a suffering people from severe and oppressive taxation'. The committee was confident that its report would prompt a legislative response from government as 'there never was a moment when parliament were less disposed than at present, to leave one single complaint from the people of Ireland unheard, or one grievance without redress.'²⁹

The Spring Rice report on local taxation in Limerick raised one other issue of note. Under 'a general law of Ireland', in order to encourage investment, all new buildings in cities and towns developed on barren lands had been exempted from local taxation, save from that levied on the land alone, prior to its development. The effect of this piece of legislation on the city of Limerick was that the wealthier inhabitants, those of "opulence and importance", were relocating to the newly developed areas. Whilst the committee could not recommend the repeal of this piece of legislation, it did acknowledge the anomalies the act caused by imposing an increased burden on the older parts of the city to support the facilities provided to the newer, more affluent, areas which were exempted from taxation. The committee requested, however, that 'a fair and impartial tribunal' be found to apportion the total expenses of the corporation 'to the real value of the total rateable property' within the old and new parts of the city.³⁰

Contemporaneously to the Spring Rice committees, yet another house of commons committee, chaired by Sir John Newport, was appointed to consider what provisions should be implemented to make grand jury levies more equal, impartial, and proportionate in respect of the value of the assessed lands. In its first report, submitted 21 May 1822, the committee pointed out that grand jury taxes in Ireland had increased from £407,281 in 1803 to £720,000 in 1820. The report concurred with previous committees that the mode of levying these taxes was unequal and 'required immediate and complete alteration.' It recommended that 'an accurate survey of the whole acreable contents of the country' should be undertaken with a subsequent division of lands according to profitability 'so as to make them hereafter proportionally contributory to payment of assessments.' But the committee expressed the hope that parliament would grant additional finance to facilitate, not just a measurement of land, but a general survey of Ireland, 'embracing so many important public objects, exclusive of the immediate subject intrusted (*sic*) to their inquiry.'³¹ This more in-depth survey, the committee felt, should be directed by "proper officers" under the direction of the

²⁹ *Report from the select committee on petitions relating to the local taxation of the city of Limerick*, pp 9-16, H.C. 1822 (617), vii, 243-50.

³⁰ *Report from committee on the local taxation of the city of Limerick* (1822), pp 6-7.

³¹ *First report from the select committee on grand jury presentments*, pp 3-4, H.C. 1822 (353), vii, 3-4.

government’, a remark which Andrews interprets as a reference to the British Ordnance Survey, which bore resonance of Chichester’s contention of 1819 that the task of revising local taxation assessment should be removed from the inefficient and corrupt grand juries and allocated to a state body.³² In what was to be a prophetic remark, the report suggested that this general survey would ‘form the ground work for such ulterior measures as it may be fitting to adopt.’³³ Indeed, the following year the tithe composition bill proposed that, should the general survey of Ireland materialise, it could be usefully employed to evenly redistribute the aggregated tithe.³⁴

The Newport committee for the regulation of grand jury presentments of Ireland presented two further reports in June 1822 in which the issue of reducing grand juries’ expenses was addressed. As with the 1815-16 reports, the committee sought to prevent fraud by granting a fixed salary to grand jury officers, whilst giving discretionary powers to the grand jury members to withhold part or all of the salaries in the event of an insufficient discharge or total neglect of their duties by grand jury officers. The report categorised counties into groups according to their population and proportioned the salaries of county officers accordingly. Under this scheme, the salary proposed for the secretary to the grand jury of the largest county, Cork, was £300 whilst for a second group of counties, namely Tipperary, Down, Mayo, Galway, Antrim, Tyrone and Donegal, a salary of £220 was proposed, while the secretary of the smallest counties such as Waterford, Louth, Carlow and Leitrim would receive £130. The proposed remuneration for county treasurers was organised on a similar scale, ranging from £400 for County Cork to £200 for the smallest counties. The committee further proposed a series of provisions to ‘guard against the abuses’ which had resulted in deficiency in county funds in more than one instance. In addition to the stipulation that the treasurers should make available a set of accounts on the first day of each assize, each treasurer had to enter into a personal bond, which ranged from £10,000 to £4,000 depending on county size.

The cumulative effect of five reports (the Limerick and Dublin reports from the Spring Rice and three reports from the Newport committee) relative to local taxation in Ireland, being presented to the house of commons in one session, stimulated the long sought after political response. In 1824 the house of commons resolved that it was ‘expedient’ to provide for a general survey and valuation ‘for the purpose of

³² Andrews, *A paper landscape*, pp 18-9, quotes from *First report from the select committee on grand jury presentments*, p. 4, H.C. 1822 (353), vii, 4.

³³ *First report from the select committee on grand jury presentments*, p. 4, H.C. 1822 (353), vii, 4.

³⁴ Andrews, *A paper landscape*, p. 18.

apportioning more equally the local burdens of Ireland.’ This resolution was supported by an initial allocation of £5,000 for the ‘trigonometrical survey’ of Ireland in the 1824 budget.³⁵ Having achieved this support from parliament, both Spring Rice and Newport combined, with consummate haste, to petition for a select committee of the house to consider the detailed elements of the proposed survey and valuation.

The Spring Rice committee, 1824

Given the amount of evidence compiled in the records of the house on the matter, the Spring Rice committee felt that the 'necessity' of a new survey and valuation of Ireland had been ‘established beyond the possibility of doubt’ and it was unnecessary to enter upon a prolonged examination of witnesses to further prove the point.³⁶ In total, the committee sat for only nineteen days between 22 March and 10 June 1824. It heard from twenty two-witnesses and produced its report within twelve days of hearing its last witness (21 June 1824).³⁷ But even before all the witnesses had presented themselves, on 27 May 1824, the committee passed two resolutions to the effect that ‘the trigonometrical survey of Ireland should be forthwith vigorously carried into effect’ and ‘that the Board of Ordnance should take adequate measures for early and active proceedings towards the trigonometrical survey of Ireland’.³⁸ As Andrews has suggested, within the committee’s proceedings there was a definite element of merely gaining approval for what had already been agreed. The procedure had the support of the then prime minister, the duke of Wellington, who was ‘a person of more than usual weight’ and whereas 'lesser men had dithered for ten years’ Wellington ‘acted with dispatch.’³⁹ As early as February 1822, even before the committee was formed, it had been arranged that the Board of Ordnance should conduct the survey and twenty cadets were sent for specialised training in preparation for the task ahead.⁴⁰ Whilst the committee’s report expressed its confidence in the ordnance officers’ ability to conduct the survey, it also conveyed concern regarding the delay experienced in the military survey of England, also conducted by the board of ordnance, which was ‘already thirty-three years in progress, and yet still wants one third part completion.’⁴¹

³⁵ Irish Miscellaneous estimates, no. 56, Votes, 10 March 1824 quoted in *Report on survey and valuation* (1824), p. 4.

³⁶ *Survey and valuation committee* (1824), p. 4.

³⁷ *Survey and valuation committee* (1824), pp 10-12.

³⁸ [*First*] *Report from the select committee on survey and valuation of Ireland*, p. 1, H.C. 1824 (360), viii, 77.

³⁹ Andrews, *A paper landscape*, p. 23.

⁴⁰ Andrews, *A paper landscape*, pp 20-21.

⁴¹ *Survey and valuation committee* (1824), p. 8.

The Spring Rice committee considered similar surveys under progress in other countries to inform their decisions as to how best to proceed with (a) the survey and (b) the valuation of Ireland. With regard to the survey there were also two elements under consideration: (i) the most appropriate scale and (ii) the depth of detail required from the survey. With the Board of Ordnance already earmarked to conduct the survey, the committee recommended the scale of six inches to one mile as the Board was familiar with the six inch scale (having employed it when commencing the mapping of Kent) and, more importantly, it would ‘afford sufficient means to the engineers to enter into all the detailed information requisite’ for the Irish maps.⁴² On the proposal of Richard Griffith, the caveat was inserted that this scale should be protracted to ‘twelve inches to one mile’ in towns and cities where the valuation needed to be more detailed.

With regard to element (ii), the depth of detail required from the survey, the report noted the benefits accruing from the minute survey of Bavaria, which contained all that was required in the most precise survey of property and was ‘used in the purchase and sale of real estate.’ The equally detailed survey of Savoy and Piedmont, which had begun in 1729, also received favourable comment as it afforded the government a mode of apportioning taxes and ended litigation between proprietors by satisfactorily determining property boundaries. Despite such favourable comments and notwithstanding the fact that field boundaries had initially been included in the English survey, the committee advised against such detail and recommended that field boundaries should not be included. Rather, it advised that the survey should confine itself to accurately demarcating townlands, the unit of assessment for grand jury taxes. The report highlighted the delays and expense associated with the more detailed surveys, in particular the French survey, which extended to every distinct field, was then estimated to cost £4.68 million, or 8³/₄d. per acre, and the delay in completion (predicted to take thirty eight years), was the ‘result of the minuteness of the survey.’⁴³ However, Andrews has suggested that Spring Rice guided the committee away from a more detailed survey as it would have exposed the low state of Irish agriculture.⁴⁴ Therefore, for convenience and financial considerations, and because of (what the committee saw as) the ephemeral nature of Irish field systems, it was considered ‘both unnecessary and inexpedient’ to seek such detail in the proposed survey of Ireland. Alternatively, the committee recommended that the survey should employ the townland as its base unit, it being the ‘lowest denomination which had permanent boundaries’ in the Irish

⁴² *Report on survey and valuation* (1824), p. 8.

⁴³ *Report on survey and valuation* (1824), p. 5.

⁴⁴ Andrews, *A paper landscape*, p. 30.

landscape.⁴⁵ However, Thomas Spring Rice, then Lord Monteaule, found himself more at liberty to express his reason for excluding field boundaries in the Irish survey when called to give evidence before the select committee on the Ordnance Survey of Scotland in 1851. There he stated that restricting the survey to townland boundaries removed any prospect of the subsequent ‘authoritative’ valuation being considered as ‘the letting value of lands’ which Spring Rice believed should depend upon the free action of a bargain between a buyer and seller.⁴⁶

Based on the almost unanimous evidence of all those witnesses who expressed an opinion, including Richard Griffith, the committee conceived that the ‘difficulty of tracing and of surveying these boundaries of townlands [was] not so considerable as might at first be apprehended.’⁴⁷ However, Major Thomas Colby (1784-1852) of the Board of Ordnance, was less optimistic and he suggested that, in order to guard against delays, a separate boundary commission be set up to demarcate the ‘four provinces, thirty-two counties, ... two hundred and fifty-two baronies and about 2,400 parishes; and a further civil sub-division ... [known as] townlands.’⁴⁸

Whilst the Spring Rice report was definitive in its proposals for the surveying and mapping of Ireland, it was more circumspect regarding the procedure to be adopted for the land valuation. Unable to formulate a ‘detailed plan’ the Spring Rice committee suggested three ‘leading general principles’ upon which the valuation should be based, namely:

1. A fixed and uniform principle of valuation applicable throughout the whole work, and enabling the valuation not only of townlands, but that of counties, to be compared by one common measure.
2. A central authority, under the appointment of the government, for direction and superintendence, and for the generalization of the returns made in detail.
3. Local assistance, regularly organised, furnishing information on the spot, and forming a check for the protection of private rights.⁴⁹

In its final paragraphs, the report reiterated, almost apologetically, that the cost of a scheme akin to the minute detail contained in the Bavarian system would be ‘ineligible’ for Ireland. However, it suggested that the accurate map and valuation supplied from the proposed survey, combined with statistical information derived from the census, such as the number of families, types of houses, the size and description of farms, would furnish individual landlords with information ‘respecting the condition of their estates and the

⁴⁵ *Survey and valuation committee* (1824), pp 6-9.

⁴⁶ *Select committee on the valuation of Scotland*, pp 33-4, H.C. 1851 (519), x, 411-12.

⁴⁷ *Survey and valuation committee* (1824), pp 6-7.

⁴⁸ *Survey and valuation committee* (1824), pp 6-7.

⁴⁹ *Survey and valuation committee* (1824), p. 9.

best means of improving them.’⁵⁰ In concluding the 1824 report, Spring Rice repeated the sentiment he had expressed two years earlier that the ‘disposition of the legislature [was] to adopt all measures calculated to advance the interests of Ireland’ adding ‘that whilst former surveys had originated in forfeitures and violent transfers of property; the present has for its objective the relief ... from unequal taxation.’⁵¹

The influence of the 1824 committee in styling the valuation of Ireland should not be underestimated. It provided the final thrust to move the survey and valuation from an aspiration to a reality. It afforded the opportunity for the two figureheads of the project, Colby and Griffith, to influence the detail of the project and to display their ability to undertake the task. Most significantly, it changed the basis of the argument on the disparities in grand jury assessments from anecdotal to scientific by compiling the results of two national surveys, the enumerators’ returns for the 1821 census and a questionnaire circulated to each grand jury regarding its method of appropriating cess.⁵² The results confirm a wide variety of methods used to appropriate cess. For instance, in County Antrim an ancient scale, of unknown date or origin, recorded on parchment provided the ‘key’ or scale to appropriate cess.⁵³ In County Kilkenny, cess was levied according to an applotment book that was ‘considered to be very inaccurate as to the number of acres.’⁵⁴ Similarly, in the return from County Tipperary, the county treasurer, Ambrose Lane, acknowledged ‘that there was not a county in Ireland which requires a new survey and valuation more than Tipperary’ as some occupiers of property were assessed for their full acreage, whilst others were ‘not called upon for half of what [they] should in justice pay.’ However, Lane added, that the discrepancy might not be as acute as it first appeared because the ‘quality of the land in some of the baronies amply compensate[d] for the quantity.’⁵⁵ But, it would be more difficult to accept that explanation for County Roscommon where the returns showed that only 55 per cent of the total area was assessed for local taxation.⁵⁶

The explanation may be that there had been many different surveys of parts of Ireland, all conducted to varying standards during the seventeenth century. The remnants of these surveys survived to influence local tax assessment into the nineteenth century. Sir Josias Bodley had surveyed the county of Londonderry under instruction of

⁵⁰ *Survey and valuation committee* (1824), p. 9.

⁵¹ *Survey and valuation committee* (1824), p. 10.

⁵² *Survey and valuation committee* (1824), pp 141-375.

⁵³ *Survey and valuation committee* (1824), p. 163.

⁵⁴ *Survey and valuation committee* (1824), p. 204.

⁵⁵ *Survey and valuation committee* (1824), p. 341.

⁵⁶ *Survey and valuation committee* (1824), p. 141 and p. 341.

the London companies, whilst the ‘Strafford Survey’ of Connacht, Tipperary and parts of Clare was conducted during the 1630s in conjunction with Thomas Wentworth’s inquisitions. Kings and Queens Counties were surveyed ‘in the reign of William III.’ In the 1650s William Petty carried out ‘the most extensive and valuable’ survey of the forfeited lands following the Confederate Wars (1641-53). Known as the Down Survey, and drawn by parish, it covered all or part of fourteen counties in southern Ireland exclusive of those covered by Wentworth. In addition to the parish maps, Petty made a series of baronial, county, provincial maps and a map of the whole kingdom.⁵⁷ Spring Rice suggested that the ordnance officers should be given ‘free access’ to the maps of the Down survey that were extant in 1824 as ‘they may be of some service.’⁵⁸ Andrews has noted a number of similarities in style between the two surveys which supported the contention that Colby took the Down survey as his model for the Ordnance Survey of Ireland.⁵⁹

Sir William Petty had included a record of his survey in *The political anatomy of Ireland*, written in 1672, first printed in 1691. In his introduction to the 1970 reprint, John O’Donovan wrote that some, including Karl Marx, considered Petty to be ‘the founder of modern economic thought.’ O’Donovan argues that Petty had replaced ‘intellectual argument’ with ‘social and economic facts and figures’ in his examination of economic phenomena.⁶⁰ *Political anatomy* contained many examples of Petty’s use of statistics to support this contention. Petty’s estimate that there was ‘near about’ 19.5 million acres in Ireland of which 14.7 million acres were ‘of good meadow arable and pasture’ shows how accurately he had assessed the country.⁶¹ Also, in *Political anatomy*, Petty had advanced a formula to refine the crude method of land valuation used by the adventurers to allocate land grants in 1642. Under this blanket valuation, 12s. per acre was assigned to land in Leinster; 9s. in Munster; 6s. in Connacht and 4s. in Ulster. He proposed that ‘the natural value of land’ could be calculated by ascertaining the value of the commodities produced over a three-year period and deducting the expenses incurred including the ‘hire of working people’. Other considerations to be taken into account when calculating the value of a parcel of land were the number of people living within a day’s journey of a market and the value of their housing.⁶² Petty also distinguished between valuation of land and rent. He termed rent as the value of the

⁵⁷ Sir William Petty, *The political anatomy of Ireland* (1691, reprinted Shannon, 1970), p. 59.

⁵⁸ *Survey and valuation committee* (1824), p. 7.

⁵⁹ Andrews, *Paper Landscape*, p. 16; p. 87 and p. 157.

⁶⁰ Petty, *Political anatomy*, p. vii.

⁶¹ Petty, *Political anatomy*, p. 1.

⁶² Petty, *Political anatomy*, p. 63.

produce of the land in a year. The example Petty employed was that of a weaned calf. If the calf was to gain one hundredweight in weight whilst grazing two acres of pasture for twelve months, then the rent value of that piece of ground was equivalent to the value of one hundredweight of beef. However, Petty argued, if by the addition of labour a person should cause the productivity of the same two acres to increase above the one hundredweight produced by the land alone, then the value of this increased productivity was due, in wages, to the supplier of the labour.⁶³ Therefore, as early as 1672, the concept had been advanced that the rent value of land was the intrinsic production capacity of the land, and any increase in productivity, caused by a labour input, could not be claimed as rent but rather as the wages of labour.

Also included in *The political anatomy of Ireland* was a report on the state of trade in Ireland. In this document, submitted to the lord lieutenant in 1676, Petty had outlined his proposals for improving the ‘smallness of trade, want of money, and the general poverty of this nation.’⁶⁴ In addition to recommending a legislative and monetary union with England, Petty advised the removal of trade barriers to the export of goods, especially cattle, to England. He also suggested that interest rates might be reduced from 10 per cent to 5 or 6 per cent to encourage capital investment towards the manufacture of linen, woollen and worsted yarn.⁶⁵

Throughout his writings, Petty had constantly highlighted the poor condition of Irish housing. He estimated that of the 200,000 houses in Ireland in 1672, 160,000 were ‘wretched nasty cabins, without chimney, window or door ... worse than those of the savage *Americans*, wholly unfit for the making [of] merchantable butter, cheese, or the manufactures of woollen, linen, or leather [goods].’⁶⁶ At the same time, Petty estimated that there were 250,000 ‘sparehands’ in the country. He advanced a solution for both evils. Since a ‘well covered’ stone-walled house on half an acre could be built for 4*l.* to 5*l.*, the equivalent of one year’s wages, Petty estimated that if two-thirds of the unemployed were set to work on building houses, within a year the housing problem would have been solved. The other one-third of the surplus labour force, under Petty’s plan, was to be employed in ‘making bridges, harbours, rivers, highways more fit’ to facilitate trade. Petty also suggested that the unemployed should plant fruit trees, timber trees and hedging plants to distinguish the boundaries, provide fruit, shelter and fuel,

⁶³ Petty, *Political anatomy*, p. 64.

⁶⁴ Petty, *Political anatomy*, p. 114.

⁶⁵ Petty, *Political anatomy*, p. 129.

⁶⁶ Petty, *Political anatomy*, p. 117.

while at the same time beautifying the country.⁶⁷ Petty perceived this plan to be self-financing. He envisaged that the occupiers of these cottages would cultivate hemp or flax in their plots and the output of these home industries, combined with the toll free wool and leather goods, would more than finance the cost incurred.⁶⁸ There is no evidence to suggest that any of Petty's proposals were implemented. Certainly, the cattle acts were not repealed until the late 1750s, the woollen acts remained in force until 1779, legislative union was not attained until 1801, whilst monetary union did not transpire until 1826. Unfortunately, the legislature in 1672 was not, unlike that of 1824, amenable to 'all measures calculated to advance the interests of Ireland.'⁶⁹ Consequently, it can only be a matter of conjecture as to what the economic status of Ireland would have been had Sir William Petty's suggestions been implemented when Major Thomas Colby set out to retrace Petty's steps to survey Ireland in June 1824.

On 22 June 1824, Colby was ordered to 'immediately take the necessary steps' to proceed with the survey of Ireland.⁷⁰ Under the act 5 Geo. IV, c. 74, passed whilst the Spring Rice committee was still considering the matter, the Ordnance Survey was empowered to carry out the survey.⁷¹ Just over one year later, in July 1825, the legislation to approve the appointment of a boundary commissioner, as proposed by the 1824 committee, had passed all stages. The following month, in August 1825, Griffith was appointed boundary commissioner.⁷² There was no doubt as to his suitability, but there was some prejudice against the appointment of an Irish person to the position. In February 1824, the lord lieutenant of Ireland, Marquis Wellesley, had written to the prime minister, the duke of Wellington, and declared that 'the proposed survey "cannot be executed by Irish engineers and Irish agents of any description [...] neither science, nor skill, nor diligence, nor discipline, nor integrity, sufficient for such a work can be found in Ireland"'.⁷³ Andrews has suggested that, as Griffith had attended Edinburgh University, it somehow made him Scottish,⁷⁴ but Griffith was Irish.

⁶⁷ Petty, *Political anatomy*, p. 121.

⁶⁸ Petty, *Political anatomy*, p. 122.

⁶⁹ *Survey and valuation committee* (1824), p. 10.

⁷⁰ Andrews, *A paper landscape*, pp 31-2.

⁷¹ Andrews, *A paper landscape*, p. 24.

⁷² 6 Geo. IV., c. 99 (5 July 1825).

⁷³ Wellesley to Wellington, 17 Feb 1824, quoted in Andrews, *A paper landscape*, p. 21.

⁷⁴ Andrews, *A paper landscape*, p. 6.

Griffith's family origins and qualifications

The Griffith family had originated in Penrhyn, Caernarvonshire, Wales and settled in Ireland during the reign of James 1 (1603-1625).⁷⁵ Griffith's paternal grandfather, another Richard Griffith (1704-1788) moved the family base from Maiden Hall, Bennetsbridge, County Kilkenny to Millicent, Naas, County Kildare circa 1786.⁷⁶ Griffith's father, also Richard, made a modest fortune in Jamaica with the East India Company. On his return he took an interest in politics. He represented Askeaton, County Limerick in the Irish parliament (1783-90) and was awarded the freedom of Dublin city for 'his able defence of the rights and privileges of its citizens'.⁷⁷ He married his first wife, Charity Bramston, on 17 September 1780 and of this union Richard John Griffith was born on 20 September 1784 at 8 Hume Street, Dublin.⁷⁸

The young Griffith attended preparatory school in Portarlington and from there went to boarding school in Rathangan, County Kildare where, during the 1798 rebellion, he found the school master shot dead by rebels and was fortunate to escape the same fate.⁷⁹ The Griffith family⁸⁰ sheltered from the 1798 turmoil in Dublin. Richard junior did not return to Rathangan but completed his secondary education at Donnybrook, Dublin in 1799. The Napoleonic era was an exciting time in the military sphere and 'in common with the scions of so many other Irish gentry,' the young Richard Griffith joined the Royal Irish Regiment of Artillery. Financially, this was a very fortuitous career choice for, with the passing of the act of union in 1801, the regiment was disbanded and Griffith was offered retirement on full ensign's pay. So, for the next half century Griffith's name 'continued to feature in the army list as an officer retired'.⁸¹

Perhaps influenced by his father, who had always remained convinced that Ireland's future prosperity depended upon mineral exploration, land reclamation and an improved transport network, Griffith resolved to become a mining and civil engineer.⁸² Thus, in 1801 Richard Griffith began a seven-year odyssey that shaped his future career

⁷⁵ *D.N.B.* (CD-ROM, Oxford: Oxford University Press, 1995); Anon., 'Our portrait gallery: second series no. 3: Sir Richard Griffith' in *Dublin University Magazine*, lxxxiii, no. 496 (April 1874), p. 432.

⁷⁶ Robert Walsh (ed), *Oxford Companion to Irish Literature* (Oxford, 1996), pp 229-30.

⁷⁷ Hussey, 'Griffith', pp 57-63; Dublin city assembly freedom rolls, v, 1774-1819, (Easter 1784, p. 58, Dublin City Archive).

⁷⁸ Charity Bramston (died June 1789) of Bundle, Northampton, *Dictionary of national biography*. (CD-ROM, 1995).

⁷⁹ Reminiscences of Sir John (*sic*) Griffith dictated to a friend in 1869, N.A.I., N.6067, pp 2-3.

⁸⁰ Richard senior had remarried, Feb 1793, Mary, daughter of Walter Hussey Burgh, *D.N.B.* (CD-ROM, Oxford: Oxford University Press, 1995).

⁸¹ G. L. Herries Davies, 'Richard Griffith – his life and character' in G. L. Herries Davies and R. C.

Mollan (eds), *Richard Griffith 1784-1878* (Dublin, 1978), p. 2.

⁸² Herries Davies, 'Richard Griffith – his life and character', p. 1.

as one of the most influential civil servants in Irish history. He received practical experience in mining at both Newcastle and Cornwall mines, interspersed with academic instruction in Nicholson's Scientific Establishment in London. Griffith completed his formal education with two years study at the University of Edinburgh, then the world centre of geological research.⁸³ Whilst in Edinburgh, he assisted Sir James Hall in pioneering experiments on the formation of igneous rock. Griffith, undoubtedly a willing and gifted student, was elected as a fellow of the Royal Society of Geology in Edinburgh at the age of twenty one.⁸⁴ His time in Edinburgh would have brought Griffith within the orbit of Robert Owen, who had developed a model for sustainable contented communities at New Lanark, south west of Edinburgh, between 1800 and 1825, in partnership with Jeremy Bentham and 'the well known Quaker, William Allen'. Later, Owen, considered the 'father of British socialism' and a 'protagonist of scientific management', published his theories on a humanitarian approach to business and the advantages of state intervention to offset the effects of depressions in his *Report on the county of Lanark* (1820).⁸⁵ It was while he was in Scotland that Griffith was introduced to Maria Jane Waldie, eldest daughter of George Waldie of Hendersiyde Park, Kelso, whom he married on 21 September 1812.

In 1809, Griffith took up a position as engineer to the government commission on the state, extent and growth of bog in Ireland and the feasibility of drainage and improving it.⁸⁶ 'It may be that nepotism secured him the post because his father happened to be one of the commissioners'⁸⁷ but Griffith proved to be a very competent and productive employee. Between 1809 and 1812, he submitted 'six detailed and valuable reports'⁸⁸ which covered over 206,000 acres of lowland bog. In addition, he made preliminary surveys of 267,000 acres of mountain bog in Ireland and reported on the attempts being made to drain Chat Moss in Lancashire. Griffith displayed more than a rudimentary knowledge of cartography through the detailed maps incorporated in the bog commissioners' reports. For this work, he was granted a stipend of two guineas per

⁸³ Griffith, *Reminiscences*, pp 5-6.

⁸⁴ Griffith, *Reminiscences*, pp 5-12; Herries Davies, 'Richard Griffith – his life and character', p. 4.

⁸⁵ John Butt, 'New Lanark' in John Cannon (ed.), *Oxford companion to British history* (Oxford, 1997), p. 679; John Butt, 'Owen, Robert' in John Cannon (ed.), *Oxford companion to British history* (Oxford, 1997), p. 713; 'Robert Owen' (<http://94.1911encyclopedia.org>) (12 June 2005).

⁸⁶ Griffith, *Reminiscences*, p. 12.

⁸⁷ G. L. Herries Davies, *Sheets of many colours – the mapping of Ireland's rocks, 1750-1890* (Dublin, 1983), p. 20.

⁸⁸ 'Abstract of the several public services performed by Richard Griffith between the year 1809 and 1857', (N.L.I., Larcom papers, MS 7578, n.p.).

day whilst on survey and one guinea when on office duties.⁸⁹ From the date of his appointment (28 September 1809) to the presentation of the concluding report (28 April 1814), Griffith claimed remuneration for 843 days for which he was paid £2,466.⁹⁰ Griffith himself wrote that it was the ten reports on Irish bogland, which he presented to the house of commons, ‘that first made my name as an engineer – in fact I owe my success in life to the bogs of Ireland’.⁹¹ Certainly, the experience he gained whilst surveying the bogs would have stood him in good stead for a position within a general survey of Ireland.⁹²

It was through the medium of the bog commissioners’ reports that Griffith’s desire to effect an amelioration of the condition of the people first emerged. In his report on the mountainous districts of Eirris and Tyrawley in County Sligo, an area of almost half a million statute acres, Griffith identified an area of 170,000 acres of ‘red bog’ suitable for reclamation. To demonstrate what was achievable, Griffith employed the example of similar land near Westport, County Mayo which had been brought into a productive status by ‘perseverance and judicious encouragement from the landlord to his tenants’. Griffith wrote:

many thousand acres of these once dreary wastes are now in a comparatively high state of cultivation, owing to the prudent and liberal arrangements made by the late [landlord, the] marquis of Sligo, who gave the people long leases at low rents, finding them disposed to give their labour towards the reclamation of waste lands, provided that they and their children might be allowed to enjoy the fruits of their industry.

Griffith also credited the late landlord with having made his tenants aware of the fertilising effects of the application of lime to the soil, particularly if the land had previously been drained, burnt and ploughed. The marquis of Sligo’s encouragement of his rural tenants had the ripple effect of transforming the town of Westport from a ‘dozen dirty fisherman’s huts’ into a thriving town of 2,500 people. In forty years, under the tutelage of the marquis of Sligo, from a point when the road westwards did not pass beyond Castlebar, there was, in 1812, a daily mail coach service run upon roads.⁹³

The fourth and concluding report from the bog commissioners also choose to highlight that good roads not only allowed access to the mail coach, but were also vital

⁸⁹ *The fourth report of the commissioners appointed to enquire into the nature and extent of the several bogs in Ireland, and the practicability of draining and cultivating them*, p.19 H.C. 1813-14 (131), vi, pt. ii, 185.

⁹⁰ *A return of the names of all engineers, surveyors clerks and officers appointed and employed by the commissioners appointed to enquire into the nature and extent of the several bogs in Ireland, and the practicability of draining and cultivating them*, p.1, H.C. 1810, (322), x, 453.

⁹¹ Griffith, *Reminiscences*, p. 12.

⁹² See Arnold Horner, *Wicklow & Dublin mountains in 1812: Richard Griffith’s map for the bogs commissioners* (Glenageary, Co. Dublin, 2004).

⁹³ *Fourth report of the commissioners of bogs*, p. 9.

to the development of an area such as the upland bogs of Eirris and Tyrawley. Again, quoting from Griffith's account of the mountainous districts in Counties Sligo and Mayo, the report continued:

Mr Griffith justly observes, that the formation of good roads, is the first object to be attended to in the improvement of ... a country; without them no inducement is held out to the industrious man to cultivate more land than is absolutely necessary for his own immediate subsistence, as he possesses no means of bringing his produce to market; and through the great district now under consideration roads, seem hardly to exist.⁹⁴

In his bogs commission reports, Griffith identified the criteria necessary for the improvement of the area under his immediate examination as follows:-

1. A landlord that desired improvement and was innovative and proactive in achieving it
2. Long leases at low rents
3. Tenants to benefit from improvements made
4. Access to markets for surplus goods

With the termination of the bog surveys in 1812, from the beginning of 1813 Griffith acted as mining engineer to the Royal Dublin Society and 'devoted himself to an investigation of Ireland's geology, including the search for mineral wealth which, it was hoped, would trigger an Irish industrial revolution.'⁹⁵ Whilst holding this office he published, in 1814, a geological and mining report on the Leinster coal district in which he rather optimistically predicted that the, as yet unexamined, Munster coal district was 'in extent greater than any in England, and may probably (*sic*) contain inexhaustible beds of coal.'⁹⁶ Simultaneous to his R.D.S. post, Griffith acted as the inspector of his majesty's mines in Ireland. Further reports to the R.D.S. on the Connacht (1819), Ulster (1819) and Munster (1819, manuscript only) coalfields followed.⁹⁷ Griffith claimed that his exploration work 'led to the formation of several mining companies, some of which, particularly the Mining Company of Ireland, have been eminently successful.'⁹⁸

The position of R.D.S. mining engineer entitled Griffith to a salary of £300 per annum, with the requirement that he should apply himself to the position for six months each year. Such an arrangement allowed Griffith the opportunity to work on mapping Ireland's geology and to commercially survey mines in a private capacity.⁹⁹ One such report, dated 1821, on a copper mine near Cappagh, West Cork, commissioned by the Mining Company of Ireland, gave a positive view on the commercial prospects for the

⁹⁴ *Fourth report of the commissioners of bogs*, p. 9.

⁹⁵ A. W. Skempton *et al* (eds), *A biographical dictionary of civil engineers in Great Britain and Ireland, i, 1500-1830* (London, 2002), pp 275-6.

⁹⁶ Richard Griffith, *Geological and mining report on the Leinster coal district* (Dublin, 1814), p. xxiv.

⁹⁷ Herries Davies, *Sheets of many colours*, pp 43-4.

⁹⁸ 'Public services performed by Richard Griffith' (N.L.I, Larcom papers, MS 7578, n.p.).

⁹⁹ Herries Davis, *Sheets of many colours* (Dublin, 1983), p. 44.

mine. After some success, Griffith advised the abandonment of the shaft in 1830. However, the positive report from 1821 was employed by the newly formed West Cork Mining Company in the 1830s to fraudulently encourage investment in the mines. This led to Griffith being embroiled in a Court of Chancery case in 1837 and, subsequently, an appeal to the house of lords, despite his 1830 advice that the mine should have been closed.¹⁰⁰ The litigation did not irrevocably damage Griffith's reputation as a geologist of renown and he continued to compile and published editions of his geological map of Ireland, the first edition of which was published in 1815. The final and completed edition, published in 1852, was acknowledged as 'one of the world's finest geological maps produced as a private venture' and justifiably earned Griffith the title 'father of Irish geology.'¹⁰¹ At the Great Dublin Industrial Exhibition of 1853, Griffith presented a copy of his work to Queen Victoria and Prince Albert. The following year, he was awarded the Wollaston palladium medal from the Geological Society of London in recognition of his contribution to the study of geology in Ireland.

Griffith and famine relief in Limerick, Cork and Kerry: 1822 -31

In May 1822, the Marquis Wellesley, then lord lieutenant of Ireland, appointed Griffith as a civil engineer to direct and superintend the employment of the labouring poor in the southern district of Ireland.¹⁰² Likewise, Alexander Nimmo was dispatched to Connacht and John Killaly was assigned to the Shannon region. These three appointments were part of a government initiative to appease disaffection, resultant from a weather induced crop failure in 1821. The resultant famine caused widespread dissatisfaction and hardship amongst a people already suffering from high rents, which had risen sharply during the Napoleonic Wars and had remained at this heightened level despite a severe drop in agricultural prices, following the end of the wars (1815). In the view of Patrick Hickey, this malcontent resulted in an increase of Whiteboy activity, including the assassination, in December 1821, of Major Going, the chief constable of the Peace Preservation Force in County Limerick. Further instances ensued through January 1822 when even instances of regular troops being attacked were recorded. The government reaction was to replace Earl Talbot and Charles Grant with the Marquis Wellesley and Henry Goulburn as lord lieutenant and chief secretary, respectively. In

¹⁰⁰ See T. A. Reilly, 'Richard Griffith and the Cappagh copper mine fraud' in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith 1784-1878* (Dublin, 1978), pp 197-210; Patrick Hickey, *The famine in West Cork* (Dublin, 2002), pp 86-90.

¹⁰¹ G. L. Herries Davis, *Sheets of many colours* (Dublin, 1983), p. vii and p. 20.

¹⁰² 'Abstract of the several public services performed by Richard Griffith between the year 1809 and 1857', 22 Aug. 1857 (N.L.I, Larcom papers, MS 7578, n.p.).

February 1822, the district was proscribed under the insurrection act, forty-five Whiteboys were condemned to death, others to transportation, whilst Daniel O’Connell successfully defended two of his kinsmen who had faced a similar fate.¹⁰³

The effects of the famine had acted to quieten down the disturbances somewhat when Griffith and his family took up residence near Mallow, County Cork in May 1822.¹⁰⁴ Griffith had been instructed by Wellesley to provide employment to the labouring poor on road construction. He was further instructed to choose mountains and other remote districts where the grand juries were unlikely to construct roads. These terms of reference gave Griffith a virtual free hand to test his theories on the benefits that accrued from investment in infrastructure, which he had expressed in the reports of the bogs commissions almost a decade earlier. When deciding what public works he would sanction, Griffith gave priority to those that held out the best prospect of providing “‘a permanent stimulus to industry, and enable the agriculturalist and manufacturer to bring their produce to market at a reasonable rate.’”¹⁰⁵

On taking up his position as overseer of relief in 1822, one of Griffith’s undertakings was to tour his district of operation which extended from the Shannon estuary to the five southern counties of Munster. He found the inhabitants to be greatly distressed ‘without any exertions being made to provide them with work.’ Whilst on the Kerry leg of his tour, Griffith got the approval from the gentlemen of the western part of the county to organise relief work under the direction of his assistant, Hill Clements. Before leaving for Cork, Griffith approved the building of a canal and pier at Tralee to facilitate direct shipment of agricultural produce into the Cork market, with the intention that a direct export trade would reduce transport cost, increase returns and stimulate further industry.¹⁰⁶ Before Griffith could formulate a definite schedule of works, he requested that accurate statistical information be compiled, from each parish in the district, on the number of destitute in the county.

Through his detailed enquires, Griffith identified an upland area of 970 square miles that straddled the Cork, Kerry and Limerick borders as needing special attention. Griffith described the district as being hilly, surrounded by very fertile land and devoid of roads capable of supporting a wheeled carriage. Butter was brought to market in

¹⁰³ Patrick Hickey, *The famine in West Cork* (Dublin, 2002), pp 37-50.

¹⁰⁴ A. J. Coughlan, ‘Richard Griffith – a mallow resident of national influence’ in *Mallow Field Club Journal*, no. 19 (2001), p. 53.

¹⁰⁵ Ó Lúing, ‘Richard Griffith and the roads of Kerry’, *Kerry Arch. Soc. Jn.*, no. 8 (1975), p. 94 quote from ‘evidence of Richard Griffith in *Report on the roads made at public expense in the southern district of Ireland*, p. 3, H.C. 1823 (249), x, 439.

¹⁰⁶ Ó Lúing, ‘Richard Griffith and the roads of Kerry, I’, *Kerry Arch. Soc. Jn.*, no. 8 (1975), pp 94-97.

baskets strapped to horses. There was no resident gentleman of ‘the upper rank of gentry’ within the district; consequently the resident magistrates ‘were of the order of middle men.’ There was a complex letting arrangement for land in the area. Griffith had met with one case where there were six intermediaries interposed between the head landlord and the occupying tenant, each deriving a share of the rent paid. In that extreme instance, the head landlord received but one quarter of the total rent paid. In general, when a middleman held an interest in a property, the proprietor received only one third to one half of the full rent. In the recent past, Griffith noticed that, ‘owing to the fall of agricultural product’, middlemen had not been able to achieve the high rents of former years, and, faced with a drop in margins, some had chosen to relinquish their leases to the head landlord. In such instances, Griffith observed that the landlord had more commonly let the land to the occupying tenant at a rent which was an increase on what the head landlord had formally received from the middleman, and, simultaneously, a reduction on what the occupying tenant had been required to pay.

Griffith observed that the soil in the district was of a ‘clayey nature, and produces naturally heath and coarse grass.’ Additionally, crops of oats and potatoes were cultivated, but only to the extent necessary for the direct support of the people. No surplus was produced. The rent money was earned through the sale of butter and pigs. In Griffith’s estimation, the rental value of the best land in the district was ‘from 10s. to 15s. per acre’ or between 25 to 50 per cent lower than the 20s. per acre rent usually demanded by the middlemen in the area. The labourers, who in turn rented from the resident farmers, ‘pay at a very high rate of one to two pounds per acre for their cottage and field.’¹⁰⁷

In 1824, Griffith estimated that of the 970 square miles of land under discussion, only one quarter was productive with three times that amount capable of being brought into cultivation given the right stimuli, primarily the provision of a trafficable road network which was sadly lacking in the area.¹⁰⁸ For this, Griffith blamed the grand jury system which was charged with the responsibility of building and maintaining the road network. However, given the segmented nature of the grand jury system, there was no rational prioritisation of the network, other than the preferences of the dominant landlord in the barony.¹⁰⁹ In agreement with the suggestion from another committee,

¹⁰⁷ *Minutes of evidence taken before the select committee appointed to inquire into the disturbances in Ireland*, pp 225-6, H.C. 1825 (20), vii, 1.

¹⁰⁸ *House of commons select committee on disturbances*, (1825), p. 227.

¹⁰⁹ Ó Lúing, ‘Roads of Kerry’, (1975) p. 90 citing Griffith’s evidence in *Post office communication with Ireland: report from the select commit, minutes of evidence and appendix*, p. 181. H.C. 1831-2 (716), xvii, 225.

Griffith proposed that an engineer should be appointed to each county ‘to insure a proper connection between the roads in different parts of the county’ and to oversee ‘the perfect execution of any county work’¹¹⁰ especially bridges, where grand jury - appointed masons had, not infrequently, contrived to build the superstructure on top of the rounded riverbed stones, without first making adequately deep foundations, with the result that flood waters, particularly in mountainous districts, undermined the base and “‘the bridge, which might said to be built on castors’” was washed away.¹¹¹ Not that all bridge failures were exclusively caused by natural disasters. Instances have been noted of bridge foundations that were undermined before floods to cause a collapse of the whole structure, thereby giving employment through the construction of a replacement bridge.¹¹²

The poor state of the roads had hampered the effectiveness of the military and militia to quell an 1821-2 Whiteboy revolt in the area. Whilst Patrick Hickey, in giving the most recent account of the area, has subscribed to the general perception that a downturn in agricultural profitability, coupled with high rents, had precipitated the disturbances,¹¹³ Griffith’s opinion differed somewhat. His evidence to the house of commons committee formed to inquire into the 1821-2 disturbances, was that coastal smugglers, who had been prevented from plying their trade by the exertions of the ‘water guard’ had moved inland and turned their attention to pre-dawn Whiteboy warfare in the mountainous district along the borders of Counties Cork, Kerry and Limerick. They descended from their hideouts during the night to perpetrate ‘offensive acts’ before retreating to the hills before daylight, driving herds of cattle ahead of them to their ‘impenetrable asylum.’ The troops were unable to capture the ‘banditti’ due to the inaccessibility and fastness of this wilderness area. In all, Griffith estimated that it was less than one hundred persons who partook in the violence, although they did receive tacit support from ‘the farmers as a body ... in the expectation that landlords would be forced to reduce the rents; but, individually, they feared acts of aggression.’¹¹⁴

The government was fearful that what had started out as the reaction of displaced smugglers could have escalated into a full-scale rebellion. As Griffith noted, the district had spawned the Desmond rebellions in the time of Queen Elizabeth and that

¹¹⁰ Griffith’s evidence to *Committee on disturbances* (1825), p. 239.

¹¹¹ Ó Lúing, ‘Roads of Kerry’, (1975) p. 104 citing *Report on the southern district in Ireland, and statement of progress on roads, 1823* by R. Griffith, p. 5, H.C. 1824 (352), xxi, 719.

¹¹² Peter O’Keeffe, ‘Richard Griffith: planner and builder of roads’ in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith, 1784-1878*, p. 65.

¹¹³ Patrick Hickey, *The famine in West Cork* (Dublin, 2002), pp 37-50.

¹¹⁴ Griffith’s evidence to *Committee appointed to inquire into the disturbances in Ireland* (1825), p. 228.

whilst the collection of tithes had not directly ignited any outrages, the levying of tithes on corn, potato and hay ground was a considerable grievance for the Roman Catholics in the district. Religious tensions had risen sharply, in 1823, with the attack on the distinctively protestant village of Glensheen, County Limerick. The circulation of handbills and ballads promoting the writings of Charles Walmesley further heightened tensions.¹¹⁵ Under the pseudonym of Pastorini, Walmesley had, in 1771, prophesied ‘that the protestant religion [would] be extirpated before the end of 1825’; a prophesy which, according to Griffith, a large proportion of the ‘lower order’ of Roman Catholics expected to happen either by the conversion of protestants or through their destruction. Griffith stated that ‘belief in the prophecy [was] strong, and [was] considered by many as of equal authority with sacred scriptures.’ In May 1824 he advised that the road development works had become of major importance to the local economy. He feared that if they were suddenly discontinued, the country would return to a state of turbulence.¹¹⁶ If any serious tumult were to have taken place in any part of Ireland, Griffith was of the opinion that the people would have been easily enticed into all-out revolution. Given these circumstances, it is not surprising that Wellesley supported the continuation of Griffith’s road building projects in the southern district after the initial causation, the famine of 1822, had passed.

In Ó Lúing’s view, Wellesley’s ‘purpose in lacing the district with roads was primarily strategic, but all through his reports Griffith’s preoccupation with improving the living standards of the people stands out clear (*sic*).’¹¹⁷ As with his reports to the bogs commissioners, Griffith was more than willing to explain in some detail both to the house of lords committee and to the house of commons committee, how the condition of the populace could be ameliorated. Griffith attended the committees in May 1824 and his contention was that all peoples were more disposed to act peaceably when employed and treated with justice. Under the road employment scheme, on which £20,000 was expended in 1824 (£16,000 from government and £4,000 from the respective grand juries) the average wage was 8*d.* per day for each of the up to 7,000 labourers employed. Griffith estimated that if employed the whole year round at 8*d.* to 1*s.* per day a man ‘might live comfortably.’¹¹⁸ In the knowledge that the road employment could not continue indefinitely, Griffith advised that the local gentry, having regained control of their land from the middlemen, should offer leases to the

¹¹⁵ S. J. Connolly, ‘Mass politics and sectarian conflict, 1830-30’ in W. E. Vaughan (ed.), *A new history of Ireland, v: Ireland under the Union, 1, 1800-1870* (Oxford, 1989), pp 79-83.

¹¹⁶ Griffith’s evidence to *Committee on disturbances* (1825), p. 235.

¹¹⁷ Ó Lúing, ‘Roads of Kerry’ (1975), p. 101.

¹¹⁸ Griffith’s evidence to *Committee on disturbances* (1825), pp 235-6.

occupiers at the equivalent rent.¹¹⁹ He was aware that the then ‘present state of the country’ was not conducive to the introduction of the English system of estate management, where all houses were built and kept under repair by the landlords, even though a cabin of ordinary quality could be constructed for five to seven pounds. This was a relatively small sum, the equivalent of one year’s wages for a labourer, but an unattainable sum if there was no surplus over current expenditure.¹²⁰ However, procuring timber of suitable quality militated against the provision of better quality housing. Even in areas where slates were readily available, Irish fir was generally incapable of supporting the weight of slates. Baltic timber, which was subject to custom duties, was much superior. In addition, slated roofs required regularly cut timbers, whereas thatched roofs could be supported by uncut timber of a lesser quality. Because thatch was much more susceptible to an arson attack, Griffith conceived that

[un]till farmers live in slated houses, they are so completely at the mercy of ill-disposed persons, that they dare not, in any case, give true evidence on their oaths, contrary to the prejudices of the people.¹²¹

In his evidence to the 1825 house of commons committee appointed to inquire into disturbances in Ireland, Griffith stated that he saw no reason to suppose there would be a slow down in population growth. He argued that the Malthusian theory of population - that as population grew geometrically, while subsistence could only increase arithmetically, a consequence of unchecked population growth was a decrease in living standards and ultimately an impoverished society - could be counteracted by the application of capital. By way of example, Griffith referred to the north of Ireland, where there was also a high population density and yet ‘the people were all employed’ through a combination of agriculture, home industry and manufacturing industry. Griffith suggested that a similar level of commercial activity could be attained in the southern district ‘from the exertions of the gentry, by their encouraging the cultivation of flax, and by them forming spinning schools, and supplying spinning wheels to their tenants at a cheap rate’ for the production of coarse linen.¹²² Less than a fortnight earlier (19 May 1824), in his evidence to the house of lords committee also appointed to inquire into disturbances in Ireland, Griffith expounded his thesis for industrial development in the southern district under his charge. In what was an alteration to his 1814 assessment, Griffith abandoned any hope of a coal-based industrial development. In its stead, he proposed that ‘manufacture can be carried on with water-power at a

¹¹⁹ Griffith’s evidence to *Committee on disturbances* (1825), p. 230.

¹²⁰ Griffith’s evidence to *Committee on disturbances* (1825), p. 238.

¹²¹ Griffith’s evidence to *Committee on disturbances*, (1825), pp 224-41; quotation from p. 234.

¹²² Griffith’s evidence to *Committee on disturbances*, (1825), p. 237.

much cheaper rate than one worked by the power of steam', similar to the flax mills on the Dodder and Liffey in the Dublin area and several cotton mills in the north.¹²³

Although there were some notable localised exceptions, such as the Quaker-dominated milling industries on the lower River Suir,¹²⁴ Griffith's hopes for a widespread and sustained hydro-powered industrial revolution in Ireland never materialised. In contrast, his idea that providing employment would pacify the country proved to be a notable success. Between September 1822, when Griffith started his employment programme, and May 1824, there had been but one outrage in the district. Griffith achieved this improvement in the conduct of the area by leaving the people in no doubt that any recurrence of violence, either in the immediate vicinity or anywhere within the district, would result in an immediate suspension of the relief works. Griffith had a 'good deal of trouble' introducing his system of 'piece work' whereby each group of ten to twelve men, working under a literate ganger, were paid monthly according to productivity. On average each labourer earned from 8*d.* to 12*d.* per day. Griffith found that, initially, the men were very anxious about doing task work, but 'finding that when they work fairly, they earned good wages, and being regularly paid, [they] became more docile and industrious.'¹²⁵ Indeed through his travels in Scotland and England, Griffith had not encountered a people 'more anxious for employment and more disposed to act peaceably, when employed and treated with justice' than the people of the southern district. Through his tenure in the area, even at the height of the disturbances, Griffith found he could travel without fear of personal injury throughout the area, as did the 'superior gentlemen.'¹²⁶ It was only the middle-gentry, those who held land from the head landlord and sublet it, 'who were obnoxious to the people, and they were more likely to be attacked than any other persons.'¹²⁷

In total, Griffith claimed to have had over 3,000 people employed (who Griffith estimated supported nearly 20,000 people) between 12 July and the commencement of the harvest. With the new potato and corn crops ready for harvesting, the worst of the famine would have passed. Not wishing to disrupt the ordinary labour cycle, Griffith suspended the road employment at that point. The following November, with the

¹²³ Griffith's evidence to the *Select committee of the house of lords on the nature and extent of disturbances in Ireland: minutes of evidence*, p. 42, H.L. 1825 (200), vii, 542.

¹²⁴ For an example of a hydro based industrial development see Michael Ahern, 'The Quakers of County Tipperary 1655-1924' (unpublished Ph.D. thesis, NUI Maynooth, 2003); for a coal based industrial development see Tom Hunt, *Portlaw, County Waterford 1825-1876: portrait of an industrial village and its cotton industry* (Dublin, 2000).

¹²⁵ Griffith's evidence to *Committee on disturbances*, (1825), p. 229.

¹²⁶ Griffith's evidence to *Committee on disturbances*, (1825), p. 233.

¹²⁷ Griffith's evidence to *Committee on disturbances*, (1825), p. 230.

harvest completed, Griffith sought to re-establish the works in order ‘to employ a great number of idle men, and [thereby] insure the peace of this wild and mountainous tract, in which there [was] no magistrate, or resident gentleman, though the country is thickly inhabited’.¹²⁸ Griffith’s application to the exchequer for further funds was successful and the works continued into 1824 when Griffith again advised against a sudden discontinuance of the scheme, fearful that the level of agricultural activity had not increased enough ‘to preserve tranquillity.’¹²⁹

As it transpired, the government maintained its subvention to the area long after the threatened famine of 1821 had passed; through the phase of Whiteboy/smuggler violence of 1822 and even after the Pastorini scare of 1825 had dissipated, into the late 1830s. Although Griffith had been appointed boundary commissioner in 1826, he maintained a reduced input into proceedings, having delegated overall control the operation to his lieutenant, James Boylan.¹³⁰ Continued government support enabled the network of roads that Griffith had laid out to be completed and assisted Griffith’s long-term objective in constructing these roads, the development of a viable agricultural industry in the area. An indicator of the success of the project can be gleaned from a survey of traffic, taken in 1838, on the Cork-Killarney/Tralee road near Dromagh mill. It revealed that such was the buoyancy of trade at the time, that 80,000 loaded carts with agricultural and consumer goods passed. The improved surface of Griffith’s roads and their gentle gradients allowed extra heavy loads to be transported, further increasing overall efficiency.¹³¹

In all, Griffith set out the line of 243 miles of road and built more than ten major bridges, the most notable of which were the five-eye Listowel Bridge and the single span Wellesley Bridge, both on the River Feale, County Kerry. Griffith also designed a bascule bridge over the south channel of the River Lee in Cork City that incorporated an iron central lifting span to facilitate river traffic. Whilst there has been some criticism of Griffith’s basic road design and some scepticism that he alone was responsible for all of the bridges ascribed to him, it has been acknowledged that the ‘good roads’ and the fine, durable bridges’ associated with Griffith ‘are an enduring

¹²⁸ Letter from Richard Griffith to the chief secretary Henry Goulburn, dated 28 Nov. 1822 reproduced in *Reports to the Irish government on public works for the employment of the poor*, p. 26, H.C. 1823, (249) x, 490.

¹²⁹ Griffith’s evidence to *Commons select committee on disturbances*, (1825), p. 230.

¹³⁰ See J. E. O’Regan, ‘The Kingwilliamstown improvement scheme (1832-54)’ (M.A. thesis, NUI Maynooth, 1998) esp. pp 42-59.

¹³¹ Cormac Ó Gráda, ‘Industry and communications, 1801-45’ in W. E. Vaughan (ed.) *A new history of Ireland, v: Ireland under the union, I, 1801-70* (Oxford, 1989), pp 147-48.

monument to his work as a road planner and builder.’¹³² However, given Griffith’s stated objective in building the roads, it could be argued that the accolade of social reformer should also be included.

Kingwilliamstown model farm

The improvement in the condition of the people, brought about by the new roads, was noted in Whitehall, in particular by James Weale (?-1838), a principal officer with the office of the commissioners of his majesty’s woods and forests. In 1831, inspired by Griffith’s successes, Weale submitted a plan to develop a model farm on the crown estate known as Pobble O’Keefe to the commissioner for woods, Thomas Spring Rice. Situated in north-west Cork, the estate extended to 9,000 statute acres intersected by Griffith’s planned new roads.¹³³ The objective of the plan was to demonstrate how an estate, with innovative management and an infusion of capital could provide the tenants with a reasonably comfortable living and the landlord with an adequate return. It was envisaged that the development of the Kingwilliamstown estate would provide a model for landlord and tenant relations which would benefit the general interests of the country.¹³⁴

At this point in his career, Griffith was not only the boundary commissioner, but since 1830, he also held the position of commissioner for valuation. Despite these duties, Griffith lent his services to the development of the model farm and the new village of Kingwilliamstown, (now known as Ballydesmond) County Cork, and this is of interest to the evolution of Griffith’s thinking on valuation matters.

Under the Weale plan, the crown was to take control of the lands from a middleman whose family had held the lease from 1721. The terms of that lease had been quite favourable, subject only to an annual rent of £27. 13s. 10d. In 1830, when the crown regained the lease, the subtenants’ rental amounted to £600, which was said to be a reduction from the high rents attained during the Napoleonic wars. Given the length of the middleman’s lease, and that it had been a relatively prosperous 100 years with high, if not enormously high rents throughout, Weale felt that

¹³² P. J. O’Keefe, ‘Richard Griffith: planner and builder of roads’ in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith, 1784-1878*, pp 57-73.

¹³³ Seán Ó Lúing, ‘Richard Griffith and the roads of Kerry, II’, *Kerry Arch. Soc. Jn.*, no. 9 (1976), pp 106-111.

¹³⁴ *Copies of papers relating to proposed experimental improvements on a tract of mountain land, called the Lands of Pobble O’Keefe, in the barony of Duhallow, in the county of Cork, belonging to the crown; and the construction of two new lines of road through the district in which the same is situated: to encourage the employment of labouring poor in similar improvements on other estates in Ireland*, pp 3-4, H.C. 1831-32 (355) xlv, 209-10.

it could not be deemed unreasonable, on the part of a landlord re-entering into the possession of his estate, to expect to find the property permanently improved, and its occupants enriched, by such a long continued beneficial enjoyment of it. But unqualified disappointment would have attended such an expectation; for, during the whole term of the lease, not one shilling had been expended by the Crown lessees in any substantial improvement: the entire property was precisely in the same condition in which it had been a century before; without roads, drains, plantations, fences, or other works, to adopt it for cultivation.¹³⁵

The only feature that distinguished the estate from uninhabited wilderness was the sixty or so mud cabins built by their occupants, who had also improved a few acres on which they grew potatoes. For these few acres, according to Weale, the tenants paid ‘the highest rent’ by raising cattle, whilst constantly under threat of distraint for arrears. Under such a system of management, even the most industrious tenant could not accumulate enough capital to emancipate ‘themselves from the grievous thralldom in which they were held’. Weale did not wish to create the impression that the former crown lessees’ conduct was, in any way, unusual. The middleman’s family was considered ‘encouraging landlords’ and their estate management customs were ‘sanctioned by the practice of almost all around them’ and differed little from the manner in which the majority of the rural population was treated.¹³⁶

Under Weale’s plan for the development of the crown estate of Pobble O’Keefe, every person on the estate would be entitled to constant paid employment ‘on the execution of works on the estate’, rather than the prevailing system of the barter of wages for rent, a system which was open to abuse by both parties. Weale planned to employ the tenants, in the first instance, on a major drainage works on the estate, in order to provide each tenant with a viable farm that had the potential for expansion of their initial holdings through the reclamation of contiguous lands financed by the tenants themselves. Rent levels were to be maintained at those charged by the former lessee, as Weale argued that the improvements made would make the lands more profitable and, consequently, ameliorate the condition of the tenants, especially as the estate had undertaken to pay ‘the compositions payable to the ecclesiastical and lay tithe owners.’¹³⁷

Weale realised that in order to bring reclaimed land into production ‘abundant use’ of lime was necessary and although there were lime quarries on the periphery of

¹³⁵ *Papers relating to the experimental improvements on the crown lands at King William’s Town in the county of Cork*, p. 60, H.C. 1834 (173), li, 142.

¹³⁶ *Papers relating to the experimental improvements on the crown lands* (1834), pp 60-1.

¹³⁷ *Papers relating to the experimental improvements on the crown lands* (1834), pp 62-3.

the estate their operators were over-charging the crown tenants. On being made aware of this, Weale (on Griffith's advice¹³⁸) arranged for two new lime quarries, as close as possible to the estate, to be opened up to supply lime at a reasonable cost to the tenants, thereby removing 'the only important natural disadvantage under which the crown property lies'.¹³⁹ However, in his review of Weale's plan for the estate, Griffith mentioned a further natural disadvantage: the elevation of the crown estate. In his report, dated 25 January 1834, to the commissioner of woods, on the improvement made since the commencement of the experiment, Griffith observed that the topography of the area did not lend itself to the growing of crops. Although corn crops can generally be grown on lands at 800 feet above sea level, the Kingwilliamstown estate was subject to summer fogs and increased annual rainfall, due to the surrounding mountains. Considering these factors, in addition to the nature of the soils found on the estate, Griffith advised that farmers should concentrate on the production of pasture-based goods such as butter and young livestock, rather than corn or potatoes.¹⁴⁰

In conjunction with the tenanted lands, Weale's plan included the development of a village incorporating an inn, school, tradesmen's houses and a farmhouse, all with ancillary buildings. The designs for these buildings, the bills of cost and the details of expenditure all bear Griffith's signature. The 1834 progress reports show the building programme at an advanced stage, with the school due for completion by summer of 1835. However, the erection of the estate-financed Roman Catholic chapel and priest's residence had made no progress because the local Roman Catholic bishop

could not give his sanction [to the building] unless the board would previously secure a provision sufficient for the maintenance of the officiating clergyman, so that the income of the parish priest might not be diminished, either by the charge of an additional curate, or by the severance of any portion of his benefice;

a condition to which the commissioner for woods did not concede. Consequently, the building was postponed.¹⁴¹

A significant element of the plan for the crown estate was the development of a model 'home farm' which, it was hoped, would be a paradigm of crop and animal husbandry for the area. In his 1834 report, Weale described his intention to introduce additional training methods. On Griffith's advice that there was a shortage of 'ploughmen and other skilful husbandry labourers', nine young men were selected to be sent for two or three years practical training with the intention that, on their return, they

¹³⁸ *Papers relating to the experimental improvements on the crown lands* (1834), pp 43-44.

¹³⁹ *Papers relating to the experimental improvements on the crown lands* (1834), p. 65.

¹⁴⁰ *Papers relating to the experimental improvements on the crown lands* (1834), pp 43-44.

¹⁴¹ *Papers relating to the experimental improvements on the crown lands* (1834), p. 67.

would ‘defuse’ the skills they had acquired amongst their cohorts. Five were placed in Ireland, the four others in Hampshire, England. With no shortage of volunteers, it was hoped to increase the number of places to eighteen, with a similar programme planned to train ‘female adults’ in ‘domestic economy.’¹⁴²

In a letter, dated December 1837, to the commissioner for Woods, Griffith reported that, in order to improve the breed of milch cattle on the estate, he had purchased ten in-calf Ayrshire cows and an Ayrshire stock bull on the premise that ‘they would be particularly suited to the southern mountain district.’ From Griffith’s letter, it would seem that these cows were the final element needed to complete the model estate of Kingwilliamstown. From Griffith’s perspective, ‘everything proceeds in a satisfactory manner and the success of the experiment has now become a matter of public notoriety and general interest.’¹⁴³

Conclusion

The pre-nineteenth century history of cess in Ireland is peppered with instances of failed attempts to reform a system that had evolved through the administrations of the sixteenth and seventeenth centuries. In the post-Napoleonic calm, the desire for reform began to challenge the vested interests whose power ensured that the burden of taxation was not distributed according to ability to pay. The first decades of the nineteenth century also witnessed a desire to improve the economic development of Ireland by the government of what was then the United Kingdom of Great Britain and Ireland. This newfound concern expressed itself in one instance through the appointment of a commission to enquire into the nature and extent of bogs in Ireland and the practicability of draining and cultivating them. Richard Griffith acquired his first civil service position as an engineer and surveyor with the bog commissioners. Through that appointment he demonstrated his ability not only as an engineer but also as a self-publicist through his several reports to the house of commons. Another high-profile position followed as the mining engineer with the Royal Dublin Society, before Griffith received the first of his three appointments from the Marquis Wellesley in 1822. In the organisation of famine relief for a proclaimed region in northwest Munster, Griffith acquitted himself with distinction and his successes were noted in Whitehall. Indeed Griffith’s formula, which sought to reduce poverty and to quell disorder by promoting economic activity, became the mainstay of British government policy in Ireland through

¹⁴² *Papers relating to the experimental improvements on the crown lands* (1834), pp 66-7.

¹⁴³ Griffith to Alex Milne, Commission of Woods, 9 Dec 1837 (N.A.I., OL 2/6).

its agent, the board of works, after its formation in 1831.¹⁴⁴ Despite being granted two further prestigious and onerous positions (boundary commissioner (1825) and commission of valuation (1826)), by Marquis Wellesley, Griffith, who had perfected the skill of delegation, continued his interest in northwest Cork at least until 1837, in collaboration with James Weale, the commissioner of woods, through the development of a model estate on the crown land known as Pobble O'Keefe.

Over the twenty five years of Griffith's career before being appointed to the Valuation Office, he was afforded the opportunity to comment on the management of landed estates. By analysing these comments, it is possible to outline what Griffith expected from that system of governance known as landlordism. It was evident that Griffith believed it was a landlord's duty to be proactive in developing the estate. It was also evident that Griffith expected a landlord to display a paternalistic care for the estate's tenants, to disseminate innovative methods of farming and to encourage manufacturing enterprises to ensure employment. Rent levels on an ideal Griffith estate would be set, not at the highest rate attainable on the open market, but at a level that would allow the tenants to live in meagre comfort and to accumulate some capital. Griffith found at least one kindred spirit in the government official, James Weale, and by implication, the tacit support of the government of the day. For this paternalistic approach to estate management, landlords would be rewarded with a peaceful and prosperous tenantry, a reliable rent roll and gratifying return on capital invested.

Griffith's view for a model for landlord-tenant relations had a resonance in Under-Secretary Thomas Drummond's reply to the Tipperary magistrates who had demanded additional powers, supported by new legislation, for the extra troops they requested to be sent into the district following the murder of one of their number on 5 April 1838. Following an investigation of the incident, Drummond wrote:-

Property has its duties as well as its rights; to the neglect of those duties in times past is mainly to be ascribed the diseased state of society in which such crimes take their rise; and it is not in the enactment or enforcement of statutes of extraordinary severity, but chiefly in the better and more faithful performance of those duties, and in the more enlightened and humane exercise of those rights, that a permanent remedy for such disorders is to be sought.¹⁴⁵

¹⁴⁴ Virginia Crossman, 'Board of Works' in S. J. Connelly (ed.), *Oxford companion to Irish history* (Oxford, 1998), pp 49-50.

¹⁴⁵ Letter from Thomas Drummond to the Tipperary magistrates, 22 May 1838 (see *Copy of the correspondence which has recently taken place between her majesty's government and the magistrates of the county of Tipperary, relative to the disturbed state of that county: ordered by the house of commons to be printed, 16 August 1838*, p. 4, H.C. 1837-38 (735), xlvi, 574).

Chapter 2

The boundary survey, 1825 to 1837

The names of townlands were to be supplied [to the Ordnance Survey] by the Irish government's boundary department working independently under Richard Griffith.¹

My father was a farmer of twenty-four "collops" in the parish of Kilgarvin, in the county of Kerry, and I was born there in 1862. Maybe you have not heard of "collops". It is a knowledge that is dying out of the world.²

Introduction

Arising from the recommendations of the 1824 Spring Rice report on the survey and valuation of Ireland, Major Thomas Colby commenced the trigonometrical survey of Ireland in July of that year. Lieutenant Thomas Drummond (1797-1840) was part of the initial party transferred from the suspended Scottish survey to support Colby's Irish campaign. In 1826 they were joined by Lieutenant (after 1860 Sir) Thomas Aiskew Larcom (1810-1879) whom Colby appointed as his assistant in 1828 with responsibility for the practical operation of the survey. Both Drummond and Larcom subsequently served as under-secretary for Ireland in the periods 1835-40 and 1853-68 respectively. Drummond's political reasoning had been hugely influenced by the misery he observed whilst surveying the country. As a Whig-appointed under-secretary, Drummond introduced police and judicial reforms, curbed the activities of the Orange order and promoted a law and order policy. By voicing an opinion that Catholics should not be forced to pay tithes for the maintenance of the established church, Drummond helped to dispel the belief that the Dublin Castle executive was 'the instrument of minority oppression of the majority of the Irish population.'³ The tithe commutation act of 1838, introduced under his tenureship, did not abolish the tithe but it did reduce the total contribution by 25 per cent and converted tithes from an annual payment into a rent surcharge on all land based on figures supplied by Griffith's valuation department. Drummond and Griffith also collaborated on the innovative and highly commended Irish railway commissioners' reports, which advocated the development of a state-funded national railway system. Although the bill framed from these two reports succeeded in the house of commons it was withdrawn by the government fearful of

¹ Andrews, *Paper landscape*, p. 56.

² A statement from the Tailor in Eric Cross, *The Tailor and Ansty* (2nd ed., Dublin, 1999), p. 40.

³ Thomas Drummond' in *D.N.B.* (CD-ROM, Oxford, Oxford University Press, 2004).

hostility in the house of lords to public intervention into the realm of private enterprise.⁴

Drummond's career ended with his premature death in 1840 from erysipelas, which developed out of repeated bouts of influenza, attributed to overwork and a constitution weakened by long exposure to inclement weather whilst working with the Ordnance Survey. Although Drummond was a Scottish Presbyterian by upbringing, the O'Connellite M.P., Richard Lalor Shiel (1791-1851), described Drummond as 'more than an Irishman in his love for Ireland' whilst his colleague in the Ordnance Survey, Thomas Larcom said "“he had died for Ireland.”"⁵

For his part, Larcom, as under-secretary sought to adopt the policies which Drummond had used to encourage economic growth through capital investment in programmes that provided work for the poorer classes. He believed 'that copious and accurate information was the basis for good science and good government' that manifested itself in the improvements he instigated in the gathering and presentation of official information which was best exemplified in the 1841 census returns compiled under his guidance. His support for the memoir section of the Ordnance Survey, which sought to publish a detailed descriptive and statistical account of each locality in conjunction with the six-inch ordnance sheets, is considered to have been 'part of a general west European movement' of the 1830s that utilised statistics to highlight deprivation with the aim of energising a moral and social conciseness of the need to ameliorate the indigent.⁶ One writer considered 'Griffith's cadastral survey of the country in the 1850s and 1860s' to be Larcom's most important legacy⁷ to 'this "age of statistics"'.⁸ But it worthy of note that Larcom's, Griffith's and Drummond's careers were interwoven since the 1820s when Griffith, as boundary commissioner, would have had a close working arrangement with the Ordnance Survey where both Drummond and Larcom began their Irish campaigns.

This chapter examines Griffith's work as boundary commissioner from August 1825 to circa 1842, particularly the methods he applied to demarcate the townland divisions upon which the initial phase of his valuation was organised. Further attention

⁴ *First report from the Irish railway commissioners*, H.C. 1837 (75), xxxiii, 283 and *Second report of the Irish railway commissioners* H.C. 1837-38 (145), xxxv, 449; see Oliver MacDonagh, 'Ideas and institutions, 1830-45' in *A new history of Ireland*, v, *Ireland under the union*, I, 1801-70 (Oxford, 1989), p. 208.

⁵ 'Thomas Drummond' in *D.N.B.* (CD-ROM, Oxford, Oxford University Press, 2004).

⁶ G. M. Doherty, *The Irish Ordnance Survey: history, culture and memory* (Dublin, 2004), pp 33-51; Andrews, *Paper landscape*, pp 146-7.

⁷ 'Thomas Larcom' in *D.N.B.* (<http://www.oxforddnb.com/view/article/16067>) (21 Feb 2006).

⁸ G. M. Doherty, *Irish Ordnance Survey*, p. 46 quoting from a letter written by Lord Adare published in *The Times*, 2 Mar 1844.

will be drawn to Griffith's subliminal and overt efforts to improve the lot of the 'destitute poor' in Irish society (see appendix 2A).

Primary sources for this chapter are somewhat restricted. Griffith's booklet entitled *Instructions for the guidance of district and assistant boundary surveyors in the performance of their respective duties* (1832) was an important source. Obviously from its date of publication, 1832, Griffith's *Instructions* (1832) was not a visionary view of what the boundary survey department would deliver. It was more akin to a manual, based on Griffith's practical experience of what procedures he adopted when faced with a specific problem and judgement calls. By committing the resolutions to print he sought to ensure uniformity to the survey throughout the country. This set of instructions were generally in agreement with, though far more extensive and detailed than, Colby's *Instructions for the interior survey of Ireland* which were lithographed in 1825. These sources combined with the valuation office letter books held in the National Archives of Ireland provide an all but complete record of the process adopted by Griffith to demarcate the boundaries of Ireland even though only correspondence dating from March 1827 onwards, some eighteen months after Griffith's appointment as boundary commissioner, has survived,

The National Archives of Ireland is also the repository for the register of Ordnance Survey letters which were an additional informative source. In sharp contrast to the valuation office letter books, the Ordnance Survey correspondence is well indexed, fully legible and contains a summary of the incoming correspondence. The drawback to using any register of correspondence is that the researcher is reliant on a second party to relate a complete and accurate interpretation of the contents of the correspondence. Ostensibly, the original Ordnance Survey papers are available through the registers' reference system but in practice the success rate for uncovering the relevant file is very low.

Apart from Andrews's aforementioned *Paper landscape*, secondary sources for this area of research are sparse. Jacinta Prunty's *Maps and map-making in local history* (Dublin, 2004) has sought to redress this lacuna. This book acknowledges Griffith's role in the demarcating of Ireland's administrative boundaries in the mid-nineteenth century.⁹ There are also journals which are dedicated to the study of place names such as *Ainm: Bulletin of the Ulster Place-Name Society* which indirectly informed the aspect of the valuation process on which this chapter focuses, specifically the boundary survey conducted by Griffith between 1825 and circa 1842. Generally, place name

⁹ Jacinta Prunty, *Maps and map-making in local history* (Dublin, 2004), especially pp 111-34.

studies do not address the specific question of how the townland system, as it had by then evolved by the nineteenth century, was adapted into an effective administrative tool for the specific purpose of the planned valuation of property. The dearth of secondary sources supports the suggested lack of attention by mainstream historians to ‘the roots of the townland system.’¹⁰ This study does not seek to correct that particular lacuna but rather seeks to clarify the confused link between the later nineteenth century townland lists, which are well documented in Griffith’s valuation and in post 1851 census reports, and the pre-Griffith’s townlands which are less accessible.

The Ordnance Survey base map

On receipt of his orders to undertake the mapping of Ireland in July 1824, Colby first embarked on a preliminary tour of the country to determine if there was a suitable distribution of mountain summits from which to conduct a trigonometrical survey. To his satisfaction, he found that although the distances between some of the stations across the flat midland of the country were rather long, the periphery of the island had an abundance of suitable vantage points. Colby was also satisfied that the island could be accurately positioned in relation to Britain as, during the survey of the western isles of Scotland in 1822, markers had been placed on mountains in the northeast of Ireland. These provided an obvious primary reference point for Colby’s Irish survey.¹¹ By extending the network of such reference points throughout the country an accurate skeletonised map of the island could be produced (see figure 2.1).¹²

The mathematical theory behind surveys of this type is not difficult as if the length of 1 side and the 3 angles of a triangle have been determined, the length of the other 2 sides can be minutely calculated. Therefore, if 1 point of a triangle has previously been precisely positioned, the remaining 2 points of the triangle can be, in theory, determined with absolute accuracy.¹³ The difficulty arises in accurately measuring the angles of the triangle. In the case of the Ordnance Survey of Ireland, these angle measurements had often been taken under extremely testing field conditions.

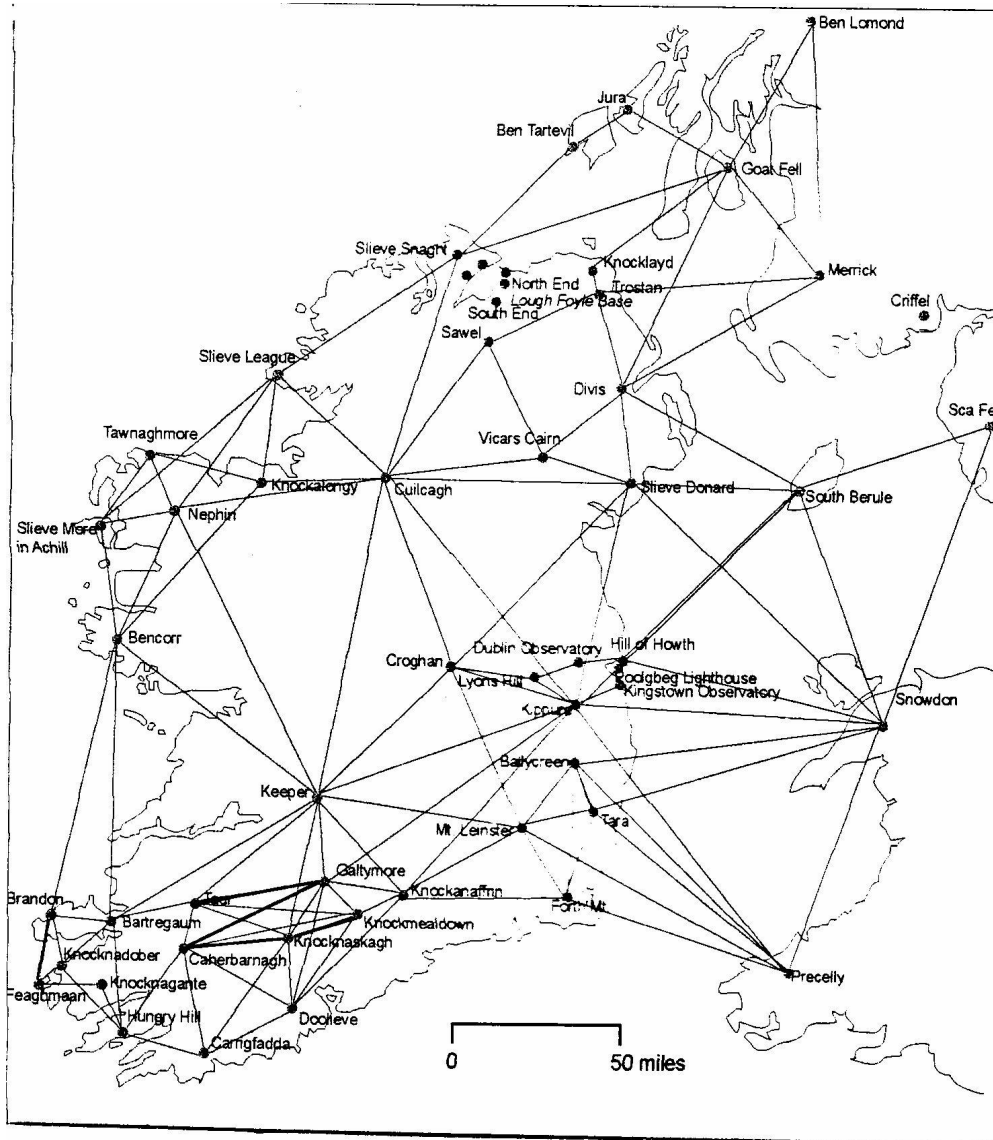
¹⁰ Patrick Duffy, ‘Townlands: territorial signatures of landholding and identity’ in B. S. Turner (ed.), *The heart’s townland, marking boundaries in Ulster* (Downpatrick, 2004), p. 24.

¹¹ Andrews, *Paper landscape*, p. 40.

¹² See Fig. 2.1: the principal triangulation of Ireland from Andrews, *A paper landscape*, p. 41.

¹³ Prunty, *Maps and map-making*, pp 119-20.

Fig. 2.1. The principle triangulation of Ireland c.1824.



Source: A. R. Clarke *Account... of the principal triangulation* (London, 1858), plate XVIII.

In the first quarter of the nineteenth century, there had been some scientific advances in the equipment available to surveyors, most notably the development of the heliostat (in 1822) by the German mathematician and scientist C. F. Gauss (1777-1855). It facilitated the accurate positioning of reference points by reflecting the sun's rays on a mirror fixed between two telescopes. Drummond improved the efficiency of this instrument by replacing the telescopes with theodolites (an instrument for measuring angles) and by making the whole unit smaller, lighter and portable. However, 'the "inverted haze and foginess" that persisted in Ireland' caused difficulties even for the use of the improved heliostat.¹⁴ To counteract this, Drummond, who like Griffith, was a graduate of Edinburgh University, developed what became known as the 'Drummond

¹⁴ Andrews, *Paper landscape*, p. 42, quotation from Colby's annual report, 1826.

light.’ It was adopted from the scientific innovation of Sir Goldsworth Gurney, who had first advanced the technique of harnessing, in a reflector, the light produced through burning lime and magnesia. The ‘Drummond light’ was many times brighter than the conventional whale-oil lamps traditionally used by surveyors to locate positions during darkness.¹⁵ Both the ‘light’ and the improved heliostat received their first practical application in 1825 during the Irish survey, when the light from the observation point on Knocklayd, County Antrim was sighted at the Devis station near Belfast, a distance of forty miles. Following this success

Drummond was sent with his instruments to wait, encamped on the snow-covered slopes of Snaght [mountain, Innisowen peninsula] at about 2,000 feet until he was able to make the 66-mile connection with Colby’s party [at Devis] first by lamp on the night of 9 November [1825] and then by heliostat on the following day.¹⁶

To guarantee the accuracy of their measurements, the Drummond-Colby team developed ‘the compensation (or measuring) bars’ which ensured that any variation in temperature, and a consequential minor expansion or contraction in the instrumentation, did not disrupt the accuracy of measurements taken.¹⁷ Such was the extraordinary commitment and inventiveness applied by the Ordnance Survey officers to the task of drawing a map of Ireland, the first and essential element of the plan to provide an accurate property valuation for assessing local taxation.

The boundary survey

The second essential element to the valuation of Ireland was to identify and record the internal boundaries. The recommendation from the Spring Rice commission had been that all county, baronial, parochial and townland boundaries should be recorded on the proposed maps. Colby, in his evidence to the 1824 committee, had advised that the progress of the Irish survey would be greatly enhanced if the boundaries of each district could be ascertained and marked prior to the ordnance officer’s detailed measurement of the district. This opinion was informed by his experiences with the mapping of England where the ordnance officers had generally drawn maps designed for military purposes that required only substantial geographical or man-made features to be recorded. Uniquely, however, for the survey of Lincolnshire the local gentry had requested a map that included administrative divisions. Determining these intangible features with certainty had proven difficult for the

¹⁵ ‘Thomas Drummond’ in *D.N.B.* (<http://www.oxforddnb.com/view/article/8084>) (21 Feb 2006).

¹⁶ Andrews, *Paper landscape*, p. 42.

¹⁷ ‘Thomas Drummond’ in *D.N.B.* (<http://www.oxforddnb.com/view/article/8084>) (21 Feb 2006).

ordnance officers even though, as Colby pointed out, they ‘are commonly known from different circumstances.’ Therefore, in Ireland where the parochial and baronial boundaries were not heretofore used to any great extent, he foresaw ‘much greater difficulty’ in conducting the Irish survey.¹⁸

In contrast, William Bald and William Edgeworth (who had previously collaborated with Griffith in drawing a map of County Roscommon) expressed the opinion that defining the townland boundaries would not cause any great difficulty. Another witness to the Spring Rice committee, cartographer David Aher, had successfully incorporated an outline of the townlands in his series of baronial maps for the Kilkenny grand jury but felt that tracing the parish boundaries would present a challenge. Griffith’s name was also ascribed to those who did not foresee ‘any great difficulty in ascertaining the boundary of the townlands’ in the committee’s report. This was despite the fact that his evidence is somewhat ambiguous on the matter.¹⁹ Griffith did say that as ‘the townlands are very generally [sic] the property of one individual’, consequently, they were easily defined. However, he also noted that there were some exceptions; for example, where the property belonged to the church or in instances where the estate of more than one landlord extended into a single townland, then the determination of the boundaries became more difficult. Griffith also made reference to the use of the term ‘ploughlands’ rather than townland in some districts, citing the example of County Cork where ‘the ploughlands [were further] divided into minor divisions called gneeves.’²⁰ Whilst not advocating the use of these subdivisions, Griffith advised that, in order to achieve an equal apportionment of local taxes, it would be necessary to subdivide some townlands into lots according to the different quality of land contained in each. In a paper presented to the Spring Rice committee entitled ‘Plan for the proposed survey and valuation of Ireland’, Griffith had suggested that the ordnance officers’ duties should be confined to the survey of the external ‘boundaries of the island, the rivers and streams, the roads of every class and the towns and villages’, whilst the task of determining all internal boundaries (including sub-townland divisions) and the ultimate valuation of these areas, should be undertaken by commissioners appointed by parliament.²¹

¹⁸ *Report on survey and valuation* (1824), p. 14.

¹⁹ *Report on survey and valuation* (1824), p. 7 (for Griffith’s evidence see pp 42-57).

²⁰ *Report on survey and valuation* (1824), p. 43.

²¹ *Report on survey and valuation* (1824), appendix F, Plan for the proposed survey and valuation of Ireland to *Report on survey and valuation* (1824), p. 138 (see appendix 2B).

Griffith's grand plan for the survey and valuation of Ireland was not mentioned in the Spring Rice report of 1824, although it was published as an appendix.²² However, the committee did recommend Colby's analogous suggestion that prior to the commencement of the mapping operations 'steps should be taken to trace the townland boundaries'. The report also suggested that legislation should be introduced to make the grand juries comply with 'the provisions of 49 Geo. 3 so far as respects [sic] the tables of townlands with their acreable contents.'²³ Whilst Colby's views may have carried weight within the committee, it was Griffith's plan for a boundary commissioner that was brought into effect when, in August 1825, Griffith himself

was appointed boundary commissioner by the lord lieutenant under the Act 6 Geo. IV., Chap 99, section 7 to ascertain the boundaries of the several counties, baronies, parishes and townlands in Ireland, previous to the survey being made by the engineering officers acting under the orders of the master general of the Board of Ordnance.²⁴

When accepting (or perhaps actively pursuing) the position of boundary commissioner, Griffith knew that he would have been emulating a task previously undertaken by William Petty as part of the Down Survey, but on this occasion, Griffith was obliged to cover the entire island whereas Petty had been afforded the concession of disregarding the unforfeited lands and those lands that were considered unprofitable.

It could be argued that the Down Survey had added another layer of intangible administrative boundaries on an already confused landscape, upon which each previous wave of partial subjugation had imposed its own administrative boundaries. Over time these had amalgamated with the previous layers forming a patchwork of divisions bearing both Irish and English titles. As boundary commissioner, Griffith's task was to untangle this melange in order to form an administrative network under the common appellatant of 'townland'.

Boundary Survey: the parish

Griffith, as boundary commissioner, organised the task of determining the territorial divisions of Ireland on a parish basis. To facilitate this, he sought lists of parishes within each diocese from the respective Church of Ireland bishop. Whilst these lists were useful in defining the actual number and names of parishes within each diocese, the information supplied from the diocesan office was deficient to support the

²² *Report on survey and valuation* (1824), Appendix F, Plan for the proposed survey and valuation of Ireland to *Report on survey and valuation* (1824), p. 138.

²³ *Report on survey and valuation* (1824), p. 7.

²⁴ Griffith to (not recorded), 9 May 1828 (N.A.I., OL 2/1 [p. 8]).

minutely detailed survey demanded by Griffith. The difficulties arising from the lists received from the diocese of Down and Connor are particularly well documented in the valuation office letter books as they contained references to ‘granges’ which caused the unforeseen difficulty of having to determine what was the exact status of these granges within the diocesan structure.

Under the monastic system of land holding, non-contiguous farms which were under the control of a particular monastery were known as granges. As with the main monastic site, these granges were outside the control of the secular parish administration and as such were generally not subject to tithe or parish cess. Vestiges of the monastic system had survived into the nineteenth century to cause a logistic complication for Griffith. And because the boundary legislation did not take cognisance of any ecclesiastical division other than parishes, Griffith was obliged to determine the precise status of the numerous granges which had been recorded as separate ecclesiastical divisions in the copies of the diocesan registers which Griffith had received.²⁵

Grange or parish

The parish register supplied to Griffith for that part of the diocese of Conor within the county of Antrim included twelve granges and Griffith identified (from unnamed sources) a further six which merited consideration as parishes in their own right. To determine the status of granges Griffith drew up a circular inquiring if the named granges formed either

- (a) a portion of the neighbouring parishes;
- (b) a portion of any other non-contiguous parish;
- (c) a parish in their own right;
- (d) or extra-parochial lands.²⁶

Of the eighteen circularised grange names in County Antrim, all five that Griffith had nominated were elevated to full parish status (all with the designation ‘Grange of’ attached) whilst only four out of the 13 granges recorded in the diocesan register attained parish status. Of the remaining 9 granges on the diocesan register, 3 were deemed to be townlands within other parishes, 2 of which were recorded with ‘Grange of’ formally included in their published names (i.e. Grange of Ballyrobert and Grange of Molusk both in the parish of Templepatrick), whilst the third, Edenvale, is recorded as a townland within the Griffith nominated Shilvodan grange.²⁷ The names of

²⁵ Griffith’s correspondence, 14 Mar. 1827 (N.A.I., OL 2/1,[pp 1-3]).

²⁶ Circular diocesan registrars, 28 Mar. 1827 (N.A.I., OL 2/1,[p. 5]).

²⁷ *General alphabetical index to the townlands and towns, parishes and baronies of Ireland* (Dublin,

the six remaining granges from the diocesan register do not appear as either townlands or parishes in their own right and it has not been possible to establish if they were declared as part of another parish or as extra-parochial. Either way, the result would have been the same, as any lands adjudged to have been extra-parochial prior to the boundary survey were, as per Griffith's instructions, to be included with the parish by which it was for the most part bounded.²⁸ However, the list of County Antrim parishes incorporated into the 1851 census report included the Grange of Layd; a name which did not appear on either Griffith's nominees or on the diocesan register's list of granges.²⁹ One possible explanation is that 'Layd' was considered by Griffith to be a more appropriate name for one of the six granges declared in the diocesan register but which subsequently did not appear as either a parish or townland.

Whatever the explanation, the fact remains that as boundary commissioner Griffith was instrumental in deciding what did or did not constitute a parish within the diocese of Connor. It would appear that the process was repeated throughout the country for although the appendage 'Grange of' occurs only in the names of parishes situated in County Antrim, vestiges of a monastic system of land tenure are evident in parish (and townland) names in all other counties. Examples such as the parishes of Baptistgrange, Grangemockler and Barrettsgrange in County Tipperary, Grangegorman in County Dublin and simply 'Grange' as a parish name in Counties Galway, Kilkenny and Limerick indicate that Griffith's boundary department had to adjudicate on the status of granges, not just in Antrim, but countrywide. Indeed, the proliferation of place names that contain a monastic association indicates the extent of the task involved. One of the more obvious examples is the parish of Monksland near Bunmahon, County Waterford which had been a grange of the monastery of Inishlounaght, near Clonmel, County Tipperary, a distance of over twenty statute miles. Remnants of this thirteenth century landholding were still evident in the nineteenth century as the Church of Ireland congregation in the Monksland parish were ministered to by a curate who received a stipend of 75 pounds from the Inishlounaght rector.³⁰

As boundary commissioner, Griffith availed of the opportunity to standardise parish names. Whereas the aforementioned parish of Inishlounaght was classified in both Lewis's *Topographical dictionary* and the *Parliamentary gazetteer* under the

1861), pp 905-57 especially p. 926 (hereafter *Index to the townlands and parishes*).

²⁸ Richard Griffith, *General instructions for the guidance of district and assistant boundary surveyors in the performance of their respective duties* (Dublin, 1832), p. 11 (hereafter *Instructions* (1832)).

²⁹ *Index to the townlands and parishes*, p. 926.

³⁰ *Parliamentary Gazetteer* (Dublin, 1846), vii, 795.

names Abbey, Abbeyslunaght and Innislonnagh,³¹ the boundary department of the Ordnance Survey recorded the parish under the official title of Inishlounaght, thereby establishing a standardised spelling.³² Indeed of the 2,445 parish names recorded in the 1851 census returns only four appear with an alias (less than 0.2 percent) whilst an examination of Lewis's *Topographical dictionary* for County Mayo, published in 1837, showed that 32 per cent of parishes were listed with two or more names.

Another area of difficulty for the boundary commissioner was to establish the parish boundaries within the environs of Dublin city where expansion of urban settlement in the late seventeenth century had necessitated the creation of new parishes.³³ It would seem that changes to the built environment dulled the boundary lines to such an extent that Griffith sought

any documentation in the possession of the paving corporation of the city of Dublin shewing [sic] the exact boundaries of the several parishes within the city with the numbers of the houses which form angle points in the parish boundaries or through which the boundaries of parishes may pass with the exact point of each house in which the division line may run.³⁴

The contrasting development of vast pleasure grounds such as the Phoenix Park had also engaged the boundary surveyors. In laying out these parklands the physical features that had previously marked the parish divisions were, on occasions, removed. Griffith, having re-established the parish boundary lines, through consultation with the relevant parish rectors, re-marked the boundaries with granite posts bearing the initials of the parishes on the appropriate sides. Following communication with the duke of Leinster, a similar solution was proposed for the Carton demesne, County Kildare.³⁵ Despite his efforts to define the Dublin boundaries, Griffith found them to be so entangled that he wrote to Colby in March 1829 and advised him to leave County Dublin out of his plans for the present as Griffith thought 'a special act of parliament will be required' to resolve the boundary divisions.³⁶

The boundary department was also called upon to make an assessment on the status of the so-called 'united parishes'. In some districts, where a contraction of the Protestant population had caused two or more parishes to unite in order to provide one

³¹ *Parliamentary Gazetteer*, i, 2 and vii, 795; *Topographical dictionary* (London, 1837), i, 5 and ii, 23.

³² *Index to the townlands and parishes*, p. 927.

³³ Jacinta Prunty, *Dublin slums 1800-1925: a study in urban history* (Dublin, 1998), p. 278.

³⁴ Griffith to the 'Corporation of the city', 8 Dec 1829 (underlining by Griffith) (N.A.I., OL 2/3).

³⁵ Griffith to the Rector of the parish of St James's, 25 Mar 1830 (N.A.I., OL 2/3); OL 2/3, [p. 269]; Griffith to the duke of Leinster. 21 Apr 1830 (N.A.I., OL 2/3 [p. 269]).

³⁶ Griffith to Colby, dated 4 Mar 1829 (N.A.I., OL 2/1; a bill to alter the number and define the boundaries of baronies of County Dublin (1842) may have been part of the legislative programme that was required (<http://www.bopcris.ac.uk>) (26 Apr 2006).

benefice, such amalgamations posed the quandary of whether to record them as a single united parish or as separate entities. One such instance occurred in November 1829 when Captain Frederick English of the Royal Engineers was mapping the parish of Ballyphilip, in the barony of Ards Upper, County Down. Although the boundary department had issued instructions that Slanes and Ballytrustan were also parishes in their own right, Captain English questioned this decision. He argued that as the three parishes had been united, he was of the opinion that both Slanes and Ballytrustan should be represented on the Ordnance Survey sheets merely as townlands of the Ballyphilip parish.³⁷ Griffith's decision to grant parish status to all three divisions was undoubtedly influenced by a submission to him from the bishop of Down & Connor who had argued that although the three parishes had been united by a 1609 charter of James I

they have however always continued to be esteemed separate parishes; & on the late occasion when the tithe composition act was carried into effect, separate agreements were reached for Ballyphilip, Slanes, & Ballytrustan as being distinct parishes.³⁸

All three parishes appear in the official list of parishes attached to the 1851 census report: an indication that the *de facto* status of a land division, as expressed by the presiding bishop (or lord) took precedence over ancient writs.

The Ballytrustan entry in the *Index to the townlands and parishes* provides a further example of the complex nature of parochial divisions which Griffith had to untangle and demarcate before they could be mapped. The *Index* records that the total extent of the parish was 1,681 statute acres. Of that total, 877 acres were divided into three separate portions (viz. East part, 236 acres; Middle part, 181 acres; and West part, 460 acres) detached from the main body of the parish.³⁹ What set of historical circumstances led to such an arrangement of land parcels was not revealed by the sources examined as part of this study, but it is sufficient to say that the detached portions of Ballytrustan parish had some association with the principal part of the parish. Whilst the Ballytrustan parochial structure may seem complex, Griffith had developed an effective method to determine what townlands were to be allocated to each parish: he simply allotted a townland to that parish to which it paid tithe. If a townland was exempt from tithe it was allocated to the parish to which it paid church

³⁷ Capt. Frederick English to D. O'Connor (boundary surveyor), 13 Nov. 1829, forwarded to Griffith 14 Nov. 1829 (N.I.A., OL 2/1, [p. 214]).

³⁸ Bishop of Down and Connor to Griffith, 5 Dec 1829, (N.I.A., OL 2/1, [insert]).

³⁹ *Index to the townlands and parishes*, p. 911.

cess and if a townland paid neither tithe nor church cess it was allocated to the parish by which 'it was wholly or for the most part surrounded.'⁴⁰

Boundary Survey: counties and baronies

If he had heeded the evidence of David Aher to the Spring Rice committee, Griffith might have foreseen the difficulty in delineating the parish boundaries but he could be forgiven for expecting the demarcation of the county and boundaries to be less complex, given that both the county and barony units were in general use through the local administration system of mid-nineteenth century Ireland. Notwithstanding this, when it came to setting down the boundaries on paper difficulties arose. Similar to Griffith's use of the tithes to determine parish boundaries, he employed the county presentment records to determine inter-county boundary disputes, as in the case of the disputed boundary between the 'county of Derry [and] the county of Antrim'. Whilst it was accepted by all parties that the River Bann did mark the boundary between the two counties, what was disputed was where exactly the boundary should be marked on the Ordnance Survey map. There was a case to suggest that, rather than marking the boundary in the centre of the river, all of the riverbed should be within County Londonderry. This arose because, although both Antrim and Londonderry paid half the expenses for the maintenance of the bridges, which would suggest that half the river lay in each county, the 'Marquis of Donygall' [sic], whose estate abutted the river on the County Londonderry side, claimed that all of the riverbed was his property. In Griffith's opinion, if the whole of the river belonged to the 'county of Derry' [sic] then the 'county of Antrim should not pay any portion of the expense of the mason work.'⁴¹

Griffith's intervention in the Londonderry-Antrim dispute seems to have resolved the case but not all baronial and county boundary issues could be brought to a conclusion in such an expedient manner. A countrywide review of boundaries, organised by Griffith and verified by the county treasurer, revealed that the Irish administrative boundary system had evolved in a rather complex way. This 1834 report showed that twenty- seven counties contained detached portions of baronies 'insulated' within other baronies of the same county, the exceptions being counties Antrim, Donegal, Down, Londonderry and Tipperary. In addition, seven counties (Cavan, Dublin, King's, Meath, Queen's, Tyrone and Waterford) had a detached portion

⁴⁰ Griffith, *Instructions* (1832), pp 10-11.

⁴¹ Griffith's correspondence, 27/28 Aug 1828, (N.A.I., OL 2/1, [p. 38]).

insulated within other county bounds.⁴² For example, the King's County report states simply that 'part of Westmeath consisting of the townland of Balleek is included in the barony of Ballycowan', County Westmeath.⁴³ The Queen's County report is slightly more descriptive. It states that

[a] portion of the county of Kilkenny, consisting of the [town]lands of Knockamaine, Ashbrook and Cappanellan in the vicinity of Castledermot, is insulated in this county. ... The portion of the county of Kilkenny insulated consists of Castledurrow, with the demesne of Lord Ashbrook containing four to five thousand acres.⁴⁴

The County Cork report was quite extensive and employed the term 'ploughlands' rather than townlands in its description of the insulated portions within the county's baronies. Some of the detached portions were extensive, including the '... five ploughlands "Ballynorkin, Glynn, Kilquane, Sagafineen and part of Mornabbey" ploughland containing in total 2,613 acres, belonging to the barony of East Muskery which are insulated in the barony of Barretts.'⁴⁵ Although the *c.*1760 Rocque map of Ireland included details of the larger insulated portions of counties, most notably the detached portion of County Kerry isolated in North West Cork; the portion of Kings County lodged in Kildare abutting Queen's and the part of County Dublin nestled between Kildare and Wicklow,⁴⁶ Griffith seemed to be taken aback by the number and extent of detached townlands within both the counties and the baronial divisions. 'Fortunately', he wrote in February 1835, 'there are no insulated portions ... in the counties of Londonderry, Antrim, & Tyrone, the engravings of which have been completed' but this was not the case for County Fermanagh, the map of which was then 'at a very forward state.' Whilst Griffith was prepared to allow insulated portions of parishes go forward for engraving onto the Ordnance Survey maps, he argued that 'considerable public inconvenience [had] arisen from the detached portions both of counties and baronies.' Therefore, Griffith considered it important that the consolidation of these detached portions should be completed before the Ordnance Survey maps were drawn. He envisaged that legislation would be required to rectify the situation but he anticipated no difficulty in its enactment, as although the detached portions were numerous, they usually were not singularly extensive.⁴⁷ The precise legislative

⁴² Report entitled 'Insulated portions of counties and baronies as corrected and certified by the treasurers', 9 Jan 1834 (N.A.I., OL 2/3, [pp 259-68 and 270-2]).

⁴³ Report entitled 'Insulated portions of counties and baronies', 9 Jan 1834 (N.A.I., OL 2/3 [p. 264])

⁴⁴ Report entitled 'Insulated portions of counties and baronies', 9 Jan 1834 (N.A.I., OL 2/3 [p. 267]).

⁴⁵ Report entitled 'Insulated portions of counties and baronies', 9 Jan 1834 (N.A.I., OL 2/3 [p. 260]).

⁴⁶ See John Rocque map of Ireland first published in 1774 a copy of which now hangs at the entrance to the Glucksman Map Library, Trinity College, Dublin.

⁴⁷ Griffith to the right honourable Sir Henry Harding, 9 Feb 1835 (N.A.I. OL 2/5, [p. 46]).

arrangements made in order to consolidate the detached portions within the counties and baronies in which they were contained, remains to be studied, but evidently, they were successful as all counties and baronies are represented as single units, devoid of detached portions, in the first edition Ordnance Survey maps.⁴⁸

Thankfully, from Griffith's perspective, the 1834 report did not reveal any instances where isolated portions of counties had crossed provincial boundaries. In his reply to Colby's question (in June 1829) on whether or not the boundaries of the provinces were sometimes subdivided by county, barony or townland boundaries, there is no hint that he was aware of the impending difficulties with insulated portions of counties. He was, however, somewhat circumspect and gave the qualified answer that 'as far as [he had] ascertained the fact [he was] of the opinion that the boundaries of provinces are coincident in every case with county boundaries.'⁴⁹

Townland survey

From his instructions to the boundary surveyors which he had compiled over the first seven years of his tenure as boundary commissioner, the process Griffith adopted to survey the townland boundaries is clear cut in theory.⁵⁰ Griffith had organised the boundary department under a hierarchical structure with himself as boundary commissioner at the pinnacle, responsible only to the lord lieutenant of Ireland. Below the commissioner were the district boundary surveyors to whom the lower grade of assistant boundary surveyors reported. The assistant surveyors' functions were generally in the field, identifying and demarcating townland boundaries. They were also responsible for physically marking out the parish boundaries before the arrival of the Ordnance Survey officers, whose function it was to measure and commit to paper what was prepared for them. The boundary surveyors were 'only to find out, and point out, what it was that needed measuring.'⁵¹

Before the assistant boundary surveyor commenced the perambulation of a parish, he received a list of the townlands drawn up by the high constable of each county. Although these lists were the official record of townlands, Griffith considered

⁴⁸ Three pieces of legislation (a) a bill for giving summary remedy for the partition of lands in Ireland and to authorise identifying of confused or unknown boundaries of lands in Ireland (as amended by committee); (b) a bill to empower the lord lieutenant of Ireland to annex certain townlands in the county of Roscommon (1840) and (c) a bill to alter the number and define the boundaries of baronies of County Dublin (1842) may have been part of the corrective legislative programme (<http://www.bopcris.ac.uk>) (26 Apr. 2006).

⁴⁹ Colby to Griffith 18 Jun 1829; Griffith to Colby, 1 Jul 1829 (N.A.I., OL 2/1 [p. 169]).

⁵⁰ See Griffith, *Instructions* (1832) pp 3-10.

⁵¹ Andrews, *Paper landscape*, p. 33.

them to be ‘generally very imperfect’; so much so that, by 1828, the general practice within the boundary department was to regard estate papers as a more reliable townland list.⁵² Each assistant boundary surveyor was provided with two tin cases in order to help prevail upon the local gentry to allow their maps be removed to the office for tracing so as to avoid the delay and expense of skilled draughtsmen having to travel. If permission to copy estate papers was received two copies were made: one for the use of the assistant boundary surveyor and the other for the district boundary surveyor.⁵³

The local proprietors and clergy were also requested to seek the co-operation of the ‘country people’ and to caution them against defacing the boundary marks which were to be placed during the boundary survey. Standard notices to this effect were to be posted up on the doors of the church and the chapel, and other public places within the parish.⁵⁴

Meersmen

Griffith also arranged that assistant boundary surveyors should be furnished with a recommended list of people considered suitable to act as ‘meersmen’ for each parish.⁵⁵ For the initial stages of the survey, because it was assumed that their position gave them an innate, if not an acquired knowledge of the local boundaries, cess and tithe collectors were preferred as meersmen, but soon Griffith realised that ‘these persons were unacquainted with the boundaries’ so he dispensed with their services. However, by law the county cess collector’s presence was required and consequently, in all disputed cases, cess collectors were called upon to attend ‘as otherwise the boundaries determined on by Mr Griffith would not have been conclusive for the survey.’⁵⁶ In lieu of the cess collectors, Griffith called ‘upon the landed proprietors to appoint meersmen to show the boundaries.’ This arrangement Griffith found more satisfactory as the people nominated by the local proprietor or agent of an estate generally were well acquainted with the estate’s boundaries and obviously had the confidence of the landlord.⁵⁷

⁵² Griffith to Henry Buolt, 19 Sept 1828 (N.A.I. OL 2/1 [p. 60]).

⁵³ Griffith to Henry Buolt, 19 Sept 1828 (N.A.I., OL 2/1, [p. 60]); Griffith, *Instructions* (1832), p. 53-6.

⁵⁴ Griffith, *Instructions* (1832), p. 10.

⁵⁵ Griffith, *Instructions* (1832), p. 1 (‘Meer (or maer, or mere) is defined as a boundary; ... as an object indicating a boundary’ (O.E.D., <http://dictionary.oed.com>) (27 Apr 2006)).

⁵⁶ Notes respecting proposed amendments in the boundary act: The amendments in the boundary act for the Ordnance Survey of Ireland (vi Geo. IV, Chap. 99) have been suggested by Mr Griffith the general boundary surveyor, whose duty is to ascertain and mark the boundaries which are subsequently to be surveyed by the Ordnance Survey [n. d.] (N.A.I., OL 2/1, [p. 156]).

⁵⁷ Griffith, ‘Notes respecting proposed amendments in the boundary act’ (N.A.I., OL 2/1, [pp 156-7]); Griffith, *Instructions* (1832), p. 3.

The assistant surveyors were advised to interview the prospective candidates to assess which were the most intelligent and active. Two classes of meersmen, primary and secondary, were required. The person who possessed the most complete knowledge of all boundaries of the parish under review was to be appointed as the primary meersman. He was to attend for the boundary perambulations of the whole parish and in due course he was to act as meersman to the ordnance surveyors. Generally, only one primary meersman was to be appointed to each parish but if the parish extended to over six square miles (3,840 statute acres) a second primary meersman could be appointed.⁵⁸

In addition to the primary meersmen, one secondary meersman for each estate within a parish was to be employed.⁵⁹ Griffith's rationale for this decision was that, as townland boundaries were generally coextensive with estate boundaries, a person familiar with the boundaries of each estate would be of assistance to the survey's deliberations. Also, when the common boundary between two estates was being surveyed, having a representative of each estate present would ensure that the assistant boundary surveyor

shall not be led astray, or induced to mark out as that boundary a line which would encroach on either estate which would be likely to happen if the boundary were shown to him by the meersman or meersmen for only one of the estates, who might through ignorance or design point out to him, as the common boundary of those estates a line which encroached upon one of them.⁶⁰

It is apparent from Griffith's *Instructions* (1832) that two main sources of evidence were utilised to determine the townland boundaries: an official list supplied by the high constable of each county and the information provided by the landed proprietors. As already noted, Griffith believed the official list to be unreliable but advised acceptance of whatever townland boundaries that were shown in the estate maps and confirmed by both secondary meersmen who were, after all, appointed on the recommendation of the landlords. In essence, Griffith advised the assistant boundary surveyor that, for townlands totally contained within an estate, he could simply lay out the townland boundaries from the tracings of the estate maps. In the case of townland boundaries that were co-extensive with the boundaries of an estate the surveyor could accept the agreed view of the proprietors on both sides of the townland boundary as to what was the lie of the townland boundary.⁶¹

In the course of the perambulation of the boundaries, the assistant boundary

⁵⁸ Griffith, *Instructions* (1832), pp 1-4.

⁵⁹ Griffith, *Instructions* (1832), p. 4.

⁶⁰ Griffith, *Instructions* (1832), pp 39-40.

⁶¹ Griffith, *Instructions* (1832), p. 15.

surveyor was instructed not only to identify the physical feature that denoted the boundary, but also to establish the exact point of the boundary such as “top of ditch”, “face of wall”, “centre of stream”, etc. If the meersmen were unsure or in disagreement on the exact position of the boundary the assistant boundary surveyor was advised to seek the mediation of the ‘old resident tenantry’ on both sides of the undecided boundary to settle the issue,⁶² thereby further emphasising the point that Griffith’s boundary survey was essentially estate based.

No doubt influenced by his experiences with the River Bann on the Londonderry-Antrim county boundary, in his 1832 instructions Griffith advised that where a river or stream bounded a county, barony, parish or townland the centre of the river or stream was to be taken as the boundary. Where streams or rivers had changed their course from what had ‘originally been the boundary’, the boundary was not to be moved to the new course but to remain in the centre of the old watercourse. An exception to this rule was made for townland boundaries where the proprietor or proprietors of the land on both sides of the newly established boundary approved it.⁶³

When a boundary was settled upon, the assistant boundary surveyor was instructed to sketch an outline of it into the field book provided and the following abbreviations were to be used to denote the detail of the boundaries.

C.D.	centre of ditch	F.R.	face of rock
C.R.	centre of river or road	L.S.	lockspitten [see below]
C.S.	centre of stream	R.H.	root of hedge
C.W.	centre of wall	T.D.	top of ditch.
F.B.	face of bank	Q.B.	quick bed
F.D.	face of ditch	Md.	mound
	6 F.D.		six feet from the face of ditch ⁶⁴

These abbreviations were utilised in the first edition Ordnance Survey maps and continued to be used in revised editions. In order to avoid any misconceptions, the initials were to be written in on the side to which they referred. For instance, in the case where the boundary was at the ‘face of a bank’, F.B. was to be inscribed on the side of the bank from which the area of the townland was to be measured.⁶⁵ The style of the script that Griffith nominated for use to denote the various denominations was also used in the Ordnance Survey maps that were withdrawn (due to inaccuracies) until circa 1829.

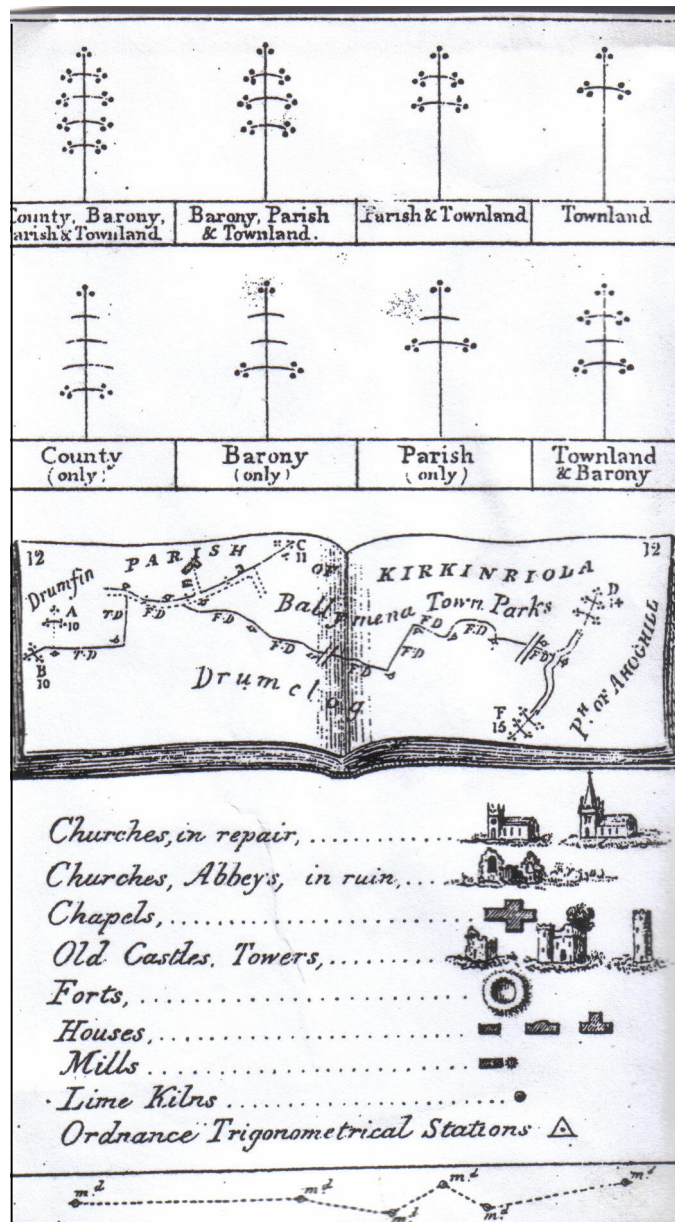
⁶² Griffith, *Instructions*, (1832), p. 5

⁶³ Griffith, *Instructions* (1832), p. 13.

⁶⁴ Griffith, *Instructions* (1832), pp 22-3.

⁶⁵ Griffith, *Instructions* (1832), p. 22.

Fig. 2.2: Legend for sketch maps drawn by boundary surveyors c.1828



Source: Plate 2 in Griffith's *Instructions* (1832).

Duties of assistant boundary surveyor

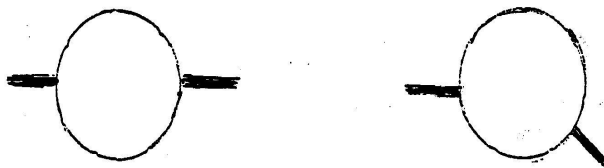
When perambulating the boundaries, the assistant boundary surveyor, accompanied by the meersmen, was obliged to mark county, barony, parish and townland boundaries.⁶⁶ With the assistance of 'marksmen' (physical labourers), posts or mounds of stones or clay were erected to identify the boundaries for the Ordnance Survey officers when mapping the parish. The assistant boundary surveyor also had the option, where conditions allowed, of 'lockspitting' the ground to indicate the boundary.⁶⁷ This entailed cutting a circle of more than two feet in diameter in the

⁶⁶ Griffith, *Instructions* (1832), p. 10.

⁶⁷ Griffith, *Instructions* (1832), p. 16.

ground by removing the sod. The direction of the boundary was marked by cutting out two lines emanating from the circle in the direction of the boundary (see figure 2.3).

Fig. 2.3 Examples of the lockspitting marks used to mark the surveyed boundaries c.1832



Source: Griffith's *Instructions* (1832), p. 16.

In the case of towns and villages the boundary indicator was to be 'painted in black on the walls of houses.'⁶⁸ Whichever method was chosen to mark the boundaries, Griffith insisted that a marker was placed wherever 'one line of a boundary meets or abuts another.'⁶⁹

Townlands divisions were not considered to extend into larger lakes such as Lough Neagh and Lough Erne but to end at the ordinary water mark (which is part of the explanation as to why the total parish area does not always equate to the sum of the area of the townlands it contains). However, county, barony and parish boundaries had to be defined through inland bodies of water but all boundaries were terminated at the ordinary high water mark on the seashore.⁷⁰

Griffith instructed the assistant boundary surveyors that, when drawing the line of the boundaries into the field book provided, they were to give special attention to the position of all churches, chapels, castles, houses, lime-kilns, bridges and any other remarkable objects situated on or near the boundaries.⁷¹ All glebe lands were to be coloured into the sketch with a light tint of Indian ink, and bishops' lands were to be denoted with a purple ink.⁷² In addition those 'ancient' demesne lands that were on the original high constables' list supplied to the assistant boundary surveyor were to be marked as townlands in their own right. If the demesne was found to have been enlarged then the assistant boundary surveyor was obliged to mark out the boundaries of

⁶⁸ Griffith, *Instructions* (1832), p. 8.

⁶⁹ Griffith, *Instructions* (1832), p. 11.

⁷⁰ Griffith, *Instructions* (1832), pp 13-4.

⁷¹ Griffith, *Instructions* (1832), p. 18.

⁷² Griffith, *Instructions* (1832), p. 31.

the townlands which had been subsumed into the modern demesne lands.⁷³ This instruction arose because of inconsistencies in demarcating demesne boundaries between different teams of boundary surveyors. In a circular dated 25 January 1830, addressed to district boundary surveyors Buck, Conroy, Jones and O'Connor, Griffith intimated his

desire that in future the boundaries of townlands are to be marked through all modern demesnes where they can be traced with certainty and particularly those which are not recognised as separate divisions in the county cess collectors' returns. But in the case of ancient demesnes where the townland boundaries cannot now be traced and which have been recognised in the county cess collectors' return the boundary of the demesnes may be taken as a townland boundary and the demesne itself marked as a townland. In addition to the internal townland boundaries the external boundaries of all comparatively modern demesnes are to be shown by dotted lines.⁷⁴

This circularised instruction left room for interpretation. Since townland boundaries were meered by landlords' nominees, the desire of the landlord as to what townland boundaries were recognisable and what were not, within a demesne, was therefore more often than not going to predominate.

Place names

Within the boundary department there were three elements to be officially considered when deciding upon what place names would be inserted on the boundary sketch map:

1. the official list of townland names supplied by the high constable;
2. the name recorded in the estate papers
3. information gleaned from local residents.

On commencing to perambulate the boundaries of a parish, each assistant boundary surveyor was supplied with an official list of townland names drawn up by the baronial chief constable. If whilst marking the boundaries, either through contact with local tenantry or from the estate maps, an assistant boundary surveyor should come upon a townland name, which was not on the official list he was 'immediately' to inform the district boundary officer and at the same time to forward the names and addresses of both the landlord and agent of the newly identified townland.⁷⁵

Griffith's *Instructions* (1832) also outline the procedure to be adopted when the assistant boundary surveyor came upon two (or more) townlands within a single parish

⁷³ Griffith, *Instructions* (1832), p. 15.

⁷⁴ Griffith to district boundary surveyors, 25 Jan 1830 (N.A.I., OL 2/1 [pp 210-01]).

⁷⁵ Griffith, *Instructions* (1832), p. 2.

that possessed the same name even though they were distinct townlands in their own right. In order to distinguish one from the other, Griffith employed the same technique as Petty had used whilst conducting the Down survey.⁷⁶ He instructed his assistant boundary surveyor to affix some characteristic term such as north, east, upper or lower to the townland name. This agnomen was to be affixed after, and not before, the place name, so instead of writing East Crossterry the correct format was Crossterry East.⁷⁷ If, however, a parish boundary passed through a single townland, this townland was to be recorded as two distinct and individual townlands within each parish under the same name without any distinguishing appendage.⁷⁸ An example of both these instances can be found in the *Index to the townlands and parishes* under the entry for townlands with the stem name of Ballymurragh in Counties Wexford and Limerick. In the County Wexford case there are two contiguous townlands, both named Ballymurragh (without any appendage) each of which is in a different parish: Killincody and Kilnamanagh, whilst the townlands of Ballymurragh East and Ballymurragh West, County Limerick are both in the parish of Glenquin, therefore they were given the agnomina East and West in order to distinguish between them.⁷⁹

Similarly, the townland of Dundooan, County Londonderry was situated at the intersection of two parish boundaries and as a result it was sub-divided into three different townlands under direct instructions from Griffith. Following a query from the Ordnance Survey office, dated 20 March 1832, Griffith advised Colby that

[i]n this case (which I hope will prove an unusual one) I am of the opinion that the townland of Dundooan must be divided into three townlands, one in the parish of Ballywillin, one in the parish of Coleraine, and one consisting of two detached portions in the parish of Ballyaghan.⁸⁰

The *Index to the townlands and parishes* shows that Dundooan was divided into three portions but the portion included in the parish of Ballyaghan was not further sub-divided into two detached portions.⁸¹ Whether following further deliberations one portion was subsumed into a neighbouring parish or whether a more detailed examination (or readjustment) of the boundaries allowed the portions to be reattached is unclear. What the Dundooan townland case does illustrate is that after Griffith had conducted his boundary survey there were three distinct townlands named Dundooan

⁷⁶ Petty, *The political anatomy*, p. 109.

⁷⁷ Griffith, *Instructions* (1832), p. 19.

⁷⁸ Griffith, *Instructions* (1832), p. 10.

⁷⁹ *Index to the townlands and parishes*, p. 104.

⁸⁰ Griffith to Colby, 21 Mar 1832 (N.A.I. OL 2/2 [p. 25]).

⁸¹ *Index to the townlands and parishes*, p. 425.

where only one townland had been recorded prior to Griffith's survey.

The assistant boundary surveyors, during their perambulation of the townland boundaries, were also 'to ascertain, and register' in their field books the names applied to localities that contained several townlands such as 'Bollinagleragh, in the county of Leitrim', or bigger areas that contained several parishes such as Connemara, in County Galway, and to list the townlands or parishes which these tracts of land contained in their field books. The names of all loughs, bays, harbours, lakes and rivers, any remarkable mountains, and all headlands were also to be recorded and sketched onto the boundary maps for each parish.⁸²

Place name orthography

Before writing the name of any townland into his field book, the assistant boundary surveyor was directed to ascertain the true pronunciation and meaning of the townland name. Then he was to apply an orthography to the place name that would 'enable or oblige the reader to pronounce it correctly.' The assistant boundary surveyors were also instructed by Griffith that

[w]hen tracing from the estate map the orthography of the names on the map [was] to be copied exactly on the tracing and no alteration or addition (by way of improvement, or for any other purpose) is to be made in, or to, the orthography of any name on the map in writing it on the tracing.⁸³

A copy of these map tracings was to be forwarded to the district boundary office⁸⁴ and before completing his sketch map for any parish, the assistant boundary surveyor was instructed to draw up a list of the townland names according to the manner in which they were pronounced by the local people. This phonetically spelt list was also to be forwarded to the district boundary surveyor in order to determine the final orthography of the townlands in a parish.⁸⁵

Following due deliberation of the information made available to him, the district boundary surveyor communicated his decision regarding the townland names for a given parish to the assistant boundary surveyor. The assistant boundary surveyor then completed a pre-printed 'bond' for each primary meersman. Into these pre-printed forms, duly signed by the meersman, he was to insert the orthography of the townland names and the name and address of the primary meersman whose duty it was to return

⁸² Griffith, *Instructions* (1832), pp 24-5.

⁸³ Griffith, *Instructions* (1832), p. 53.

⁸⁴ Griffith, *Instructions* (1832), p. 56.

⁸⁵ Griffith, *Instructions* (1832), pp 72-3.

to the area and assist the Ordnance Survey in mapping the boundaries. This completed form was to accompany the sketch maps of the surveyed boundaries when forwarded to the Ordnance Survey department upon which the mapping of the parish was ultimately to be based.⁸⁶

Colby's instructions to the Ordnance Surveyors had envisaged the operation of a parallel system within the Ordnance Survey for gathering information on the 'correct orthography of the names of places by diligently consulting the best authorities within their reach.' This information was to be recorded by the Ordnance field officers into a specially designed 'name book' containing 5 columns for (1) the place name as it was commonly spelt; (2) other modes of spelling the name; (3) the authority from which each of these alternative spellings was taken; (4) the situation of the place and (5) a short description of the place with any remarkable circumstances noted.⁸⁷ According to G. M. Doherty these 'completed name books would be used to decide the form of the name to be put on the map.'⁸⁸ Although not referenced, Doherty's work provides an alternative opinion on the source for the place names used on the Ordnance Survey maps from that intimated in Griffith's 1832 *Instructions*. Doherty states that there were failures in the system Colby had devised to use army personnel who were unfamiliar with the Irish language to compile Gaelic place names and it was not until the Irish scholar John O'Donovan was hired, in 1830, as an orthographer and etymologist that the Ordnance Survey could justifiably influence the selection of the most appropriate place names to be ascribed on the maps. The expansion of a 'topographical or historical department' within the Ordnance Survey in the 1830s, under the tutelage of Thomas Larcom, enhanced the scholarly reputation of the survey.⁸⁹

However, whilst the Irish scholars George Petrie, Eugene O'Curry, John O'Donovan and poet James Clarence Mangan were recruited into the Ordnance Survey topographical department it would seem that the office of the boundary survey retained the final authority to decide the orthography of the place names. In August 1830, Larcom sent Griffith a list of names from Ballymoney parish, County Londonderry, and requested him to decide on their correct spelling. But it has been suggested from 1832, Colby informed the boundary department that they had no authority to alter the

⁸⁶ Griffith, *Instructions* (1832), pp 7-8.

⁸⁷ T. F. Colby, *Instructions for the interior survey of Ireland* (Dublin, 1825) reproduced in Andrews, *Paper landscape*, Appendix B, p. 311.

⁸⁸ G. M. Doherty, *The Irish Ordnance Survey: history, culture and memory* (Dublin, 2004), p. 18.

⁸⁹ Doherty, *The Irish Ordnance Survey*, pp 18-21; Andrews, *Paper landscape*, pp 119-29.

ordnance survey map for the county effectively putting an end to Griffith's involvement in decisions regarding place names.⁹⁰

Although Griffith's greater participation in valuation office affairs after 1830 certainly reduced the time he could dedicate to boundary matters, he still remained as boundary commissioner even after he resigned his valuation office commission in 1868. Although there are fewer references concerning boundary issues in the valuation office letter books, the Ordnance Survey papers continue to include references to 'Mr Griffith's' opinion being required with regard to townland names and boundaries.⁹¹ Andrews, in 1993, reiterated his long held view that 'townland and other territorial names were not chosen by the Ordnance Survey but supplied to the survey by the Irish government's boundary department.'⁹² The Ordnance Survey, according to Andrews, only determined the orthography of the place names, a process which had, by the 1830s, become a matter of applying a set of standardised anglicised forms, devised by Larcom and O'Donovan, to those names which had survived into the 1830s in their Irish form. Consequently all townlands which contained the element 'Dubh' in their original format appeared as 'Duff' in the official lists. Similarly 'Ceathramh (a quarter)' was transformed into 'Carrow' on both the Ordnance Survey maps and the subsequent valuation lists.⁹³ This standardisation of names would explain how the townland of 'Farrentimble Glebe', recorded on the 1829 unpublished Ordnance Survey map of County Londonderry, appeared as 'Farrantemple Glebe' in the 1832 version of the map.⁹⁴

Colby and Larcom planned that the information collected by the topographical section of the Ordnance Survey would be the basis of the texts which they planned to publish with each map.⁹⁵ These written descriptions Colby believed necessary to convey the additional information pertaining to parishes which could not be fitted onto the published maps. Much of this 'information about parishes resulted from research into

⁹⁰ Art Ó Maolfabhail, 'An tSuirbhéireacht Ordanáis agus logainmneach na hÉireann 1824-34' in *P.R.I.A.*, ix, no. 3, C (June 1989), pp. 48-56 (I am grateful to Dr Proinsias Ó Drisceoil for directing me to this article).

⁹¹ For example see Ordnance Survey name books, Tipperary, no. 123, p. 16; also see OS 2 -16, Ordnance Survey register of correspondence for 1836-37, for example OS2/16, no. 7254, dated 10/4/1837; no. 7545, dated 11/10/37; no. 8113, dated 31 Aug 1837; no. 8186, dated 16 Oct 1838.

⁹² J. H. Andrews, 'Notes for a future edition of Brian Friel's Translations' in *Irish Review*, no. 13 (Winter 1992/1993), p. 102; and Andrews, *Paper landscape*, p. 56.

⁹³ Andrews, *Paper landscape*, pp 124-25.

⁹⁴ Partial reproductions can be seen in Andrews, *Paper landscape*, plates II and III (no pagination for this centre section).

⁹⁵ G. M. Doherty, *The Irish Ordnance Survey: history, culture and memory* (Dublin, 2004) gives the history of the Ordnance Survey memoir department.

place-names.’⁹⁶ However, ‘with the maps about to be constructed, it was desirable to establish a standard orthography’; therefore, both ‘for future reference’ and ‘for the local history’ of the whole country, the information collected by the topographical department was utilised, not on the maps, but in the memoirs which Larcom had hoped would accompany each parish map.⁹⁷

The Ordnance Survey maps

In his *Instructions for the interior survey of Ireland* or ‘Blue book’, Colby had envisaged that the boundaries of the legal and ecclesiastical divisions would be pointed out to the officers of the Ordnance Survey by an appointee of the lord lieutenant (i.e. the boundary department) and furthermore that only boundaries ‘mentioned in the boundary surveyor’s certificate’ would be mapped.⁹⁸ The assistant boundary surveyors’ sketch maps and the accompanying list of townland names fulfilled these criteria. There is some evidence to suggest that these sketch maps were employed by the Ordnance Survey officers to assist them in laying down the six-inch maps for, in October 1828, whilst surveying the parish of Kilbroney, County Down, Lieutenant Boards of the Royal Engineers allowed James Coates, the agent for the local landlord, Mr Ross, to view the sketch map of the parish drawn by the boundary department. To his indignation, the agent observed on the sketch map, that the term ‘mountain in common’ had been

... given to all Mr Ross’s sheep pasture, and mountain pasture which [was] incorrect: and might if recorded on the face of the maps of the new survey lead to litigation and aggression upon the lands. As his agent I beg you will communicate this objection to the proper office, with a view to the term mountain in common being altered to some other denomination such as “sheep pasture” or “mountain pasture”. I beg to add that there is no commonage whatever upon Mr Ross’s lands either mountain or otherwise nor never has there been any. All his mountains and adjoining townlands are fenced and since I have been his agent, I have had occasion to punish trespassers on the very pasture land and bog laid down upon the sketch maps as mountain in common. May I request a reply as soon as you receive a communication on this very important subject.⁹⁹

Obviously Lieutenant Boards understood Griffith to be the ‘proper office’ when he chose to forward Mr Ross’s complaint to him. In dealing with the complaint Griffith, as

⁹⁶ Angélique Day and Patrick McWilliams (eds), *Ordnance Survey, memoir of Ireland: x, parishes of County Antrim, III, 1833, 1835, 1839-40, Larne and Island Magee* (Belfast, 1991), ix.

⁹⁷ *Index to the townlands and parishes*, p. 11 quotation from the “preliminary notice” to the Memoir [of Templemore].

⁹⁸ T. F. Colby, *Instructions for the interior survey of Ireland* (Dublin, 1825), p. 10 and Andrews, *Paper landscape*, p. 321.

⁹⁹ James Coates, Rosstrevor to Lieutenant Bordes of the Royal Engineers camp near Rostravoir, 16 Oct 1828, forwarded to Griffith (emphasis in original) (N.A.I. OL 2/1, [pp 64-5]).

ever, gave full cognisance to the landlord's views. He wrote to Coates and advised him that he had

... no objection to adopt any name Mr Ross may fix upon the lands but I should prefer the actual name of the land or mountain to those proposed, viz. Sheep Pasture or Mountain Pasture as in future this division will become a Townland in itself. As soon as I receive your reply I shall communicate with the ordnance department.¹⁰⁰

Whilst Griffith had no objection to Ross's choice of name, it is noticeable that Griffith did advise of his preference for a name that had an association with the locality and it confirms that the process then in operation was that Griffith supplied the place names to the Ordnance Survey.¹⁰¹

Griffith's letter (dated 26 February 1844) to Mr Foley, Lord Middleton's agent, serves to further clarify the process of choosing names for townlands and Griffith's efforts to retain the colloquial names. He wrote:

In the parish of Mogeeshy, near Middleton, Co. Cork, a townland of the name of Oatencake has been introduced into the Ordnance Survey being the property of Lord Middleton. This townland, called Oatencake, adjoins Knockgriffin also the property of Lord Middleton, on the south and probably it may be a subdenomination of that townland. At all events Oatencake is an unseemly name and I beg you will inform me whether or not you can substitute any other name or whether it may be attached to Knockgriffin. If you thought it advisable it could be called Knockgriffin Little. May I request your reply as soon as possible as the ordnance maps are now being engraved.¹⁰²

Foley, it seems, was receptive to Griffith's request because the name 'Oatencake' did not register on the 1851 list of townlands whereas Knockgriffin does – twice. The solution arrived at was to maintain two independent townlands, both called Knockgriffin but with the agnomens of Barrymore and Imokilly attached.¹⁰³ However, Andrews has suggested that Griffith's motive in maintaining the traditional names was 'not out of respect for Ireland's cultural heritage as such, but simply, in order to facilitate the continued use of old documents in modern legal proceedings.'¹⁰⁴

Whatever his motives, Griffith did strive to maintain the traditional names and in that respect at least, Griffith's policies would appear to have little in common with the policy adopted during the seventeenth century plantations when the

[l]ast clause of the Explanatory Act enabled men to put new names on their respective lands, instead of those uncouth, unintelligible ones yet upon them.

¹⁰⁰ Griffith to James Coates, Rostravoir (agent for Mr Ross), 25 Oct 1828 (N.A.I. OL 2/1 [pp 64-5]).

¹⁰¹ Andrews, *Paper landscape*, p. 56.

¹⁰² Griffith to Mr Foley (agent for Lord Middleton), 26 Feb. 1844 (N.A.I. OL 2/10 [p. 43]).

¹⁰³ *General alphabetical index to the townlands and towns ... of Ireland* (Dublin, 1861), p. 613.

¹⁰⁴ Andrews, *Paper landscape*, p. 119.

And it would not be amiss if the significant part of the *Irish* names were interpreted, where they are not, or cannot be abolished.¹⁰⁵

Evidently, Griffith's boundary survey was not entirely responsible for the anglicisation of place names even if his efforts were not totally successful. Whilst Mr Ross's chosen townland name of 'Sheep Pasture' was not recorded in County Down townland list, Sheepland Beg and Sheepland More were both recorded. Deerpark also proved to be a popular townland name throughout the country, only slightly more inventive than townlands simply named 'Demesne' which appeared twenty-five times in the *Index to townlands and parishes*. The high number of townlands with the appendage 'demesne' such as Straffan Demesne, Carton Demesne or Leixip Demesne reflects the boundary department's willingness to accept, without question, the landowners' chosen names not only for townlands but also for country houses.¹⁰⁶ Indeed, from 1834, following representations from a number of country gentlemen, all demesnes were marked by distinctive shading on the Ordnance Survey maps, their extent and names being supplied by the proprietors.¹⁰⁷

Delays and disputes

As noted above, Griffith's *Instructions* (1832) to his surveyors and Colby's 'Blue book' were in agreement that the boundary department would supply the names and boundaries of the territorial divisions to be mapped. Such an arrangement meant that Colby's Ordnance Survey department was reliant upon Griffith's boundary surveyors to complete their elements of the task before the mapping of a parish could commence. Delays and misunderstandings meant that relations between the two branches of government were often frayed. By July 1828, they had deteriorated to such an extent that Griffith sought support from the lord lieutenant for the manner in which he had conducted the boundary survey. In a strongly worded letter, Griffith explained that his department had identified a greater number of the territorial sub-divisions than the county treasurers' returns had indicated. Colby had relied upon these grossly inaccurate county treasurers' returns to calculate the number of subdivisions to be drawn and, by deduction, the duration and cost of the Ordnance Survey. As boundary surveyor, Griffith protested to the lord lieutenant that the legislation required him to 'ascertain and mark out' the boundaries of every barony, parish and townland. Showing a clear

¹⁰⁵ Petty, *The political anatomy*, p. 109 (emphasis in original).

¹⁰⁶ Andrews, *Paper landscape*, p. 123; list of townland demesne names is taken from *General valuation of rateable property in Ireland, county of Kildare, union of Celbridge* (Dublin, 1851), p. 38.

¹⁰⁷ Andrews, *Paper landscape*, pp 102-3.

understanding of, and focus upon, the overall objective of the process Griffith continued:

[i]t should be borne in mind that the present survey is but a precursor to the accurate valuation of the townlands of Ireland for equalising the county rates, and if the Ordnance Survey is not made in sufficient detail it will be necessary to make an additional survey for the valuation after the great survey has been effected.¹⁰⁸

Griffith was anxious that the lord lieutenant should consider the matter and convey any changes he should see fit to make in the regulation of the ‘demarcation department of the Ordnance Survey of Ireland.’¹⁰⁹

Within a fortnight of Griffith’s letter of complaint, an investigating officer, Sir James Carmichael Smyth, was assigned to assess all aspects relating to the management and progress of the Ordnance Survey mapping of Ireland.¹¹⁰ Colby sought to divert attention from the Ordnance Survey and laid the blame on Griffith’s boundary department especially for the lack of progress in mapping. Griffith accepted that some delays had occurred but indicated that these were mainly due to difficulties with the meersmen whom Griffith had found to be generally unreliable. They had often neglected to return to their nominated parishes to point out the marked boundaries to the ordnance officers. Apart from the problem of non-attendance, further difficulties had been encountered with meersmen, who either ‘from forgetfulness or design,’ pointed out different boundaries from those that were supplied in the sketch maps drawn by Griffith’s boundary officers. Having carefully replied to each of the reputed causes of delay suffered by the ordnance offers, Griffith calculated that time lost amounted to no more than one day in sixty for each officer.¹¹¹

Except for attributing some blame to the boundary department for the delays caused in the early stages of the survey, Carmichael Smyth’s report largely exonerated Griffith and urged Colby to trust in Griffith’s competence to demarcate the boundaries. Colby was ordered to concentrate his efforts on simply mapping what was pointed out to the ordnance officers.¹¹² In order to expedite the whole operation, Carmichael Smyth accepted Griffith’s suggestion that Colby should write to the boundary department every four months advising them of the parishes he intended to map during the ensuing six months. This arrangement allowed Griffith sufficient time, it was thought, to perambulate and sketch the specific parishes required by Colby, and Carmichael Smyth

¹⁰⁸ Griffith to the lord lieutenant, 11 July 1828 (N.A.I. OL 2/1, [pp 20-1]).

¹⁰⁹ Griffith to the lord lieutenant, dated 11 July 1828 (N.A.I. OL 2/1, [p. 21]).

¹¹⁰ Andrews, *Paper landscape*, p. 69.

¹¹¹ Griffith to Carmichael Smyth, 25 Aug. 1828 (N.A.I. OL 2/1, [pp 40-7]).

¹¹² Andrews, *Paper landscape*, p. 72.

hoped it would, in future, do away with all difficulties there had been between the parties.¹¹³

By April 1830, Colby and Griffith were, again, exchanging letters in respect of delays in ‘the demarcation department of the Ordnance Survey.’ Once again, the intervention of the Dublin Castle was required, this time in the person of the under-secretary, William Gregory. On this occasion, Griffith’s explanation for the delays was that his staff had encountered difficulties in drawing the boundaries for the counties of Leitrim, Cavan, Sligo, Roscommon and Mayo. Griffith described this region as generally mountainous, but incorporating large fertile valleys, which were highly cultivated. He noted that the townland divisions in these areas crossed the valleys at right angles and extended into the foothills of the mountains thereby incorporating a portion of good quality land and some poorer quality upland, clearly a remnant of the in-field out-field medieval land holding system. Unfortunately for Griffith, whilst townland divisions were recognised in the better quality land previous to the survey, these recorded boundaries had not extended in the mountainous areas. On this high ground the land had traditionally been grazed ‘in common’ by the tenants of all the adjoining townlands with the tacit consent of the proprietors and, therefore, there had been no incentive to enclose the property with fences. In many of these areas the proportionality of these grazing rights had been long disputed ‘and frequently litigated’; in others the tenants had happily coexisted, but even in these placid areas, as soon as it became necessary to create a townland boundary for the purposes of the survey, Griffith found ‘each party determined to claim as much as they could, and ... very pertinacious in their demands.’

In such cases, Griffith had the power to proceed in an ‘arbitrary manner’ and by doing so may have avoided ‘much trouble and vexation’, but instead, he had chosen to adopt a conciliatory approach. This had necessitated returning to the deputed areas several times in order to bring all the parties together and, generally, the parties concurred, eventually, with the boundary department’s decision as to where the townland boundary should lie.¹¹⁴ Usually, due to the scarcity of topographical features, these newly imposed boundaries were drawn in straight lines between fixed points and, therefore, they were comparatively easily drawn onto the Ordnance Survey sheets.¹¹⁵ Consequently, Griffith maintained, a piece of boundary that may have taken the

¹¹³ Carmichael Smyth to Griffith, 29 Aug 1828 (N.A.I. OL 2/1, [pp 48-9]).

¹¹⁴ Griffith to William Gregory, 19 Apr 1830 (N.A.I. OL 2/1, [pp 265-69]).

¹¹⁵ Griffith to William Gregory, 19 Apr 1830 (N.A.I., OL 2/1 [p. 268]); Griffith, *Instructions* (1832), p. 12.

boundary department a month to negotiate and mark might be drawn by the Ordnance Survey in a few hours.¹¹⁶ In such a scenario, Griffith pointed out that the Ordnance department was able to make very good headway whilst the boundary survey floundered with disputed and unmarked boundaries. Similarly, in the case of smaller lakes (loughs), bogs and swamps: because there were generally no topographical features to demarcate the boundaries through such areas, the surveyors took the centre line between the firm land on both sides.

Appeals

Naturally, not all of the boundary department decisions were accepted without enquiry. Aggrieved tenants were given ‘two months subsequently to the period of perambulation’ to lodge their appeals against a boundary decision.¹¹⁷ Griffith found the formal appeal process unsatisfactory. He recommended that boundary appeal hearings should be changed from the quarter sessions to the judge of the assizes as a result of

... the very unsatisfactory & in some cases illegal decisions of the magistrates of the quarter sessions and great injustice which might be apprehended from brothers, cousins, & friends of the parties interested sitting on the bench to decide a case.¹¹⁸

His dissatisfaction with the legal method of appealing a boundary led Griffith to seek a negotiated solution, wherever possible, within certain parameters. He placed a twenty-year moratorium on claims that involved enclosed ground that had been in the possession of one party for twenty years or more, except if the portion of land in dispute was crown or church land.¹¹⁹ In the most rigorously contested disputes, where the assistant boundary surveyor had failed to resolve the issue, Griffith advised both parties to make a survey, not only of the disputed boundary, but also of the acknowledged boundaries for the adjoining townlands. These privately produced drawings were then swapped between the parties in dispute, having been compared with other extant documents such as the Down survey maps.¹²⁰ Griffith took a personal interest in one such dispute between Lord Clermont and the marquis of Anglesey over a portion of mountain land. Writing on 18 September 1828, Griffith informed Captain Lowrey, Lord Clermont’s agent of his intention ‘... to proceed on Tuesday next at one o’clock to the

¹¹⁶ Griffith to William Gregory, 19 Apr 1830 (N.A.I. OL 2/1, [pp 265-69]).

¹¹⁷ Griffith to H. J. Heyland esq., Garvagh, County Londonderry (N.A.I., OL 2/1, [p. 247]).

¹¹⁸ Griffith, Notes respecting proposed amendments in the boundary act (N.A.I., OL 2/1, [p. 156-7]).

¹¹⁹ Griffith, *Instructions* (1832), p. 45.

¹²⁰ See for example Griffith to Captain Fredrick, Rophoe, 7 Sept 1829 (N.A.I. OL 2/1, [p. 192]) and Griffith to the Agent of Lord Clement, 18 Sept 1828 (N.A.I., OL 2/1, [p. 56])

boundary in dispute' and he requested Captain Lowery to bring 'such proofs as you possess to substantiate Lord Clermont's claim.'¹²¹

No doubt, Griffith included this disputed boundary in his count of the 5,600 that the 'surveyors acting under [his] direction' had successfully resolved, marked out and sketched by April 1830. At the then rate of progress, he estimated that the boundary project would be completed by 1833.¹²²

Griffith calculated that, in the twelve most northerly counties he had successfully and amicably determined upwards of 1,000 miles of disputed boundaries as well as having created nearly 3,000 miles of new boundaries, mostly in marginal land, where no previous lines had existed. He believed that this had only been possible because he could assure the proprietors involved that the boundaries determined by him did not interfere with the rights of private property. Griffith believed that had the decisions he made in respect of these boundaries being legally binding, he would have encountered much greater difficulty in securing the co-operation of the proprietors. He advised that efforts to make any new boundaries legally binding should be delayed until after 1835, by which time, he estimated that all the county sheets should be completed. Griffith's comments were made in relation to a new drainage bill that had been introduced to the house of commons. The bill sought to utilise the Ordnance Survey maps to ascertain the boundaries of estates. Evidently, not wishing to be seen as obstructive, Griffith made alternative suggestions as to how the legislation might be advanced and declared himself 'ready to attend the committee to give evidence at any time on a few days notice.'¹²³

Outline of plan for the poor

In his capacity as a senior civil servant, Griffith took the opportunity to try to influence government policy on a number of issues. As referred to above he offered advice on an 1829 drainage bill, as well as composing a comprehensive paper entitled 'Suggestions for improvement in the grand jury presentment laws, 1829' that incorporated a section on the duties of the respective county officers, particularly the county surveyor (or engineer, not to be confused with a boundary surveyor or an ordnance surveyor). In addition to those papers Griffith also submitted to the lords of the treasury his 'plan outline of a plan for defraying the expense of employing the destitute poor of the country parts of Ireland, without increasing the present assessment

¹²¹ Griffith to Captain Lowrey, Dundalk, 18 Sept 1828 (N.A.I. OL 2/1 [p. 56]).

¹²² Griffith correspondence, 26 Apr 1830 (N.A.I. OL 2/1 [p. 273-74]).

¹²³ Griffith to Charles Broconloie, n.d. [Mar. 1829] (N.A.I., OL 2/1 [pp 123-4]).

on land.’ Griffith considered that the lowest rung in nineteenth century Irish society, agricultural labourers, were ‘rarely left destitute’ except for the months of January, February, March and July when farming enterprises were at their lowest ebb before the spring sowings and the autumn harvest. Griffith estimated that the slack working period extended to ninety-six working days allowing for Sundays and wet days and he recommended that the grand jury baronial presentments for road repairs be concentrated in these periods. In what would have been a radical step for the 1830s, Griffith suggested that control of these works should be vested in the district committees constituted from the Protestant and Roman Catholic clergy (and Presbyterian in Ulster), church wardens, landlords, their agents, larger farmers and shopkeepers, with a maximum of eleven members. Griffith advocated strict control over the proposed works with a high degree of input from the baronial surveyor and with weekly reports expected from the overseers. Griffith estimated that for a charge of five pence per acre, even in the barony of Tyrkerrin,¹²⁴ a mountainous district of County Londonderry, one-twelfth of the total working population could be supported through the most needy periods.

The notion of supporting the destitute poor through relief works was not, in itself, a radical proposal; indeed it was the usual method resorted to at times of scarcity.¹²⁵ What was radical about Griffith’s plan was that he proposed that the relief works should be set up as a matter of course for a specific period, rather than as a reaction to a famine situation and that the works should be taken out of the control of the grand juries and given to local committees containing people of all religious denominations (not exclusively from the gentry) under the supervision of the baronial surveyors with strict accountability provisions included.

Two contemporary assessments of the boundary survey

As boundary commissioner, Griffith’s principal task was to identify townland boundaries. There are two extant contemporary studies of the townland structure, both of which Larcom was responsible for, to a greater or lesser degree. A detailed examination of the origins of the Irish townland structure was included in the Ordnance Survey *Memoir of the city and north-western liberties of Londonderry* (Dublin, 1837). It offers two derivations for the term townland. Firstly, ‘*baile biatach*’ the literal

¹²⁴ A further example of the standardisation of place name spellings was all place names containing ‘tyr’ were converted to ‘tir’ (see Andrews, *Paper landscape*, p. 125) (County Tyrone provides an exception to this standardisation).

¹²⁵ See chapter 1 above.

translation of which was ‘the habitation of the *betagh* or entertainer’;¹²⁶ alternatively *baile biatach* could have been translated as the ‘victuallers or farmers’ town’.¹²⁷ The *Templemore memoir* states that the Irish translation of townland, in common usage in the 1840s, was *baile talmhan* (literally town land). This was sometimes condensed to simply *baile* which although strictly translated as ‘habitation’ had come to include the land belonging to the habitation also, just as the term *villa* in Latin texts had come to signify the land associated with a building as well as the building itself. Therefore the term *bally* (an Anglicisation of the Irish word *baile*)¹²⁸ in the townland name Ballyheerin literally means the habitation of O’Herrin clan, including its associated lands.¹²⁹

Of the twenty-two townland names that appeared in the Griffith list for the parish of Templemore and, subsequently, examined in detail in the *Memoir*, seven (32 per cent) carried the prefix *baile*,¹³⁰ whilst ten (45 per cent) bore names that had a topographical or ecclesiastical stem. Only one townland (5 per cent) had a name with a name ‘imposed by the English colony.’ The memoir team could find no trace in the documentation they studied of the remaining four townlands (18 per cent) having featured as townlands in their own right and they concluded that they were ‘evidently a modern sub-denominations of some ancient quarter or townland’, elevated to townland status by the boundary department.¹³¹

In an 1846 paper, entitled ‘On the territorial divisions of Ireland’, Larcom explained that in trying to determine the boundaries of the territorial divisions in Ireland, Griffith had to contend with the problem that none of the denominations he was endeavouring to mark were ‘strictly coterminous with what they originally were.’ He described how, as English rule expanded throughout the country at various stages between 1158 and 1605, counties were formed and placed under the jurisdiction of a sheriff. It was Larcom’s belief that these new county denominations were based on ancient Gaelic districts, for example, County Donegal succeeded to ‘Tirconnell’, likewise County Tyrone to ‘Tirowen’ and County Cavan to ‘East Brifny’. Baronial divisions were of a more ancient origin and although the term ‘barony’ was an English

¹²⁶ *Memoir of the city and north-western liberties of Londonderry* (Dublin, 1837), referenced hereafter as *Templemore memoir*, reproduced in-part in the preface to the *Index to the townlands and parishes*, quotation from p. 7.

¹²⁷ Preface to the *Index to the townlands and parishes*, p. 4.

¹²⁸ Preface to the *Index to the townlands and parishes*, p. 6.

¹²⁹ Preface to the *Index to the townlands and parishes*, p. 7.

¹³⁰ In this respect Templemore was atypical as the average for the whole country is approximately 10 per cent, see *Index to the townlands and parishes*, pp 43-131 and ‘Old Territorial Divisions: Land measurement’ (<http://www.clarelibrary.ie>) (16 Mar 2006).

¹³¹ Preface to the *Index to the townlands and parishes*, pp 6-11, quotes from p.10 and p.11 respectively.

term, they were coextensive with the land possessed by ancient Irish families as testified by the barony names which reflected either a sub-family name of the sept or tribe who had controlled the territory, their seat or their Irish title. Patently the parish was ‘of ecclesiastical origin’,¹³² although there was, according to Larcom, some evidence that parish divisions also reflected ancient Irish landholding boundaries. ‘This is not surprising when one considers that the medieval Church in Ireland was essentially dynastic in charter, its clergy provided mainly by the local ruling families.’¹³³ Larcom considered the ‘townland’ one of the most ancient land divisions in Ireland. Even though the term itself was of English origin, its Irish equivalent, ‘Ballybetagh’ predated the introduction of Christianity into Ireland.¹³⁴ Using the *Templemore memoir* as his source, Larcom stated that many sub-townland divisions had been in popular usage but ‘in the Ordnance maps, however, ... all these names of subdivisions are discarded, and the term *townland* is applied to every such denomination, whether great or small.’¹³⁵

Table 2.1: The relativity of land denominations previous to the boundary survey conducted by Richard Griffith *c.*1825-44 according to Thomas Larcom, *c.*1846

10 Acres equates to	1 Gneeve
2 Gneevs	1 Sessiagh
3 Sessiagh	1 Tate, or Ballyboe
2 Ballyboes	1 Ploughland, Seisrcagh, or Carrow
4 Ploughlands	1 Ballybetagh, or Townland
30 Ballybetaghs	1 Trioca cead, or Barony

Source: Thomas Larcom, ‘On the territorial divisions of Ireland’ in *Correspondence, from July 1846 to January 1847, relative to the measures adopted for the relief of the distress in Ireland*, p. 1, HC 1847 (764), 1, 21.

Larcom, who produced his table for the relative proportion of sub-townland divisions in 1846, even found it necessary to qualify the use of ‘acres’ in the sub-townland context as being unrelated to any of the standard nineteenth-century units, such as the Cunningham, Scotch, plantation, Irish or statute acre. Indeed, the sources referenced by Larcom included the oxymora ‘the “large acre” and the “small acre”’, and Larcom could decipher no fixed ratio between the terms.¹³⁶ Furthermore there is some conflict between the evidence on relative values of land divisions in the *Templemore memoir* and that tabulated by Larcom. In the memoir, fourteen of the eighteen ancient townlands

¹³² Thomas Larcom, ‘On the territorial divisions of Ireland’ in *Correspondence, from July 1846 to January 1847, relative to the measures adopted for the relief of the distress in Ireland*, p. 1, HC 1847 (764), 1, 21.

¹³³ ‘Old territorial divisions: The Tuath’ (<http://www.clarelibrary.ie>) (16 Mar 2006).

¹³⁴ Larcom, ‘Territorial divisions’, p. 1.

¹³⁵ *Templemore memoir*, p. 208.

¹³⁶ Larcom, ‘Territorial Divisions’, p. 1; Larcom attributed the quotation to the Carew manuscripts, Lambeth library.

named had been, at some time previously, referenced as a 'quarter' or 'half-quarter'.¹³⁷ Notwithstanding his caveat that the divisional proportionality varied in different parts of the country it would seem that, at least in Ulster, the 'quarter' or 'carrow' was equal to either one or two townlands but not four.

It could be argued that, in his definition of the ancient units of land measurement, Larcom's strict mathematical approach did not allow for the origin of the measurement units he was trying to tabulate. It is known that the 'acre' was originally considered to be the area a yoke of oxen could plough in a day. Naturally, the area ploughed in any given day could vary due to a number of factors including the efficiency of the plough, the strength of the oxen, the skill of the ploughman or the nature of the soil under cultivation, but the term was accepted as the area a team of oxen would plough in a day under ordinary circumstances. However, in the reign of Edward I the acre was formally defined by statute to be 4,840 square yards. Subsequent acts of Edward III and Henry VII reaffirmed this definition.¹³⁸

Similarly, the unit of measurement called the ploughland is succinctly defined as a unit of land 'based upon the area capable of being tilled by one plough-team of eight oxen in the year.' Unfortunately for Griffith's boundary survey, no monarch had sought to define the acreable contents of a ploughland. To add a further of element vagueness, a more expansive definition of 'ploughland' reveals that the term ploughland embraced not only the tilled area but also 'the meadow and pasture-land, and other necessary appurtenances of the holding.'¹³⁹ Sir William Petty concurred that the area of ploughlands varied according to soil fertility. In 1656 he wrote:

The countrey was divided into plowlands, one plowland being great, and another small, as they were in goodness or badness, for many of the plowlands were but seventy or eighty acres, others are two or three hundred.¹⁴⁰

Another source adds that the ploughland was the amount of land that would provide adequate provisions for a family. This included a right to arable land (infield) to grow crops such as wheat for milling flour and a right to graze cattle on the common pasturelands (the outfield). Therefore, the term ploughland was not a definitive area, but a measurement of productive capacity; 'for a large expanse of barren heath, and a

¹³⁷ *Index to the townlands and parishes*, pp 6-11.

¹³⁸ 'acre' (<http://dictionary.oed.com>) (22 Sept. 2005).

¹³⁹ 'plough-land, plow-land' (<http://dictionary.oed.com>) (19 Mar 2006)

¹⁴⁰ 'plough-land, plow-land' (<http://dictionary.oed.com>) (19 Mar 2006) quotation from Sir William Petty, *Down Survey* (1851), p. 96.

comparatively small but fertile arable holding, might each be rated as a [ploughland].¹⁴¹ This description is not too dissimilar from the topography that Griffith found so difficult to demarcate across a swath of North Connacht and South Ulster where the townlands incorporated both fertile land, which had boundaries, and poorer quality upland, and where Griffith had created new townlands with characteristic straight boundary lines (see above).¹⁴²

William Nolan too has argued that land divisions, whether townlands, ploughlands or horseman's beds 'originated as units of economic input or output and were rarely based on any process of measurement on the ground.'¹⁴³ This tradition of measuring land by means of its productive capacity had remained in Ireland into the 1830s and beyond. The term 'sum' was popular in northern counties to denote the quantity of land that would provide enough food for one milking cow for the grazing season.¹⁴⁴ In Munster the term 'collop' retained a comparable meaning into the twentieth century. As the Tailor recounted in the 1940s, in his inimitable style, the 'collop' was

the old style of reckoning for land, before the people got too bloodyful smart and educated, and let the Government or anyone else do their thinking for them. A collop was the old count for the carrying power of the land. The grazing of one cow or two yearling heifers or six sheep or twelve goats or six geese and a gander was one collop. The grazing for a horse was three collops. I tell you, that was a better style of reckoning than your acres and your yards. It told you the value of a farm, not the size of it. An acre might be an acre of rock, but you know where you are with a collop. There is a man over there on the other side of the valley has four thousand acres of land, and barely enough real land to graze four cows in the whole lot. But you would think he had a grand farm when you talk of acres. The devil be from me! but the people in the old days had sense.¹⁴⁵

The 'acres' the Tailor referred to were the statute acres, the preferred unit of measurement for the Ordnance Survey, but a unit of measurement virtually unknown in Ireland where the Irish acre continued to be the popular unit of measurement.¹⁴⁶ For the initiated this was not an insurmountable problem as the units were readily convertible (see table 2.2 below).

¹⁴¹ Palgrave, *Political economy*, ii, 304 under the entry 'hide'; the *O.E.D.* supports the opinion that the 'hide' and 'ploughland' are corresponding terms.

¹⁴² See also F. H. Aalen et al (eds), *Atlas of the Irish rural landscape* (Cork, 1997), p. 90, and Ordnance Survey 6-inch sheets for Tipperary 77, 78, 80 where similar landscape features are displayed.

¹⁴³ William Nolan, *Fassadinin: land settlement and society in southeast Ireland 1600-1850* (Dublin, 1979), p. 17.

¹⁴⁴ Griffith's *Instructions* (1853), p. 35.

¹⁴⁵ Eric Cross, *The Tailor and Ansty* (2nd ed., Dublin, 1999), pp 40-41.

¹⁴⁶ See Austin Bourke, 'Notes on some agricultural units of measurement in use in pre-famine Ireland' in *I.H.S.*, xiv, no. 55 (Mar. 1965), p. 239 which shows that the Irish acre was used in eighty per cent of civil ejectment bill returns for the period 1839-43; see also a map of Ireland depicting the approximate limits of substantial usage of the Irish, statute and Cunningham acre in Ireland in the 1840s, *ibid.*, p. 241.

Table 2.2: Conversion rates for various types of square measure to statute measure

1 Irish or Plantation acre	1.62 statute acres
1 Scotch or Cunningham acre	1.29 statute acres
1 Statute acre	4,840 square yards
1 Hectare	2.47 statute acres

Sources: Austin Bourke, 'Notes on some agricultural units of measurement in use in pre-famine Ireland' in *I.H.S.* xiv, no. 55 (Mar. 1965), pp 237; *The Penguin English dictionary* (London, 2001), p. 409.

But in seeking to be compatible with English conventions and in choosing to adopt the statute acre, however pragmatic that might have been, the survey removed itself by some degree from the occupiers of the land. As the Ordnance Survey maps were intended to act as the basis for Griffith's valuation, this was an inauspicious platform from which to launch a new method of assessing local taxation. On the other hand, what the Tailor's soliloquy also showed was that the concept of assessing land according to its productive capacity was not a novelty in the Irish context.

Conclusion

Colby, Drummond, Larcom and Griffith through their management of the Ordnance Survey of Ireland, circa 1825 to 1844, showed that they were a talented, hardworking, compassionate and diligent group. Through their combined efforts an accurate map was painstakingly produced which served as the basis for the valuation of Ireland. On the recommendation of the 1824 Spring Rice committee a boundary department was established to demarcate the boundaries of the four provinces, thirty-two counties, two hundred and fifty-two baronies and about 2400 parishes,¹⁴⁷ and 66,700 townlands,¹⁴⁸ in all over 10,000 miles of boundaries.¹⁴⁹ Griffith, who was appointed boundary commissioner in 1825, undertook this task and also the ancillary obligation of appropriating names to the divisions he had demarcated. In both these respects he consulted with the landed proprietors to whom he conceded the right to nominate whatever name they choose for the townlands in their demesnes.

For those place name that retained their Irish form, Griffith conceived the notion that the 'true pronunciation' of the name could be represented in a written format so that

¹⁴⁷ *Report on survey and valuation of Ireland* (1824), p. 6.

¹⁴⁸ Larcom, 'Territorial Divisions', p. 1.

¹⁴⁹ Andrews, *A paper landscape*, p. 140.

its true meaning might be retained. This notion did not take any cognisance of the various dialects within the Irish language nor the variety of accents which prevailed in the country. By 1832, it was replaced by a system, whereby, under Griffith's command, but with advice from the historical and topographical section of the Ordnance Survey, the orthography of all place names was standardised with anglicised forms of the common stems substituted for the traditional Irish spellings. Thus those place names which had not been completely anglicised through the wishes of a landlord, were standardised by a set of rules whereby *baile* became *bally*, *dubh* became *duff*, etc. Simultaneously to mapping the country, the Ordnance Survey conducted the more altruistic task of recording the historic names of townlands with the intention that they would provide the foundation of a cultural, historical and statistical record of the whole country.

Whilst conducting the boundary survey and also organising the valuation of Ireland, Griffith submitted papers to Whitehall which sought to improve the local administration in Ireland. The most radical of his suggestions during this period was a plan for a permanent system of relief works for the labouring poor. The measures he proposed would have been under locally based, interdenominational supervision. Griffith envisaged a scheme that planned to provide seasonal work at a time of the year when labour demand was weakest, thereby tiding the poorest section of the community through the leanest parts of the year.

Chapter 3

The townland valuation, 1829-1844

[T]he land should be valued exactly in such manner by the valuator, as if he were sent by the proprietor of the land to ascertain at what rate it should be let for.¹

I should hope that the present valuation will not only be found available as the equitable basis for collecting the county assessments and the assessment for tithes but also for letting lands, and I have the pleasure to state that several liberal landlords have adopted our prices.²

Introduction

The main objective of this chapter is to conduct an in-depth study of the processes utilised by Griffith in his valuation of land and buildings during the first phase of his valuation of Ireland between 1830 and 1844. Throughout this period Griffith utilised the townland as the base unit and whilst the *General valuation of Ireland* was the official title for this first phase of the valuation process, it was also referred to as the ordnance valuation, the government valuation, or the townland valuation. It was during this ‘townland’ phase that Griffith developed his method of land valuation, and although the townland valuation was officially superseded by the *General valuation of rateable property in Ireland* in 1846, further chapters will show that Griffith persisted in employing the same philosophy of valuation that he had developed during the townland phase through to the completion of the valuation of Ireland in 1864.

A second though not subsidiary objective of this chapter is to show Griffith’s influence on the political and social development of Ireland during the period under review. There are two elements to this aspect of the chapter; (a) his deliberate efforts to establish what would have been a de facto government-sponsored rent arbitration scheme and (b) Griffith’s influence on the official determination of the tithe disputes of the 1830s.

The subject matter of this chapter is well served by primary sources. As with previous chapters the Valuation Office letter books provided a comprehensive insight into the ideological as well as the practical issues that engaged the Valuation Office while attempting to initiate a uniform assessment of Ireland’s property. As in previous chapters, sessional papers from the houses of parliament were useful, for in addition to

¹ Griffith’s evidence to the 1824 valuation committee, *Report on survey and valuation* (1824), p. 45.

² Griffith to Sir William Gosset, Dublin Castle, 31 July 1833 (N.A.I., OL 2/3, [p. 139]) (emphasis in original).

being a prolific letter writer, Griffith was a willing contributor to parliamentary committees: most notably in his evidence to the 1836 committee on county cess where he was both forthcoming and informative.³ He was also generous in the printed material he presented to this committee, which included his *Instructions to the valuers appointed under the 7 Geo. IV. c. 62 ... for the uniform valuation of lands and tenements in Ireland* (1833) with *Additional instructions* (not dated) attached.⁴ Although these detailed *Instructions to valuers* (1833) were widely available, Griffith's intention was that the chief baronial valuator should communicate the instructions (and all additional instructions) to 'the assistants, and they shall be at liberty [but not obliged] to read and copy them if they think fit.'⁵ Similarly, although Griffith did not personally give evidence to the 1842 commissioners appointed to revise the laws under which grand jury presentments were financed, he did supply the committee with an 'Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect' (1841 edition). In 1833 Griffith had provided an embryonic form of this document to Dublin Castle, as an explanatory attachment to his *Instructions to valuers* (1833) (see appendix 3A).⁶ On 11 December 1843, Griffith presented a slightly revised version of his 'Outline' to the Devon commission which he described as 'a document in which the entire system as adopted by me in the prosecution of the valuation is fully set forth'.⁷ A revised and expanded version was subsequently published under the title *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect*.⁸ A further undated version, truncated to a handbill, was published under the title of *Valuation of estates according to the general valuation of Ireland*. These documents revealed the Valuation Office's succinct and considered opinion on the valuation process and the fact that four editions of the document are available (in manuscript and printed forms) has afforded the opportunity to compare Griffith's method of valuation from the first developmental stages to the fundamental changes that were imposed in

³ *Report from the select committee on county cess* (Ireland); with minutes of evidence, appendix and index, pp 39-56, H.C. 1836 (527), xii, 1 (hereafter *Select committee on county cess* (1836)).

⁴ A copy of this 1833 edition of Griffith's instructions was reproduced in the *Committee on county cess* (1836), Appendix E, pp 10-30 hereafter referenced as *Instructions* (1833).

⁵ Griffith, *Additional instructions* (n.d.), section 28.

⁶ Griffith to Sir William Gosset, 31 July 1833 (N.A.I., OL 2/3, [pp 136-39])

⁷ *Devon commission report, minutes of evidence*, i, 25 [606], H.C. 1845, xix (manuscript pagination not available on Tipperary County Libraries copy).

⁸ Richard Griffith, *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect* (Dublin, 1844) (henceforth *Outline of the system of valuation* (1844)).

1844 (see chapter 4) and therefore were an important source for this chapter.⁹ Also in that year (1844), a select committee of the house of commons was set up to inquire (a) whether Griffith's townland valuation could be adopted for the 'imposition' of the poor law rate in addition to the county cess for which it was originally designed, and (b) 'whether it be desirable to alter the principle on which the townland valuation [was then] constructed.' Under these terms of reference, this committee's report and minutes of evidence was another informative primary source for this chapter. However, despite repeated questioning, the committee found it difficult to 'reconcile' Griffith's extensive evidence and concluded that Griffith did not base his valuation upon a competitive rent.¹⁰ In 1868, another select committee of the house of commons was formed to investigate the operations of the valuation department. This committee considered the townland valuation an integral part of the valuation process and consequently included issues relating to the initial phases of the valuation process in its deliberations.¹¹

Other informative primary sources for this chapter were the Valuation Office field books of the period. Fortunately for this study, many of the office copies of these books have survived along with a lesser number of their associated Ordnance Survey maps. The information contained in these actual working documents, especially those from County Londonderry, where Griffith made his first tentative attempts at land valuation, were particularly useful in harmonising the often esoteric *Instructions to valuers* (1833) issued by Griffith with the practicalities of land valuation for local tax assessment.¹²

Secondary sources for the townland valuation are minimal. Generally Irish historiography has devoted very little attention to Griffith's work and this is especially true with regard to his early valuation which tends to be overshadowed by his more illustrious and frequently referenced (if infrequently discussed) post-1852 work.¹³ Barbara Solow, in *The land question in the Irish economy, 1870-1903* is one of the few historians who has recognised the existence of the townland valuation. However, this chapter will challenge her view that the underlying principle of the townland valuation 'was to evaluate the agricultural products [sic] of each townland according to a fixed schedule of commodity prices', and some clarification will be offered on her view that

⁹ *Report of commissioners appointed to revise the grand jury laws, Ireland*, H.C. 1842 (386), xxiv, 1, appendix G (hereafter cited as *Outline of the system, for the general valuation of Ireland* (1844)).

¹⁰ *Select committee on townland valuation* (1844), pp iv-vii.

¹¹ *Report from the select committee on general valuation &c. (Ireland); together with the proceedings of the committee, minutes of evidence, and appendix [and index]*, H.C. 1868-9 (362), ix.

¹² The Valuation Office field books for the six counties of Northern Ireland are held in P.R.O.N.I.

¹³ G. L. Herries Davies, 'Richard Griffith – his life and character' in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith 1784-1878* (Dublin, 1978), p. 27.

‘six counties were not completed’ under the townland valuation.¹⁴

There were, in effect, three elements to the implementation of the townland valuation. Firstly, the development of a *modus operandi*; secondly, the implementation of this system; and thirdly, following the publication of the printed lists of general townland values, the final application or applotment of the valuation to each holding for the collection of county cess. None of these elements was governed by a strict plan: rather the whole process evolved, reacting to changing circumstances and incorporating new methods in order to ensure that a constant relative valuation was placed upon the land and buildings.

A school of valuation

Under the terms of an act to make provision for the uniform valuation of lands and tenements ... of Ireland for more equal levelling of rates and charges (1826) the power to appoint valuers was retained to the lord lieutenant of Ireland.¹⁵ Marquis Wellesley, the incumbent lord lieutenant, had nominated Griffith commissioner for valuation on the passing of the 1826 act. In August 1828, evidently frustrated by the continued unavailability of the ordnance maps which were still in the process of being corrected, and impervious to the delays caused by his own boundary department, Griffith wrote to the lord lieutenant that it was of the

utmost importance that the valuation of some one county in Ireland should be carried into effect with as little delay as possible, that the public may be enabled to appreciate the value of the present survey which would be manifest on the completion of the valuation of one county by the equalization of the county rates, which at present are unjustly and unequally apportioned on the land.¹⁶

Furthermore, Griffith was anxious to bring the valuation to fruition in one county as this would have provided him the opportunity to put the provisions of the 1826 valuation act to a practical test. Commencing the valuation on a small scale would have revealed any flaws or impracticalities in the new system of valuation prior to its full implementation, thereby allowing an opportunity for corrective measures without too much disruption; whereas if several county valuations were undertaken at the same time any subsequent changes would have led to greater disturbance. Under these circumstances, Griffith reasoned that the Ordnance Survey should have been required to immediately furnish tracings of parish maps from any one county to facilitate him and even suggested that draftsmen from the boundary office could make the required tracings if the ordnance

¹⁴ B. L. Solow, *The land question in the Irish economy, 1870-1903* (Cambridge, 1971), pp 58-9.

¹⁵ 7 Geo. IV, c. 62 (26 May 1826).

¹⁶ Griffith to the lord lieutenant, 9 August 1828 (N.A.I., OL 2/1, [p.3]).

survey personnel were unavailable.¹⁷

In July 1829, having received an assurance from Major Colby that ‘the parish maps of two baronies in County Londonderry were so nearly completed that [he] could have copies of them whenever they were required’, Griffith again wrote to Dublin Castle to express his desire that the valuation should commence immediately in order ‘to satisfy public anxiety on the subject ...’ As a preliminary step Griffith required authorisation both to appoint official valuers and to prepare special instructions to guide the valuers in working according to the provisions of the 1826 valuation act. He further requested a fund of £400 to defray the expenses of training the newly appointed valuers, who though experienced valuers in their own right, were not accustomed to working as part of a team. Nor were they in the habit of operating to a fixed scale of valuation as prescribed by the legislation and, as Griffith pointed out, his new recruits also needed to be familiarised with a system of valuation dedicated to maintaining a relative scale of value of land and buildings in each parish, barony and county.¹⁸

Following the July 1829 assurances from Colby that maps were available, the lord lieutenant, Marquis Wellesley, informed the County Londonderry grand jury of the appointment of ‘R. Griffith esq., civil engineer, as commissioner of valuation’ for that county.¹⁹ However, due to a further delay in the completion of the necessary Ordnance Survey maps, his appointment did not take effect until 1830, when maps of part of County Londonderry eventually became available.²⁰ Having secured funding for a ‘school of valuation’, Griffith proceeded to engage the services of experienced land valuers to work for the new service. Only those professional valuers recommended to him by the Ulster landlords were accepted by Griffith and these were generally drawn from the Ulster counties where the custom was to lease farms according to the value placed upon them by valuation, rather than by tender or auction. This system resulted in the lands being let at ‘a low moderate scale’ of rent on a ‘live and let live’ basis.²¹ In order to ensure a uniformity of valuation between each of these newly appointed valuers, Griffith conducted his ‘school of valuation’ for the months of May, June and July 1830.²² During this period, Griffith and his team of valuers based themselves in the parishes of Coleraine and Ballyaghan, County Londonderry, where Griffith

¹⁷ Griffith to the lord lieutenant, 9 Aug. 1828 (N.A.I., OL 2/1, [p.33]).

¹⁸ Griffith to the Lord Francis Leveson-Gower, chief secretary of Ireland, 7 July 1829 (N.A.I., OL 2/1 [pp 172-73]).

¹⁹ Lord lieutenant Wellesley to Griffith, n.d. [July 1829], (N.A.I., OL 2/1, p. 176).

²⁰ Griffith to *Select committee on general valuation* (1868-69), p. 43.

²¹ Griffith to *Select committee on general valuation* (1868-69), p. 44.

²² *Select committee on county cess* (1836), appendix 3D, pp 9-10.

... took them into the field, and worked with them ... every day for about a month, sometimes each man giving his opinion of the land, and sometimes valuing silently, for a week, without giving any opinion, and by the constant comparison of their different prices, we fixed a relative scale, which we considered to be a fair letting scale between landlord and tenant, at the then prices.²³

Griffith had defined the equivocal term ‘a fair letting scale’ as being the rent which a liberal landlord, who wished his tenants to live comfortably, would demand.²⁴

Whilst conducting his school of valuation, Griffith found that the 1816 scale of prices adopted under the 1826 valuation act was below the then current agricultural prices by about 12½ per cent. He calculated that ‘it was necessary to deduct one eighth,’ or 2s. 6d. in the pound from the current land values to bring them into harmony with the 1816 scale of prices. This calculation, Griffith reasoned, could more easily be done in an office environment rather than on site. Therefore, he instructed his newly appointed valuers to continue ‘... valuing according to the scale they usually adopted’ and to value the land as they would if they were still in the employ of a large Ulster landlord. From these valuations Griffith deducted 12½ per cent to bring them into line with the prices contained in the act.²⁵

The deliberations in the field with the valuers, whom the landlords of Counties Londonderry, Antrim and Down were ‘in the habit of employing to value their land previous to letting’ enabled Griffith to draw up ‘a relative scale, which [he] considered to be a fair letting scale between landlord and tenant at the then prices’.²⁶ The scale of letting values which Griffith and his team of prospective government valuers drew up was reproduced in *Instructions to valuers* (1833). It displayed Griffith’s philosophy of land valuation, which utilised the intrinsic production capacity of the soil as a control. For the purposes of valuation Griffith divided the various soil types into five primary classifications in which

- A represented prime land, rich loamy earth
- B medium land
- C poor clayey, shallow or stony arable
- D cultivated moors or bogs
- E natural pastures, and bogs.²⁷

These classifications were further subdivided into more detailed soil types and each category given a valuation range as per table 3.1 below.

²³ Griffith to *Select committee on townland valuation* (1844), p. 3.

²⁴ Griffith to *Select committee on county cess* (1836), p. 42.

²⁵ Griffith to *Select committee on townland valuation* (1844), p. 3.

²⁶ Griffith to *Select committee on townland valuation* (1844), p. 3.

²⁷ *Instructions to valuers* (1833) section 115.

Table 3.1: Soil values as per Griffith's *Instructions to valuers* (1833).

Prime Soils	s.	d.	s.	d.
A1. Superior arable, strong, deep, rich, either alluvial or upland, and clear of spots of waste, springs or other imperfections.	30	–	to	27 6
A2. Superior arable, strong, deep and rich, with spots of moory or wet land intermixed, and which have been deducted and valued at a lower price.	27	–	to	25 6
A3. Superior arable, not so deep or strong as the foregoing, or being a little steep or exposed.	24	–	to	21 6
Medium Soils.				
B1. Good medium loams, or inferior alluvial land of an even quality.	21	–	to	17 6
B2. Good loams, mixed with moory or light hilly spots, deducted.	17	–	to	14 6
B3. Medium land, even in quality, but rather shallow, steep, rocky or exposed to injurious winds.	14	–	to	11 6
Poor Soils.				
C1. Rather shallow, or cold, or mixed, or steep (inferior land).	11	–	to	9 6
C2. Cold, or shallow, or gravelly, or mixed, or steep, poor, or worn (bad land).	9	–	to	7 6
C3. Very shallow, or very wet, or very cold, worn out, or sandy, with porous subsoil, or high or steep, or very stony (very bad land).	7	–	to	4 6
Cultivated Moors or Bogs.				
D1. Good moory soil, well drained, on a good subsoil.	15	–	to	11 6
D2. Medium moory soil, drained, and in good condition.	11	–	to	7 6
D3. Poor moory, or boggy arable, wet, or unmixed with earth.	7	–	to	4 –
Natural Pastures.				
E1. Good green, shrubby, or rocky, or steep, low land pasture, or green pasturable mountain, with spots of rock, or heath interspersed.	8	–	to	5 6
E2. Good healthy mountain, with green pasture through the heath.	5	–	to	3 6
E3. Good healthy pasture, with spots of green pasture intermixed.	3	–	to	1 6
E4. Healthy pasture, high, and remote, or cut away bog, partly pasturable.	1	–	to	– 4
E5. Red bog, or coarse high, remote mountain tops.	–	4	to	– 1

Source: *Instructions to valuers* (1833) sections 115-120.

Other considerations for the valuation of land

Griffith's purpose in drawing up the above table of soil values was to assist the valuers in transferring their judgement of each soil type into uniform monetary amounts, but he insisted that this deliberately broad scale of soil values was not intended to limit the valuers in determining the value of any particular lot of land.²⁸ In any event, the wide range of values recommended by Griffith (for example E3 type varied by 100 per cent from 3s. to 1s. 6d.) was so extensive that it provided considerable latitude to the field operatives for the expression of their own opinions.

The standard scale of values for different soil types that Griffith had constructed during the 1830 school of valuation was determined for soils in a standard situation. The standard land type, or 'land in an ordinary situation', was typically three to five miles from a principal market-town, serviced by a 'fair road', neither particularly sheltered nor exposed and without immediate access to fuel (which generally meant turf), lime or manures. In coastal counties, land that was 100 to 150 feet above sea-level was regarded as in an 'ordinary situation' whereas for inland counties, the medium elevation for the standard land was from 200 to 300 feet above sea level.²⁹

When the valuation parties moved outside the standard situation, Griffith argued that cognisance ought to be taken of other variables that would affect the profitability of land. One such consideration was the distance over which produce was transported to a sea-port or major market town. Thus, under Griffith's system of valuation, land in County Tyrone received a reduction in valuation equal to the expense of carriage to the most convenient sea-port or major market town. Conversely, for land in the vicinity of Belfast, the valuation increased in proportion to the reduced transport cost combined with the increased prices available in the lucrative Belfast market over those of the standard markets in Derry or Coleraine.³⁰

Griffith observed that the value of land in the vicinity of centres of population increased proportionately to the number and value of the houses therein.³¹ In the *Instructions to valuers* (1833) centres of population are divided into three types.

1. Small villages containing from 30 to 60 houses
2. Large villages, and small market towns having from 150 to 300 houses
3. Large market towns having from 700 to 1,000 houses

For each of these types of population centres Griffith devised a scale of additions

²⁸ *Instructions to valuers* (1833) section 121.

²⁹ *Instructions to valuers* (1833) sections 45-6.

³⁰ Griffith to *Select committee on county cess* (1836), p. 42; Griffith to Wm Stanley, secretary to the poor law commissioners, 1 Apr. 1841 (N.A.1., OL 2/7.).

³¹ *Instructions to valuers* (1833) section 46.

ranging from about fifteen shillings in the pound (75 per cent increase) for land situated within ‘about one furlong’ (one eighth of a mile) from a town, to a two shillings and sixpence increase for land about one mile from the town. At one and a half miles distant from the town the positive influence of the larger towns was said by Griffith to ‘terminate.’³² In the *Additional Instructions* Griffith clarified that these additions should be made on a gradual basis. He also directed that the distance from town should be determined by the actual road journey a farmer would make to deliver his goods to market and not by the direct distance as measured on a map.³³

Griffith not only considered differences in transport costs but every local circumstance that affected the relative profitability of land. Indeed

[t]he scales for additions given in the instructions were intended to include all of the advantages connected with a town which consists in the facility of procuring abundance of manure at a cheap rate and a ready sale for potatoes, milk, butter and in good roads.³⁴

The inverse of the above noted circumstances were naturally considered to detract from the standard valuation of land. Additionally, the valuers were instructed to take into consideration other situations:

1. Different varieties of soil occurring in small patches in the same field
2. Bad fences, and ill-shaped fields
3. State of farm or townland roads

Evidently Griffith considered that these features, which affected the occupier’s gross income, would have been taken into account when a large landed proprietor was valuing land for letting and consequently should have been incorporated into the valuation of land for local taxation.

Griffith went to considerable effort to determine how each of these factors, both independently and collectively, affected the relative value of land. For instance, with regard to the distance from a large market town Griffith calculated that it cost one penny to transport a stone of oats twenty miles. These additional transport costs, in conjunction with other disadvantages such as the unavailability of town manure, equated to a decrease in value of the land by two and a half shillings in the pound or 12½ per cent. Similar deductions were also prescribed for lands which ‘laboured under the difficulties’ of poor access to or distance from lime quarries, sea manure, or fuel. Griffith calculated that land in these situations suffered additional costs of up to three

³² *Instructions to valuers* (1833), sections 48-52.

³³ *Additional instructions*, section 16-7.

³⁴ Griffith to A. Williamson (valuator), 21 Dec 1835 (N.A.I., OL 2/4 [p. 41]).

shilling per acre over land in the standard situation.³⁵ These scales of values were published in the *Instructions to valuers* (1833), but they were only to be considered as a ‘general guide and that the valuator must exercise his own opinion’.³⁶

This is not to say that every aspect of townland valuation had been fully decided upon when the *Instructions to valuers* were published in 1833. On the contrary, the process of determining how best to effect a uniform valuation, which had begun in May 1830, continued late into 1834. For example on 1 December 1834, Griffith, seeking to determine the allowances which should be made to the value of land with respect to its steepness, sent a ‘circular to all valuers.’ He wrote:

I herewith send you a table which I think will be advantageous to use as a guide to the allowances which should be made for steepness in arable lands of different values. I do not consider it as quite matured as yet & I shall be glad to have your opinion on the proportions I have made before it is finally acted upon.

Griffith went on to suggest a range of reductions to different categories of lands from those placed upon them if valued when flat. These values ranged from a 20 per cent reduction for land with a soil type that would have been valued at twenty shillings ‘when flat’ if the angle of declivity or acclivity was eighteen degrees, to a reduction of 5 per cent for land with a soil type worth five shillings in an ordinary situation. (see table 3.2).

Table 3.2: Scale for reducing the price of steep arable land according to the angle formed with the horizon.

Angle	Lot worth 20s. when flat to be reduced by		Lot worth 15s. when flat to be reduced by		Lot worth 10s. when flat to be reduced by		Lot worth 5s. when flat to be reduced by	
	s.	d.	s.	d.	s.	d.	s.	d.
5°	0	8	0	6	0	4	0	3
10°	1	6	1	0	0	9	0	6
15°	3	0	2	6	1	3	0	9
18°	4	0	3	0	1	6	1	0
20°	5	0	3	6	2	0	1	3
23°	6	0	4	0	2	6	1	6

Source: Griffith’s circular to all valuers, 1 December 1834 (N.A.I., OL 2/5, [p. 18]).

In respect of uncultivated pasture lands, which were less discommoded by steepness than arable lands, Griffith suggested that ‘an allowance of about one-third’ of that applicable to arable land ‘might be made’ where the angle of acclivity or declivity exceeded an angle of ten degrees.³⁷

³⁵ *Instructions to valuers* (1833) sections 28-57.

³⁶ J. Thompson (valuator) to *Select committee on general valuation* (1868-69), p. 133.

³⁷ Griffith to all valuers, 1 Dec 1834, (N.A.I., OL 2/5, p.18).

This was the type of back-up research that Griffith provided to the baronial valuers. However, despite all the tables and figures, Griffith repeatedly stated that the value to be placed upon the land was the rent for which a liberal landlord would let it to a solvent tenant.³⁸ To an experienced land valuator in the habit of valuing land for the major landholders in Ulster, who would have intuitively taken all relevant circumstances into account, Griffith's scales for the value for soil types, distances from towns or acclivity and declivity of land may have seemed an over fastidious effort to secure uniformity in a valuation which in the first instance depended upon the judgement of the valuers in the field.

Towards a uniform valuation

In contrast to Griffith's wide ranging scale of soil values, the 1826 valuation act stipulated a fixed schedule of agricultural commodity prices in reference to which the land of Ireland was to be valued.³⁹ This was in accordance with the recommendation of the 1824 commission on survey and valuation. The reasoning behind this was to protect the uniformity of the valuation from any fluctuation in prices that might occur over the time period that the valuation was in progress by anchoring it in a constant schedule of commodity prices. During the drafting of the 1826 valuation act, Griffith was directed by Henry Goulburn, the then chief secretary of Ireland, to identify the year in which the lowest prices for agricultural produce occurred in Ireland over the preceding twenty years. Utilising the newspaper reports from major markets throughout the country Griffith determined that immediately after the end of the Napoleonic wars prices had dropped severely and reached their lowest level for two decades in 1816. Based on these historic market reports Griffith drew up a table of agricultural commodity prices which was incorporated into the 1826 act as the control level for the uniform land valuation of Ireland (see table 3.3 below).⁴⁰

³⁸ *Outline of the system, for the general valuation of Ireland* (1844), p. 4.

³⁹ Thomas Spring Rice to *Select committee on survey and valuation of Ireland* (1824), p.23.

⁴⁰ Griffith to *Select committee on county cess* (1836), pp 41-2.

Table 3.3: Scale of agricultural commodity prices, (based on the year 1816) recorded in the 1826 valuation act (7 Geo. IV. c.62).

Commodity	Scale of prices per cwt. in 1826 act		
	£	s.	d.
Wheat	0	10	0
Oats	0	6	0
Barley	0	7	0
Potatoes	0	1	7
Butter	3	9	0
Beef	1	13	0
Mutton	1	14	0
Pork	1	5	0

Source: Compiled from J. F. V. Fitz Gerald (*sic*), *A practical guide to the valuation of rent in Ireland* (Dublin, 1881), p. 99.

The reasoning behind choosing the lowest level of prices for twenty years as the base price for the 1826 act was, according to Griffith, because if a higher level of prices was chosen, ‘then the estates of some landlords would be valued higher than the rents, and in consequence, the tenants would be very much dissatisfied’ at having to pay a proportionally higher level of taxation than their rent would have suggested. By uniformly valuing property at a low level ‘everyone [was] satisfied’ because irrespective of the rental under Griffith’s system of valuation all land of the same quality paid the same level of tax once Griffith had ensured that his new valuation maintained its relative uniformity, and that county cess was apportioned in proportion to the valuation.⁴¹

By way of clarification, take the example of two farms, each the same in every respect except that farm A was rented at £10 under the low rental regime common to the large landed proprietors of Ulster, whilst farm B was let at rack rent of £14 pounds. In accordance with Griffith’s low level valuation both farms would have been valued at £10, and if the county cess rate was set at 1s. (12 *d.*) in the pound both farms would have to pay 10s. county cess – a total of £1 in cess. If, however, Griffith had chosen the higher level of agricultural commodity prices prevalent when drafting the 1826 act, then the valuation of both farms would have been £11 8s. 7*d.* In order to maintain the same level of cess the rate would have been levied at 10½*d.* in the pound or again 10s. per farm – a total of £1. Griffith’s fear was that those tenants whose farms were valued above the actual rent, particularly those farms which were in the habit of paying cess on their actual rent prior to his townland valuation becoming the method of assessment, would feel aggrieved at what was only a perceived injustice and appeal the valuation,

⁴¹ Griffith to *Select committee on townland valuation* (1844), p. 25.

thereby delaying the whole valuation process. If any such appeal had been successful it would have disrupted the relativity of the valuation.

Fluctuations in agricultural commodity prices

Although prices for agricultural produce had risen by about 12½ per cent between 1816 and 1830 they had, through the period 1830-44, dropped back again to the 1816 levels recorded in the 1826 valuation act. As the chairman of the 1844 townland committee noted, the price for oats recorded in the act at six shillings a hundredweight was the average price of oats for the preceding fifteen years. Therefore, by 1844 the actual letting value of land was again equal to that which prevailed in 1816 and *ipso facto* the townland valuation once again ‘was about what a liberal landlord would let his land for.’ But because Griffith had ‘commenced on that scale [he] continued it throughout’ up to 1844 in order to maintain the uniformity of the valuation.⁴² This fluctuation in the price of oats demonstrated the rationale behind inserting standardised prices into the 1826 valuation acts. Whilst it was customary for land values to reflect changes in agricultural fortunes, a general valuation of property, in order to be equitable, had to maintain the same scale of value throughout the whole country. By referencing, albeit indirectly, his valuation to the fixed schedule of historical agricultural commodity prices, incorporated into the 1826 townland valuation act, Griffith ensured a uniform assessment for taxation, and thereby achieved Thomas Spring Rice’s 1824 aspiration ‘that the scale of value applied to a northern county should be the same scale of value applied to a southern county, and that we should not have to complain of the anomalies which often exist in other territorial assessments.’⁴³

Valuation to rent ratio

As Griffith had aimed to base his valuation on the rental value placed on the land by the great landed proprietors, the obvious method of checking the validity of the valuation was to compare it to the rentals. On completion of his work in the counties of Londonderry and Antrim, Griffith conducted such an audit. The results showed that ‘the valuations made under [Griffith’s] direction corresponded very nearly with the great landed proprietors’ rents.’⁴⁴ There is some evidence that Griffith regularly monitored the valuation – rent ratio. Certainly the valuation of the parish of Aughloe, County Londonderry, was cross referenced to the rental and it was found that they

⁴² Griffith to *Select committee on townland valuation* (1844), p. 25.

⁴³ Thomas Spring Rice to the *Select committee on survey and valuation of Ireland* (1824), p. 23.

⁴⁴ Griffith to *Select committee on townland valuation* (1844), p. 3.

‘rarely differed by so much as one shilling in the pound’ or 5 per cent. In an examination of the different London Companies’ property ‘the same fact was observed’ and there were several instances in Counties Tyrone, Cavan, and Monaghan where the rental and townland valuation coincided.⁴⁵ This was also the case with the lands owned by Sir Thomas Staples, a substantial landholder in the parish of Lissan, County Londonderry. From an original table compiled by Griffith it can be seen that Staples’ average rental from twelve townlands in 1832 was 104.4 per cent of the government valuation (see table 3.4). Clearly Sir Thomas Staples was one of those liberal landlords who ‘wished his tenants to live comfortably’ by letting his land at what Griffith considered a fair rent.⁴⁶

Table 3.4: Schedule of certain townlands belonging to Sir Thomas Staples showing the valuation by the government valuers and their rents, 1830s.

Townlands	Government valuation			Rent paid in 1832			Rent as a % of val.
	£	s.	d.	£	s.	d.	
Brackagh	14	12	0	15	5	2	104.51
Caneese	148	18	0	155	0	11	104.13
Dirnan	144	16	0	155	0	6	107.06
Drumard	231	2	0	236	19	1	102.53
Drummeen	50	19	0	49	14	3	97.57
Kellyleasky	224	8	0	269	7	8	120.05
Knockadoo	200	7	0	238	1	5	118.83
Muff	125	8	0	141	3	0	112.56
Rossmore	120	1	0	104	11	7	87.11
Tintagh	143	2	0	141	17	7	99.15
Tullinure	192	15	0	159	15	8	82.90
Total	1596	8	0	*1666	12	10	104.40

Source: Valuation Office letter books, (N.A.I., OL 2/3 [p. 308] (* Griffith's total reads £1676 12s. 10d).

But landlords like Staples and the London Companies were in a minority. Griffith found that his valuation, while it did concur with the rental of most of the larger landlords, was from 20 to 40 per cent lower than rents demanded by the ‘middle landlords or small landed proprietors.’⁴⁷ In 1836 Griffith calculated that the average letting price paid in ‘the county of Derry [sic]’ was 25 per cent over the government valuation,⁴⁸ and in April 1841, with the valuation teams working in the south-Ulster

⁴⁵ Griffith’s written submission to *Report of commissioners appointed to revise the grand jury laws, Ireland*, p. 83, H.C. 1842 (386), xxiv, 1, Appendix G (hereafter *Report of commissioners on grand jury laws*, Appendix G, 1842).

⁴⁶ Griffith to *Select committee on county cess* (1836), p. 42.

⁴⁷ Griffith to *Select committee on townland valuation* (1844), p. 3.

⁴⁸ Griffith to *Select committee on county cess* (1836), p. 42; Griffith to *Select committee on townland valuation* (1844), p. 3.

counties of Tyrone, Cavan and Monaghan, Griffith again found that the scale of value adopted by him under the 1826 valuation was ‘nearly that of the great landed proprietors of Ireland, but considerably below the rack rents’⁴⁹ a point supported by the comparison of the ‘high rents’ prevalent in parts of Counties Mayo, Cavan, Carlow and Wicklow with the general valuation (including the value of houses), where the average rental was almost 143 per cent of the valuation.

Table 3.5. Comparison of the townland valuation and 'high rent' in portions of Counties Mayo, Cavan, Carlow & Wicklow, c.1840.

County	Barony	Number of Townlands	Val. inc. Houses	High Rent	Rent as a % of val
Mayo	Tirawley	215	20,975	30,545	145.63
	Gallen	191	21,103	32,225	152.70
	Burrishoole	150	8,915	11,656	130.75
	Carra	146	9,861	13,441	136.30
Cavan	Castlerahan	94	15,757	21,992	139.57
	Tullygarvey	100	11,439	16,218	141.78
	Loughtee Up	17	2,159	2,671	123.71
Carlow	Idrone East	53	13,245	18,723	141.36
	Forth	50	8,654	12,184	140.79
Wicklow	Arklow	107	16,259	22,883	140.74
	Talbotstown Lr	71	9,484	14,104	148.71
Total		1,194	137,851	196,642	142.65

Source: Extrapolated from *Select committee on townland valuation*, Appendix no 5, (1844), pp 181-3.

Griffith, under robust questioning from the members of the 1844 committee on the townland valuation, resolutely defended his method of valuation and stated that it was ‘a guide to the relative value of land’, but that publication of the townland valuation lists had not caused a general demand for a reduction in rents because tenants were ‘aware that the scale of valuation [was] lower than the scale of rents generally.’⁵⁰ Griffith recounted that his townland valuation had caused one (unnamed) landed proprietor in County Cavan to acknowledge that his rents were too high and that he was about to take measures to rectify the situation.⁵¹ Griffith advised the committee that the high level of rents was due in part to the great competition for land and that letting land

⁴⁹ *Report of commissioners on grand jury laws*, appendix G, 1842, p. 83 (it is noteworthy that Griffith substituted the term ‘ordinary rents’ for ‘rack rents’ in the 1844 version of his *Outline of the system, for the general valuation of Ireland* (1844)).

⁵⁰ Griffith to *Select committee on townland valuation* (1844), pp 9-10.

⁵¹ Griffith to *Select committee on townland valuation* (1844), p. 8

by valuation, as was the general practice in the northern counties, would curtail this inflationary element.⁵²

The evidence of some other witnesses to the townland valuation committee of 1844 is worthy of note, in particular that of Robert Purdon, who by then had been an employee of Griffith's valuation department for almost ten years. Not unexpectedly, given his position, his evidence concurred with Griffith's that large estates charged 'considerably lower' rents than smaller or more subdivided estates. Purdon was even more forthright than Griffith in his opinion in respect of the general rents paid for agricultural land. On more than one occasion he stated that the amount paid for land in Ireland was more than its value and he unreservedly agreed with Mr Colquhoun's (a member of the committee) statement that the competitive rents in Ireland 'grind a man down to a very bare amount of sustenance, and much below what an English or a Scottish farmer would live upon.' Another witness to the townland committee, Edward Senior, agreed with committee member Lord Jocelyn's suggestion that 'Mr Griffith's valuation has nothing to do with the actual rent which is received by the landlord, but it is the rent which ought to be drawn from the land according to its value.'⁵³ Sir Richard Keane, a landed proprietor from County Waterford, held the view that the townland valuation was 25 per cent under the price for which he let land, whilst Sir Robert Ferguson, M.P. and property owner in County Tyrone, argued that although the mountain land was over-valued relative to the best quality land in general, the townland valuation had given 'great satisfaction' as a mechanism for the allocation of county cess.⁵⁴ And the primary public objective of the townland valuation was to achieve a satisfactory assessment of county cess.

Valuation of houses

The 1826 valuation act directed that all houses should be valued at the annual rent they would reasonably let for with a reduction of one third to allow for expenses incurred through necessary maintenance and insurance costs. Because houses in country areas were not generally rented independently of land, Griffith experienced great difficulty in the first instance in ascertaining the rental value of houses. As in the case of land values, Griffith again drew upon the services of 'the best valuers' and conducted an extensive survey of the actual rents paid for houses of every description in County Londonderry. From the information gathered they put what was 'considered the fair

⁵² Griffith to *Select committee on townland valuation* (1844), pp 3-10 especially p. 6.

⁵³ *Select committee on townland valuation* (1844), p. 79.

⁵⁴ *Select committee on townland valuation* (1844), p. 46 and 37 respectively.

[letting] value on them' with reference to the rents paid, thereby enabling Griffith to draw up a scale of letting values for houses according to their cubic content. The values expressed in these tables were for each unit of ten square feet of floor area (measured externally). The height of a building was taken to be the height of the supporting walls with a proportional diminution in values for houses of two or more storeys because Griffith observed that

houses of one storey in height are more valuable, that is they let at a higher rate, in proportion to their *cubical* contents, than houses of two stories; and that houses of more than two stories, diminish in value, as ascertained by their cubical contents, in proportion to their height.⁵⁵

As with the scale for the value of soils, Griffith divided houses into quality lots and constructed a corresponding scale of values. The earliest set of these scales for houses has survived from c.1830, and appeared in Valuation Office letter book, number two. In this set of four tables, houses and other types of buildings were categorised according to their age and state of repair with further classifications for the type of material used in their construction (for an example see table 3.6.)

⁵⁵ *Instructions to valuers* (1833), section 145 and *Additional instructions* (n.d.) section 20.

Table 3.6: Scale of value for houses in cities & large towns after Griffith, c.1830.

VALUATION TABLE.									
<i>for Houses in Cities & Large Towns.</i>									
Class.	L.L.	No. of Division.	DWELLING HOUSES.	Very substantial, with superior building and finish, new or in perfect repair.	Ordinary building and finish, new or in perfect repair.	Medium quality.	Old, but in good repair.	Old, and out of repair.	Very old and dilapidated.
			Particular description of Building.						
A	3 to 10	1	Brick or stone and mortar walls slated,	a	b	c	d	e	f
		2	Brick or stone and mortar walls thatched,	2-9	2-6	2-0	1-9	1-6	1-0
		3	Ditto with puddle mortar,	2-6	2-0	1-9	1-6	1-3	0-9
		4	Dry stone walls thatched,	..	1-6	1-3	1-0	9	6
		5	Mud walls thatched, ...	..	1-3	1-0	0-9	0-6	0-3
B	10 to 20 and upwards.	1	Brick or stone and mortar walls slated,	3-0	2-6	2-0	1-9	1-6	1-0
		2	Brick or stone and mortar walls thatched,	2-6	2-0	1-9	1-6	1-3	0-9
			Mud walls thatched, ...						
<i>Table for Manufactories, School-houses, and Offices.</i>									
A & B		1	Brick or stone and mortar walls slated,	2-0	1-6	1-3	1-0	0-9	0-6
		2	Brick or stone and mortar walls thatched,	1-3	1-0	0-10	0-9	0-7	0-4
		3	Dry stone walls thatched,	..	0-8	0-6	0-4	0-3	0-2
		4	Mud walls thatched, ...	..	0-6	0-5	0-4	0-2	0-1
<p>NOTE—In measuring buildings, the external dimensions are to be taken—length, breadth, and height;—the height to be measured from the level of the lower floor to the ceiling of the upper, excepting where attic stories have been formed for one half their height in the roof; in such cases, only one half the height between the eave and the ceiling is to be measured.</p>									

Source: Valuation Office letter books, (N.A.I., OL 2/2, inside cover page).

In a change to the valuation procedure for houses, the *Instructions to valuers* (1833) published a modified and simplified list of quality lots. Buildings were divided into three quality lots with each class allotted the prefix of A, B or C. These quality lots were subdivided into a further three categories, namely plus, middle and minus, according to the materials used and the quality of finish applied to the building. Therefore, a newly constructed house ‘of superior quality, finished in cut stone’ was categorised as an ‘A +’ building: new house of ‘ordinary construction’ was classified as a ‘A’ type house and a new house built using inferior materials was rated as ‘A -’ and so on for the two other quality lots, B and C (see table 3.7).

Table 3.7: Classification of houses for the townland valuation, 1832.

NEW, OR NEARLY NEW	
A.+	Built or ornamented with cut stone, and of superior solidity and finish.
A.	Very substantial building and finish, without cut stone ornament.
A.-	Ordinary building and finish, or either of the above when built 20 or 25 years.
MEDIUM	
B.+	Medium (not new), but in sound order, and good repair.
B.	Medium, slightly decayed, but in good repair.
B.-	Medium, deteriorated by age, and not in perfect repair.
OLD	
C.+	Old, but in repair.
C.	Old and out of repair.
C.-	Old and dilapidated, scarcely habitable.

Source: *Outline of the system, for the general valuation of Ireland* (1844), p. 7.

On the mundane criterion of the age of a building, Griffith chose to add a further qualifying addendum that ‘a building of superior solidity and finish, though erected, say thirty years ago’ may still be ‘sound’ and as such could be classified as an ‘A’ or even an ‘A+’ type building, while a ‘nearly new house’, because inferior materials or construction methods were used, may merit a ‘B’ classification.⁵⁶

No table of cubic values corresponding to these revised classification scales was included in the *Instructions to valuers* (1833) but it can be confidently presumed that such revised tables existed as Griffith made reference to them in both the 1841 and 1844 versions of his *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect*, in which he explained that a further modification to the table of values for buildings in towns was

⁵⁶ *Instructions to valuers* (1833), sections 149-50.

necessary to attain the full rent value of commercial premises in towns. For ‘a considerable town’ he advised that the usual values contained in the tables should be ‘generally multiplied by a factor of five’ for buildings ‘in the best shop streets’, whilst the value of buildings in second class streets was to be multiplied by a factor of three, and in ‘back streets’ a multiple factor of two was to apply.⁵⁷

These changes in the value of buildings were elective administrative reconsiderations of relative values and were applied retrospectively. Legislative changes which altered the valuation process for houses were also introduced. In 1831, the original 1826 valuation act was amended to exclude all houses worth less than three pounds in annual rental value.⁵⁸ This legislative amendment did not receive any detailed explanatory mention in the letter books, nor was it a topic of discussion at the various parliamentary inquiries studied, and therefore, the exact reasoning behind the change is not evident, but excluding houses under three pounds in value did considerably diminish the work load of the valuers and thereby increased the rate of progress of the valuation. A further reason for de-rating such houses may have been to encourage the building of improved dwellings for the poorer classes. After 1836, the valuation act was further amended to exclude all houses under five pounds valuation.⁵⁹ This development followed a submission by Griffith to the commission on grand jury cess to the effect that the taxation of houses was an impediment to the construction of new improved dwellings. Given that ‘a good slated farmhouse’ was generally valued at under five pounds, Griffith believed that excluding them from cess payments would encourage an improvement in the housing quality, particularly in rural areas.⁶⁰

As in his instructions for the valuation of land, Griffith was expansive in his *Instructions* (1833) regarding the detail of the valuation of buildings, attempting to cover every possible situation that a valuator was likely to encounter. In effect the monetary values proposed by Griffith were so broad-ranging that the final decision was left to the individual valuator to decide. The vague direction that a reduction of ‘one-fourth, one-third, one-half, &c’ was an appropriate valuation for open sheds such as cow-houses or turf-houses (as opposed to fully enclosed barns) was not untypical.⁶¹ Likewise, where manufacturing buildings had fallen out of use, or were abandoned or dilapidated, the instruction was that they were to be ‘rated very low -one third, one half,

⁵⁷ Richard Griffith, *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect* (Dublin, 1844), p.8 (also in 1841 version).

⁵⁸ 1 & 2 Will. IV., c. 51 (20 Oct 1831).

⁵⁹ 6 & 7 Will. IV., c. 84 (17 Aug. 1836).

⁶⁰ *Select committee on county cess* (1836), p. vii and p. 51.

⁶¹ *Instructions to valuers* (1833), section 159.

two-thirds, &c. being deducted, as the case may require, from the amount given by the tables.⁶² However, as in the case of the valuation of land, all considerations were subjugated to the overriding principle ‘that all buildings are to be valued at the sum or rent they would reasonably let for by the year’ and especially that

care should be taken that the value of the land and house united, does not exceed their fair letting value; where this happens to be the case, a deduction should be made from the value of the houses, on the ground of their unsuitability; but this observation does not extend to houses in the occupation of, or suitable for the residences of gentlemen, or persons who do not derive their *whole* support from the cultivation of the farm on which they reside.⁶³

The above reference reiterated the relationship between the valuation and rent, but it was unusual for Griffith to instruct his valuers not to afford ‘the residences of gentlemen’ favourable terms as Griffith was generally well disposed to treating such houses sympathetically. Certainly valuers were given every opportunity through the *Instructions* (1833) to find means by which the tax burden on gentlemen’s houses and even out-offices could be reduced ‘or omitted altogether’ from the tax lists.⁶⁴ Indeed there was a further circumspect set of reductions, which did not appear in the published *Instructions* (1832), but were issued by Griffith for application to larger houses ‘on account of their great value’ (see table 3.8). Reductions of from 2.5 per cent, for moderately sized houses and up to 30 per cent for the larger houses were granted.⁶⁵

Table 3.8: Table of reduction for houses on account of high value.

Value range in £	Deduction as <i>s. d.</i> per £	Percentage deduction
35 to 40	0 6	2.5
40 to 50	1 0	5.0
50 to 60	1 6	7.5
60 to 70	2 0	10.0
70 to 80	2 6	12.5
80 to 90	3 0	15.0
90 to 100	3 6	17.5
100 to 110	4 0	20.0
110 to 120	4 6	22.5
120 to 140	5 0	25.5
140 to 160	5 6	27.5
160 to 200	6 0	30.0

Source: Valuation Office letter book (N.A.I., OL 2/4 [p. 25]).

⁶² *Instructions to valuers* (1833), section 162.

⁶³ *Instructions to valuers* (1833), sections 163-65 (emphasis in original text).

⁶⁴ *Instructions to valuers* (1833), sections 160-61.

⁶⁵ Griffith in a ‘Circular to valuers’, 29 Aug 1834 (N.A.I., OL 2/4 [pp 359-60]).

This arbitrary reduction in the valuation of larger houses, and consequently in their tax liability, was noted over sixty years later in 1895 where the valuation of some of the larger houses in England and Wales were compared disparagingly with the rateable valuation of the ‘country mansions’ in Ireland.⁶⁶ Despite these biases (or perhaps because of them) Griffith’s system of valuation of buildings according to measurement gave general satisfaction, and appeals against the value placed on large country dwellings were rare.

This was not the case with regard to the valuation of property in towns where considerable dissatisfaction with the ratio between town property and land values was being voiced by 1844. Griffith agreed that a very considerable deterioration in the value of houses in towns had taken place since he had drawn up the scales of house values in the 1830s. Smaller mid-land towns seem to have been particularly hit by property deflation with the towns of Athy and Cavan both featuring prominently in the comments. Not that the valuation of either town was incorrect at the time it was undertaken, but owing to subsequent completely unforeseen events property values had fallen. In the Cavan town case, as with the valuation of the majority of small towns across the north of Ireland, Griffith admitted that the valuation was by 1844 too high in comparison to the neighbouring land. He attributed the downswing in town property values partially to the spread of the temperance movement, which had reduced the turnover of public houses considerably, thereby reducing their profitability.⁶⁷ A similar situation had developed in Athy. Following a public meeting called to discuss the issue, John Peppard of the Athy town commissioners, wrote to the Valuation Office on behalf of the townspeople requesting a revision of the valuation which he estimated had fallen 25 per cent since the valuation was made four years earlier. Again, he cited the widespread adoption of teetotalism as the cause of the ‘decrease in the value of houses.’ For his part Griffith, although aware of the distortion in the relative value of houses and land as published in the agreed valuation lists, could offer no assistance. The committee of revision for County Kildare could only take into consideration the proportion which one parish or townland (including both land and houses) bore to each other. Appeals in respect of a reduction in the value of premises which had happened since the valuation had been approved could not be entertained. ‘In fact no revision of the valuation can be

⁶⁶ Table showing the valuation of some of the principal country mansions in Ireland and England, appendix vi, table vii, *First report of her majesty’s commissioners appointed to inquire into the financial relations between Great Britain and Ireland, minutes of evidence, with appendices*, p. 433 [C 7720-1], H.C. 1895, xxxvi, 441.

⁶⁷ Griffith to the *Select committee on townland valuation* (1844), p. 18.

made till [sic] ordered generally by a special act of parliament', Griffith stated.⁶⁸

Valuation of mills

A further duty of the baronial valuator was to assess mills for local taxation. Again Griffith's *Instructions to valuers* (1833) supplemented by the *Additional instructions* (n.d.) gave detailed directives as to the criteria to be used. All mills were assessed under two considerations, the building itself and the annual effective production capacity of the mill. As with all other types of buildings mill buildings were, in the first instance, valued according to their cubic content with reference to their age, condition and the material used in their construction. A second consideration was that portion of the production capacity of the mill which was derived from water power.⁶⁹ It is noteworthy that the steam power element of mills was exempt from county cess and, therefore, was not assessed.

Griffith rationalised that the production capacity of the mill did not depend solely on the water power available, but also on the number of millstones employed, the reliability of the water supply and the demand for the services of the mill. The condition of the millstones and associated machinery were further factors the valuers were instructed to consider. Again Griffith employed the familiar pattern of alphabetical classification, where A denoted a 'superior' mill where all the works were new and in the best working order, B a 'medium' quality mill, and C represented an 'inferior' mill 'where all the works were old.' Griffith directed that each pair of top quality or 'A' class millstones, in an 'A' class mill with an unfailing water source in 'a situation where a constant supply of work can be obtained' should be valued at £15, a 'B' class mill, similarly situated, was to be valued at £12, and a 'C' class mill at £9. A scale of proportionate reductions to these values was contained in the *Instructions to valuers* (1833) for mills which, owing to deficiencies in the water supply or lack of work, only operated for part of the year, under the caveat that 'additions or deductions from the sums given in the table [were] to be made according to the judgment of the valuator.'⁷⁰

Operation of the system of valuation

Having eventually received the Ordnance Survey maps for the parts of County Londonderry and with the completion of the three month orientation 'school of valuation' near Coleraine, Griffith was in a position to commence the townland

⁶⁸ Griffith to John Peppard, Athy, 11 Mar. 1844 (N.A.I., OL 2/10, pp 52-3).

⁶⁹ Griffith, *Instructions to valuers* (1833), section 127.

⁷⁰ Griffith, *Additional instructions* (n.d.), sections 30-32 with tables attached.

valuation proper by August 1830. Obviously without the printed *Instructions to valuers* (1833), but equipped with their tracings from the relevant townland map and their field books, three parties of valuers, each containing one head and two assistants, were sent forth, initially, to assess the land and buildings of County Londonderry. Each party was allocated a specific parish to value, progressing through the parish townland by townland.

The valuation parties were instructed to estimate the value of the land, ‘not only by its appearance to the eye’ but also according to ‘the nature, quality, and depth of the soil, and the quality of the subsoil.’ By promoting this method, Griffith sought to ensure that

land of the same quality and circumstances, though badly farmed, was to be valued at the same rate as similar lands well farmed, clean, and in good order; but that all permanent improvements, such as drains, good fencing, good roads, &c., were to be taken into consideration: by this means the industrious farmer, who tilled and manured his land well, would not be taxed more than his indolent neighbour who was similarly circumstanced, but who did not take advantage of his situation.⁷¹

Therefore, the valuers’ first task when in the field was to divide the townland under consideration into a number of soil quality lots, according to the variation in the qualities of the soil and subsoil. This preliminary task was undertaken by the three valuers working in collaboration.⁷² In arable districts these lots ‘should rarely contain more than thirty acres’⁷³ and the boundaries of each lot were, as far as practicable, to coincide with the farm boundaries.⁷⁴ Following a careful inspection of the quality and depth of the soil, each of the three valuers was then expected to independently form an opinion as to what price per acre each parcel of land was worth. If their opinions coincided then the valuation could be entered into their field books, and ascribed a lot number. The boundary of that specific lot was then marked on the map tracing and it too was ascribed the relevant lot number. If however the three independent valuations did not concur then Griffith advised that the lot should be subdivided and a further attempt made to reach a consensus. In this manner the valuation parties were to proceed through the townland, valuing each plot, recording the valuation in the field book while cross-referencing the valuations to individual plots on the maps.

In order to ensure that the relative value for land was maintained Griffith

⁷¹ Griffith, ‘Outline of the system of valuation’ (1841 version only).

⁷² Griffith, *Outline of the system of valuation* (1844), p.5.

⁷³ Griffith, *Additional instructions* (n. d.), section 10.

⁷⁴ Griffith, ‘Outline of the system of valuation’ (1841 version only; the 1844 version suggests a maximum of fifty acres for the size of the soil quality lots, p. 4).

advised that each valuation team should occasionally make a self-assessment of how they were adhering to the standard scale. He suggested that they should occasionally return to a district that they valued more than six-months previously and re-value the same land without any reference to the notes they had made during their first valuation. This form of self-assessment was augmented by a type of thrice-yearly in-house exam where each individual valuator was required to record his personal opinion of each lot valued over a three day period on a sheet of paper. These individual opinions were then ‘dispatched’ to the commissioner before the head valuator called his party together to collectively decide upon a final valuation for the land examined over the preceding three days.⁷⁵ The results of the collective valuation was available to Griffith when the completed valuation field books were forwarded to Dublin, and so by simply comparing the individual sheets with the agreed valuation recorded in the field books Griffith could identify any individual valuator who consistently deviated from the mean standard of the valuation party. Griffith also took it upon himself to ‘visit each of the valuation parties at least four times in every year and accompany them to the field to see that the relative scale of values adopted [had] been preserved.’⁷⁶

In respect of houses, Griffith advised that the external dimensions should be recorded and, by consensus, a quality letter would be assigned to each building. If there was some doubt as to the value of the house, the interior could be examined to determine the issue, and the agreed value was only then entered into the field books. When Griffith came to publish his *Instruction to valuers* (1833) all houses less than three pounds valuation had been excluded from the valuation process. Nevertheless, in order to ensure that no qualifying house was inadvertently omitted, the valuers were advised, following an initial visual assessment, to record the measurements of any house that they considered worth more than two pounds ten shillings.⁷⁷

On completion of the field work for each parish, the valuation party returned to a district office to verify the agreed value per acre for each plot of land, and the value of the buildings examined. Here they were also to transcribe the boundary of each lot from the tracing used in the field to an ‘office map’. From this office map the valuers calculated the area of each lot and entered it into the appropriate column in the field book. The valuation party were also to record what was, in their opinion, the appropriate percentage (in addition or deduction) that should be made to the standard value of land and houses in respect of the local circumstances. Two of the three copies of the duly

⁷⁵ Griffith, *Additional instructions* (n. d.), sections 21-23.

⁷⁶ Griffith to E. J. Littleton, 9 Apr. 1834 (N.A.I., OL 2/2 [p. 304]).

⁷⁷ Griffith, *Instructions to valuers* (1833), sections 147-54.

signed and dated field books along with the office maps were then sent to the central Valuation Office in Dublin where ‘suitable persons ...[made] ... the money calculations for land and all the calculations for the houses.’⁷⁸

On receipt of the field books and maps, but before the field values were adjusted a check valuation was organised. For this second part of the valuation process a senior valuator, ‘in whose experience and judgment [Griffith] placed great reliance’, re-examined a portion of the completed district. Although the check valuator used the same maps, and valued each townland according to the same quality lots adopted by the first team of valuers, he did not see the field books which contained the prices of the first valuation. The check valuator re-valued only from one-fourth to one-sixth of the district under review. These check valuations were then compared to the first valuation and if considerable differences were noted between the original and check valuations, a second check valuation was ordered. If the two check valuations agreed, ‘which [was] most usually the case’ then the original valuation was adjusted to the relative scale of the check valuations. ‘By this means, the valuation of the several baronies of the county are reduced to one relative scale, for land in an ordinary situation.’⁷⁹

When the correctness of the valuation - made in accordance with the scale of values for each soil type in the standard situation – had been confirmed, the next step in the process was to adjust the field valuation for local circumstances. The additions and deductions were calculated in accordance with the system outlined above. Griffith then sent ‘an intelligent person’ with the verified schedule of valuation into the district under consideration to consult with principal landed proprietors or agents regarding the relative value of the different townlands. If this consultation process uncovered a particular townland or townlands that were considered to have been ‘unequally valued’ relative to others, then another valuator was sent to review the disputed townlands to determine whether any alteration should be made in the value of the townlands in question.⁸⁰

Having satisfied himself that the valuations were correct, Griffith then ordered the valuation lists to be printed and made available within the district, usually by the church wardens, but he also ensured that they were also distributed in areas where there were no churches belonging to the established church.⁸¹ The printed lists were then considered by a special vestry meeting summoned to consider the propriety of appealing

⁷⁸ Griffith, *Additional instructions* (n. d.), section 5.

⁷⁹ Griffith, *Outline of the system of valuation* (1844), p. 5.

⁸⁰ Griffith, *Outline of the system of valuation* (1844), pp 6-7.

⁸¹ Griffith, [circular] n. d. [Apr. 1837] (N.A.I., OL 2/6, [p. 53]).

against the valuation of one townland relative to another. Subsequent to the vestry meetings the grand jury appointed committees of appeal in each barony to hear any appeals which might have been forthcoming. Griffith claimed that because he had gone to such pains to ensure accuracy of the valuation, few appeals were made, or at least ‘few which are not abandoned, on explanation being given at the meeting of the committee of appeal.’⁸² Indeed, in Griffith’s own view, in order to conduct an appeal the occupants of a townland would have to unite and contrast the valuation of their townland with another in a similar situation. This, he believed, could only be effected by a land surveyor.⁸³ Indeed, having secured the approval of the main landed proprietors in the area for the valuation, it was likely that the townland valuation would have an untroubled passage through the appeals process. Also, given that appeals could only be based on the relative value of one townland or parish to another, the result of an appeal could have been that the valuation placed on the other townland was raised rather than the appellant’s valuation being lowered.

Revision of ordnance maps

Griffith had realised that the only true test of the valuation process was to put the system into operation. Within a short period of the commencement of the valuation in August 1830 it was evident that the first set of maps supplied by the Ordnance Survey were not of a sufficient standard to support the detailed land valuation survey which Griffith wished to conduct. Following discussions with the Ordnance Department regarding the matter Griffith wrote a circular to his valuers in which he conveyed Major Colby’s thanks to those employed in the valuation of County Londonderry ‘for the exertions they [had] made to discover and point out any errors or omissions in the ordnance maps and to beg the continuance of their attention to any errors they may discover in future.’ Given the efforts made to ensure the accuracy of the maps this must have been a jarring experience for Colby.

Given the inaccuracies of the maps supplied to the Valuation Office personnel, Major Colby had no option but to order an immediate revision of all maps, particularly those of County Londonderry which were urgently needed for the valuation to progress. For his part Griffith had realised the seriousness of the situation and told his staff ‘of his earnest desire that no observations be made respecting the errors in the [ordnance] survey in the presence of any persons who are not valuers’, and even then the

⁸² Griffith, *Outline of the system of valuation* (1844), p. 7.

⁸³ Griffith to *Select committee on county cess* (1836), p. 54.

discrepancies should be referred to only as ‘omissions’ rather than errors. Griffith, mindful of any future squabble that might arise between their two departments, requested that notification of all ‘omissions’ were to be forwarded directly to him and that ‘no information respecting errors or omissions [was to] be given to any person belonging to the Ordnance Department’, as all communications respecting the survey were henceforth to be relayed through Griffith to Major Colby.⁸⁴

In February 1833, Griffith reported to the under-secretary, Sir William Gosset, that the department was once again in the process of valuing land and that the ‘accuracy and perfection’ of the revised Ordnance Survey maps was a great facility to the work.⁸⁵ Not only was the accuracy of the maps improved during the unplanned revision, but changes were also implemented in the sheet size and a consequential change in the sheet numbers was required. The layout of the maps was also improved, with the calligraphical styles changed from those portrayed by Griffith in his *Instructions for boundary surveyors* (1832).⁸⁶ The spelling of some place names was also changed to comply with the approved standardised rules whereby, for example, Farrentimple Glebe was modified to Farrantemple Glebe.⁸⁷

The need to revise the Ordnance Survey maps had caused significant inconvenience to the valuation process, but Griffith was circumspect when subjected to personal criticism regarding the length of time that the valuation of County Londonderry had taken. In a ‘memorial of the grand jury of the city and county of Londonderry, assembled at spring Assizes 1835’, it was estimated that if the valuation of the whole country was executed at the same pace as in County Londonderry, it would take 144 years before it was fully completed. In his written reply, Griffith made only a passing reference to the ‘alterations’ to the maps and stressed how the valuation process had ‘matured’. Whilst there were only three valuation parties initially employed in County Londonderry, by 1835 Griffith had fourteen available with capacity for a further increase if the printed Ordnance Survey maps became available.⁸⁸

Completion of the County Londonderry valuation

In the spring of 1834 Griffith intensified his efforts to bring the valuation of County Londonderry to completion. On 25 March 1834 he was scheduled ‘to meet a

⁸⁴ Circular from Griffith to valuers, 4 Nov. 1830 (N.A.I., OL 2/2 [pp 39-40])

⁸⁵ Griffith to Sir William Gosset, 23 Feb 1833 (N.A.I., OL 2/3 [pp 40-41]).

⁸⁶ Richard Griffith, *Instructions for boundary surveyors* (Dublin, 1832).

⁸⁷ See Chapter 2 above and Andrews, *Paper landscape*, plates II and III (n.p. in this central portion of the book).

⁸⁸ *Committee on county cess*, (1836), appendix 3, pp 8-10.

special vestry on valuation business' at Magherafelt and on 31 March he was due to preside over the committee of appeal meeting for the barony of Loughinsholin 'thus completing the valuation of the county of Derry [sic].' Due to these commitments Griffith was unable to fulfil under-secretary Gosset's request for him to attend the grand jury meetings of Counties Galway and Mayo, fixed for the same week, to finalise the proposed improvements to the Connemara and Erris roads supported by central funding.⁸⁹

The following month, April 1834, Griffith reported to the chief secretary, E. J. Littleton, that he had just returned to Dublin from County Londonderry having attended a valuation appeals meeting

and have the pleasure to state that the whole of the valuation of that county is now complete and the people in general are so well satisfied that out of forty-two parishes which the county contains there are only two in which there were any appeals and in both these cases the differences were easily arranged by a little examination of facts.⁹⁰

Arising from this confident report it was reasonable to expect that the spring assizes would have approved the Londonderry valuation, but because of concerns expressed to the assizes by Griffith himself regarding some good quality land in Myroe townland being under-valued and the mountain townland of Dungiven being over-valued, he was granted 'an opportunity of revising the valuation.'⁹¹

This hiatus not only allowed time for all concerned to become familiar with the new valuation but it also allowed Griffith time to make a case for his ratification as the sole commissioner of valuation for the whole of Ireland, and to outline his preferred terms of employment when he assumed the position. Technically Griffith had only been appointed a valuation commissioner for County Londonderry, but with the valuation of that county virtually completed and the valuation parties already working (under Griffith's instruction) in the adjoining counties, Griffith's continued employment as a valuation commissioner was virtually assured. Nevertheless Griffith wrote to Dublin Castle to stress how important it was that only one commissioner for the whole of Ireland should be appointed to ensure that a uniform principle and relative scale of value was maintained throughout the island. He warned that

if this not be attended to, the relative value of the land of one county, as compared with an adjoining one, will not correspond; and though, this circumstance may be immaterial in respect to the collection of county

⁸⁹ Griffith to Gosset, 3 Mar. 1834 (N.A.I., OL 2/3 [pp 284-5]).

⁹⁰ Griffith to Littleton, 9 Apr. 1834 (N.A.I., OL 2/3 [305-6]).

⁹¹ *Londonderry Journal*, 23 Sept. 1834.

assessment or other merely local tax – it is most important in the view of any general taxation, and also in the view of ascertaining the true annual value of lands in Ireland.⁹²

Unlike the letter which confirmed his appointment as valuation commissioner for County Londonderry, the official confirmation of Griffith's appointment as the sole commissioner of valuation for Ireland was not recorded in the Valuation Office letter books, but as subsequent events show, terms of employment were agreed and on 18 September 1834 Griffith attended a specially reconvened grand jury meeting which ratified the townland valuation of County Londonderry.⁹³ On Tuesday, 30 September 1834 the *Dublin Gazette* published a supplement entitled the 'general valuation of Ireland: county of Londonderry' (see appendix 3B).

Although the valuation had 'altered very considerably the relative proportion of cess payable by each barony' it was passed unanimously by the reconvened grand jury. With the valuation of Londonderry accepted by the grand jury, Griffith might have been expected to concentrate his efforts on the expansion of the valuation process into the neighbouring counties. However by November 1834 Griffith had found reason to complain to Colby regarding five instances of inconsistencies between the townland acreages as recorded on the printed valuation lists and the corresponding figures on the published maps of County Londonderry. Some of these inconsistencies were simply printer's errors whilst others Griffith considered to have been due to the negligence of the Ordnance Survey to take note of the corrections submitted by the Valuation Office on review of drafts of the map. Griffith, with Larcom's approval, made the necessary corrections to the Londonderry sheets and returned them to Colby.⁹⁴

Some weeks later, in February 1835, Griffith was obliged to write to the Londonderry grand jury to inform them of four 'small clerical' errors in the printed townland valuation lists previously supplied to them. All these misprints were, in fact, for trifling amounts. The proportionally largest error was for the townland of Dullaghy where the printed list gave a valuation of £227 2s. 0d. which Griffith corrected to £227 13s. 0d. He also caused an advertisement to be carried in the *Derry Sentinel* in respect of the errors in order 'that all persons having the printed lists may have an opportunity of correcting them.'⁹⁵

⁹² Griffith to E. J. Littleton, 9 Apr. 1834 (N.A.I., OL 2/3 [p. 305]).

⁹³ *Londonderry Journal*, 23 Sept. 1834.

⁹⁴ Griffith to Colby, 26 Nov. 1834 (N.A.I., OL 2/5 [pp 9-13]).

⁹⁵ Griffith to Hugh Lyle, 28 Feb. 1835 (N.A.I., OL 2/5 [pp 60-61]).

Apportionment of county cess

The errors in the printed lists referred to above had initially occurred due to minor miscalculations in the field books. These mistakes had come to Griffith's notice whilst preparing a duplicate set of field books required for the next stage of the valuation process - the apportionment of county cess. Because the printed copies only gave the valuation of each townland as a unit, the precise details of each individual's tax assessment was not immediately obvious from the printed lists. Before that detail could become available, the apportionment of the gross townland valuation to each individual holding had to be undertaken. This could be achieved by utilising the detailed information on the soil quality lots contained in the duplicated field books and valuation maps.

In theory, this was a straightforward process. Duplicate copies of the field books and their corresponding valuation maps were forwarded by the Valuation Office to the secretaries of the grand juries. A 'properly qualified surveyor duly authorised by the vestry' of each parish was engaged to conduct an additional survey of each parish to demarcate the field boundaries if this detail was not available from the local landlords' estate maps. The surveyor then superimposed the field boundaries on to the copy of the valuation map which already contained details of the soil quality lots. With the field boundaries in place, it was a relatively simple task to identify individual farms and to calculate the acreage of each holding from the revised maps. By reference to the field books the value of each soil type could be ascertained and when multiplied by the acreage gave the total value of each holding.⁹⁶ If the whole property was contained within a single soil quality type only one such calculation was required. If however, as was more often the case, the farm boundaries included a number of soil quality lots then a number of calculations were necessary to determine the property's value. Griffith argued that after these calculations were done once, the county cess liability of any property could thereafter be equitably assessed at the same proportionate rate as the holding bore to the aggregated county valuation. For instance, if the total county valuation was £100,000 and the total county cess was £10,000 then the county 'rate' was two shillings on each pound of valuation placed on a holding. Therefore, for a sizable holding of ten pounds valuation, the county cess liability was twenty shillings or one pound.

The task of apportioning the townland valuation was made considerably easier by the actions of one Ordnance Survey officer, Lieutenant John Chaytor, who on his

⁹⁶ Griffith in reply to Mr O Hanlan's observations, 9 Apr. 1834 (N.A.I., OL 2/3 [pp 301-303]).

own initiative, in 1835, began to include all field boundaries on the ordnance survey maps drawn by him. Impressed by the results, Colby, on 12 November 1835, ‘ordered that the leading fences should henceforth appear on the plans.’ With the field divisions supplied to the valuers and the applotters alike, the appropriation of county cess to each holding was considerably streamlined. However, it was not immediately possible for the ordnance officers to fully comply with Colby’s directive. Consequently, the progress towards a full field survey was gradual. Only the maps for those counties south of a line from Counties Mayo to Louth included all field boundaries. The first edition of the Ordnance Survey maps for the Ulster counties was published showing only the major topographical features, with the exception of County Monaghan where along with Counties Roscommon, Leitrim, Longford and Louth only some parish maps contained field boundaries, reflecting the transitional period.⁹⁷ In concert with the improved detail of the maps, Griffith instructed his valuers to harmonise the soil quality lots with the field boundaries, thereby reducing the difficulty in calculating each individual’s assessment.⁹⁸

Notwithstanding the improved detail contained in later maps, the correct apportionment of an individual property’s county cess liability from valuation maps and field books was an intricate operation. It demanded knowledge of the process adopted by the valuers combined with an ability to accurately calculate small acreages from small scale maps, and for the Ulster counties where the maps did not include all field boundaries, the additional skills of a draftsman and surveyor were required. Certainly, in Griffith’s opinion, ‘none but a land-surveyor could effect’ the procedure for Ulster.⁹⁹ There is evidence that following the publication of the townland valuation, Griffith himself apportioned the cess for County Londonderry.¹⁰⁰ He also granted staff, normally employed in the valuation department, temporary leave to apportion at least one county – Kildare. And whilst Griffith supported this form of co-operation his preferred method of appropriating the townland valuation was through the office of the county surveyor.¹⁰¹ The office of county surveyor was, in modern parlance, the county engineer. Since at least 1829 Griffith had openly campaigned to strengthen and expand the role of the county surveyor,¹⁰² but it was not until 1834 that legislation was in place which

⁹⁷ Andrews. *A paper landscape*, pp 103-5.

⁹⁸ Griffith to the *Select committee on townland valuation* (1844), p. 16.

⁹⁹ Griffith to *Committee on county cess*, (1836), p. 54.

¹⁰⁰ Griffith to Hugh Lyle, 28 Feb. 1835 (N.A.I., OL 2/5 [p. 61]).

¹⁰¹ Griffith to the *Select committee on townland valuation* (1844), p. 2.

¹⁰² See Griffith’s ‘suggestions for improvements on the grand jury presentments law, 1829’ (N.A.I., OL 2/1[pp 182-92]).

increased the power of the county surveyor, made the position more independent of the grand jury members, and determined that only persons with relevant qualifications were eligible to hold the post.¹⁰³ The grand jury (Ireland) act of 1833 also included provisions for a clearly defined procedure to examine and sanction county expenditure which, combined with further amending legislation in 1836¹⁰⁴ eliminated, to a great extent, ‘corruption and mismanagement from county administration, being replaced by a cautious respect for the ratepayer’s pocket.’¹⁰⁵

Whilst these pieces of legislation have been recognised as part of a whig legislative reform programme for the Irish local government system during the second quarter of the nineteenth century,¹⁰⁶ that programme concentrated on reducing corruption and mismanagement on the expenditure side of the county treasurer’s balance sheet. In a not dissimilar way Griffith’s townland valuation sought to impose this new found respect for ratepayers’ money on to the income side of the balance sheet. But unlike the reform of grand jury expenditure there was no legislative compulsion on the grand juries to accept the townland valuation as the basis for county cess assessment, or as Griffith put it – ‘they may use it or not as they please.’¹⁰⁷ After the effort employed in mapping and valuation it would seem incongruous that the printed valuation was not the approved mandatory method by which cess was apportioned. A document, dated 17 March 1834, circulated within the administration under the title of ‘Observations by Mr O Hanlan’, and confirmed that the townland valuation could not be enforced as the mandatory standard for ‘individual applotment’ of cess. It cited Griffith as being complicit in allowing this ‘deficit’ in the valuation acts.¹⁰⁸

For his part, Griffith was not unduly perturbed by O Hanlan’s comments. In reply he advised that by making the field books and valuation maps available at parish level and ‘by giving time for due investigation & consideration’ the valuation list would, in due course, be found to give ‘general satisfaction’ and prove its usefulness for

¹⁰³ See Brendan O Donoghue, *In search of fame and fortune: the Leahy family of engineers, 1780-1888* (Dublin, 2006), pp 51-66, esp. pp 53-4; see also *Return of the number of county surveyors, and their deputies or clerks, in each county, ... in Ireland, in each of the years 1834, 1835, 1836, 1837 1838 and 1839*, H.C. 1840 (291), xlviii, 165.

¹⁰⁴ 3 & 4 Will. IV, c. 78 (28 Aug. 1833) and 6 & 7 Will. IV, c. 116 (20 Aug. 1836).

¹⁰⁵ R. B. McDowell, ‘Administration and the public services, 1800-70’ in W. E. Vaughan, *A new history of Ireland, v: Ireland under the union, I, 1801-70* (Oxford, 1989), p. 553.

¹⁰⁶ Oliver MacDonagh, ‘Politics, 1830-45’ in W. E. Vaughan, *A new history of Ireland, v: Ireland under the union, I, 1801-70* (Oxford, 1989), pp 169-92 esp. 180; R. B. McDowell, ‘Administration and the public services, 1800-70’ in W. E. Vaughan, *A new history of Ireland, v: Ireland under the union, I, 1801-70* (Oxford, 1989), pp 538-61.

¹⁰⁷ Griffith to *Committee on county cess*, (1836), p. 54.

¹⁰⁸ Copy of Observations of by Mr O Hanlan of Line Innfields, 17 Mar. 1834 (N.A.I., OL 2/3 [pp 300-1]).

the apportionment of county cess.¹⁰⁹ It would seem that this osmotic infusion policy, favoured by Griffith, worked. According to Griffith's own estimation, by 1844, county cess had been fairly apportioned in 90 per cent of the parishes where the townland valuation was available, but in the other 10 per cent, where parishes had applied alternative methods of apportionment, 'great dissatisfaction' had arisen. Although Griffith claimed that he had received numerous letters from individuals requesting him to intervene in the apportionment of county cess, he had no authority to do so unless invited by the relevant grand jury.¹¹⁰

Extending the townland valuation beyond County Londonderry

Whilst there were undoubted benefits accruing from the townland valuation, the overall rate of progress was unquestionably very slow. Following the approval of the County Londonderry valuation in September 1834, it was a further three years before the valuation of County Tyrone was approved in September 1837, and Counties Antrim and Down were not completed until May and July 1839 respectively.

Table 3.9: Completion date by county of the townland valuation to December 1844.

Date of completion	County
May 1834	Westmeath
September 1834	Londonderry
September 1837	Tyrone
January 1839	Antrim
July 1839	Down
July 1839	Monaghan
November 1839	Armagh
February 1841	Donegal
February 1841	Louth
April 1841	Meath
June 1841	Cavan
June 1841	Fermanagh
June 1842	Leitrim
February 1843	Longford
May 1843	Sligo
May 1843	Roscommon
February 1844	Kildare
July 1844	Carlow
December 1844	Mayo

Source: *Return of the date of the commencements of the townland valuation in each county in Ireland, and the final meeting of the committee of revision*, p. 2, H.C. 1851 (268), I, 913.

¹⁰⁹ Griffith to O Hanlan, 9 Apr. 1834 (N.A.I., OL 2/3 [pp 302-3]).

¹¹⁰ Griffith to the *Select committee on townland valuation* (1844), p. 2 (see table 3.9 for counties where the townland valuation was completed by 1844).

In an effort to expedite the process, Sir Robert Ferguson, M.P., suggested that instead of having the valuers operate in parties of three, a single valuator should be assigned to each parish, thereby increasing the acreage covered. For his part, Griffith disagreed with the proposal on the grounds that the same dependence could not be placed on a valuation based on one individual's opinion. His experience had been that each valuator had idiosyncratic valuation traits, whereby one might lay too much stress 'on some peculiarity of the soil' or on the aspect of the land. When the valuers worked in groups of three, each recorded his opinion of the land value before coming to a group consensus and therefore, Griffith argued, the likelihood of a distorted valuation was greatly diminished.¹¹¹ On this occasion at least, Griffith succumbed to pressure and in mid-October 1836 ordered one (unnamed) valuator 'to make arrangements for each of your assistants and yourself to value separate parishes.'¹¹²

A further suggestion by Ferguson to rescind the Valuation Office's policy of not employing valuers in their own local areas was rejected by Griffith. He feared that their integrity might be compromised while working in familiar surroundings and that the townland valuation would then 'fall into the inaccuracy of the tithe valuation'- a defect which could be corrected, in Griffith's opinion, by re-arranging the tithe according to the new valuation.¹¹³

The inordinate delay in carrying out the valuation cannot be attributed to any failure of the Ordnance Department in issuing the necessary maps. Both Antrim (February) and Tyrone (November) were made available in 1834, with the rest of Ulster completed in January 1837, while Griffith's valuation parties were still floundering to complete the valuation of Tyrone. The publication of the Galway maps in June 1841 marked the completion of the Connacht maps, whilst Leinster and Munster maps were available to Griffith from February 1841 and November 1846 respectively.¹¹⁴

Nor is there any evidence that the valuation department was inadequately funded. Griffith was required to submit a quarterly budget which, in the case of the valuation department, was funded initially from central funds before the counties reimbursed the exchequer from county cess. The boundary department was centrally funded.¹¹⁵ The cost of valuation to the individual counties was substantial. The grand jury of County Londonderry remonstrated with the lord lieutenant regarding a demand

¹¹¹ Griffith to Sir Robert Ferguson, 25 Sept. 1836 (N.A.I., OL 2/5 [pp 270-72]).

¹¹² Griffith to valuation party based in the barony of Lower Belfast, County Antrim, 13 Oct. 1836 (N.A.I., OL 2/5).

¹¹³ Griffith to Sir Robert Ferguson, 25 Sept. 1836 (N.A.I., OL 2/5 [pp 270-72]).

¹¹⁴ Andrews, *Paper landscape*, p. 333.

¹¹⁵ Griffith to the *Select committee on townland valuation* (1844), p. 2.

for £8,107 19s. 7d. issued in respect of the valuation of the county. This represented over one third of the total annual expenditure budget for the county, which had averaged £24,000 for 1830 and 1831. While this was a considerable draw on the county's finances for one year in the overall context of establishing a permanent valuation databank, the cost was not overbearing if spread over a ten-year period. Given the initial slow rate of progress of the townland valuation, the demand of £8,107 in respect of Londonderry represented a large proportion of the valuation department's budget between 1 August 1830 and 31 March 1834.¹¹⁶ Due to the expansion of the service, the budget for the second quarter of 1838 was £4,031, representing a total annual budget of £16,124. This combined with a projected annual budget of £14,884 for the boundary department would indicate that Griffith controlled an aggregated annual budget of over £31,000 in 1838, which was greater than the total presentments for County Londonderry.¹¹⁷

The extended time it took to carry out the valuation was due for the most part to the painstaking system adopted by Griffith. For County Londonderry he had developed a prototype method of valuation, based on a set of (albeit very broad) values for different soil types, as expounded in the published *Instructions to valuers* (1833). However, any impression that this scale of values was to be the permanent basis for the valuation was dispelled in Griffith's letter, dated 31 July 1833, to the Dublin Castle administration. Written as a clarification of his *Instructions to valuers* (1833), this letter unequivocally states that the basis for the townland valuation was the rent for which a liberal landlord would let his land. As the groundwork to calculating this rent, Griffith had valued the 'gross produce of an entire farm' at the five year average price of the agricultural goods prescribed in the 1826 valuation act (see table 3.3 above).¹¹⁸ Under a narrow interpretation of this statement, Solow's contention that the valuation was based on the 'agricultural products [sic] of each townland according to a fixed schedule of commodity prices' would be correct.¹¹⁹ However, Griffith's sole reason for determining the gross agricultural product was to calculate the reasonable rental value and *ipso facto* the valuation of the land. In 1833, whilst engaged in the preliminary stages of valuation of County Londonderry, Griffith determined that, taking the average of both arable and pasture farms, 'one third part of the amount of the gross value of the entire produce for one year should be considered to be the fair rent of all lands under

¹¹⁶ Griffith to *Committee on county cess*, (1836), appendix 3, pp 4-10.

¹¹⁷ Griffith to Drummond, 13 Mar. 1838 (N.A.I., OL 2/6, [p. 157]).

¹¹⁸ Griffith to Gosset, 31 July 1833 (N.A.I. OL 2/3 [pp 136-39]).

¹¹⁹ B. L. Solow, *The land question in the Irish economy, 1870-1903* (Cambridge, 1971), pp 58-9.

ordinary cultivation and management' for the best quality land. For the poorest quality land 'one fourth part of the amount of the value of the gross produce should be the rent, and that a relative proportion in the value should be preserved' for land with a moderate soil quality.¹²⁰ Griffith allotted a lower rent to poorer land because more labour, manure and seed were required on poor, wet and cold soils in order to establish a crop than on good soil and, even after these additional inputs the produce from the poorer ground could still be less than that of the superior soils. Consequently, Griffith suggested that a greater amount of gross agricultural produce was available for rent on the better soils, and therefore, the proportion of the gross produce allocated to rent or valuation should be higher on the better quality than on the poorer quality lands to reflect the intrinsic production capacity of the better soil. In the case of pasture lands, defined as ground that was never tilled, the proportion of gross produce available for rent could be proportionally increased, as the cost of production was 'comparatively trifling' when compared to tillage ground; it consisted chiefly of 'interest of capital invested in the purchase of stock and the loss by casualties.'¹²¹

The scale of soil values reproduced in the *Instructions to valuers* (1833) (see table 3.1 above) represented what Griffith calculated was the 'relative scale of value for different qualities of land' in the standard situation. In order to ensure that the original scale of valuation (i.e. between one quarter and one third of the gross produce depending on the quality of the land) was being maintained throughout the country, he frequently returned to his first principle and valued 'at harvest time, the gross produce of an entire farm.'¹²² Such research confirmed to Griffith that the scale of soil values which he had applied during the Londonderry valuation could not reasonably be transferred to all other districts without first confirming that the gross agricultural output equated to that of the standard situation in County Londonderry. The uniformity of the valuation was maintained, not by reference to a historic schedule of prices or a list of soil values, but by reference to a constant scale of proportional division of the gross agricultural output which varied according to the quality of the soil. For example, high quality arable land, that which was normally valued at between twenty shillings to thirty shillings per acre, was uniformly valued at one-fourth part of its gross agricultural output in the standard situation. Before this valuation could be transferred on to the printed lists, all local circumstances had to be taken into account. The resultant figure was both the valuation and the rent at which Griffith estimated a landlord ought to let

¹²⁰ Griffith to Gosset, 31 July 1833, (N.A.I., OL 2/3 [pp 136-39]).

¹²¹ Richard Griffith, *Outline of the system for the general valuation of Ireland* (Dublin, 1844), p. 4.

¹²² Griffith to C. Broivilour esq., Lurgan, 13 Nov. 1834 (N.A.I., OL 2/3).

his land to a tenant. Similarly, for the poorest quality arable land Griffith had estimated that the portion of the gross agricultural produce (calculated at the prices proscribed in the 1826 act) which should be retained as rent was one-eighth and the proportion for moderate land was one-sixth of the gross agricultural produce.

In the 1844 version of his *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect*, Griffith reiterated the trilateral relationship between valuation, rent and agricultural produce by expressing the difference between the townland valuation and the high rents demanded by some landlords as a proportion of the value of agricultural output of different qualities of both arable and pasture lands (see table 3.10).¹²³

Table 3.10: Value placed on the different land types by Griffith's valuers expressed in monetary terms and as a proportion of gross product and of rent, 1844.

Description	Value[d] at per statute acre	Proportion of produce taken as the rent, by the valuers.	Usual proportion paid where land is let at high rents
Arable land,	from 20s. to 30s.	one-fourth	one-third
Ditto,	from 10s. to 20s.	one-sixth	one-fourth
Ditto,	under 10s.	one-eighth	one-sixth
Pasture lands	from 20s. to 30s.	one-half	two-thirds
Inferior and mountain pasture	— — — —	one-third	one-half

Source: True copy of table compiled by Richard Griffith in *Outline of the system for the general valuation of Ireland* (Dublin, 1844), p. 4. (Inferior and mountain pasture was valued at between 1d. and 4d. in the *Instructions to valuers* (1833) section 120)

Griffith believed it necessary to enter

into this detail in consequence of an erroneous opinion having prevailed, that, in the general valuation, lands were valued at the same rate, according to their natural quality, whether improved and cultivated or in a state of nature; but this is not the fact, the land being valued in each case at the rate it would reasonably let for by lease to a solvent tenant in the state in which it is found.¹²⁴

When the above table 3.10 is redrawn (by this author) with the differences between the rent and the valuations for each section extrapolated, the resultant table shows that the average percentage difference between the high rents and the townland valuation was only slightly greater than the 35 to 33 per cent which Griffith had estimated was the general increment for rents over the townland valuation.¹²⁵

¹²³ Richard Griffith, *Outline of the system for the general valuation of Ireland* (Dublin, 1844), p. 4.

¹²⁴ Richard Griffith, *Outline of the system for the general valuation of Ireland* (Dublin, 1844), p. 5.

¹²⁵ Richard Griffith, *Outline of the system for the general valuation of Ireland* (Dublin, 1844), p. 7.

Table 3.11: Value placed on the different land types by Griffith's valuers expressed as a percentage of gross output and of rent, 1844.

Description	Land quality	% of produce taken as the rent, by the valuers	Usual % Paid where land is let at high rents	Difference as a % of gov. val.	Difference as a % of rent
Arable land,	Highest	25.0	33.3	30.4	22.8
Ditto,	Medium	16.6	25.0	50.6	33.6
Ditto,	Poorest	12.5	16.6	32.8	24.7
Pasture lands,	Highest	50.0	66.0	32.0	24.2
Inferior and mountain pasture,	Poorest	33.3	50.0	50.0	33.2
Average	_ _ _	28	38	36	26

Source: Extrapolated from table 3.10 above.

The averaged results of table 3.10 above are based upon the unlikely assumption that an equal proportion of the gross output was generated from each description of land. Notwithstanding this anomaly, table 3.11 shows that the average percentage of gross agricultural produce taken by a liberal landlord (and the valuers) as rent was 28 per cent and that the average percentage of gross agricultural produce taken by landlords who operated a high rent policy was 38 per cent – a difference of 10 per cent. If this difference is expressed as a percentage of the valuers' rents, the resultant figure shows that the difference between valuation and rents was 36 percent. If the same difference (i.e. 10 per cent) is expressed as a percentage of the high rents the result shows that the valuation was, on average, 28 per cent lower than the general level of rents. Therefore, it is possible to express the same set of data in two different ways, both of which are a correct representation of the facts.

Griffith's own regular research into the annual agricultural returns enabled him to continually reassess the relative value placed on the land. By this method he discovered an anomaly in the valuation procedure whereby in Counties Antrim, Londonderry, Tyrone, Armagh and Down, where the indigenous linen manufacturing industry supported the cultivation of flax, the gross agricultural output of the land was increased and consequently the rental value of land was high. Griffith was aware of this additional 'commercial value', which added about 2s. 6d. in the pound or 12.5 per cent to the rental value of the land, but he could not take it into consideration because flax was not included in the schedule of commodities contained in the valuation act.¹²⁶ Conversely, Griffith found that the system of farming in Counties Roscommon, Mayo

¹²⁶ Griffith, *Outline of the system of valuation*, p. 7 (as a footnote in 1841 version; part of the text in the published 1844 version).

and Galway produced 50 per cent less than their Ulster counterparts on soils of similar quality and depth. Consequently, Griffith argued that the valuation of land in these counties should be reduced by 50 per cent due to the difference in the system of agriculture, irrespective of the fact that the soil was of the same quality and depth as that in Ulster.¹²⁷

The method Griffith used to value property came under sharp scrutiny in an 1844 house of commons committee, formed to inquire whether the townland valuation could be adapted for the levying of the poor rate as well as county cess.¹²⁸ In his evidence before that committee, Griffith confirmed that he had valued land of the same quality at different rates in accordance with the systems of agriculture employed in each district. He explained that his insistence on the valuers ascertaining the soil quality was to ensure that lands of the same quality, in the same immediate locality, were valued at the same rate. Griffith insisted that he had ascribed a uniform proportion of agricultural product to the valuation throughout the country and therefore his valuation was uniform. However, the members of the committee were of the opinion that in accommodating local variances in agricultural output, Griffith had compromised the uniformity of the valuation, particularly in districts which had been improved prior to the valuation relative to areas which remained suitable for improvement after they had been valued. Following repeated robust questioning, particularly with regard to the anomaly of improved land, Griffith conceded that the valuation was ‘not exactly uniform; but ... approximate to it.’¹²⁹

Field book notes

This less than total uniformity in the valuation came about despite a further check on the relativity of the valuation. In his *Additional instructions* Griffith directed the valuers to make ‘judicious inquiries’ into the rents paid. The valuers were also to note, in their field books, whether the rents were considered fair or not, the length of the lease held, when it was granted, whether a fine was paid on signing the lease and the name of the landlord. In mountainous townlands or wherever pasture predominated, Griffith especially required the valuation parties to record the number of cattle that were grazed and advised that ‘such inquiries [would] not only serve as a check on the valuation, but would also enable the valuers to meet an appeal with greater

¹²⁷ Griffith, *Outline of the system of valuation* p. 4 (1844 version only); Griffith to the *Select committee on townland valuation* (1844), pp 19-20.

¹²⁸ See chapter 5 for a discussion regarding the adaptation of Griffith’s valuation for poor law purposes.

¹²⁹ Griffith to the *Select committee on townland valuation* (1844), pp 14-20 (quotation from p. 20).

confidence.’ Griffith also requested them to note the average prices of agricultural produce at the local markets in comparison with those available at the nearest sea port, together with the cost of carriage of goods to the seaport. Notes were also to be made of any peculiarity in the parish partially in respect of the local climate, road conditions, availability of lime and sea manure and access to turf.¹³⁰

Extant field books confirm that the detailed information requested by Griffith was collected by the valuers. The entry for the townland of Ballyblack, County Londonderry, notes that it was ‘held between Lords Londonderry and Dufferin; value uncertain - from 20s. to 24s. per acre. Lord Dufferin let his portion of the land at 40s. and the marquis of Londonderry for similar land at 30s. per acre.’¹³¹ (The valuers were prone not to distinguish between the Cunningham and statute acre, but usually the official valuation was recorded in statute acres and the rentals were recorded in the vernacular measurement: the Cunningham acre was equivalent to 1.29 statute acres). The general observations on the Newtownards parish indicate that the farmers were willing to accept a lower price for their produce locally than to pay 1½d. per stone for the carriage of their goods to the Belfast markets to gain the premium prices there. The roads in the area were reported as ‘good’ but ‘turbary was scarce and ... the sea manure [was] of an inferior description ... [while] the distance and want of lime [was] considerably felt.’ The report concluded with a comment on the local landed proprietor, the marquis of Londonderry, who was deemed to be ‘the best landlord in the north of Ireland’: one who let his land at from 28s. to 36s. per Cunningham acre, which was considered a fair rent by the tenants.¹³²

Published valuations

Griffith utilised this detailed information, collected in the field by the valuers, and his own research into the annual produce of the land in each district (proportionately distributed to each soil type), as a further check on the reliability of the valuation supplied by the field valuers. The resultant valuation was generally well received and indeed, brought glowing tributes from at least one correspondent to the *Farmer’s Gazette*, who used the nom de plume ‘C’ to praise the valuation undertaken by Mr Griffith as one free from errors due to the ‘varied checks’ undertaken and his willingness ‘in attending to objections and supplying information, for which the public

¹³⁰ Richard Griffith, *Additional instructions to valuers* (n.p., n.d) [prior to Oct. 1836], sections 24-6.

¹³¹ Field book for Ballyblack townland, parish of Newtownards, not dated (P.R.O.N.I., Valuation Office field books, Val. 1B/34, p. 257).

¹³² Field book for Cunningham townland, parish of Newtownards, n. d. (P.R.O.N.I., Valuation Office field books, Val. 1B/34, p. 258).

cannot be too grateful.¹³³

By the end of 1844 Griffith had completed the valuation of eighteen counties, a total acreage of 9,760,925 statute acres, with the expectation that a further six counties, where only the check valuations needed to be done, would be completed within a year. Only the counties of Tipperary, Cork, Kerry, Limerick and Dublin remained untouched, which equated to approximately one quarter of Ireland's land area of circa 20,000,000 acres. At that stage the total amount expended by the valuation department amounted to £126,475, including over £16,000 on counties valued, but whose valuation was not yet published. Griffith estimated that a further budget of 'about £77,770' would be required to complete the valuation. He was reluctant to commit himself to a definite timescale for completion because the check valuations, although they did not entail much expense, did cause considerable delay. However, a period of less than two years was intimated as a possible completion date.¹³⁴ In fact, due to the disruption caused by the Great Famine and other external influences the *General valuation of Ireland* was not completed for a further ten years, with the publication of the Cork, Kerry and Tipperary lists in 1854. In the interim, amending legislation had been implemented and a different schedule of prices was adopted. Nevertheless, Griffith maintained the townland structure, and despite what is sometimes asserted, published the valuation of all thirty-two counties under the title of the 'General valuation of Ireland'.¹³⁵

Griffith's influence on rent and tithe

The printed valuation lists are tangible evidence of Griffith's efforts to secure the equitable levelling of county cess. The diligent methodology applied by both the Ordnance Department and the Valuation Office ensured that all property was included within the scope of the survey. For urbanised areas such as Belfast, this resulted in an increase in the number of rateable buildings, and a consequential increase in the total valuation of the city, which enabled major public capital expenditure programmes to be undertaken without necessarily increasing the cess burden on previously rated properties. In rural areas, where the heretofore exempted property was included in the taxable area, the cess liability was more broadly distributed after the valuation process.

With regard to Griffith's further aspirations that the townland valuation would be utilised as a basis for assessment of tithes and rent, there is some, although less

¹³³ *Farmer's Gazette*, 24 Feb. 1844.

¹³⁴ Griffith to the *Select committee on townland valuation* (1844), pp 1-2.

¹³⁵ The *General valuation of Ireland* is bound in different ways. An incomplete copy of the *General valuation of Ireland* is held by the N.L.I. whilst the library of the London School of Economics holds copies of the later volumes which are not held by N.L.I..

substantive, evidence that Griffith's aims were achieved, particularly in the case of tithe. Certainly, the delays in commencing the valuation militated against the townland valuation being employed to avert the worst incidents of the tithe war during 1830-3. However, Griffith did present what he believed was a permanent solution to both the house of commons' and the house of lords' independent committees respecting tithes in Ireland during the 1831-2 session. His proposal involved converting the then current system of levying tithes directly on the occupier of each liable holding to a rent charge, whereby the landlord would be responsible for the payment of the tithe as a portion of the rent. Griffith supported his proposal with a table (see appendix 3C).¹³⁶

Before the introduction of the tithe composition act of 1823, the method for assessment of tithe had been extremely complex and varied throughout the country.¹³⁷ Under the composition act, the tithe charge was converted from a payment in kind to a fixed bi-annual monetary payment. This conversion was based upon a soil valuation conducted by local farmers.¹³⁸ Griffith held the opinion that the tithe valuers had been unduly influenced by some landed proprietors to reduce the burden on their demesnes and home farms,¹³⁹ while a more sympathetic commentator excused their deficient work on the grounds that the time they were allotted to undertake the task was insufficient.¹⁴⁰ Whilst the composition of the tithe had given some semblance of an equitable system, participation in the scheme was not compulsory. By 1832, of the 2,450 parishes in Ireland a total of 1,539 had participated, leaving a further 911 parishes which were still operating the old system (see appendix 3C).¹⁴¹ Griffith proposed that the tithe system should be totally commuted to a rent charge payable by the landed proprietors. He calculated that the total annual tithe burden was £704,000 or 1s. 3½d. per pound on his estimated valuation of Ireland of £12.71 million.

The tithe commission report concluded that the tithe burden, 'compared with the value of the land [was] extremely light' but that the substantive grievance was not the 'amount of the payment, but the fact of any payment being made directly by the catholic peasant to the protestant clergyman, for which, according to the ordinary phrase, he receives no return.' The report supported Griffith's proposal for the introduction of a

¹³⁶ *Second report from the select committee on tithes in Ireland; with minutes of evidence, and appendix*, pp 278-82, H.C. 1831-2, (508), xxi, 292-96 (hereafter *Tithe report* (1831-2); *Second report from the lords, concerning the collection and payment of tithes in Ireland, & c; together with the minutes of evidence, appendix, and index to both reports*, pp 18-9, H.L. 1831-2, (663), xxii, 198-99.

¹³⁷ See 'Summary account of the titheable articles in each province ...' compiled by J. C. Erck in *Tithe report* (1831-2), p. 619.

¹³⁸ *Farmer's Gazette*, 24 Feb. 1844, p. 341.

¹³⁹ Griffith to Sir Robert Ferguson, 25 Sept. 1836 (N.A.I., OL 2/5, [pp 270-72]).

¹⁴⁰ *Farmer's Gazette*, 24 Feb. 1844, p. 341.

¹⁴¹ *Tithe report* (1831-32), p. 282, (see appendix 3C).

rent charge in lieu of tithe and drew ‘the attention of the house’ of commons to Griffith’s tables supporting this proposal.¹⁴² The following year, 1833, Griffith himself availed of the opportunity to further promote his proposal in a letter to Dublin Castle, following an enquiry from the chief secretary Sir E. J. Littleton regarding the prospects for the payment of tithes. Griffith was

decidedly of opinion that unless coercive measures of the most determined kind be resorted to no tithe will be paid in Ireland by the Roman Catholic farmers and [he] much doubt[ed] whether the Presbyterian farmers will pay unless great exertion be made by their landlords to induce them to do so. In the performance of [his] public duty [Griffith had] occasion each year to visit almost every part of Ireland and from [his] knowledge of the feelings of the people [he thought] the most determined hostility may be expected to the payment of tithes under any guise but still [he was] of opinion that if the lands were assessed equally in proportion to their value an annual fund might be raised sufficient for the payment of the protestant clergy and for the county assessments: it might be called a land tax to repay for advances previously made.¹⁴³

In a slightly amended proposal, Griffith suggested that a reduction of £175,000 in respect of collection cost should be made to the gross tithe figure leaving a net amount of £525,000. But Griffith went even further and suggested that the county cess liability should be removed from the occupier of the land and also converted into a rent charge payable by the proprietor. In total, allowing for reductions in the overall amounts for a predicted reduction in collection cost, the combined land charge was estimated by Griffith at 1s. 4d. per acre. His detailed figures were:

The gross annual amount of tithes in Ireland is about	£700,000
Deduct 25 per cent [for reduced cost of collection]	<u>£175,000</u>
Amount to be raised	£525,000
The annual amount of county assessment is about	£860,000
This might be made a permanent charge and reduced to	<u>£800,000</u>
Thus the total amount of the assessment would be	£1,325,000

The gross annual value or rent of the land of Ireland is about £12,700,000 [∴] an assessment upon which amounts to £1,325,000 would be equal to 2s. 1d. in the pound on the rent, and about 1s. 4d. per acre on all the land in Ireland which exclusive of inland lakes amounts to about 20,000,000 of statute acres.¹⁴⁴

It is difficult to gauge what impact Griffith’s tithe campaign had on the 1838

¹⁴² *Tithe report* (1831-2), pp 244-45.

¹⁴³ Griffith to the right honourable Sir E. J. Littleton, 8 Nov. 1833 (N.A.I., OL 2/3 [pp 183-84]).

¹⁴⁴ Griffith Richard Griffith to the right honourable Sir E. J. Littleton, 8 Nov. 1833 (N.A.I., OL 2/3 [pp 183-84]).

tithe legislation. Certainly William Smith O'Brien credited Griffith's work in his pamphlet *Thoughts upon ecclesiastical reform with suggestions for the conciliatory adjustment of the tithe question* (Limerick, 1831) and reproduced a composite version of Griffith's submission to the 1831-32 tithe commission in support of his proposed reforms (see appendix 3D).¹⁴⁵ In any event, it was not until 1838 that a tithe rent charge bill passed into law. Its provisions were as Griffith had proposed in 1833 with a larger reduction (than the 25 per cent suggested by Griffith) in the amount of tithe converted into a rent charge.¹⁴⁶

The townland valuation as a basis for the letting of lands

Griffith set about achieving his third aspiration for the townland valuation to become a basis for the letting of lands in a more subtle way. From the very outset of the valuation process the landlords were invited to participate in the process of valuation. During the boundary survey the landlord was invited to supply maps, to propose names for townlands and identify the preferred names for their country seats. Throughout the valuation scheme they were kept abreast of proceedings. Their advice was sought on the relative scale of the valuation before the lists were printed, and subsequently copies of the valuation lists, field books and maps were made readily available to them. In those instances where estate maps contained field boundaries the landed proprietor's assistance was sought in appropriating the gross townland valuation to each individual holding. In this way all landlords were supplied with a gratis valuation of their estates.

The notion that the valuation could be used as a basis for rent appeared in some newspapers published during the 1830 to 1844 period. The *Belfast News Letter* of 18 January 1831 published, under the title of the 'General survey of Ireland', a report 'from a correspondent' to the effect that the government was urging the officers employed in the survey to 'use every exertion towards the completion, in order that the country may speedily enjoy the beneficial effects to be derived from this important work.' The correspondent envisaged that the valuation would have a 'most important effect' on every rate that affected land including 'rent, tithe and cess.'¹⁴⁷

A comprehensive letter published over two editions of the *Farmers Gazette* in

¹⁴⁵ William Smith O'Brien, *Thoughts upon ecclesiastical reform with suggestions for the conciliatory adjustment of the tithe question* (Limerick, 1831), n. p. (inside back cover leaf). If the publication date of 1831 can be relied upon, Smith O'Brien must have received an advance copy of Griffith's submission in order to reproduce the table in his pamphlet, as Griffith did not appear before the committee until 21 Feb. 1832.

¹⁴⁶ Oliver MacDonagh, 'The economy and society, 1830-45' in W. E. Vaughan, *A new history of Ireland*, v: *Ireland under the union, 1801-70* (Oxford, 1989), p. 224.

¹⁴⁷ *Belfast News Letter*, 18 Jan. 1831.

February/March 1844 drew the association between the valuation and rent into sharp focus. Published under the headline of ‘On the relations between landlord and tenant’, the letter was high in its praise of both Griffith and the published valuations as an effective method for the levying of cess, but recommended that a land agent should make some ‘corrections’ to the valuation before applying it as a fair measure of rent. The fluctuation in prices for some agricultural commodities was the primary cause of the distortion between the valuation and a fair rent, according to the author of the letter. In 1843, the reported average price of both beef and mutton had risen by almost 25 per cent from the scale of prices enshrined in the 1826 valuation act, whilst pork prices had fallen by 30 per cent. The author, who signed the letter ‘C’, recommended that for ‘lands which principally produce corn the letting value ‘ought nearly to coincide’ with Griffith’s valuation, whilst on pasture ground an increment of nearly 25 per cent was justified. Bearing these facts in mind ‘C’ recommended the townland valuation as a useful guide to the relative letting values of land.¹⁴⁸ ‘C’ further advised all land agents that in setting the rent for farms, due consideration should be given to the occupants’ interests. ‘C’ faulted Griffith for not having taken due cognisance of the population density in any given townland. In what he described as an ‘over occupied’ country, where competition failed to establish the just value of the land, it was in both the tenants’ interest and in the long term interest of the landlord that the land agent should make ‘a calculation of the value of the land.’¹⁴⁹

In reply, Griffith accepted that the valuation had not taken into account the number of people living on the land, but no general valuation could incorporate the concept that rent ‘may be considered the value of the produce of the land, over and above what is necessary for the support of the occupants.’ Griffith also agreed with ‘C’ that the prices of some commodities had changed since the valuation had commenced, but that in order for the valuation to remain uniform throughout the country, it had to be referenced to a fixed set of prices. Griffith argued that the price levels in 1844 generally coincided with the valuation scale and that the rise in the price of red meats was not very important to ordinary corn land, only to large grazing farms, and in those cases an addition to the valuation was justified. Griffith freely stated his firmly held opinion that the general valuation could be used as the basis for letting land, with additions being made if warranted by increases in agricultural prices.¹⁵⁰

¹⁴⁸ *Farmer’s Gazette*, 24 Feb. 1844.

¹⁴⁹ *Farmer’s Gazette*, 24 Feb. 1844.

¹⁵⁰ *Farmer’s Gazette*, 9 Mar. 1844.

Conclusion

Following delays due to the unavailability of the Ordnance Survey maps, the townland valuation did not commence until May 1830. The first three years of the process were an experimental period, disrupted by poor quality maps and unfamiliarity with a valuation system which was referenced to a fixed scale of prices. Griffith instructed his field valuers to value the land as if in the employment of a liberal landlord who wished his tenants to 'live well and comfortable'. The preliminary field valuation thus produced was subsequently adjusted to bring it into harmony with the terms of the valuation act and to take account of all circumstances that would affect the profitability of the land. Amendments to the governing legislation, which initially removed all houses under three pounds, and subsequently under five pounds valuation, from the system facilitated an increased rate of output from each team of valuers and in 1834 the townland valuation of County Londonderry was finally published.

Expansion of the service into other counties exposed weaknesses in the prototype valuation system devised by Griffith. The variation in the agricultural output from the same quality of soil in different parts of the country meant that Griffith had to calculate the production capacity of each area in order to retain the uniformity of the valuation. The inclusion, from 1835, of field boundaries into the Ordnance Survey maps greatly facilitated the equitable apportionment of the gross townland valuation to the individual holdings. By December 1844 the valuation of eighteen counties had been completed with a further eight counties in an advanced state, and according to Griffith, only a quarter of the country was awaiting the commencement of the townland valuation.

The primary objective of the valuation process was to provide an equitable basis for the assessment of county cess, but Griffith, certainly with the knowledge, if not the complicity, of Dublin Castle, sought to make it the basis for tithe and rent calculations also. An 1831-2 house of commons committee, investigating the tithe issue in Ireland, allowed Griffith the platform to express his view that the tithe should be commuted, on the basis of an accurate valuation, to a rent charge payable by the landed proprietors, but it was not until 1838 that such a system was implemented. Griffith's aim to have the townland valuation adopted as the basis for rents had no such dramatic success, and at best it could only be claimed that the townland valuation provided a credible reference point for rent values and that it stimulated some debate as to what was an equitable level of rent.

The published townland valuation and its associated Ordnance Survey maps

were acknowledged as being extremely accurate exercises, particularly in the case of the valuation, when compared with its immediate successor - the poor law valuation.¹⁵¹ Those public administrators who organised and conducted both the townland mapping and valuation were deserving of the high praise and recognition they generally received from their contemporaries. In bringing the townland valuation to near fruition, and in having it generally accepted as the means for assessment of county cess, Griffith had successfully implemented an important element of the nineteenth century reforming legislation in Ireland. However, just as the grand juries were not legally bound to adopt the townland valuation as the basis for levelling of county cess, neither were the landlords under any compulsion to regard the valuation as a guide to the rental values of their estates. But by infusing the townland valuation into their consciousness, with the omnipresent rider that this was the rental valuation of a liberal landlord who wished his tenants to 'live well and comfortable', Griffith was working towards his stated aim that the *General valuation of Ireland* would become the basis for calculating rent in mid-nineteenth century Ireland.

¹⁵¹ See chapter 4 for a discussion of the first poor law valuation.

Chapter 4

The poor law valuations, 1838 - 1842

The dependence for good and evil of workman on master manufacturer, of subject on government, of child on father, is less absolute than that of Irish peasant upon the lord of the soil from which he derives his subsistence.¹

Apart altogether from the claims which one human being has upon another for life, if that other can save his life, I urge the imminent distress of Ireland upon the attention of England on another ground, which is, that if the land is not sown and planted, the famine of next year will be immeasurably more disastrous than the famine of this year; and if the people are not fed to keep them from sinking down upon and under the earth, which they are now doing, the land cannot be cultivated.²

Introduction

The central topic of this thesis is Richard Griffith's valuations of property in Ireland. However, in this chapter another contemporary property valuation, conducted by the poor law guardians between 1838 and 1842, is considered in relation to Griffith's work. Whilst the main focus of this chapter is property valuation, it will also be necessary to refer to the deliberations that led to the introduction of a structured poor relief scheme into Ireland in 1838 in the context of their influence on the valuation of property.

The extension of the new English poor law scheme to Ireland has a particular importance for the study of both Griffith's valuation work and his attempts to improve Irish living standards. With regard to his valuation work, the introduction of the poor law has special relevance for this study as, under the provisions of the 1838 poor law act, the poor law guardians were empowered to conduct their own separate valuation for levying the poor law rate independently of Griffith.³ Prima facie, the standard of valuation applied by the poor law guardians' appointees, the method by which they conducted their valuation and the valuation produced provide a comparative example for Griffith's assessment for poor law rates.

In 1844, following the discrediting of the poor law guardians' valuation, Griffith was required by government to amend his valuations to accommodate the provisions of the poor law rates. This had a substantial impact on the range of properties that Griffith was required to value but it did not require any alteration in respect of his method or

¹ Charles Trevelyan, *The Irish crisis* (London, 1848 reprinted London 1880), p. 17.

² Alexander Somerville, *Letters from Ireland during the Famine of 1847* (Edinburgh, 1852 reprinted Dublin, 1994), pp 31-2 [letter to editor of *Manchester Examiner* dated Dublin, 23 January 1847].

³ *Poor relief (Ireland) act*, (1 & 2 Vict., c. 56), 31 July 1838.

standard of valuation. Nor did he immediately re-adjust the scale of commodity prices to reflect the anticipated reduction in cereal prices as a result of the legislative change to the Corn Laws in 1846. The revised specifications applied by Griffith to his valuations after 1844 were given retrospective sanction under legislation enacted in 1846.⁴ Under the terms of this act, despite the atypical conditions prevalent through the Famine years, Griffith was obliged to implement the seamless transition from the expansive townland valuation to the detailed valuation demanded by the poor law legislation. The 1846 valuation act continued to provide the legal basis for the valuation of property until further amending legislation was implemented in 1852.⁵ However, the exercise of making a comparative assessment of the poor law valuation and Griffith's work was hampered by the fact that Griffith's valuation, irrespective of when it was undertaken, was also commonly referred to as 'the poor law valuation' and it was not always evident (particularly in the primary sources) whether the commentator was referring to the discredited poor law valuation conducted independently of Griffith between 1838 and 1842 or Griffith's work.⁶

Background to the poor law valuations

Before introducing the English poor law into Ireland, the British administration had set up a commission of inquiry to investigate what provisions were most appropriate to improve the condition of the Irish poor. The substantive third report from this commission (deemed possibly the most important document in existence for the student of Irish economic history⁷) – chaired by Richard Whately, former Drummond professor of political economy – provided a concise record of the conditions under which the poorer classes in mid-nineteenth century lived. The report (and the ensuing debate) discussed the poor law valuation and also proposed measures for the relief of poverty, which, it will be argued, give further credence to Griffith's methods alleviating poverty in Ireland.⁸

The state of destitute poor in Ireland came under scrutiny in 1845 when the earl of Devon chaired a royal commission of inquiry into the occupation of land in Ireland.⁹

⁴ 9 & 10 Vic., c.110 (28 August 1846).

⁵ *An act to amend the laws relating to the valuation of rateable property in Ireland*, Vic.15 & 16, c.63, (30 June 1852).

⁶ See R. D. Collinson Black, *Economic thought and the Irish question, 1817-1870* (Cambridge, 1960), (hereafter Black, *Economic thought*), p. 90

⁷ George O'Brien, *The economic history of Ireland from the Union to the Famine* (London, 1921), p. 177.

⁸ *Third report of the commissioners for inquiring into the condition of the poorer classes in Ireland* (hereafter *Third report on poorer classes*), H.C. 1836 (43), xxx, 1.

⁹ *Report from her majesty's commissioners of inquiry into the state of the law and practice in respect to*

Through his evidence to this commission, Griffith had a further opportunity to explain his valuation process and to confirm that the valuation duties for the poor law cess had been transferred from the individual poor law unions to the centrally operated valuation department under his guidance.¹⁰ A select committee on townland valuation formed in 1844 had made a recommendation to this effect. This committee had been directed to inquire whether Griffith's townland valuation could be adopted for use in the assessment of the poor law rates in addition to the county cess (for which it was solely designed) or 'whether it be desirable to alter the principle on which the townland valuation' was based.¹¹

The English poor law

In 1838, the government introduced the poor law scheme into Ireland in order to provide, at public expense, organised subvention for those incapable of providing adequately for themselves. In the middle ages, contributions to the poor relief schemes were 'a matter of strong moral obligation', but in 1563, English legislation compelled the better-off to contribute to a formal scheme of support for the weakest members of society, generally defined as the infirm, aged and orphaned children. The able-bodied unemployed were not entitled to any relief other than employment on charitable works when funds allowed. It is important to note that this statutory scheme was designed for the relief of the poor under ordinary circumstances and 'was not intended to remove the duty of Christian charity to give help in times of crisis and emergency.' The poor law scheme was further amended in 1601 when the duty of care was placed upon each parish to support its deserving poor through locally administered and funded schemes, whereby each property was compelled to subscribe to the parish relief fund in proportion to its estimated value as decided by a parish vestry meeting.

In the mid-eighteenth century, due to the changing structure of English society further innovations to the poor relief scheme evolved. Because of the growth of poverty in industrial centres and in order to administer relief more efficiently, some urban parishes began to form unions and collectively build workhouses to provide shelter for both their able-bodied and dependant poor. In theory, these institutions were to be self-financing, with the revenue from the industrial processes undertaken by the inmates

the occupation of land in Ireland [605] H.C. 1845, xix, 1 (henceforth *Devon commission*)

¹⁰ *Devon commission: minutes of evidence*, pt I, pp 25-30 and pt III, pp 909-11, H.C. 1845 (657), xxi and appendix no. 37 [not appendix no. 38 as recorded in the minutes of evidence] : Additional instructions for the valuers ... : I. Instructions from his excellency the lord lieutenant relative to the new system to be adopted by the commissioner of valuation in making out the field books and valuation maps ..., pp 120-21, H.C. (657), xxi.

¹¹ *Select committee on townland valuation*, pp ii-iii, H.C. 1844 (513), vii, 461-2.

allocated to offset the cost of the paupers' diet and other running costs, but in practice this was not attained.¹²

By the end of the eighteenth century, the extent of rural poverty was the cause of concern, particularly in southern England. On 6 May 1795, the Berkshire magistrates met at Speenhamland to finalise a revised system of poor relief for their district. The fundamental principle of the scheme was that, having determined the minimum wage needed by a labourer, the poor law administrators resolved to supplement the labourers' wage when it fell short of this target. The level of subvention was determined on an incremental scale in proportion to (a) the varying cost of bread (then a staple of the English labourer's diet) and (b) the number of dependants the labourer was obliged to support. The action of the Berkshire magistrates had been prompted by a sharp rise in the price of wheat that triggered a corresponding rise in bread prices. The Speenhamland relief system was 'soon imitated in neighbouring counties' and the following year [1796] a general statute that sanctioned outdoor relief to the able-bodied was ratified by parliament.¹³ The practice of supplementing labourers' wages through the poor rate was usually accompanied by 'make-work schemes' whereby local landholders were encouraged to provide work for the unemployed through a further wage subsidisation scheme which was again financed by local taxation.¹⁴ By the first decades of the nineteenth century, the Speenhamland system of poor relief (also known as the allowance system) had been widely adopted throughout the southern and western counties of England.¹⁵

Even though the allowance system may have been well intentioned, the net effect of the scheme was to undermine the self-respect and independence of labourers. It reduced overall wage levels and gave an unnatural comparative advantage to the landholders in those English counties where the system operated over those who had to pay a full labour wage. Opposition to the system mounted, even in areas where the allowances were available as labourers became increasingly discontented with their lot. This discontent culminated in the Swing riots of 1830 by which time the Speenhamland and roundsman schemes were increasingly criticized as expensive, depressed wages and encouraging the labourers to have large families in order to gain extra assistance.¹⁶

¹² I. J. E. Keil, 'poor laws' in John Cannon (ed.), *Oxford companion to British history* (Oxford, 1997), pp 760-61.

¹³ James Huzel, 'The labourer and the poor law, 1750-1850', in G. E. Mingay (ed) p. 774.

¹⁴ Mark Blaug, 'The myth of the old poor law and the making of the new' in *Journal of Economic History*, xxiii, no. 2 (June 1963), p. 151.

¹⁵ Blaug, 'The myth of the old poor law and the making of the new', p. 158.

¹⁶ J. A. Cannon, 'Speenhamland poor relief system' in John Cannon (ed.), *Oxford companion to British history* (Oxford, 1997), p. 882; Huzel, 'The labourer and the poor law', p. 784 and p. 792.

In summarising the origins of allowance system, Peter Mandler argues that it stemmed from ‘liberal toryism’ and was

best understood as a response to the ‘crisis of paternalism’ which beset English landed society in the late eighteenth and early nineteenth centuries. In a headlong scramble for broad acres and high rents, English landlords [had] systematically abrogated the traditional rights of their labourers, thereby abdicating their own traditional responsibilities to protect (and control) rural communities; a crisis of authority resulted. If landlords had hoped to deal with this crisis in a characteristically English (that is, decentralised and *ad hoc*) fashion, the advent of the French Revolution, of domestic Jacobinism and rural rebellion put paid to their dreams. In the immediate post-Waterloo years, when jarring economic dislocation kept the pot boiling, a national solution to the crisis of paternalism was urgently demanded in parliament and at quarter sessions across the country.¹⁷

The new poor law of 1834

The ‘national solution’ referred to by Mandler came in the form of the [new] poor law act of 1834¹⁸ and whilst he argues that the new regime was founded on ‘liberal premises’ within which the ‘poor were finally accepted as individuals, subject to the same desires and incentives as the rich, and thus inhabitants of the same moral universe’ the more generally accepted position is that the new poor law was cast from Manchester school principles.¹⁹ The [new] poor law amendment act of 1834 was substantially based on the report of the commission on the administration and operation of the poor laws.²⁰

Under the new English poor law, parishes were formed into unions encompassing a ten-mile radius surrounding a large market town where the union workhouse was built. In order to ensure uniformity of relief, a central board of commissioners with overall control was appointed to oversee the new regime, although the administration of the newly formed unions was retained in the local guardians whilst the whole operation, as with the pre-1834 schemes, continued to be financed through local taxation.²¹

In summary, it is evident that in England, under the old poor law, ‘traditional notions of a right to subsistence prevailed among both gentry and labourers’. Some historians hold the view that the new poor law sought to dispel those values and transform labour ‘into a commodity freely seeking a price like all others’.²² However, it

¹⁷ Peter Mandler, ‘Tories and paupers: Christian political economy and the making of the new poor law’ in *Hist. Jn.*, xxxiii, no. 1 (Mar. 1990) p. 83.

¹⁸ 4 & 5 Will. IV, c. 76.

¹⁹ Huzel, ‘The labourer and the poor law’, p. 756.

²⁰ *Report of the royal commission of inquiry into the administration and practical operation of the poor laws*, H.C. 1834 (44), xxvii, 1.

²¹ Huzel, ‘The labourer and the poor law’, p. 793.

²² Huzel, ‘The labourer and the poor law’, p. 756.

probably was that the new poor law was designed to discontinue the evils of the allowance and roundsman systems which had encouraged the growth of an unproductive and demoralised labouring class, reliant on charity for subsistence. Whilst the old poor law system of outdoor relief had generally operated in the southern and western counties of England, the new poor law extended the compulsory element of landlord support for those unable to support themselves to every county throughout England and Wales.

However, there is a substantial body of evidence that shows that many poor law boards continued to administer outdoor relief in defiance of the central commissioners' wishes and in direct contravention of the principal aim of the new poor law legislation.²³ It was not until after the local government board conducted its "crusade against outdoor relief" in the 1870s that there was any significant reduction in the number of able-bodied poor in receipt of outdoor relief.²⁴ Evidently, a large proportion of the English and Welsh landlords, in their capacity as poor law guardians, continued to subscribe to the old moral economy of paternalistic support for the poor, over and above their legal obligations under the new poor law regime. They persisted in their duty to society and refused to abrogate their traditional responsibilities to protect their communities, even in the face of the political economy principles of the day. In the mid-nineteenth century, the fledgling science of political economy

assumed that poverty was the sole responsibility of the individual. It was not until a century later that administration of relief even began to recognise that poverty was rooted not so much in the inherent moral laxity of individual character but rather in the impersonal forces of the economy itself. It was only then, to use the words of Sidney and Beatrice Webb, that the poor law shifted from a 'framework of repression' to a 'framework of prevention'.²⁵

It has been shown above that Griffith, at the beginning of the nineteenth century, subscribed to the belief that poverty was not due to any moral deficiency, but rather an outcome of economic [in]activity.²⁶ It will be further argued below that those charged with developing a poor law for Ireland intended it to work not as a 'framework for repression' but rather to improve the lot of Ireland's poor, to reform Irish landlordism and to redefine the landlord-tenant interrelationship in Ireland.

²³ W. N. Hancock, *A history of the Irish poor laws and the differences between the administration of the English and Irish systems: being a lecture delivered in the Mechanics' Institute, Lurgan on Monday evening, 12 May, 1862* (Lurgan, 1862), p. 5.

²⁴ M. E. Rose, 'The allowance system under the new poor law' in *The Economic History Review*, xix, no. 3 (1966), p. 607; and Huzel, 'The labourer and the poor law', pp 796-801.

²⁵ Huzel, 'The labourer and the poor law', p. 810 (Huzel did not reference the Webbs' quotes).

²⁶ See development on Lord Sligo's estate (Chapter 1) and the development of Kingwilliamstown estate (Chapter 3).

The Irish poor law

Parallel to the formation of a poor law commission for England, William IV's government, on 28 September 1834, instigated a commission of inquiry to investigate the condition of the poorer classes in Ireland. They were instructed to identify what '... measures appear to be requisite to ameliorate the condition of the Irish poor'.²⁷ Richard Whately (1787-1863), who had been translated to the archbishopric of Dublin in 1831 from his position of Drummond professor of political economy at Oxford university,²⁸ was appointed as chair and under his tutelage the commission produced its decisive and comprehensive third report in 1834. Even though the report emanated from a committee chaired by an advocate of free trade, it recommended several interventionist proposals, including the establishment of a government-sponsored loan fund in each district to provide short term loans at the standard interest rate to the poor who were, the commission noted, obliged to pay 'nearly double the market price' for necessities bought on credit from local shopkeepers.²⁹

Although Richard Whately, like his brother, Thomas, had been an advocate for the new English poor law,³⁰ his commission concluded that the measures 'requisite to ameliorate the condition of the Irish poor'³¹ 'must vary essentially from th[ose] made in England' and that the 'workhouse system of England' in particular was not at all suited to Ireland. This recommendation was even more surprising when one takes into account that the committee had been under political pressure 'to recommend a poor law for Ireland similar to that of England.'³²

Level of poor relief required for the alleviation of poverty

In addition to institutions for the housing of those incapable of supporting themselves, the poor relief commission noted that a scheme of outdoor relief for the labouring population was also required. They estimated that agricultural wages in Ireland ranged from six to twelve pence a day but that, because of irregular employment, the average income was six pounds ten shillings per annum.³³

²⁷ *Third report of the commissioners for inquiring into the condition of the poorer classes in Ireland* (hereafter *Third report on poorer classes*), p. 3, H.C. 1836 (43), xxx, 3.

²⁸ Richard Brent, 'Whately, Richard (1787-1863)' in H. C. Matthew & Brian Harrison (eds), *Oxford dictionary of national biography* (Oxford, 2004) (<http://www.oxforddnb.com/view/article/29176>) (23 Mar. 2007).

²⁹ *Third report on poorer classes*, p. 27.

³⁰ Peter Mandler, 'Tories and paupers: Christian political economy and the making of the new poor law' in *Hist. Jn.*, xxxiii, no. 1 (Mar. 1990) p. 96.

³¹ *Third report on poorer classes*, p. 3.

³² *Third report on poorer classes*, pp 4-5.

³³ *Third report on poorer classes*, p. 4.

Thus circumstanced, it [was] impossible for the able-bodied, in general, to provide against sickness or the temporary absence of employment, or against old age, or the destitution of their widows and children in the contingent event of their own premature decease.

Indeed, the commissioners found that not only was the vast majority of the agricultural class not in a position to provide for any extended disruption to their day labouring, they were deprived of the necessities of life even when employed for most of the year. They lived in hovels, slept on straw or the bare ground, often without a blanket to cover them; their diet consisted of potatoes and, at times of scarcity, was restricted to one meal a day. The better off in the class supplemented its diet with a herring or a milk derivative 'but they never [got] meat, except at Christmas, Easter and Shrovetide.'³⁴ The commission estimated that there were 585,000 labourers and their families, a total of over 2,385,000 people, deserving of relief to a greater or lesser extent. To support this number through a workhouse system would, the Irish commissioners estimated, require an initial investment in workhouses of £4,000,000 with an annual running cost of £5,000,000. This the commissioners believed to be unsustainable for a country where the gross annual rental was £10,000,000 (exclusive of towns) and the net income of the landlords was £6,000,000, with public revenue about £4,000,000.³⁵

In full knowledge of the country's financial state, the committee proposed a definite programme of capital expenditure combined with a well organised and centrally administered assisted emigration policy. Some of the capital expenditure programmes recommended by the commissioners' 1834 report bore a striking similarity to those previously implemented by Richard Griffith in his efforts to improve the conditions of the rural poor. For instance, Whately's report commended the construction of roads into the remote districts which, when this type of work was previously undertaken, had 'not only tended to great local advantages, but, by improving the condition of the people, [had also tended] *to a very great increase of the public revenue.*'³⁶ The poor law inquiry report also called for a review of the procedures for grand jury presentments and suggested that henceforth only the board of works 'be authorised to undertake and prosecute any public works, such as roads, bridges, deepening rivers or removal of obstructions in them'.

In what would seem to be a mirror image of Griffith's function in the Kingwilliamstown experiment, the commissioners recommended that a government

³⁴ *Third report on poorer classes*, p. 3.

³⁵ *Third report on poorer classes*, pp 2-5.

³⁶ *Third report on poorer classes*, p. 21 (emphasis in original).

sponsored ‘board of improvement’ be set up to oversee a general scheme to replace dilapidated cabins with new cottages. It was proposed ‘that the landlords should be required to contribute towards the expense’ of the cottages and that they would be complemented with an allotment of land from the ‘immediate landlord’ on a thirty-one year lease at rents that the ‘board of improvement shall approve of’. Again, following the Kingwilliamstown example, the committee made a further recommendation that the landlords also be compelled to support the development of model agricultural schools in each district.³⁷ It was through such measures that the commissioners planned (as Griffith had done) to convert the small agriculturists from subsistence farmers into people who produced a surplus of goods for sale on the open market thereby becoming ‘a means for promoting national wealth; ... a profitable member of society.’³⁸

In directing the government’s attention to the potential for reclaiming an estimated five million acres of wasteland in Ireland, the report, once again, evoked a favoured topic of Griffith’s.³⁹ Additionally the report highlighted the urgent necessity for the implementation of a general drainage scheme that had been ‘repeatedly recommended by committees of the house of commons.’⁴⁰ To expedite these improvement measures on a national scale, the commissioners proposed the establishment of a salaried executive board of improvement with a remit to ‘*enforce improvements in property at the expense of the property improved.*’ Considering the ‘embarrassed state of landed property in Ireland’, the commissioners further recommended that the ‘usual legal powers given to the commissioners under the inclosure (*sic*) acts’ should be evoked in Ireland, in order to ensure that its capital investment programme did not flounder under Irish estates incumbencies.⁴¹

In considering measures for the direct relief to the poor, the Whately poor inquiry, in unison with their English counterparts, disavowed any provision of outdoor relief to the indigent, as this form of relief had tended to ‘encourage mendicancy with its attendant evils.’ However, they recommended that public institutions be provided for the relief and support of the sick, weak and the ‘casual destitute.’⁴² All the commissioners supported the proposal but there was some disagreement as to how these institutions should be funded. Noting that private charity had provided financial support to these groups in the past, the commissioners recommended, by a majority decision,

³⁷ *Third report on poorer classes*, pp 22-23.

³⁸ *Third report on poorer classes*, p. 24.

³⁹ *Third report on poorer classes*, p. 18.

⁴⁰ *Third report on poorer classes*, pp 19-20.

⁴¹ *Third report on poorer classes*, pp 17-18 (emphasis in original).

⁴² *Third report on poorer classes*, p. 25.

that a combination of voluntary contributions and compulsory rates on landed property should 'be tried in the first instances.'⁴³

The commissioners' proposals regarding emigration were quite progressive in that they sought to ensure that those who desired to emigrate 'should be furnished with the means to do so in safety.' To effect this objective, it was proposed that depots be built for receiving persons presenting for emigration and only those considered fit for the experience would be permitted to proceed. Those unfit to travel were to be provided with intermediate support under the 'directions of the poor law commissioners.' It was proposed that the capital cost of these depots should be funded in equal proportions from the 'general funds of the empire' and, secondly, by the immediate lessor of the lands from whence those emigrating had removed themselves 'or from which they may have been ejected within the preceding twelve months.' Most importantly, in addition to the free passage, all poor persons, whose circumstances required it were to be 'furnished with the means of settling themselves' into their new abode in an approved British colony 'to which convicts were not sent.'⁴⁴

Funding of the relief measures

The poor inquiry had proposed that funds to support their proposals for poor relief be sought from three sources, namely: voluntary; the treasury and property. As outlined above, the cost of capital improvements on land were assigned to that property which was improved, the U.K.'s treasury was charged with the cost of major infrastructural projects as well as providing assistance, in combination with the relieved landlord, for those willing to emigrate. The duty of supplying direct relief to the poor was allocated to a combination of voluntary contributions and a rate levied on owners and occupiers of land.

The process of assessment of land was briefly sketched by the poor report. The first step was for the English poor law commissioners to appoint an assistant commissioner to oversee the division of Ireland into 'relief districts' (or unions) to enable their nominee to conduct a survey and valuation of the property therein, under the auspices of an assistant commissioner.⁴⁵ The completed valuation based on the annual value (rent) of the properties was also to include the name of the occupier of all lands and houses (even those under five pounds which were excluded from Griffith's valuation) as well as the corresponding proprietors of the property irrespective of

⁴³ *Third report on poorer classes*, p. 28.

⁴⁴ *Third report on poorer classes*, pp 26-27.

⁴⁵ *Third report on poorer classes*, p. 25.

whether he was a middleman or the head landlord. Similar to Griffith's valuation process, the completed valuation was to be placed on public display before it was confirmed, subject to determination of any objections that might have been raised. It was proposed that any objections to the valuation would be considered, in the first instance, at specially convened sessions presided over by the assistant county barrister and failing agreement there, through a special court of review.⁴⁶

The Whately report was also clear in its advice that the election of the board of guardians, in whom the administration of the poor relief was vested, should only take place after the completion of the valuation process. This was the most logical sequence of events as the franchise for the board of guardians' elections was confined to those who paid poor rates and this could only be determined following the completion of the valuation. The poor relief commission further recommended the implementation of a rotational policy for the board members whereby a set number (to be determined) of guardians went 'out each year to facilitate the election of others in their stead.'⁴⁷

Aside from being a qualification test for the poor law franchise, the main purpose of the valuation placed on a property was to determine what, if any, subscription both the occupier and proprietor of the property were obliged to make to poor relief. As mentioned above in connection with the county cess, local taxation was generally expressed in the format of a 'rate' in the pound on the valuation placed on a property. For example, if, in any given year, the poor law 'rate' was determined to be one shilling in the pound, a property valued at ten pounds annual value would therefore be assessed for ten shillings poor law rates.

It was proposed by the poor inquiry that if a property was valued at less than five pounds then the occupier should not be required to contribute to the poor law rate, as the vast majority of tenants, who held properties under that value, were close to destitution in any event.⁴⁸ Instead, it was proposed that the full poor rate due on these small properties should be paid by the immediate lessor. The mechanism suggested for achieving this aim was rather cumbersome. In the first instance, the tenant was obliged to pay the poor law rate when it was demanded by the rate collector. They were subsequently entitled to retrieve the money by deducting the entire rate from the rent due to their immediate landlord. Furthermore, in instances of property less than five pounds valuation, if the immediate lessor acted as a middleman, the Whately inquiry proposed that, as they were the major net beneficiaries from the land, they should suffer

⁴⁶ *Third report on poorer classes*, pp 25-26 (emphasis not in original).

⁴⁷ *Third report on poorer classes*, p. 26

⁴⁸ *Third report on poorer classes*, p. 3.

the full cost of the poor rate and were not entitled to pass on this cost to the head landlord.⁴⁹ The net effect of this proposal was to make it less attractive to sub-let properties under five pounds valuation.

The Whately commission further proposed that occupiers of properties with an annual value above five pounds valuation were to be charged with the payment of one-third of the annual poor law tax with the proprietor of the property assessed for the balance or two-thirds of the poor law rate. However, the commissioners determined that here again, in the first instance, the total poor rate due should be paid by the occupiers and they, in turn, would be entitled to reclaim the two-thirds due from the proprietor of the property by withholding the equivalent amount from their rent payment. In the case of property over five pounds in value, proprietors who were also lessees (that is if they acted as middlemen) would be entitled to deduct two-thirds of the poor law tax that had been deducted from their rent roll from their immediate landlords and so on, ad infinitum, in ever decreasing increments until the head landlords paid their proportional share.⁵⁰

The commissioners, anxious that Irish landed property should not be overburdened by the poor rate,

... considered the practicability of making the rate payable out of property of every description; but the difficulty of reaching personal property in general by direct taxation, except through very inquisitorial proceedings, ha[d] obliged [the commissioners] to determine on recommending that the land should be the fund charged in the first instance.⁵¹

The difficulty in trying to finance even some of the measures proposed by Whately's commission through a rate on landed property was that the total rental income (exclusive of towns) was estimated by the commission at £10,000,000. Of that sum, one tenth was absorbed through collection costs and a further third, or £3,000,000 pounds, went towards servicing loans drawn down on the estates. This left the landlords with a net income of £6,000,000 as estimated by Whately – an insufficient sum to support the additional burden of poor relief.⁵²

There was no indication within the Whately commissioners' reports as to why they based their calculations on a rental income amount that excluded town rentals from their considerations. Certainly, there was no suggestion during the inquiry that urban property, which heretofore was subject to county cess, might have been exempted from

⁴⁹ *Third report on poorer classes*, p. 28.

⁵⁰ *Third report on poorer classes*, p. 28.

⁵¹ *Third report on poorer classes*, pp 28-29.

⁵² *Third report on poorer classes*, p. 5.

poor law rates. Nor did the poor inquiry commissioners' reports give any indication of how their estimate of £10,000,000 for the annual rental value of Irish property was calculated, but did it closely coincide with Griffith's estimate of £12,715,578. From 'the best data [that he had] been able to procure, and from [his] own knowledge of the value of the land of Ireland, [he was of the] opinion that the gross annual value of the land of Ireland, rated a moderate rent may be about' £12,715,578 excluding town rentals. With deductions for county cess, tithes and collection costs Griffith estimated that the 'net rental value' of Irish land was slightly over £10,000,000 (see table 4.1 and appendix 3E above).

Table 4.1: Griffith's estimate for the net rental value of the land of Ireland in 1832.

Category	£	£
Gross rental value	12,715,578	
Tithes	704,313	
County cess	860,111	
Sub Total	11,151,154	
Collection cost @ 10%		1,115,115
Net rental value	10,036,039	

Source: Extrapolated from papers submitted by Richard Griffith committee on tithes and reproduced in the *Second report from the select committee on tithes in Ireland* ... pp 279-82, H.C. 1831-32 (508), xxi, 293-96.

Therefore, the Griffith and Whately estimates for the net annual value of land were compatible apart from the duplication of collection fees and this factor did not deter substantially from Whately's main point that land income in Ireland could not support the full cost of the poor law allowances which he had recommended. However, the Whately report did contrive an innovative alternative that also coincided with its stated desire to spread the burden of poor relief on to other repositories of wealth rather than just land. Noting the high level of encumbrances attached to Irish property, the commissioners proposed that the beneficiaries of income in the form of interest from these encumbrances 'should be called upon to bear a proportional share of the burden' of poor relief. The radical mechanism proposed to achieve this aim was simply that the landlord should arbitrarily 'be authorised to deduct the same sum in the pound [from the annuities due] as he pays in poor rate'. The commissioners tried to rationalise this proposal by arguing that interest on the encumbrances of Irish estates were, at six per cent, higher than the usual rate of interest and that in many instances 'nearly the whole rent' of an encumbered estate was absorbed by the interest payments. This, they perceived, qualified the bankers as the de facto landlords and as such, the Whately

report stated that they had ‘no right to complain’ about the proposed measure.⁵³

Another notion proposed by the commission was that, in the then likely event of the Irish tithe question being settled through a composition act, the state should raise sufficient capital to purchase the whole tithe fund. If, as estimated, the capital value of the tithes was sixteen times its annual value, this would generate a surplus between the three per cent interest payable on a government secured fund raised to buy out the tithes and the expected title composition costs. According to the report, this surplus amounted to £352,000. Whilst the committee was not willing to make any comment on the ‘disputed political principles’ involved in the tithe question they did suggest that the excess annual revenue between the estimated capitalisation costs of the reconstituted Irish tithes and the annual outgoings could be directed towards Irish poor relief.⁵⁴

Further measures for the relief of the poor

In addition to the fiscal proposals, the poor inquiry report made some comment on socio-economic matters that reflected Griffith’s efforts to elevate the living standards of the poorer classes. Singled out for special mention was the inordinate consumption of alcoholic spirits in Ireland and its ‘baneful effects’ on every class.⁵⁵ Replicating the ban Griffith placed on alcohol tents being set up adjacent to the road building projects under his control,⁵⁶ the recommendation of the commissioners was to restrict the sale of spirits to properly licensed premises, to the exclusion of those grocers who permitted the consumption of spirits on the premises. They also recommended a total ban on sales of all alcoholic drink on Sundays. The commissioners acknowledged that these, or any other legislative measures, would have very little impact on the trade in illicitly distilled spirits and advised that only reform in the moral habits of the country would remedy the evil of excessive use of alcohol.⁵⁷

The poor inquiry commissioners believed that a thorough improvement in the habits and condition of the people would result in a general improvement in terms of obedience to the law and in the security of property.⁵⁸ Like Griffith, they too believed that ‘the labouring class are eager for work’ but because of the deficient economic situation productive work was in short supply and the labourers were ‘therefore, and not

⁵³ *Third report on poorer classes*, p. 29.

⁵⁴ *Third report on poorer classes*, p. 31.

⁵⁵ *Third report on poorer classes*, p. 30.

⁵⁶ Seán Ó Lúing, ‘Richard Griffith and the roads of Kerry’ (1976), p. 116.

⁵⁷ *Third report on poorer classes*, p. 30

⁵⁸ *Third report on poorer classes*, p. 25.

from any fault of their own, in permanent want.’⁵⁹ In introducing their findings and throughout the report, the commissioners brought to general attention and, in particular to the Irish landlords’ attention, that they could stimulate the economy by utilising their rental income ‘to feed commerce, to give employment directly or indirectly to profitable labourers and to keep society in a healthy state.’ Spending their rental income on non-productive consumer goods resulted in greater numbers in need of poor relief, a reduction in rents and in the ‘general ruin’ of the country.⁶⁰

Further special comment in the poor inquiry report was reserved for absentee landlords who contributed little or nothing to Irish gross domestic product when they spent their Irish rents abroad. The report advised

... that absentee landlords may in some degree compensate for their non-residence by putting in their place and stead active agents, who will feel that it is their duty not merely to compel the tenant to pay his rent, but to take care that he may be enabled to make it.⁶¹

There was a clear inference in the report that these sentiments were also applicable to resident landlords the more progressive of whom, the report had acknowledged, had taken the additional measure of employing a steward to promote cottage economy and good agricultural practices on their estates. What the country needed, according to Whately and his fellow poor inquiry commissioners, was not an English style poor law but rather ‘good government’ to stimulate further economic development.⁶² In concluding their report, the commissioners remarked that the estates of those Irish landlords who attend to their duties and ‘think of their tenants ... appear as green spots in a desert.’⁶³

Reaction to the poor inquiry report

Reaction to the publication of the poor inquiry’s third and substantive report was swift and scathing. Nassau W. Senior (1790-1864) was one of those to offer his opinion. Senior and Whately were well acquainted: Senior had been tutored by Whately and had directly preceded him to the Drummond chair of political economy. However, their views in respect of the amelioration of the Irish poor did not coalesce. In a confidential letter, dated 14 April 1836, addressed to Lord John Russell (1792-1878), then home

⁵⁹ *Third report on poorer classes*, p. 5.

⁶⁰ *Third report on poorer classes*, p. 6.

⁶¹ *Third report on poorer classes*, pp 33-34.

⁶² *Third report on poorer classes*, p 34

⁶³ *Third report on poorer classes*, p. 33.

secretary, Senior was unashamedly derisive and dismissive of Whately's report.⁶⁴ He granted that the proposal that a state purchase of the tithe composition would leave a surplus and had merit, 'but could see no chance of its being carried.'⁶⁵ However, Senior found Whately's proposal that poor law rates should be unilaterally deducted from estate encumbrances' repayments 'objectionable' and ill-advised.

The consequences of following the recommendation would be, first, the ruin of the proprietors, by a general calling in of mortgages, and by judicial sales; and, secondly, the introduction into every will and settlement of an express prohibition of Irish securities.⁶⁶

Senior's comments on the commissioners' direction that a 'general and detailed valuation of the whole country should be undertaken' are of particular interest. He believed this proposal was one of the most important provisions of the whole report, but that it was beset with difficulties and dangers. He was aware that under the Ordnance Survey much of the groundwork for the 'cadastre' had already been performed but considered that its completion to the standard required for poor law rates would be 'very troublesome and expensive.' Senior believed that annual reassessment of the valuation lists would also be necessary, as the value of property, as well as the lists of occupiers and owners would require periodic updating. He acknowledged that there was the inherent danger that these annual revisions might discourage improvements.

Senior also observed that

under the power given to the commissioners to vary the assessment, a power which ... includes both increasing and diminishing the [valuation of] each property, the commissioners will not only be able, but required, to exercise great influence over the value of every man's property throughout the whole of Ireland.

Senior realised that once an official valuation was placed on property, it automatically influenced the actual value of that property. He believed that just such an influence over the value of property was what was required in Ireland 'where a middle class scarcely exists; where religion, station and political feeling ha[d] imposed such a barrier between the higher and lower ranks, and where those who wish to act with candour and justice are exposed to so much intimidation.' Given the importance of the valuation and that the power vested in the valuers was necessarily 'most arbitrary', Senior feared, that even more frequently than intimidation, 'dishonesty would lead to the grossest fraud' in

⁶⁴ *Letter from N. W. Senior, on third report from royal commission on condition of the poor in Ireland*, p. 11, H.C. 1837 (90), li, 251 (hereafter *Senior's letter on third report*).

⁶⁵ *Senior's letter on third report*, p. 11.

⁶⁶ *Senior's letter on third report*, p. 6.

the Irish poor law valuation, even if overseen by an assistant poor law commissioner.⁶⁷

Sir George Nicholls's reports

In 1836, Lord John Russell, directed George Nicholls (1781-1865), one of the three English poor law commissioners, to conduct a further inquiry into the measures necessary in order to introduce a poor law system into Ireland. Circumstances dictated that Nicholls should produce three reports - the first of which was presented to cabinet on 15 November 1836.⁶⁸ Having considered the report, the government instructed Nicholls to draft a bill that embodied 'all its recommendations.'⁶⁹ Nicholls's draft was examined by a cabinet sub-committee and following some 'emendations' both the bill and the report that spawned it, were introduced to parliament on 13 February 1837.⁷⁰ The bill came under vigorous consideration, both inside and outside of the house. Two of the main criticisms of the bill were, firstly, that Nicholls had seriously underestimated the extent of destitution in Ireland and secondly, that the suggested 'mode for rating and collecting the [poor law] rate was wrong'.⁷¹ However, whilst the bill was still at committee stage, parliament was suspended due to the imminent death of King William IV and on 20 June 1837, his niece, Victoria succeeded to the throne. Consequently, parliament was prorogued and all measures still in progress, including the Irish poor relief bill, were terminated and therefore, had 'to be commenced anew on the re-assembling of parliament.'⁷²

This interlude granted everybody concerned the opportunity for further consideration and inquiry into Nicholls's poor law recommendations and for reflection upon the arguments presented during the bill's aborted passage through parliament. Lord John Russell instructed Nicholls to return to Ireland and specifically to visit the north of the country and those other districts 'which a want of time prevented inspection last year'. Russell also advised Nicholls to direct his inquiries towards the issues that had been raised during the discussion of the poor law bill in the prorogued session of parliament.⁷³

⁶⁷ *Senior's letter on third report*, p. 6.

⁶⁸ George Nicholls, *A history of the Irish poor law, in connexion with the condition of the people* (London, 1856), p. 159.

⁶⁹ Nicholls, *Irish poor law*, p. 188.

⁷⁰ Nicholls, *Irish poor law*, p. 189.

⁷¹ *Second report of George Nicholls, esq., to her majesty's principal secretary of state for the home department, on the poor laws, Ireland* (hereafter *Nicholls's second report*), p. 9, H.C. 1837-38 (104), xxxviii, 665.

⁷² Nicholls, *Irish poor law*, p. 195.

⁷³ Letter from Lord John Russell to George Nicholls, dated Dublin 12 Aug 1837 reproduced in *Nicholls's second report*, p. 3.

The report of Nicholls's second Irish visit was presented to Russell on 3 November 1837. It concluded that there were no 'grounds for any material change of opinion' regarding the practicality of, and benefits accruing from, the implementation of an English style poor law system in Ireland. He strenuously rejected the suggestion that the poor law would increase the number of labourers dependent on poor relief but argued that if the workhouse test were removed and outdoor relief granted, the majority of the population would seek relief. Indeed, following his second visit to Ireland, Nicholls was fully convinced that the workhouse test would eradicate undeserving claims on the poor relief system as 'nothing short of absolute inability to provide for himself would induce an Irishman to enter the workhouse.'⁷⁴

In his second report, Nicholls did, however, diverge from the precepts of his first report where he had judged it unnecessary to 'adduce' any further examples of the 'notorious ... widespread destitution' in Ireland because of the overwhelming evidence published by the Whately poor inquiry.⁷⁵ After his second visit, he felt compelled to mention conditions in parts of County Donegal where, although the people were 'intelligent and communicative', they lived in miserable, teeming hovels, devoid of employment for the young or relief for the aged. Despite this obvious want of sustenance, Nicholls reported that the people had not resorted to civil disturbances, violence nor plundering. During the harsh years from 1833 to 1837, Nicholls noted that the tenants had 'swallowed up nearly all their visible means' to pay their rents and even though 'the occupiers share of the produce ha[d] been insufficient for his own support, yet the landlord's share has generally been paid in full.' Nicholls believed that the people lived in the wistful hope 'that times might mend, and that their landlords would sooner or later do something for them.'⁷⁶

Obviously struck by the destitution of the people of Donegal, in particular, and the Irish, in general, Nicholls may have been influenced by Griffith with whom he 'had several conversations' whilst in Ireland, on his recommended solution.⁷⁷ Certainly, the programme of landlord financed drainage and reclamation which Nicholls promoted as a solution to Irish poverty had the hallmark of Griffith's system, successfully employed by both Lord Sligo and in Kingwilliamstown under Griffith's supervision. Nicholls was so convinced of the propriety of the system that he wrote into his second report that it was every

⁷⁴ *Nicholls's second report*, pp 6-7.

⁷⁵ Nicholls, *Irish poor law*, pp 158-59.

⁷⁶ *Nicholls's second report*, quoting the comments of an unreferenced Donegal tenant pp 12-13.

⁷⁷ Griffith to Morpeth, 28 April 1838 (N.A.I, OL 2/6, [p. 174]).

... landlord's duty to make the necessary efforts for improving [their tenants] condition, and for leading them back to a higher level in the social scale. Such efforts may be beset with difficulty, and may require sacrifices of time and capital, but public duty and individual interest alike combine to influence every landowner to make the effort.⁷⁸

He argued that not only would a land improvement scheme create employment but that the additional produce attained from the improved land would raise the tenantry above subsistence level and encourage the development of commercial farming. With an increased gross output came the potential for increased rents and, therefore, the overall net effect of drainage and reclaiming was, Nicholls was convinced, beneficial to both the tenantry and the landlord. Furthermore, the availability of the reclaimed land area for habitation automatically reduced the effective population density of a district and increased the average size of farm units, provided the population remained static and subdivision of holdings was resisted. Nicholls believed that

[c]onsolidation must continue to be followed up as means and opportunity serve, until the holdings generally become of a size to afford room for the investment of capital, in stocking and working them with a view to surplus production, instead of occupying the soil as at present, with a view to mere subsistence upon what it yields.⁷⁹

Highlighting living conditions in County Donegal, Nicholls noted that it differed from the rest of Ulster and was more akin to the western and southern parts of Ireland where the destitute depended on support from the cottiers and small farmers. In Ulster, Donegal excepted, 'the sympathy existing between the different ranks of society' had stimulated the 'opulent' members to provide a permanent and general relief system to prevent extreme suffering amongst the poor. In contrast, particularly in North and West Donegal, during the months of May, June and July, when the previous autumn's potato crop was exhausted, the population was frequently 'reduced to a state bordering on starvation and only the government's supplies of meal and medical aid prevented large-scale loss of life.'⁸⁰ Nicholls believed that the extension of the poor law system to Ireland would force the 'opulent' members of society throughout the country to replicate the Ulster system whereby property owners were answerable for the relief of the destitution within their district.⁸¹ In addition, he foretold that the poor law would 'serve to connect the several orders of society, and teach them to act together' and would, therefore, 'be a safeguard to property and facilitate the introduction of those

⁷⁸ *Nicholls's second report*, p. 13.

⁷⁹ *Nicholls's second report*, p. 13.

⁸⁰ *Nicholls's second report*, pp 11-12.

⁸¹ *Nicholls's second report*, p. 13.

other ameliorations which the condition of the people require[d].⁸²

Emigration from Ireland

Although Nicholls believed that employment would be ‘very generally and profitably increased by the intervention of the landlords, the application of capital, and an extended cultivation of the soil’ he did not believe that this alone would be sufficient to fully alleviate Irish poverty, given the dire circumstances of some districts. Nicholls, therefore, recommended the ‘palliative’ of assisted emigration to complement a capital investment programme particularly as the evil of destitution ‘was present and pressing’ and there would be, necessarily, a delay of some years before the full accumulative effect of the recommended capital investment would reach maturity.⁸³ Clearly not an enthusiastic supporter of emigration, Nicholls noted that it was also part of the new English poor law regime. He also noted that an unwitting side effect of a sponsored emigration scheme was that a full cross section of the tenants, with varying attributes, would be attracted to the scheme, whereas under non-assisted or spontaneous emigration only ‘[t]he best go – the worst remain.’ Nicholls maintained that it was generally the active and innovative who, having accumulated through their wit and enterprise, some modest amount of capital, embarked for the Americas because they saw no opportunity for advancement in Ireland, thereby inflicting upon the country the ‘double loss’ of both human and fiscal capital.⁸⁴

As with the Whately poor inquiry, Nicholls supported the view that emigrants should receive some level of support in their new homeland and that the cost of such an arrangement should be born by the colonies. The emigrants’ passage, Nicholls advised, was equally the responsibility of both the empire and the union from whence they were relieved, whereas Whately had recommended that the second moiety should be borne by the vacated estate. Nicholls completely dispensed with Whately’s proposal for the establishment of government-run embarking depots to ensure the safe passage of those emigrating, in favour of the commercial emigration agents who already ‘superintended’ the majority of Irish ports.⁸⁵

Debate on the level of poverty/destitution in Ireland

Whilst the Whately and the Nicholls reports did differ on the logistics, both

⁸² *Nicholls’s second report*, p. 13.

⁸³ *Nicholls’s second report*, p. 22.

⁸⁴ *Nicholls’s second report*, p. 23.

⁸⁵ *Nicholls’s second report*, p. 22.

shared the opinion that state sponsored emigration would help relieve poverty and destitution in Ireland. Additionally, both agreed that a programme of land reclamation and drainage was necessary and that the cost of these works should be borne by the owners of the improved property. However, whereas Whately advocated a proactive approach by government to enable these measures to reach fruition, Nicholls was prepared to rely on the encumbered Irish landlords to seize the initiative, notwithstanding their abysmal record in such matters. However, Nicholls did concede that the crusade to eradicate poverty would have been ‘greatly facilitated by legislative and fiscal arrangements’, but cautioned that such measures did ‘not come directly within the province of a poor law’. Furthermore, Nicholls contended that without a poor law system in place to relieve ‘destitution’ any measures to improve the status of the general population in Ireland ‘would probably be ineffective’ and, therefore, it was imperative to proceed with the introduction of a poor law system as prescribed in the suspended bill introduced to parliament by Lord John Russell on 13 February 1837.⁸⁶

In his second report, Nicholls availed of the opportunity to censure those ‘many sanguine persons’ who had criticised the poor law system.⁸⁷ Although not individually named, Isaac Butt (1813-1879)⁸⁸ was undoubtedly one of those commentators from whom Nicholls felt compelled to defend his suspended poor law bill. In a letter (subsequently published as a pamphlet) dated 20 May 1837 to Lord Viscount Morpeth, the then chief secretary for Ireland, Butt had been severely critical of Nicholls’s policy of a poor law based upon the English workhouse system.

Literally, we ask for bread, and you give us a stone [building]: we wanted an increase in the quantity of eatables in the country, and you build workhouses ... where it is your avowed policy to make [the inmates’] lives as uncomfortable as you can; ... a spacious contrivance for immuring them in prisons without compelling them to go through the formality of a crime.⁸⁹

Butt supported Whately’s estimate that 2,385,000 people, or thirty-three per cent of the population, required support for up to thirty weeks during years when the harvest was less bountiful. Nicholls’s comparable estimate was for a core group of 80,000 people, or one per cent of the population, that qualified as destitute and, therefore,

⁸⁶ *Nicholls’s second report*, p. 6.

⁸⁷ *Nicholls’s second report*, p. 6.

⁸⁸ Butt held the chair of political economy at Trinity College, Dublin University 1837-41, Boylan, *D.N.B.*, pp 52-53.

⁸⁹ Isaac Butt, *The poor law bill for Ireland examined, its provisions and the report of Mr Nicholls contrasted with the facts proved by the poor inquiry commission, in a letter to Lord Viscount Morpeth, M.P. his majesty’s principal secretary of state for Ireland* (London, 1837) (hereafter Butt, *Letter to Morpeth*), pp 33-34.

deserving of support.⁹⁰ Butt feared that by over restricting the access to workhouse places within the pauperised unions, the board of guardians of the workhouses would be forced to make harsh decisions as to who was deserving of aid and who was not. This, Butt believed, would inevitably result in acrimony leading him to deduce that, far from having a tranquilising effect on the country (as Nicholls suggested), the introduction of the poor law would alienate the people further from the resident gentry who would be charged with administrating the poor law system.⁹¹

Butt challenged Nicholls's estimation of the level of destitution in Ireland, primarily on the grounds that Nicholls had based his estimate only on 'a vague analogy between Ireland and some counties in England' where the experience had been that, even at times of greatest need and in the most pauperised region of England, only one per cent of the population entered the workhouse. Butt argued that Nicholls's research into the Irish situation was 'ludicrously inadequate and irrelevant' and called on Morpeth to take due cognisance of the detailed report submitted by the Irish poor inquiry.⁹²

Nicholls, in response, admitted that in addition to the one per cent relieved under the English workhouse system, an additional three or four per cent of the population was regularly granted outdoor relief. He conceded that, had these figures been incorporated into his analogy, then 400,000 ought 'to have been assumed as the probable number of destitute persons' deserving of relief in Ireland. He explained that he considered relief administered outside the workhouse as 'the residuum of the old system, which would gradually pass away'.⁹³ But, it did not 'pass away'. General statistics for the year ending Lady's Day (25 March) 1840 reveal that eight per cent (double what Nicholls had stated was the figure for the most pauperised region) of the total population of England and Wales were in receipt of poor law relief and that eighty-six per cent of these had been supported through outdoor relief. The relative cost of relief was £4.77 per head for indoor and £2.85 per head for outdoor relief: a substantial difference in favour of outdoor relief which may indicate why the English boards of guardians were so reluctant to discontinue outdoor support.⁹⁴ By 1857 there had been no material change to the respective level of outdoor relief, as of the 844,000 people in

⁹⁰ 585,000 labourers plus their dependents, a total of 2,385,000 souls; see Butt, *Letter to Morpeth*, pp 7-8.

⁹¹ Butt, *Letter to Morpeth*, pp 14-16.

⁹² Butt, *Letter to Morpeth*, pp 7-9 (quotations from pages 7 and 9 respectively).

⁹³ Butt, *Letter to Morpeth*, p. 24.

⁹⁴ Anom., 'Pauperism and poor rate in the parochial year 1842; abstracted from the ninth annual report of the poor law commissioners, 1843' in *Journal of the Statistical Society of London*, vi, no. 3 (Aug. 1843), p. 256 (<http://www.jstor.org>) (28 June 2007).

receipt of relief in that year, 720,424 (85 per cent) received out-door relief and only 123,382 (15 per cent) were accommodated in workhouses.⁹⁵

If the actual level of poor relief in England and Wales (static at 8 per cent for 1842 and 1843 rising to 9 per cent in 1843) was applied to Nicholls's analogy, the level of relief required in Ireland was between 640,000 and 720,000 people. This estimate is based on the supposition that an equivalent level of pauperism prevailed in England and Wales as in Ireland. However, the Whately commission had established that Irish agricultural productivity was far lower than in England and Wales, a point upon which Butt had further expanded in his open letter to Morpeth. According to statistics reproduced by Butt agricultural output for England and Wales averaged £4.4 per productive acre, whilst the comparable figure for Ireland was £2.5. The comparison for output per labour unit was even less favourable for Ireland at approximately £32 as compared to £142 for England and Wales. However, an even more poignant indicator of the destitution within Irish agriculture was that 28 per cent of the Irish 'produce' was retained by the Irish landlord in the form of rent whereas, on the other side of the Irish Sea, 22 per cent of the agricultural produce was sufficient to pay the rental. If consideration were given to the different level of capital investment employed by both sets of landlords, the discrepancy in the proportion of produce retained as rent would be even more askew (see table 4.2).

Table 4.2: Agricultural output of England and Wales & Ireland compared, c.1836.

Category	Ire.	Eng. & Wales
Productive land area (statute acres)	14,603,000	34,254,000
Produce £	36,000,000	150,000,000
Rental £	10,000,000	33,000,000
Uncultivated Land (statute acres)	5,340,736	22,579,330
Agricultural Labourers	567,441	887,167
Occupiers employing Labourers	95,339	187,075
Occupiers not employing labourers and who may, therefore, be considered labourers	564,274	168,815
Total employed directly in agriculture	1,227,054	1,243,057

Source: Based on figures produced by Isaac Butt in *Poor law bill for Ireland examined, its provisions and the report of Mr Nicholls contrasted with the facts proved by the poor inquiry commission, in a letter to Lord Viscount Morpeth, M.P., his majesty's principal secretary of state for Ireland* (London, 1837), p. 44.

Moreover, for the new poor law system to operate correctly, it required a functioning economy in which those who wished to earn their living had a reasonable

⁹⁵ W. N. Hancock, *A history of the Irish poor laws and the differences between the administration of the English and Irish systems: being a lecture delivered in the Mechanics' Institute, Lurgan on Monday evening, 12th May, 1862* (Lurgan, 1862), p. 5.

opportunity of attaining gainful employment. From Butt’s perspective, Irish agriculture (the dominant employment sector) did not afford adequate employment opportunities. Indeed, the availability of any type of employment in mid-nineteenth century Ireland has been described as a situation of virtually no demand matched by practically limitless supply.⁹⁶ Therefore, the models used by the English poor law commissioners to prove the effectiveness of the new regime, which were almost exclusively drawn from the industrial sector, were not applicable to Ireland. For instance, the 1837 report detailed the efforts of the Stoke-on-Trent parish poor law guardians to offset the destitution caused when 30,000 manufacturing workers ‘were thrown out of employment against their consent’ for ten weeks between September and December 1836. Satisfied that they were not interfering in the labour market, the commissioners’ response was to approve both workhouse and outdoor relief (in the form of bread, not money) for those affected.⁹⁷ The fact that the English commissioners were willing to sanction large scale outdoor relief when circumstances demanded it is worthy of note, but what is also noteworthy was the extent of manufacturing employment in England when compared with Ireland. Whilst the single parish of Stoke-on-Trent had over 30,000 employed in manufacturing, the whole of Ireland had less than 26,000 people working in that sector. Figures from the period show agriculture to have been the dominant employment sector with 66 per cent of the Irish workforce and only 1 per cent involved in manufacturing.

Table 4.3: Employment in Ireland and England & Wales, c.1836.

Type of employment	Ireland	%	Eng. & Wales	%
Agriculture	1,227,054	66	1,243,057	32
Manufacture	25,746	1	404,317	10
All other trades	614,956	33	2,297,137	58
Total	1,867,165	100	3,944,511	100

Source: J. G. V. Porter, *Notes on the present customs’ duties on articles of food* (Dublin, 1849), p. 50.

Notwithstanding these fundamental differences between the economic structure and the substantially higher level of poverty in Ireland when compared with England, Nicholls, even when challenged on the point, ‘saw no reason to alter’ his estimate of the level of subvention required for Ireland.⁹⁸

⁹⁶ Oliver McDonagh, ‘The economy and society, 1830-45’ in W. E. Vaughan (ed.), *A new history of Ireland, v: Ireland under the Union, 1, 1801-70* (Oxford, 1989), pp 218-21 esp. 221.

⁹⁷ *Poor law commissioners: third annual report*, pp 5-6, H.C. 1836 (546-1), xxxi, 135-36.

⁹⁸ *Nicholls’s second report*, p. 24.

Causes of Irish destitution

For the noted economist W. N. Hancock (1820-1888), the reason for the ‘state of Ireland in 1838’ was simply because for two and a half centuries the government had failed to enforce ‘the duties of the prosperous and industrious classes to their less fortunate brethren.’ This neglect, he believed, provided the most compelling reason for the introduction of the poor law into Ireland as it would, he believed, encourage the landlords, when faced with the prospect of paying poor rates, into remedial action.⁹⁹

Butt, in his open letter to Morpeth, also sought to outline how Ireland’s rural poor had descended into such a state of destitution by first explaining that the occupiers of the land, who in England would be called farmers, were more correctly identified as paupers in Ireland.¹⁰⁰ Butt explained that this situation originated

in the forced and unnatural competition for land, which raises its price beyond its fair limits – and the evil reproduces itself: since the occupier of the land cannot afford to employ labourers, there is no market for the labourer who is not himself an occupier: he may, in the full vigour of able-bodied strength lie down on the road-side and starve ... unless he becomes the occupier of a plot of ground, he cannot turn his powers of labour to the account of supporting himself. The possession of land is then, the first necessity of life. The starving people bid for it, in their desperation, far beyond their means of paying: and thus the whole country is divided into miserable holdings, – ill-cultivated and wretched pieces of ground, – from which the unhappy occupier can barely supply himself with a scanty subsistence.¹⁰¹

In his letter, Butt pondered the rhetorical question as to how such destitution, which he described as ‘a disgrace, not only to the British empire, but to humanity’¹⁰² was allowed to continue, especially as there was available, in Ireland, both land in need of reclamation and labourers in even greater need of work. In reply to his own question, Butt offered the opinion that the high level of rent meant that the occupiers of land had insufficient funds for capital investment, and he left Lord Morpeth to contemplate on what other possible sources of capital were available.¹⁰³

Lord Morpeth did not publicly respond to Butt’s open letter but Whitehall did request Nicholls to take ‘into consideration’ proposals, drawn up by Mr C. Nelson of Charmount in May 1838. In a scheme not dissimilar to what the poor inquiry

⁹⁹ W. N. Hancock, *A history of the Irish poor laws and the differences between the administration of the English and Irish systems: being a lecture delivered in the Mechanics’ Institute, Lurgan on Monday evening, 12th May, 1862* (Lurgan, 1862), p. 4.

¹⁰⁰ Butt, *Letter to Morpeth*, pp 30-31; see also Oliver McDonagh, ‘The economy and society, 1830-45’ in W. E. Vaughan (ed.), *A new history of Ireland, v: Ireland under the Union, 1, 1801-70* (Oxford, 1989), p. 218.

¹⁰¹ Butt, *Letter to Morpeth*, pp 30-31.

¹⁰² Butt, *Letter to Morpeth*, p. 5.

¹⁰³ Butt, *Letter to Morpeth*, pp 27-30.

commissioners had originally proposed, Mr Nelson's scheme involved the establishment of a £200,000 government loan fund 'to be lent in sums not exceeding £8' for assisting small farmers 'in cropping the land.'¹⁰⁴ Nicholls flatly rejected the Nelson proposal on two grounds. Primarily, Nicholls believed, as a matter of principle that the government should not enter the money market. Whilst Nicholls conceded that additional capital investment in Irish smallholdings would ultimately benefit 'the whole community', he stressed that this capital injection should originate in organic growth rather than government interference in the money market, particularly as there were commercial institutions available to provide credit to small farmers. Secondly, notwithstanding this primary objection, Nicholls believed that the scheme itself was ill conceived. A loan fund of £200,000, even when restricted to £8 per family, would be insufficient to satisfy the demand and those who did not receive the loan would be left at a considerable disadvantage. Whilst Nicholls anticipated no difficulty in allotting the loans, he predicted that collecting the interest and reclaiming the capital would be nigh on impossible. Furthermore he believed that the injection of an additional £200,000 into the economy of the Irish smallholders would only further increase 'the competition for land', resulting in higher rents for all smallholders and, for those in possession of the £8 government loan, with both a higher rent and loan repayments for which there were no tangible assets.¹⁰⁵

The interchange between Nicholls and Whitehall regarding the provision of government-sponsored loans for Irish smallholders could be regarded as a cameo for difficulties in relieving poverty in Ireland. In forwarding Nelson's proposal to Nicholls for consideration, the government had not ruled out the suggestion. However, even though Nicholls accepted the need for, and the benefits of, capital investment in Irish agriculture he rejected the scheme. His reasons for doing so can be condensed into a matter of principle – no interference in the market economy – and three operational issues: (a) the loan fund was inadequate; (b) repayments would not be made and (c) a sudden increase in cash available to small holders would cause a corresponding increase in demand for land with a subsequent increase in rents. With regard to the operational issues, both (a) and (b) were hardly beyond the capacities of an empire to overcome. Raising a self-financing government loan fund of two million pounds was certainly possible and, by October 1838, when Nicholls was drafting his response, he too had come to the realisation that the poorer Irish tenantry were not generally predisposed to

¹⁰⁴ *Fifth annual report of the poor law commissioners: with appendices*, p. 39, H.C. 1839 (239), xx, 33 (hereafter *Fifth report*).

¹⁰⁵ *Fifth report*, p. 40.

renege on their debts.¹⁰⁶ With regard to (c), that an influx of capital would result in an increase in rent level, this could have been counteracted by controlling the price of land (rent) by reference to a land valuation scheme such as Griffith's. If, however, positive government interference in the money market was an anathema to Nicholls, any suggestion to regulate the free market in land rental prices through a government sponsored land valuation scheme would also have been equally objectionable.

Law of settlement

Butt, in his open letter to Morpeth, made the additional point that, if a poor law system was introduced into Ireland without incorporating a law of settlement, landlords who had striven for prosperity on their estates would be forced to support, through the imposition of the poor law rates, the paupers from other estates where the 'conduct of the landlords' had been less than exemplary. Furthermore, he suggested that this failure in the proposed system would occur not only on a local basis, but also on a regional basis whereby paupers would migrate from areas of dire need to unions where workhouse accommodation was not under as much pressure. He identified the northern counties as particularly exposed to such an abuse of the system. In Butt's estimation 'the North form[ed] generally a happy exception to the rest of the country' in that poverty was less extensive and, therefore, demand for workhouse accommodation would be less. However, under Nicholls's plan, workhouses of similar size were to be built every twenty miles irrespective of the varying requirements of some unions.¹⁰⁷

Nicholls, however, would not accept that there was any need to insert a settlement clause in the poor law legislation for Ireland on several grounds. Firstly, if a law of settlement were introduced it would tacitly restrict people's movements and thereby interfere with fair and open competition for labour and cause an impediment in labourers' ability to seek the most favourable employment terms. Secondly, if within a short period of time, all of Ireland was formed into unions and all governed by the same regulations, then there would be no advantage for a pauper to move between unions. Thirdly, Nicholls believed that there was such a love of their 'native districts' amongst the Irish that in age, sickness or even severe suffering, they would return to their place of birth rather than transport themselves to unknown parts to seek assistance. In the event of such an unlikely happening, the poor law guardians had the power, should they so desire, to refuse subvention to any person. Fourthly, Nicholls believed that in order to

¹⁰⁶ *Nicholls's second report*, pp 12-13.

¹⁰⁷ Butt, *Letter to Morpeth*, p. 17.

be effective in Ireland, the settlement law would have to be implemented down to estate level, as only then would it be possible to give a landlord the direct choice of either (a) creating the conditions whereby his tenants could support themselves or (b) paying the poor rate which directly accrued from supporting his tenants in the workhouse. Nicholls believed that it was not logistically possible to implement such a detailed scheme. Given that the primary aim of the poor law was to create the social conditions whereby the overall condition of the people was improved, Nicholls believed that the moral inducements applied to an individual landlord by his cohorts would be more effective in forcing that landlord to 'promote industry and repress pauperism' than the effects of a law of settlement, especially when the landlords became actively involved in the administration of the poor law union.¹⁰⁸

Opinions formed during Nicholls's second visit

In addition to his meetings with Griffith, Butt's letter to Lord Morpeth seemed to have influenced the opinions formed by Nicholls during his return visit to Ireland in 1837. Certainly, his second report conceded that circumstances in the northern counties were different from those prevailing in the rest of the island, with the noted exception of Donegal where levels of destitution were comparable to the western and southern districts. He also accepted that the share out of the produce of the land in Ireland favoured the landlord to the extent 'that the tenant derives little profit, often no profit whatever, from the occupation' of his rented property¹⁰⁹ and conceded that extending the area under cultivation by capital investment in reclamation and drainage would prove profitable. However, he maintained his position that the responsibility for such works rested with the landlords.¹¹⁰

Nicholls, on his second visit to Ireland, evidently gave further attention to the various options for assessment of poor law rates. In his first report he had naively suggested that the tithe valuations might usefully have been employed to assess the new poor rate, whereas someone who was more acquainted with the country would have intuitively realised that association with the despised tithe would not have enhanced the possibility of gaining acceptance for the new taxation scheme. In his second report, Nicholls mentioned that the feasibility of extending the 1836 English parochial

¹⁰⁸ *Nicholls's second report*, pp 14-19 (quotations from p. 15); for evidence that this argument was used to support the introduction of the poor law to Ireland see Black, *Economic thought*, p. 97.

¹⁰⁹ *Nicholls's second report*, p. 24.

¹¹⁰ *Nicholls's second report*, pp 10- 13.

assessment act¹¹¹ to Ireland had been considered. This act was introduced on the recommendation of the English poor law commissioners who, in 1834 ‘described the operation of the existing rating system as in the “highest degree, uncertain and capricious”.’¹¹² Similar to the scenario uncovered by the Spring Rice chaired committees of the 1820s, the commissioners had found that a haphazard system of local assessment had organically developed over many centuries, best exemplified by the situation in the town of Bridgnorth, near Wolverhampton where five different methods of assessment were operational in seven contiguous parishes. *An act to regulate parochial assessment* (1836) replaced ‘the chaos with a uniform method of rating’¹¹³ which was based upon ‘the rent at which the hereditament might be let from year to year’.¹¹⁴ The poor law commissioners, having discussed the basis for assessment at length, resolved that the 1836 act had ‘prescribe[d] the rent which might reasonably be expected to be obtained to be the criterion for estimating [the valuation] of rateable hereditaments for the purpose of poor law rates.’¹¹⁵ Furthermore, under the parochial assessment act, each individual parish was instructed to organise a revaluation only if they believed one was necessary - it was not compulsory to do so. Alternatively, the central poor law commissioners had the power to order a new valuation of a parish if they believed one was warranted for the fair assessment of the new poor rate. Despite the obvious need for a reassessment of a large number of parishes, roll-out of the new surveys was slow. ‘By 1843, only 4,000 parishes (of a total of some 15,000 in England and Wales) had been valued.’ By 1853, a total of 6,298 orders for revaluation had been issued by the commissioners, but it is unclear what proportion of these were executed, particularly as some parish authorities combined their revaluations with the assessments for the composition of tithes. What is evident is that the process was still underway in the later half of the nineteenth century, as maps associated with revaluations continued to be produced in significant numbers throughout the 1860s and to a lesser extent until

¹¹¹ *An act to regulate parochial assessments*, 6 & 7 Will. IV, c. 96 (1836).

¹¹² R. R. Oliver and R. J. Kain, ‘Maps and the assessment of parish rates in nineteenth-century England and Wales’ in *Imago Mundi*, 1 (1998), p. 157 (<http://www.jstor.org>) (28 June 2007) (hereafter Oliver and Kain, ‘Assessment of parish rates’ *Imago Mundi*).

¹¹³ Oliver and Kain, ‘Assessment of parish rates’ *Imago Mundi*, p. 157 and f.n. 8 p. 164 (reference to Sir George Nicholls, *A history of the English poor law ...* (London, 1904) p. 2 and p. 309).

¹¹⁴ A bill to regulate parochial assessments, 6 Will. IV (14 Mar. 1836), Section 2.

¹¹⁵ *Fourth annual report of the poor law commissioners for England and Wales together with appendices A, B & C*, appendix A, no. 4, Further instructional letter as to proceedings under the parochial assessments act, p.102, H.C. 1838 (147), xxviii, 250; see also *Third annual report of the poor law commissioners for England and Wales together with appendices A, B & C*, appendix A, no. 2, Instructional letter to parochial officers as to the mode of rating under the parochial assessments act, pp 56-7, H.C. 1837 (546-1), xxxi, 186-87.

1890.¹¹⁶

In addition to giving consideration to the provisions of the parochial assessment act, in his second report Nicholls gave consideration to Griffith's valuation work. Clearly, through the several meetings they had during his return visit to Ireland, Nicholls had become acquainted with the methodology employed by Griffith, the reasons for the introduction of the valuation and the ultimate purpose of the valuation. Summing up the progress of the Ordnance Survey and valuation, Nicholls remarked that both of the measures had

been undertaken with the avowed intention of making the valuation, when completed, the basis of assessment for all purposes, whether local or general. Nothing could well be more unequal than the old mode of applotting and collecting the county cess; and this at length came to be felt as so great an evil that the government was compelled to interfere, and it was determined to have the whole of Ireland surveyed and mapped and then also to have the whole part of it valued by scientific valuers, under the direction of the public survey department. Considerable progress has been made in effecting each of these objects, but it is estimated that eight or possibly ten years may yet elapse, before the whole will be completed. Wherever the new survey and valuation have been completed, and the county cess collected upon the data thus provided, it [was] of course a vast improvement upon the old unequal mode of applotment, and afford[ed] proportionate satisfaction to the cess payers.¹¹⁷

Nicholls's appreciation for Griffith's valuation was tempered by three factors that seriously affected its application to the assessment of the poor law rates. Firstly, it excluded some types of property – houses under five pounds value, mills, toll roads and canals – that were all subject to poor law rates but exempted from county cess. Secondly, it did not value individual properties but valued each townland collectively, and lastly, 'it omit[ted] to make provision for correcting the valuation from time to time, as circumstances alter the value of property.'¹¹⁸

Notwithstanding these objections, Nicholls contemplated whether using Griffith's valuation for poor rate assessment would be more expedient 'rather than incur the labour and the expense of constructing a totally new [valuation].'¹¹⁹ His conclusion was, because Griffith's work had been only completed in eight counties out of thirty-two and because it would be several years before it would be totally finished, that it would be necessary to retain within the poor law act provision for the guardians to conduct a new valuation of each union. Furthermore, a new valuation could be framed

¹¹⁶ Oliver and Kain, 'Assessment of parish rates' *Imago Mundi*, pp 156-64.

¹¹⁷ *Nicholls's second report*, p. 25.

¹¹⁸ *Nicholls's second report*, pp 25-26.

¹¹⁹ *Nicholls's second report*, p. 26.

on the intelligible principle of ‘fair marketable annual value’¹²⁰ rather than Griffith’s method which fixed ‘the valuation according to a certain scale, contingent upon the price of corn, and the particular qualities of the soil’. Although Nicholls judged Griffith’s valuation ‘insufficient’ for the purpose of poor rate assessment, he believed that because Griffith’s work had been carried out ‘in a very superior manner’ it would be ‘of permanent utility ... [as] a statistical document of great interest and importance’ which would ‘serve as a corrective in adjusting future assessments.’ Following discussions with a great number of people ‘conversant’ with the valuation topic, it was the ‘unanimous opinion that the principle of real average value, as established in England, and as proposed in [the first poor law] bill, was the correct principle on which to found an assessment of property for the purpose of poor-rate, and that it ought to be established in Ireland’.¹²¹ Using the simple criterion of the annual rent paid, Nicholls believed that framing ‘an assessment of the property’ for each union was not beyond the capabilities of a committee of rate payers whether it was undertaken with or without the help of a professional valuator.¹²²

Nicholls’s third report

During the 1838 Easter recess of parliament, Nicholls, in the company of James Kay-Shuttleworth (1804-1877) visited Holland and Belgium to ascertain if there was anything in the management of the poor support systems of those countries that would be applicable to Ireland. The consensus from their visit was that the example of poor relief administration in both Holland and Belgium could ‘be cited, in addition to that of England, in support of the Irish poor law’ act then before parliament.¹²³

Whilst the visit to continental Europe reinforced Nicholls’s belief in the efficacy of a harsh penal code for the eradication of mendicancy, it also readjusted his beliefs regarding the role small holdings could perform in the amelioration of poverty in Ireland. He noted that, as in Ireland, small farms abounded in Belgium, but that the ‘Irish cultivator [was] without the comforts and conveniences of civilised life, whilst the Belgian peasant-farmer enjoys a large portion of both.’ He was particularly impressed by the standard of (landlord supplied) housing and farm buildings on the small holdings and the quality of clothing worn by the tenant farmers and their families. Nicholls reported that an air of comfort and prosperity pervaded the small farms he had visited

¹²⁰ Nicholls’s *second report*, p. 27.

¹²¹ Nicholls’s *second report*, p. 27.

¹²² Nicholls’s *second report*, pp 26-27.

¹²³ Nicholls, *Irish poor law*, p. 215.

and the diet of country folk was far superior to that of the same class of persons in Ireland, even though the soil or climate was not superior to that in Ireland.¹²⁴ Remarking on the ‘skilful system of culture pursued’ by the small holders of Belgium, Nicholls concluded that the difference ‘lay in the greater industry, economy and forethought of the people.’ He believed that the introduction of the proposed Irish poor law would help raise Irish living standards by securing the sympathies and assistance of the most competent in Irish society for their lesser brethren and in that regard, he stressed that ‘the first impulse in the career of amelioration must be given by the landed proprietors, who should unite in promoting improvements among their tenantry’.¹²⁵

The Irish poor law act of 1838¹²⁶

The Irish poor law passed all stages on 31 July 1838 following arduous debate – especially in the house of lords – where ‘many of the Irish peers, whose properties were deeply encumbered, were alarmed at the threatened imposition of a poor rate which they feared would swallow up a large portion of their incomes.’¹²⁷ The duke of Wellington acted as an intermediary between those who opposed the bill and Nicholls who was authorised by the government to secure the bill’s passage through parliament. Whilst the 1838 act was largely identical to the first poor law bill presented to William IV’s parliament in 1837, there was one amendment of note which established that, rather than the union at large, groupings of townlands (to be known as electoral divisions) would be responsible for the relief afforded to paupers who were resident within that division.¹²⁸ Another amendment set down the principle that acceptance of paupers into the workhouse was at the discretion of the guardians, subject to a hierarchical list of conditions. The aged, the infirm and children were to be given priority. Preference was also to be afforded to those living within the union. The combined effect of these measures effectively granted the guardians a law of settlement.

Nicholls’s revised provision for a poor law valuation to be undertaken by the individual unions was accepted without amendment. He proposed that the basis for this valuation was the net annual value of a holding:

that is to say the rent at which, one year with another, the same might in their actual state be reasonable expected to let from year to year, the probable annual average cost of repairs, insurance and other expenses, if any, necessary to

¹²⁴ Nicholls, *Irish poor law*, p. 215.

¹²⁵ Nicholls, *Irish poor law*, pp 216-17.

¹²⁶ Act for the more effectual relief of the destitute poor in Ireland, 1 & 2 Vict., c. 56 (31 July 1838).

¹²⁷ Nicholls, *Irish poor law*, p. 217.

¹²⁸ Nicholls, *Irish poor law*, pp 220 (electoral divisions were a conglomeration of usually five or less townlands).

maintain the hereditaments [*sic*] in their actual state and all rates, taxes and public charges, if any, excepted tithes, being paid by the tenant.¹²⁹

This brought Ireland's poor rate assessment system into line with that which operated in England and Wales under the provisions of the parochial assessment act of 1836.¹³⁰

However, parliament rejected the advice of both Nicholls and Whately to exempt those holdings of less than five pounds valuation from poor rate. Proof of Nicholls's continued efforts to have those holding property under five pounds valuation exempted from poor rates was evident from his inclusion in the 1838 poor law act of a provision for landlords to voluntarily agree to pay the full rate 'and be allowed a rebate of 10 per cent for so doing: but this provision [was not] acted upon.'¹³¹

A further recommendation from the Whately commission that the burden of rate should be imposed in the ratio of 2:1 between the landlord and tenant respectively was also dismissed in favour of levying the poor rate in equal proportions (a 1:1 ratio) of the actual rent paid by the occupier.¹³² From the tone of the debate on the first poor law bill presented to William IV's parliament, Nicholls had predicted such an outcome, the argument being that if the full cost of the poor law were imposed upon the owners of property then the tenants would 'have no interest in common with their landlords' in reducing the demand for poor law relief. Having to settle their respective poor law obligations would, the house of commons believed, provide a point of meaningful intercourse between the Irish landlords and their tenants.¹³³

This line of argument was not incredible given that under section seventy-one of the poor law act the occupier, in the first instance, paid the full poor rate due and then deducted the landlord's portion from the rent payable on the property. Being forced to calculate the landlord's portion would draw the attention of the occupier to the poor law valuation of his holding which was based upon what the property could 'be reasonably expected to let for from year to year', rather than what it was actually let for.¹³⁴ Such a hypothesis was dependant upon the tenants being fully informed of their legal position and even then, they would have had to have both the inclination and ability to decipher their individual poor rate assessment. Apart from the fact that all holdings of less than four pounds valuation were exempt from cess, the individualisation of the poor rate calculation differed from the assessment for county cess under Griffith's townland

¹²⁹ 1 & 2 Vict., c. 56, section 64.

¹³⁰ See An act to regulate parochial assessments, 6 & 7 Will. IV, c. 96 (1836), section 2.

¹³¹ Nicholls, *Irish poor law*, pp 289-90.

¹³² 1 & 2 Vict., c. 56, section 74.

¹³³ *Nicholls's second report*, p. 24.

¹³⁴ 1 & 2 Vict., c. 56, section 64.

valuation in that cess was apportioned to the individual holdings at a vestry meeting where, in an open forum, the rights of individual land holders were, at least, more likely to be upheld.

Even with the inclusion of all tenants for poor rate assessment, Nicholls believed that the poor law act would be a considerable boom for those who were ‘at the lowest level of independent subsistence.’ This was because, in pre-poor law Ireland, the burden of relieving destitution was principally born by those who were all but destitute themselves. Under the poor law, Nicholls reasoned, the land owners would be forced to take up half this burden through the poor rate thereby removing half the burden of supporting paupers from their tenantry.¹³⁵ However, quantifying the extent of this boon is dependent upon quantifying the extent of the aggregate number of destitute and paupers in Ireland. By Nicholls’s own admission, ‘the amount of destitution [was] confessedly large, and the amount of poverty beyond all ordinary proportion larger still.’¹³⁶ As the workhouses were only designed to cater for the destitute, those tenants who were repeatedly struck by poverty would, therefore, still be reliant upon the generosity of those only slightly better off than themselves for relief. Through his short trips to Ireland, Nicholls had formed the opinion that ‘no Irish cottier, however poor, clos[ed] his door whilst partaking of his humble meal. The mendicant ha[d] free access, and [was] never refused a share, even though the mess provided [was] insufficient for the cottier’s family.’¹³⁷ Whether this form of poor relief was driven by a fear of drawing down the wrath of a beggar’s curse upon the household, as suggested by Nicholls,¹³⁸ or derived from the claim which one human being can legitimately make upon another for life¹³⁹ is not important. What is of relevance is that whilst Nicholls may have been dismissive of the bona fides of some Irish paupers, he did believe that, when

a mendicant applie[d] for aid on the plea of destitution – his plea must be admitted, for it cannot be disproved; [as] if not relieved, he may possibly perish for want of sustenance. To refuse relief, therefore, may occasion the death of a fellow creature, which would, of course, be regarded as a crime of great magnitude, both in a religious and moral sense.¹⁴⁰

In essence, the principle of Irish poor law relief was that the landlords had the option of supporting the residents of their estates either by providing productive employment or

¹³⁵ Nicholls’s *second report*, pp 5-6 and p. 29.

¹³⁶ Nicholls’s *second report*, p. 5.

¹³⁷ Nicholls’s *second report*, p. 29.

¹³⁸ Nicholls’s *second report*, p. 29.

¹³⁹ Alexander Somerville, *Letters from Ireland during the Famine of 1847* (Edinburgh, 1852 reprinted Dublin, 1994), p. 31 [letter to the editor of *Manchester Examiner* dated Dublin, 23 January 1847].

¹⁴⁰ Nicholls’s *second report*, p. 29.

through their subscription to poor law rates.¹⁴¹ The architects of the poor law aimed to replace a poor relief system which depended upon the humanitarianism of an impoverished class with a systematic and efficient form of relief from destitution that induced the landlords and gentry of Ireland, whether resident or not, to take a greater interest in the condition of the population on their estates.¹⁴²

Implementing the Irish poor law act of 1838

On 31 August 1838, precisely one month after the passing of the Irish poor law act, George Nicholls was appointed ‘commissioner in Ireland’, a position he took up on 11 September of that year. With the aid of assistant commissioners, he undertook to exercise his powers under the supervision of the poor law commissioners in London. In order to roll out the provisions of the poor law the first matter Nicholls attended to was the formation of unions. In all, one hundred and thirty unions, each centred on a workhouse with an aggregated capacity for 94,000 paupers had been formed when Nicholls resigned his Irish commission in 1842.¹⁴³ The unions had then to be subdivided into electoral divisions by grouping a number of townlands together. Each of these electoral divisions was entitled to elect at least one, and possibly two, members (depending on population) to the board of guardians of the union. Nicholls had estimated that ninety-seven unions centred on the principal market towns would be sufficient for the needs of the country.¹⁴⁴

In forming the boundaries of the unions, the commissioners advised that although it was not necessary, it was expedient to adhere to ‘old and recognised’ county and baronial boundaries. It was also advisable not to split an estate between unions, but if it became essential to do so, ‘pains should be taken to satisfy the proprietor that the course was really necessary.’¹⁴⁵ The landlords’ wishes were also to be respected when determining the boundaries of the electoral divisions and Nicholls advised that special care should be taken not to violate estate boundaries. He also advised that highly pauperised townlands should not be grouped in the same electoral division with ‘unpauperised’ (*sic*) townlands. It was only natural, Nicholls suggested, that progressive landlords, who had made the effort and incurred the expense of improving their properties, would not wish to have the townlands under their administration grouped into an electoral division with others who had been neglected and were consequently

¹⁴¹ Black, *Economic thought*, chapter iv, pp 86-133 esp. p. 97 and p. 120.

¹⁴² Nicholls, *Irish poor law*, pp 218-21.

¹⁴³ Virginia Crossman, *The poor law in Ireland 1838-1948* (Dundalk, 2006), p. 11.

¹⁴⁴ *Fifth report*, p. 25.

¹⁴⁵ *Fifth report*, p. 26.

‘heavily charged with pauperism’.¹⁴⁶ As the basis for levying poor law rates was the electoral division, by segregating the poorer townlands from the better off ones, Nicholls further perpetuated the situation whereby it was the poorer class that supported pauperism – a situation that he had condemned in his second report.

In grouping the townlands into electoral divisions, the assistant commissioners found that the Ordnance Survey maps, where they were available, were of considerable assistance in determining townland boundaries, but questioned the legal status of these newly demarcated civil divisions. The 1839 poor law report noted that as ‘Mr Griffith and the engineers employed in the Ordnance Survey’ proceeded across the country, not only had they defined the townland boundaries but they had also ascribed an ‘appellation to each townland’ which were ‘not unfrequently [*sic*] very different from those by which they are usually distinguished in the district.’ Indeed, in many districts the term ‘townland’ was an entirely unknown entity, particularly in the larger towns where, the report suggests, Griffith had been compelled to impose new townland boundaries to facilitate his system of valuation.¹⁴⁷ Fearful of litigation ‘which hereafter may be made to escape from the payment of rates’, the commissioners sought amending legislation which confirmed the legal status of both the union and electoral divisions.¹⁴⁸

Another anomaly to emerge through the implementation of the poor law act was that, although the act had provided for the valuation appeals to be made to the county assistant barrister, no such office existed in ‘numerous’ court jurisdictions, particularly in the city of Dublin and the urban areas of Cork, Limerick, Kilkenny, Waterford, Drogheda, Carrickfergus and others. In many of these districts the position of ‘recorder’ performed a similar function as the assistant barrister but ‘the recorders [were] appointed by the several corporate bodies and ... the assistant barristers [were] appointed by the crown.’ Fearful of undue influence being inflicted upon local appointees to favour household property and inflict ‘an undue amount of taxation on land’, the commissioners recommended that the proposed amending legislation provide for appeals to either to county court sessions or to the assistant barrister.

The government acted expeditiously on the commissioners’ recommendations. The necessary amending legislation passed all stages of parliament and had received royal assent by 15 March 1839, which effectually remedied the defects and enabled the poor law commissioners to ‘carry the law into satisfactory operation throughout

¹⁴⁶ *Fifth report*, p. 26.

¹⁴⁷ *Fifth report*, p. 36.

¹⁴⁸ *Fifth report*, p. 37.

Ireland.¹⁴⁹ However, there was no consistency in the extent of the unions formed. Two of the Munster unions of Kenmare and Killarney extended to over a quarter of a million acres whilst the unions of Kinsale, Clogheen (both Munster) and Lurgan (Ulster) were less than a third of that size at between seventy and eighty thousand acres. The recommended size for a union was 256,000 statute acres or 400 square miles with the workhouse placed near the centre. This ensured that any pauper who wished to avail of the poor house was within walking distance. Similarly, even the most distant poor law guardian was within a reasonable horse ride from the union meetings which were to be held in the workhouses when they were completed. Therefore, the ideal union should, if squared off, contain 400 square miles or 256,000 statute acres. Obviously, some latitude was necessary in this directive and on 9 October 1838 the assistant commissioners were issued with the further instruction that ‘the limit of 10 miles ... [was to be] kept in view as a general principle, open to modification, and not as a fixed and determinate rule.’¹⁵⁰ With an average size of 155,460 acres (c.243 square miles), the vast majority of unions was substantially smaller than the recommended size but two unions – Ballina, (507,174 acres, 507 square miles in Counties Mayo and Sligo) and Tralee (350,722 acres, 549 square miles wholly within County Kerry), significantly exceeded the prescribed extent. Even though Nicholls’s recommendations had included the caveat that in ‘thinly-populated districts of the west’ the size of the unions might be extended, in the case of the Ballina union, which contained almost double the recommended area, it is evident that unreasonable liberties were taken in respect of the size of these unions formed under the 1838 act.¹⁵¹ Nicholls later revealed that they had been forced to extend both the Ballina and Tralee unions because of the dearth of ‘materials for constituting two efficient boards of guardians’ to which to entrust the operation of the unions.¹⁵²

Valuation of the unions

Following the declaration of a union and the determination of the make up of the board of guardians by the assistant commissioner assigned to the union, the election of the board of guardians could take place. Directions covering every detail of the election process were provided by the poor law commission in London¹⁵³ and despite the complexity of the operation, in the instance of the Thurles union at least, the election

¹⁴⁹ 2 & 3 Vict., c.1; *Fifth report*, p. 39.

¹⁵⁰ *Fifth report*, pp 25-6.

¹⁵¹ Nicholls, *Irish poor law*, p. 172 and *poor law commissioners sixth annual report*, p. 276, H.C. 1840 (245), xvii, 578.

¹⁵² Nicholls, *Irish poor law*, p. 362.

¹⁵³ *Fifth report*, appendix B, pp 55-65.

was completed within the relatively short period of less than two months, following the declaration of the union on 28 March 1839.

Just as each element of the election of the poor law guardians had been planned out, so too had the agenda for their inaugural meeting been prescribed by the London commissioners. They had required that the guardians, following the election of the officers of the board, should consider how to determine the valuation of property within the several electoral divisions of the union. They were given the option of either accepting an existing valuation subject to revision and/or correction or to order a new valuation to be made. Although the members agreed that the 'tithe survey' might have been useful for ascertaining the 'acreable quantity' of the union, they rejected it as a suitable mechanism for the levying of the new poor rate and, in the absence of any other proposal, the Thurles board of poor law guardians unanimously agreed to effect a new valuation at its first meeting on 25 May 1839.¹⁵⁴ In order to expedite the valuation process, the clerk was ordered to report the decision to 'the poor law commissioners in accordance with the third section of their order for the guidance of the board of guardians'. The clerk was further directed to insert advertisements in both the *Nenagh Guardian* and the *Tipperary Free Press* inviting 'duly qualified persons' to submit tenders for valuing the lands and all other eligible property within the Thurles union. The full board then resolved that a maximum remuneration of £300 should be granted to the valuator before a sub-committee of the board was appointed to 'superintend the rateable property of the union.' Although seven named members were appointed to this sub-committee, it was agreed by the general board that meetings of the valuation sub-committee should 'be open to any other member of the board to attend' and that all 'acts' of the valuation sub-committee had to be reported to, and confirmed by, the board of guardians collectively, especially the appointment of the union valuator.¹⁵⁵

The second meeting of the board of guardians for the Thurles union convened on Saturday, 22 June 1839 in Thurles courthouse. The main item of business was the appointment of a valuator to the union. In all, ten valid tenders had been submitted to the board for consideration and, following a vote, the tender of Mr Denis Leahy (c.1811-1862)¹⁵⁶ was accepted, having received the support of seventeen of the twenty-eight members present. Leahy's tender of £1 9s. per 1,000 plantation acres (18s. per

¹⁵⁴ Minute book of the Thurles Union, no. 2, pp 1-3 (minute book one contains the rough notes of meetings), Tipperary County Library, Thurles.

¹⁵⁵ Minute book of the Thurles Union, no. 2, pp 3-4.

¹⁵⁶ For a full account of Denis Leahy's less than illustrious career see Brendan O'Donoghue, *In search of fame and fortune: the Leahy family of engineers 1780-1888* (Dublin, 2006) (hereafter *The Leahy family of engineers*).

1000 statute acres or a total of £113 for the union) was substantially lower than the tender of Messrs Scully and Fogarty who received eight votes in support of their tendered price of £2 13s. per 1,000 statute acres (£331 for the union), despite this being the highest submission, bar one.¹⁵⁷ Immediately following the acceptance of his tender, Leahy, who had also lodged a successful tender to value the Tipperary union,¹⁵⁸ was invited to give certain assurances to the Thurles board of guardians. On the time it would take to complete the valuation, Leahy, in the first instance, assured the board that the task would be completed within nine months. However, on the instigation of the board members, with the time allotted extended to one year, Leahy further assured the board that he would personally value property within the union without further assistance from the guardians, but he did warn that additional charges would be levied if it was deemed necessary to survey portions of the union to determine its acreage. This presumably was in the event of the tithe survey proving to be inadequate, although this was not specifically recorded in the minutes.¹⁵⁹

At the next meeting of the Thurles board of guardians, held on 3 May 1839, the valuation issue was again prominent on the agenda. Two resolutions that augmented Leahy's income from the valuation process were carried. One granted him two pounds by way of expenses for attendance at board meetings where his valuation 'was not amended or quashed', but 'in the event of an erroneous valuation' being presented, only ten shillings was allocated. Another resolution which granted Leahy a further £1. 9s. for every revaluation he had been forced to make as a consequence of a change of occupancy was also carried by the board, but this was subsequently rescinded on the 'suggestion' of the assistant poor law commissioner with responsibility for the Thurles union, Mr Hawley.¹⁶⁰ The fact that this motion was reversed gives an interesting insight into the role the assistant commissioner played in the valuation of the union. Hawley had allowed the guardians a certain amount of leeway in conducting union business. However, when he felt they had erred he moved to rectify the situation. Whilst the various duties of an assistant commissioner did not permit him to attend every board meeting, he evidently had the power to have motions, which were democratically passed at previous meetings, retrospectively rescinded.¹⁶¹

¹⁵⁷ Minute book of the Thurles Union, no. 2, p. 5 (O'Donoghue, *The Leahy family of engineers* p. 111 states that Leahy's tender was £1 19s. per statute acre).

¹⁵⁸ Brendan O'Donoghue, *In search of fame and fortune: the Leahy family of engineers 1780-1888* (Dublin, 2006), p. 111.

¹⁵⁹ Minute book of the Thurles Union, no. 2, p. 5.

¹⁶⁰ Minute book of the Thurles Union, no. 2, pp 9-10.

¹⁶¹ Minute book of the Thurles Union, no. 2, p. 14.

Leahy presented his 'valuation sheets' of part of the electoral division of Holy Cross to the poorly attended first meeting of the valuation sub-committee held on 14 December 1839. This meeting provided the first opportunity for the board members to examine Leahy's work. The minutes of that meeting record that those present, having examined and considered the contents of the valuation sheets, had 'no objection to make against them.'¹⁶² However, this was the high point of the relationship between the board and the valuator and from that date poor productivity and non-attendance at meetings dogged their working relationship. At a meeting of the board on 23 March 1840, the date Leahy had himself nominated for completion of the valuation rather than presenting further valuation sheets, Leahy presented a progress report to the members.¹⁶³

By April 1840, the poor law commissioners had become concerned by the valuation procedures adopted by the several different unions and sought, by way of a circular letter, 'a particular statement of instructions issued' by each board of guardians relative to the valuation of rateable property in their union. The succinct reply from the Thurles board was that the Thurles guardians had not issued any specific instructions to Leahy, other than those issued by the poor law commissioners.¹⁶⁴

Instructions to poor law valuers

Under the authority of the poor law commissioners, assistant commissioner William Stanley issued two detailed memoranda on valuation to the boards of guardians. The first memorandum, dated 25 March 1839, set out in detail the type of properties that were and were not liable for poor law rates. These included the obvious, such as land and buildings, but also more obscure forms of property from which profit might be derived were also included such as the income from tolls and fishery or 'turf bogs or banks when a rent [was] payable for the same.' However, turf bogs that were 'used exclusively for fuel or manure, when no rent was payable' were exempted from poor rates. Generally, churches and burial grounds were also exempted unless 'private profit' was directly derived from these properties. Effectively, poor rates were payable on the profit – or 'the annual value' – derived from property of all types.

Stanley, who had advocated the expansion of Griffith's land reclamation policy to Nicholls,¹⁶⁵ defined 'annual value' as what a 'property [was] reasonably worth to let

¹⁶² Minute book of the Thurles Union, no. 2, p. 17.

¹⁶³ Minute book of the Thurles Union, no. 2, p. 26.

¹⁶⁴ Minute book of the Thurles Union, no. 2, p. 37.

¹⁶⁵ *Nicholls's second report*, appendix no. 13, p. 48.

from year to year, to a tenant who undertakes to pay all public taxes and charges, including such as are necessary to maintain it in its present condition'.¹⁶⁶ Whilst Stanley proposed that the principle of the valuation was 'simple', he also alluded to the possibility of it becoming 'a matter of some difficulty'. Consequently, he added quite an amount of clarification to his 'simple' definition, including that the purpose of specifically referring to the 'tenant paying all public taxes and charges' was to ensure that the 'annual value' placed on the property was the 'net rent' received by a landlord which 'would be fairly obtainable year by year from indifferent persons, without regard to peculiar circumstances or temporary influences.'¹⁶⁷ This definition was inherited from the English poor law which aimed to ensure that the poor rate was only paid on the 'net rent ... which remain[ed] clear in the hands of the landlord' after those public taxes and maintenance costs, which were usually the responsibility of the tenant but which the landlord chose to remit, had been deducted from the gross rent.¹⁶⁸ Although a facility for the Irish landlords to pay the poor law rate due from their tenants was included in the Irish poor law statute, this facility was rarely, if ever, used and, therefore, the caveat which allowed the deduction of such costs from the gross valuation was, in effect, a dead letter in the Irish situation.

Whilst the need to differentiate between 'gross' and 'net' rent was generally not applicable, in his memoranda on valuation Stanley repeatedly reminded the poor law guardians that, in Ireland, the rent paid by the occupier to the landlord was not necessarily 'the real annual value of the property.'¹⁶⁹ Some rents paid by tenants were below the actual value of the property, particularly where a lease which was negotiated in less favourable times, was still standing; or where a 'fine' (lump sum) was paid either when the lease was first entered into or when it was renewed. Stanley also pointed out that, in some cases, a landlord could be in receipt of a net rent in excess of the annual value of a property, either where sub-division had occurred or in instances where 'a less provident person' undertook to pay 'the utmost rack-rent'.¹⁷⁰

Stanley also reminded the poor law guardians that, whilst the poor law commissioners had an input into the valuation process, it was they who were ultimately responsible for both the accuracy of the valuation placed on each individual property

¹⁶⁶ *Fifth report*, appendix B, p. 75.

¹⁶⁷ *Fifth report*, appendix B, p. 76.

¹⁶⁸ *Third annual report of the poor law commissioners for England and Wales; together with appendices A, B & C*: appendix A. no. 2: Instructional letter to parochial officers as to the mode of rating under the parochial assessment act, 22 June 1837, p. 56, H.C. 1837 (546-1), xxxi, 186.

¹⁶⁹ *Fifth report*, appendix B, p. 76.

¹⁷⁰ *Fifth report*, appendix B, p. 76 and p. 80.

and for the uniformity of the valuation across the different electoral divisions. He stressed that failure to implement their responsibilities would have consequences far beyond that which were immediately apparent. By not ensuring uniformity of valuation across the electoral divisions, the guardians would cause an uneven burden of the common charges, such as the cost of the union workhouse, to fall upon the divisions which were overvalued. In the same way, an individual property which was overvalued, compared to similar properties either within the electoral division or elsewhere within the union, were similarly disadvantaged in the total amount of poor rate for which the property was assessed.

However, there was a further consequence to placing an incorrect valuation on an individual property which Stanley astutely brought to the attention of the poor law guardians in his first memorandum. This concerned the redistribution of the poor law tax between the landlord and the occupier of the property. Whilst the total cost of administering the poor law system was distributed upon each property according to the poor law valuation, section seventy-four of the poor law act proscribed that the distribution of the tax between the landlord and the occupier was to be in proportion to the rent paid by the occupier. Therefore, if the occupier paid a rent below the valuation, his poor law burden was increased in proportion to the difference between the valuation and the rent he paid. Conversely, if his rent was above the valuation, his poor law contribution was proportionally reduced, with the landlord having to bear an increased portion. To impress upon the poor law guardians and the valuers the necessity for an accurate valuation Stanley added

the following case will illustrate the different results arising from rating a property according to its real value, and according to the rent actually paid by the tenant, where the latter exceeds the former. Suppose a tenant rents a farm at 200*l.* a year, the fair annual value of which, as compared with the average of rents paid in the district, is only 160*l.*, and a rate of 1*s.* in the pound is laid upon him; if the farm be rated according to the rent paid, the tenant and his landlord will each pay 5*l.*; but if it be rated at its real value of 160*l.*, the landlord will have to pay 5*l.*, and the tenant 3*l.* It is scarcely necessary to observe, that where the tenant pays an easy rent an opposite result is produced. The equalising effect of the law can thus only be attained by estimating all property at its fair average annual letting value, and this the act requires strictly to be done in every case.¹⁷¹

Through his townland valuation, Griffith had orchestrated a situation whereby the distribution of the county cess on to individual properties through special vestry meetings would have brought attention to the difference between the actual rent paid for a property and his valuation of that same property. Under the provisions of the 1838

¹⁷¹ *Fifth report*, appendix B, p. 77.

poor law act, a similar situation was created when the valuation of each individual property, as estimated by the poor law valuator, was publicly displayed. Additionally, the difference between the actual rent paid by the occupier and the valuation would be apparent to the initiated from the proportionate amounts of poor rate for which the occupier and landlord were assessed. All of this information was available from the detailed rate books that the valutors were supplied with and obliged to fill in. Whilst Griffith did not publicly state it as his aim, Nicholls had been unequivocal that his intention was to bring moral pressure to bear on those who were over aggressive in their rental policy. Whether it was at the vestry meeting or at an assembly of the board of guardians that the valuation was first presented, the same moral influence would apply to those who were rack-renting their tenants.

The completion of the Thurles valuation

Certainly, when the valuation books for the Thurles union were first presented to the board of guardians on 22 November 1841, they caused division within the chamber. The valuator, Denis Leahy, submitted the valuation books showing the rates payable equally divided between the landlord and tenant without reference to the difference between the rents paid and the valuation placed on the property, as he had been instructed to do in Stanley's aforementioned memorandum of 25 March 1839. Following a debate, it was proposed to the meeting that the columns of landlords' and tenants' rates 'as now appearing on the valuation books be expunged.' Following the defeat of a counter proposal that the rate books, as presented, be accepted, the meeting voted, by a majority of six, to adopt the motion requesting the valuator to proportion the rate burden of the landlord and occupier in accordance with the law, as outlined by Stanley.¹⁷²

Following the rejection of the valuation books in November 1841, Leahy moved swiftly to amend the offending sections and, on Thursday 9 December 1841, the completed valuation books were put on public exhibition for a period of four weeks (subsequently extended to 8 January 1842) at Thurles court house. Notices to that effect were placed in the local press. Handbills to promote the availability of the rate books for inspection were also distributed.¹⁷³ At the board meeting of 3 January 1842, arrangements were made to hold a series of public meetings to consider and settle the objections that had been made to the valuation during the public consultation process.

¹⁷² Minute book of the Thurles Union, no. 2, p. 85 (the rejected copies of the rate books that are held in Tipperary county library, Thurles).

¹⁷³ Minute book of the Thurles Union, no. 2, p. 87-90.

The clerk of the union was instructed to inform those who had made objections ‘to come, prepared with documentary evidence, to support same’ on the day allotted to their electoral division. In all the appeals committee sat for six days from 11 to 17 January from eleven in the morning ‘until late each evening’ with both the valuator and the assistant commissioner in attendance accompanied by some members of the board.¹⁷⁴ On 7 March 1842, Leahy again presented his valuation to the board and following examination by the members and the omnipresent assistant commissioner, it was agreed that a subcommittee of the board should meet with Leahy at his house to determine if the entries coincided with the decisions arrived at during the appeals process. Finally, following this further examination, on 20 March 1842, the board of poor law guardians accepted Leahy’s valuation of the Thurles union and the clerk was directed to instigate the collection of a poor rate immediately.¹⁷⁵

Leahy’s initial ambitious nine-month target for the completion of the valuation was not attained. The board members were obviously unhappy with progress on the valuation and it was only after they secured a copy of the ordnance survey maps for the union that matters progressed satisfactorily.¹⁷⁶ Whilst a valuation sub-committee of the board was in place to interface with Leahy, it was the poor law assistant commissioner, in the first instance Hawley and after April 1840, Brendan O’Donoghue, who held the determining power on all contentious matters and it was largely through their combined efforts that Leahy’s poor law valuation was in place for the collection of the 1842 rate. But the assessment of tax was only one function of the valuation. It also determined entitlement for franchise in poor law elections in addition to determining the franchise under the municipal reform act of 1840.¹⁷⁷ However, it was its appropriateness as a determinant for the parliamentary franchise, rather than its correctness for poor law rate assessment, which exercised government when they commissioned Charles Haig and Richard Deasy to make a series of reports on the poor law valuations in 1841.¹⁷⁸ It was these reports which ultimately led to the abandonment of the poor law valuations as a means for the assessment of poor law rates.

Conclusion

The proposed introduction of the poor law system into Ireland led to a series of

¹⁷⁴ Minute book of the Thurles Union, no. 2, p. 89-91.

¹⁷⁵ Minute book of the Thurles Union, no. 2, p. 91-102.

¹⁷⁶ Minute book of the Thurles Union, no. 2, p. p. 70 and p. 75.

¹⁷⁷ 3 & 4 Vict., c. 108 (10 Aug. 1840); see *New History*, V, p. 180-81 and 215-17 for municipal reform.

¹⁷⁸ *Reports relative to valuation for poor rates and to registered franchise in Ireland* (local reports, first series, part II), vi, H.C. 1841 (293), xxii, 80.

debates and reports, all of which agreed on the existence of poverty in Ireland, but disagreed as to the extent of the destitution and the level of intervention necessary to relieve that destitution. The findings of the poor law commissioners' reports with regard to the level of poverty in Ireland were largely substantiated by the findings of the Devon commission. Griffith's evidence to the Devon commission in respect to the possibility of reclaiming waste ground in order to provide employment and food for those who were landless was well received by the commission. The limiting factor was the availability of finance to affect the proposed works.

A less expensive solution to the level of poverty in Ireland was to assist with the emigration of the excess population. Assisted emigration to the New World had the added advantage that it was a permanent solution to poverty but, again, the issue boiled down to finance. The poor law inquiries' reports had argued that, when compared with England, Ireland was far more highly dependent on agriculture for employment. This had the effect that surplus labour had no option but, having failed to gain employment from the land sought to rent their own patch of ground upon which to eek out a substance, thereby perpetuating the problem of excessive demand for a limited resource – land. Furthermore, in the absence of a strong industrial sector and, more importantly, the absence of the associated industrial buildings which attracted high levels of industrial rates, the major load of providing poor relief fell upon the already underfinanced agricultural sector. A series of pre-Famine parliamentary commissions determined that Irish property could not support the level of intervention necessary to alleviate all poverty in Ireland. Public efforts were therefore concentrated on providing for those who were destitute rather than needy. It was hoped that by making the land of Ireland responsible for the poor of Ireland it would induce the landlords and gentry, whether resident or not, to take a greater interest in the condition of their tenantry.

The chief architect of the poor law system was George Nicholls. He first advised that the abhorred and discredited tithe valuations be utilised for the collection of poor law rates but this was considered unacceptable. Nicholls also considered utilising Griffith's townland valuation as an assessment method, but it too was rejected as it was not scheduled for completion within an acceptable time frame. In its stead, it was decided that another new valuation should be undertaken by each individual union under the supervision of the board of guardians and the guidance of the Irish poor law commissioners totally independent of Griffith. Despite early warnings signs that the valuers were not operating within the stated guidelines, the system was persisted with. In 1844, when it became evident that the poor law guardians' valuations were unreliable

– both as a method for assessing poor law rates and as a franchise qualification – Griffith was called upon to adapt his valuation for the purposes of poor rate assessment. The failure of the initial attempt by the poor law guardians to produce a uniform and equitable valuation served to highlight the effectiveness of the valuation department under Griffith. Furthermore, it also demonstrated that the actual rent paid by the occupier to the immediate landlord was not an effective measure of the value of property in Ireland.

Chapter 5

Griffith's poor law valuation, 1842-1848

[A]n acre of potatoes will ... produce six thousand weight of solid nourishment, three times the quantity produced by the acre of wheat. ... Should this root ever become ... the common and favourite vegetable food of the people, so as to occupy the same proportion of the lands in tillage which wheat and other sorts of grain for human food do at present, the same quantity of cultivated land would maintain a much greater number of people, and the labourers being generally fed with potatoes, a greater surplus too would remain after replacing all the stock and maintaining all the labour employed in cultivation. A greater share of this surplus too would belong to the landlord. Population would increase [and consequently], rents would rise much beyond what they are at present.¹

Introduction

From the inception of Griffith's valuation work, government support stemmed from a desire to provide an equitable basis for the assessment of county cess. However, in the mid 1840s, Griffith's valuation was also adopted as the basis for the assessment of poor law rates and the franchise qualification. This chapter discusses the series of events that caused Griffith's work to assume these additional roles and what alterations Griffith made to his valuation process in order to accommodate these changes to government policy. In considering this period it must be repeated that following the setting aside of the first poor law valuation, Griffith's work was thereafter also commonly referred to as 'the poor law valuation' and it is not always evident to the reader whether contemporaries were referring to the discredited poor law valuation conducted from 1838 to 1842 or Griffith's work undertaken between 1842 and 1848.²

On a more mundane level, another item that causes confusion is the relationship between a percentage (or fractional) decrease in a specific value and the equivalent increase necessary to restore that value. By way of practical explanation, if the unit value of any commodity is 100 and this is reduced by 25 per cent (or $\frac{1}{4}$) then the revised unit value is 75. However, in order to restore the unit value to 100 it is necessary to add 33.33 per cent (or $\frac{1}{3}$) to the reduced unit value as 33.33 per cent of 75 is 25 and 75 plus 25 is equal to 100. To those familiar with statistics and mathematical formulas this concept is self evident. However, Griffith did find that the concept caused a degree of confusion and employed the following by way of explanation:

¹ Adam Smith, *An inquiry into the nature and causes of the wealth of nations*, eds R. H. Campbell and A. S. Skinner (2 vols, Oxford, 1976), i, 176-7.

² For a secondary source example of this confusion see Black, *Economic thought*, p. 90.

If the high rent of an acre of land be 20 shillings, & the valuation be 15 shillings, the valuation is $\frac{1}{4}$ or 25 per cent under the rental, & if we take the valuation at 15 shillings, & wish to raise it to the rental we must add $\frac{1}{3}$ equal [to] 5 shillings or 33 per cent to the valuation to make up the amount of the rent or 20 shillings.³

Similarly, with regard to the valuation of houses where Griffith was obliged to reduce their rental value by 33.33 per cent (or $\frac{1}{3}$) it was necessary to add 50 per cent to the revised value to attain the commercial rental value of the building. Again, by way of a practical example, take a house the valuation of which was £100. Reduce its value by 33.33 per cent (for insurance and repairs) and the revised value is £66.66. To calculate the full rental value of the house (which is known to be £100) 50 per cent of the reduced value must be added (i.e. 50 per cent of £66.66 equals £33.33). Whilst this notion did cause sufficient confusion in the mid-nineteenth century to warrant Griffith formulating an explanation, by the last quarter of the century, during the Land League's campaign to have Griffith's valuation instituted as a rent control measure, percentage additions to valuations took on a far more significant role.

The period under review, 1842 to 1848, encompasses the Great Famine - a calamitous episode in Irish history - and whilst the main focus of this chapter is Griffith's valuation work, it will also be necessary to refer to the Famine relief measures, particularly those instigated by Griffith, as they provided a useful perspective on his valuation work. In common with several other high-ranking civil servants, Griffith, in 1846, was seconded into the Famine relief effort as deputy-chair of the board of works in conjunction with his work as valuation commissioner. The philosophy of Famine relief proposed by Griffith supports the argument made in the preceding chapters, that Griffith fully understood the social structures in nineteenth century Ireland and, a fortiori, that he was an administrator who, at every opportunity, endeavoured to ameliorate the circumstances of the less well off.

As discussed in chapter 4, the poor law guardians were empowered, under the provisions of the 1838 poor law act, to conduct their own separate valuation (independently of Griffith) for each union for the purposes of setting poor law rates.⁴ However, in 1842, even before this work was fully completed, these original poor law guardians' valuations were, in certain instances, found, at best, unreliable and, at worst, fraudulent. Even those valuations that were considered accurate and fair were open to the criticism that they were not uniform across poor law union boundaries, each having

³ Griffith to Lord Eliot, Irish office, London, 22 Mar. 1844 (N.A.I., OL 2/10, pp 60-66).

⁴ Poor relief (Ireland) act, (1 & 2 Vict., c. 56), 31 July 1838.

been conducted on different scales of value. In order to rectify the position Griffith, in 1844, was instructed by the government of the day to adjust his own valuation procedures to take account of the additional criteria necessary for the assessment for poor law rates and, by extension, the electoral franchise qualification. The standard of valuation applied by the poor law guardians' appointees, the method by which they conducted their valuation and the valuation they produced, provided a comparative example for Griffith's townland valuation.

The revised specifications applied by Griffith to his valuation after 1844 were given retrospective sanction under legislation enacted in 1846.⁵ Under the terms of this act, despite the atypical conditions prevalent through the Famine years, Griffith was obliged to implement the seamless transition from his heretofore expansive townland valuation to the detailed valuation of each individual property as demanded by the poor law legislation. The 1846 valuation act continued to provide the legal basis for the valuation of property until further amending legislation was implemented in 1852.⁶

Before discussing these topics, it may be useful to make a brief comment on the repeal of the Corn Laws in 1846.⁷ That body of legalisation known as the 'Corn Laws' was a long-standing 'expedient adopted by the legislature, with the object of securing a higher price for the cultivator and a higher rent for the landowner.' This protectionist feature of British trade policy was designed to support cereal prices in the British Isles through a sliding scale of tariffs on imports.⁸ In anticipation of the repeal of the Corn Laws and the resultant increase in foreign trade, stringent currency regulations were deemed prudent, so as to safeguard the solvency of the United Kingdom. The bank charter act of 1844 set out a strict relationship between the bullion reserves held by the Bank of England and the cash in circulation.⁹

The repeal of the Corn Laws in 1846 had a destabilising effect on Irish agricultural interests where cereal production was the staple cash crop from which landlords' rent was generally paid. Given that Griffith's scale of values, to which his valuation was referenced, included the three main cereals – wheat, oats and barley – all of which had been afforded protection under the Corn Laws, clearly any substantial

⁵ 9 & 10 Vic., c.110 (28 August 1846).

⁶ An act to amend the laws relating to the valuation of rateable property in Ireland, 15 & 16 Vict., c.63 (30 June 1852).

⁷ Importation act, 9 & 10 Vict. c.22 (25 June 1846).

⁸ Protectionist Corn Laws were first introduced to Britain in the 1460s during the reign of Edward IV (see R. H. Palgrave (ed.), *Dictionary of political economy* (3 vols, London, 1901), i, 423-26 (quotation from p. 423).

⁹ Bank charter act, 7 & 8 Vict. c.32 (19 July 1844); see Robin Haines, *Charles Trevelyan and the Great Irish Famine* (Dublin, 2004), (hereafter Haines, *Charles Trevelyan*) appendix 2, pp 555-58.

reduction in the value of these commodities would undermine the reliability of his land valuation, particularly as a standard for rent. Ultimately, the anticipated negative effect on cereal prices resulting from the repeal of the Corn Laws was counterbalanced by scarcity of foodstuffs through Western Europe caused principally by a general potato failure between 1846 and 1849.

The easing of the Famine conditions in 1850 facilitated the return to some semblance of a normal condition. The reduced demands on his time afforded Griffith the opportunity to prepare amending legislation that incorporated both the requisites of the poor law act and the post-protectionist corn prices into the valuation act of 1852.¹⁰ This provided a natural hiatus in the valuation process and, combined with the application of the original, but discredited, poor law valuation in c.1841, they provide the parameters of this chapter.

Context

The historiography of the period is devoid of comment on the substantive topic of this chapter - Griffith's own valuations - nor has any systematic study of the poor law guardians' valuations been undertaken to date. K. Theodore Hoppen, in his study of the Irish electoral system, usefully 'digress[ed] into the murky world of property valuation' – a world that he described as 'little understood by the gladiators of the time.'¹¹ Whilst academia in general has steadfastly avoided Griffith's valuation work, his Famine relief efforts have received some comment in most of the leading publications that deal with the period. In particular, A. R. G. Griffiths in his two publications on the topic was consummately aware of the political and economic consequences of Griffith's stemmed efforts to apply an innovative relief system in December 1846.¹²

The 150th anniversary of the Famine spawned many publications in the latter half of the 1990s. By then it was being argued that government intervention during the Famine was 'piecemeal, pragmatic, measured, and parsimonious' - overburdened by a simplistic understanding of the principles of a laissez-faire economic policy which had, when it suited a particular purpose, been 'raised to the status of dogma' within the Whig cabinet of Lord John Russell.¹³ One of the main proponents of the laissez-faire economic philosophy during the Russell government (1846-52) was Charles Trevelyan

¹⁰ An act to amend the laws relating to the valuation of rateable property in Ireland, Vict.15 & 16, c.63, (30 June 1852).

¹¹ K. T. Hoppen, *Elections, politics, and society in Ireland 1832-1885* (Oxford, 1984), p. 18.

¹² A. R. G. Griffiths, 'The Irish board of works in the Famine years' in *Hist. Jn.*, xiii, 4 (1970), pp 634-52; A. R. G. Griffiths, *The Irish board of works, 1831-1878* (London, 1987).

¹³ Christine Kinealy, *This great calamity: the Irish Famine 1845-52* (Dublin, 1994), p. 8.

(1807-86), the permanent assistant secretary to the treasury department between 1840 and 1859. It was in this capacity that he directed official government relief programmes during the Famine – an appointment which caused Charles Trevelyan's and Griffith's career paths to cross. In her substantial monograph - *Charles Trevelyan and the great Irish Famine* (Dublin, 2002) - Robin Haines sought to dispel the image of Trevelyan as a 'parsimonious egotist ... [;] a whig ideologue; a dogmatic and fiercely austere political economist; an evangelical providentialist who was, not only the director, but also the architect of the British government's mean-spirited response to starvation and misery' in Ireland following from the extensive potato crop failure from 1845 to 1849.¹⁴ Through a detailed examination of his private correspondence, Haines attempted to portray Trevelyan as the pawn of his political masters - a caring individual who displayed a parental interest in his subordinates and was attentive to his children.¹⁵ In particular, she sought to equate Trevelyan's dismissal of the Famine as 'an act of providence' with the common utterance of 'cottiers, nationalists, priests and protestant clergyman' - all of whom regarded 'providence as the originator of the blight – as of any tragedy in their lives' and reminded the reader that an 'uncontrollable natural force' was, to the present day, described as a non-indemnifiable 'act of god'.¹⁶

Ultimately, Haines's analysis of Trevelyan's treasury career may have been compromised by her desire to de-demonise her subject, but she has made a valuable contribution to the historiography of the Famine period with her concise account of the commercial crisis of 1847.¹⁷ As Haines explains, a combination of factors including government expenditure on corn imports to Ireland, private investment in railway schemes and speculation in corn futures caused the Bank of England's bullion and cash reserves to diminish to an unacceptably low level in the autumn of 1847. Under the bank charter act of 1844, strict limits had been placed on the amount of notes the Bank of England could issue. By mid October 1847, the scarcity of cash within the British economy was severe enough to cause widespread commercial failures. A proposal by the chancellor of the exchequer, Sir Charles Wood, (with the support of the leader of the opposition) to suspend the bank charter act was implemented. This action eased the crisis and restored public confidence in the currency. Consequently, the bankruptcy of the United Kingdoms of England and Ireland was averted.¹⁸

¹⁴ Robin Haines, *Charles Trevelyan and the Great Irish Famine* (Dublin, 2004), Haines, *Charles Trevelyan* pp 2-3 (hereafter Haines, *Charles Trevelyan*).

¹⁵ Haines, *Charles Trevelyan*, pp 547-48.

¹⁶ Haines, *Charles Trevelyan*, pp 21-22.

¹⁷ Haines, *Charles Trevelyan*, appendix 2, pp 555-58.

¹⁸ Haines, *Charles Trevelyan*, pp 555-58.

Additionally, Haines has provided ‘a valuable insight into the demands shouldered on well-placed Victorian civil servants’,¹⁹ such as Griffith, who had been in frequent correspondence with Trevelyan regarding Famine relief matters.²⁰ A most revealing tranche of correspondence was created between the two men in December 1846 and January 1847 when, in his capacity as deputy chair of the board of works, Griffith instigated a relief scheme which sought to provide continuing support for farm families who absented themselves from relief works in order to prepare the ground for next season’s crops.²¹ Griffith’s radical, but ultimately rejected proposal was a catalyst for an ideological debate that determined the nature and extent of further Famine relief efforts. In his book, *Famine, land and politics: British government and Irish society 1843-1850* (Dublin, 1999), Peter Gray relates how ‘[t]he making of relief policy was interconnected with the struggles of ideological factions in government and parliament (with the participation of articulate and influential groups in civil society) to implement the policies each thought appropriate to address the crisis.’²² Gray categorised the opposing factions in this debate as ‘moderates’ - who supported large scale government intervention to relieve Famine on humanitarian grounds - and ‘moralists’ or ‘providentialists’ - who adopted the laissez-faire attitude to Famine relief and believed that the “‘Supreme Wisdom [would] educe permanent good out of [the] transient evil” of the Famine.²³ Gray aligned the officials of the British administration in Ireland with the moderates, whilst he nominated the treasury officials, en bloc, – including Sir Charles Wood (chancellor of exchequer, 1846-52), and Trevelyan – as members of the providentialist group.²⁴

Gray argued that, in the rationale of the providentialists, one benefit of the Famine was the induced excess-mortality which would ultimately lead to the ‘eradication of excessive competition for land, rack-renting and agrarian outrages.’ From the providentialists’ perspective, the Famine might cause considerable short-term suffering but the ultimate dividend from the divine intervention was the destruction of the ‘curse’ of a potato-based social system and the adoption of a corn based system akin to that which had developed in Britain under the protection of the, by then, defunct

¹⁹ Ciara Boylan, ‘Architect or pawn? Charles Trevelyan the Irish Famine’ in *Oxonian Review*, iv, issue 3 (Hilary 2005) (<http://www.oxonianreview.org/issues/4-3/4-3-11.html>) (5 Aug 2006).

²⁰ See for example Haines, *Charles Trevelyan*, p. 334, pp 440-43, pp 473-74 and pp 510-12.

²¹ Peter Gray, *Famine, land and politics: British government and Irish society 1843-1850* (Dublin, 1999) (hereafter Gray, *Famine, land and politics*), pp 249-53.

²² Gray, *Famine, land and politics*, pp 227-28.

²³ Gray, *Famine, land and politics*, p. 232, quotation from C. E. Trevelyan, *The Irish crisis* (London, 1848), p. 1.

²⁴ Gray, *Famine, land and politics*, pp 16-26.

Corn Laws.²⁵

It is also evident from *Famine, land and politics* that the providentialists as a group, and Trevelyan in particular, regarded Irish landlords, in general, with some notable exceptions, as having been negligent in their duty towards their tenants.²⁶ J. S. Donnelly too, in his 1996 perspective on the Famine, noted that Irish landlords were portrayed in Britain during the Famine as being ‘primarily responsible for having allowed the country “to sink to its present awful state”.’ He suggested that the 1847 amendment to the Irish poor law legislation (which made each union financially responsible for supplementary relief administered within its area of control) was enacted partly as a ‘punishment’ to the Irish landlords for ‘previous grievous dereliction of their duty towards their tenants’ and to ensure they met their responsibilities in the future.²⁷

Notwithstanding the providentialists’ belief that Irish agriculture was too dependent on potatoes, Ireland was by the 1840s truly ‘England’s bread basket’ supplying almost 80 per cent of the imported corn, largely from the south-eastern region, where soil and climatic conditions were most favourable for tillage production. ‘With eloquent simplicity a British radical newspaper summed up ... the “great anomaly” facing advocates of Corn Law repeal in Ireland: “the Irish people are being asked to join in reducing the price of the only thing they produce [for sale] – for the purpose of cheapening the thing of which they never consume a particle”’ i.e. bread.²⁸

The repeal of the Corn Laws in 1846 signalled a substantial ideological change in British economic and social policy in that it confirmed a sea change from the centuries-long government support of protected markets to an unbridled acceptance of the free-trade economic ideology. It also signalled a substantial shift from the traditional political power base of landed wealth towards the newly created industrial wealth supported by the demographically induced political power of the industrial centres.

Poor law valuation system comes under review

In conjunction with the granting of catholic emancipation in 1829, the suffrage qualification in Ireland had been confined to those males who occupied property with

²⁵ Gray, *Famine, land and politics*, pp 231-32 quoting a letter from Wood to Henry Labouchere, chief secretary, 1846-47.

²⁶ Gray, *Famine, land and politics*, p. 255 and pp 275-96.

²⁷ J. S. Donnelly, ‘British public opinion and the Great Irish Famine’ in Chris Morash and Richard Hayes (eds) *Fearful realities’: new perspectives on the Famine* (Dublin, 1996), p. 68 (quoting from *ILLN.*, 3 Apr. 1847).

²⁸ Pickering & Tyrrell, *The people’s bread*, pp 75-6 quotation from *Northern Star*, 29 May 1841.

an annual valuation of ten pounds or more.²⁹ However, in the absence of a definitive valuation, this qualification criterion (like the preceding forty shilling freehold qualification) was open to interpretation by both those applying to register their voting entitlement and the assistant county-barrister with whom the prospective voter was obliged to register. These discrepancies in deciding upon voters' eligibility were the most common ground for petition in election cases between 1833 and 1840.³⁰

In an effort to regularise the situation, and in concert with the general parliamentary reform movement, a series of legislative measures was introduced to parliament between 1832 and 1849, all of which failed until eventually, in 1850, Lord John Russell's government successfully negotiated the passage of the Irish franchise act (13 & 14 Vict., c.69). For the purpose of this study, the most notable effort at reform was the unsuccessful bill of 1841. Sponsored from the government's benches by Lord Morpeth, it sought to place the qualification for parliamentary franchise on a clearly defined footing by utilising the recently commissioned poor law valuations. Whether or not the ultimate failure of the bill was due to its association with the poor law valuations need not concern this study, but such an association would seem not to have been an advantage as '[f]rom the start the poor-law valuers [had been] subject to denunciation' with accusations of jobbery and incompetence circulating in the private correspondence of parliamentarians.³¹ By 1840, the poor law commissioners in Whitehall had also become concerned as to the suitability of the independent poor law valuations for both the poor rate assessment and to determine the elective franchise. Consequently, an investigation was instigated to determine the reliability of these original poor law valuations. As the method of investigation employed by the special investigators (Charles Haig and Richard Deasy) into the poor law valuations also called for an appraisal of Griffith's work, it has been considered worthwhile, for the purpose of this study, to examine these reports in some detail.

In the spring of 1841, Haig and Deasy targeted ten unions for inspection, where the poor law guardians' valuations were completed or nearly so. Following the issuing of their first series of local reports from the ten chosen unions the number of unions under examination was increased to fifty-two. These extended over twenty-nine

²⁹ Fergus O'Ferrall, *Catholic emancipation: Daniel O'Connell and the birth of Irish democracy, 1820-30* (Dublin, 1985), p. 249.

³⁰ K. T. Hoppen, 'Politics, the law, and the nature of the Irish electorate 1832-1850' in *English Historical Review*, xcii, no. 92 (Oct. 1977), pp 746-76 esp. p. 762.

³¹ K. T. Hoppen, *Elections, politics, and society in Ireland 1832-1885* (Oxford, 1984), p. 19.

counties.³² The modus operandi of the investigating team was to interview both the chairman and/or a prominent member of the board of guardians in addition to the union valuers under what was a very extensive, but not strictly adhered to, set of questions. Queries on the valuation process concerned comparisons between the poor law valuation and the actual rents paid, in addition to a specific set of queries regarding the relationship between Griffith's valuation and the poor law guardians' valuation. These were amongst the total of 117 heads of inquiry employed by the investigators.³³

Notwithstanding the extensive range of queries posed by the special investigators, their first report to Lord Morpeth commented on the poor law valuations from three main perspectives, namely: the valuers' interpretation of the relevant section of the poor relief act; the procedures adopted by the poor law valuers to attain their valuations; and the numerical change that would result in the list of electors, formed under the Irish electoral reform act of 1832, if a qualification of ten pounds poor law valuation was adopted as the franchise qualification.³⁴

The investigators found that, due to the incomplete nature of the franchise lists in two of the ten unions visited (Clonmel and Belfast), it was not possible to form any opinion as to the numerical change that would be imposed on the list of electors if a poor law valuation of ten pounds were adopted as the franchise criterion. For those unions where an opinion could be formed, most electoral lists would suffer a substantial drop in electors. For instance, the list of electors in Scarrif in County Clare would drop by 50 per cent; Parsonstown union (King's County) would be reduced by 36 per cent whilst the Balrothery union's (County Dublin) list would be reduced by 26 per cent. Although they expressed some concern as to the completeness of the figures, the investigators' report on the Fermoy union suggested that only five of its 337 registered voters would be disenfranchised if the £10 poor law valuation were adopted as the qualification (see table 5.1 below).³⁵

³² *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland, third general report*, H.C. 1841 session 1 (329), xxviii, 587.

³³ *General report relative to the valuations for poor rates and to the registered elective franchise in Ireland, appendix B ... appendix C [(Local reports) (First series, part 1)] ix-xii*, H.C. 1841 session 1 (293), 83-86 (the special investigators' reports were published in an uncoordinated fashion) (see appendix 5A below for a full list of heads of inquiry).

³⁴ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, iii-viii, H.C. 1841 [293], xxii, 77-82.

³⁵ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, iii-viii, H.C. 1841 [293], xxii, 77-82.

Table 5.1: Reductions to the electoral list in ten named unions following the proposed adoption of a £10 poor law valuation qualification, 1841.

Union	No. of electors	Reduction	% change
Parsonstown	220	79	36
Balrothery	206	54	26
Carrick-on-Suir	221	30	14
Scarrif	66	33	50
Longford	167	9	5
Lurgan	348	71	20
Bandon	146	6	4
Fermoy	337	5	1
Belfast	Not available		
Clonmel	Not available		

Source: *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, viii, H.C. 1841 [293], xxii, 82.

Messrs Haig and Deasy acknowledged that, where the consistent instructions given by the poor law commissioners (appointed to oversee the formation of each union) had been adhered to, the method adopted by the poor law guardians to attain the valuation bore some traces of uniformity. However, they were critical of the test of value that the valuers had adopted. Quoting from the relevant section of the poor relief act, Haig and Deasy pointed out that ‘[t]he test of value enjoined by the Poor Relief act [was], “the rent at which, one year with another, the tenement in its actual state might be reasonably expected to let from year to year ...”³⁶ But their detailed enquiries into the valuation procedure applied led Haig and Deasy to conclude that ‘the test of value which had been adopted in valuing a tenement was *the rent at which a good landlord ought in the [valuators] opinion, to let*’ the property.³⁷ The authors of the report believed this to be a flagrant contravention of the act. The report continued:

[t]here can be no doubt that the statute, in its legal interpretation, has no reference to the moral duties of landlords to their tenants. The word ‘reasonably’ in the clause cannot be construed so as to let in such an interpretation. That word applies to the probability of being able to realise the rent and has no reference to the reasonableness of the amount of it. If the clause is to receive its legal interpretation, the sum of money which can be made from year to year by letting the tenement to a tenant who will pay the rent, and continue to pay it, appears to be the test on which valuations [were] to be founded, to whatever amount competition may have raised the rent which will be so paid.³⁸

The investigators found that, in all ten unions examined, the rent paid by the

³⁶ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, iv, H.C. 1841 [293], xxii, 78 (quotation from 1 & 2 Vict., c.56, sect. 64).

³⁷ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, iv, H.C. 1841 [293], xxii, 78 (emphases in original).

³⁸ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, iv-v, H.C. 1841 [293], xxii, 78-9.

tenants exceeded the valuation. The degree by which the rent paid exceeded the valuation varied widely. In the rural districts of the Belfast union the rents exceeded the valuation by between 5 and 30 per cent: in both the Longford and Parsonstown unions the rents were 20 to 25 per cent above the valuation. Not surprisingly, in the Scarrif union, where the poor law board of guardians had unilaterally reduced the valuation, the disparity between the valuation and rents was even greater. The Fermoy union (where an exceptionally thorough poor law valuation had been undertaken) afforded Haig and Deasy the opportunity of making an accurate comparison between the valuation and rents. Their investigations of the Fermoy union's valuation showed that the general rent demanded was often double, the "the net annual value" and the rents of small holdings [were] sometimes 4 and 5 times the valuation.'³⁹ These results were consistent with Griffith's findings.

When challenged by the investigators as to why they did not set down the full competitive rents paid in their valuation, the Belfast union valuator offered the opinion that in order to pay the full 'rack-rent' a tenant would have to 'live like a swine' whilst the Fermoy valuator believed that tenants could only afford to pay such a rent 'by living miserably.' Haig and Deasy did admit that the wording of the act was ambiguous. They further argued that, irrespective of how the clause had been phrased, it was naive to expect the poor law valutors, who were generally farmers themselves, to place on public record a valuation which they - the valutors - believed to be 'unjust'⁴⁰ particularly as the prevailing general opinion was that 'the valuation under the poor law would probably influence landlords, and perhaps be adopted, by some of them at least, in determining the amount of rent at which they would in the future let the farms on their estates.'⁴¹

Whereas Haig and Deasy may have empathised with the valuator in applying a test of value which did not coincide with their interpretation of the law, they were trenchant in their criticism of those boards of guardians which altered the valuation after it had been presented to the board for approval. Of the initial ten unions reported upon, both the Scariff and Balrothery guardians had overruled the valutors (that they had appointed) to effect a revision of the valuation without adherence to any fixed formula. Haig and Deasy concluded that not only was this contrary to the terms of the poor law

³⁹ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, v, H.C. 1841 [293], xxii, 79.

⁴⁰ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, v, H.C. 1841 [293], xxii, 79.

⁴¹ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, iv, H.C. 1841 [293], xxii, 78.

legislation but it damaged the credibility of the valuation and distorted any semblance of relativity between the various union valuations.⁴²

Poor law valuation review expanded

On 1 March 1841, following receipt of the first set of reports from Haig and Deasy, Lord Morpeth instructed them to extend their ‘inquiries into the state of the valuations with a view to comparing the rated value of tenements with the registered parliamentary franchise’ lists drawn up in accordance with the 1832 reform act. Lord Morpeth stressed that it was ‘essential’ that the results of the extended inquiry were presented to parliament in early April and, therefore, they should procure all the assistance they needed to complete the task within the allotted time. He further instructed the pair of investigators that, in addition to taking the views of the union valuers and the chair of the board of guardians, they should also, in the course of their investigations, communicate their findings to the Irish poor law commissioners ‘and receive and attend to any suggestions which [they] may think it proper to give upon the subject.’⁴³

Morpeth had, on his own initiative, sought a response from George Nicholls (who had been appointed Irish poor law commissioner in 1838) to the first report from Haig and Deasy. In a long and detailed reply Nicholls conveyed the view that the poor law valuations were generally satisfactory. He agreed that in some instances inappropriate persons were appointed valuers contrary to the recommendations of the assistant commissioners charged with overseeing the establishment of the poor law system in Ireland. Even where competent valuers had been appointed their work was often compromised by the ‘desire of the board to make the poor rate fall as lightly as possible upon the tenantry’. Consequently, Nicholls estimated the poor law valuations to be between 10 and 20 per cent under the ‘fair letting value to a solvent tenant’.⁴⁴ He suggested that, as the valuations were open to constant review, they would, within a couple of years, come into unison with the provisions of the poor relief act, particularly if the poor law commissioners were granted increased powers to appoint professional valuers to revise the valuations. Therefore, Nicholls concluded that it was not

⁴² *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, iv, H.C. 1841 [293], xxii, 78.

⁴³ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xix, H.C. 1841 (306), xxii, 177.

⁴⁴ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xv-xvi, H.C. 1841 (306), xxii, 174-5.

inexpedient for the franchise to be based upon the poor law valuations.⁴⁵

The second general report of Haig and Deasy

Haig and Deasy submitted their second general report relative to the poor law valuations and the elective franchise on 20 April 1841 - somewhat later than Lord Morpeth had requested. With the help of nine assistants, Haig and Deasy had, by then, formulated local reports on the fifty-two poor law unions where the valuation was, or was nearly, completed. In scripting the second general report, Haig and Deasy merely related the valuation process adopted in the additional forty-two unions visited and refrained from the type of critical comment on the poor law valuation process that had dominated the first report. Detailed reports on each union valuation were supplied to Morpeth and to parliament later in the parliamentary session.

A substantial portion of Haig and Deasy's second general report concentrated on supplying statistical information, in tabular format, on what effect the utilisation of a ten pounds poor law valuation franchise qualification would have on the electoral list drawn up in accordance with the 1832 reform act. All the unions visited showed a reduction in the electoral base. The Banbridge union, which incorporated portions of the counties Armagh and Down, reflected the typical alteration. Out of the 359 electors registered under the 1832 reform act, fifty-eight were rated by the poor law valutors as under the ten pounds qualification – a 16 per cent reduction. The town borough of Cashel, County Tipperary was at the higher end of the scale and reported a reduction in registered voters of 41 per cent: 100 of the 243 borough electors would lose their voting rights if a ten pound poor law valuation standard were introduced.⁴⁶

Following their comprehensive review of the suitability of using the poor law valuation as an electoral franchise test, Haig and Deasy presented a 'brief summary of the proceedings, with reference to valuation' in their second general report. Their comments demonstrate that the method of valuation employed by Griffith in his townland valuation was not unique to him but rather that it was the popular method employed by poor law valutors particularly in the northern counties. For example the valuator for the Banbridge union formed his standard of value

by calculating the amount of the gross produce of the land, and fixing a fourth of that amount as the net annual value. This calculation was used as a guide to assist him in arriving at the reasonable rent, upon which in substance he found

⁴⁵ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xv-xviii, H.C. 1841 (306), xxii, 173-6.

⁴⁶ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xxiv, H.C. 1841 (306), xxii, 183.

his standard of value.⁴⁷

Likewise, the poor law valuator for the Armagh union utilized a formula whereby between one fourth and one fifth of the agricultural produce of a farm - after deducting the cost of producing it (including an estimation of the cost of labour supplied by the farmer and his family, as well as paid labourers) – was adjudged the appropriate rental value. Similarly, the Sligo union valuator allocated one third of the gross produce as the rental value. He estimated that such a proportion would give the tenant proper remuneration for his work; while in the Gort union two-fifths of the produce was the standard employed.

In addition to having noted the similarities in the general method applied by the poor law valutors to attain their valuations, Haig and Deasy also noted the differences in the standard of value applied in the different unions. Even within the union of Newtown-Limavady, different standards had been employed by the two valutors appointed, as each had used a different standard of valuation for the portion of the union which each had valued – the clear inference being that the valuation was, at best, an uneven test for the electoral franchise.⁴⁸

Poor law valuations compared with Griffith's townland valuation

Although not expressly directed to do so by Morpeth, Haig and Deasy had sought to compare the poor law valuation and the general valuation of Ireland conducted by Griffith from two perspectives: the comparative value of property and the methodology employed. Indeed, a substantial portion of their heads of inquiry was also dedicated to ascertaining the extent to which Griffith's work influenced the poor law valutors (see appendix 5A for list of heads of inquiry). Of necessity, their inquiries were confined to those northern counties where Griffith's valuation was either completed or in progress in 1841, which was essentially the nine Ulster counties.⁴⁹ Their deliberations into these matters were further thwarted, as a direct comparison between Griffith's townland valuation and the poor law valuation was not possible. This was because the latter included 'several species of property excluded from the other, the principal class of which [was] houses under the value of five pounds which were not

⁴⁷ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xxi, H.C. 1841 (306), xxii, 179.

⁴⁸ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xxi-xxiii, H.C. 1841 (306), xxii, 179-81.

⁴⁹ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xxi, H.C. 1841 (306), xxii, 179.

included in the townland valuation.⁵⁰ Further classes of property excluded from Griffith's townland valuation were collieries, quarries and mines. Turnpike roads, tolls of any kind or railways along with tithe revenues were all included in the poor law valuation, while omitted from Griffith's lists.⁵¹ Notwithstanding the fact that '[n]o exact comparison, therefore, can be fairly instituted between the two' valuations, Haig and Deasy estimated (without giving any detailed figures to substantiate their claim) that over the eight unions where it was possible to make a comparison, the poor law valuation was generally '18 to 25 per cent above that of Griffith'.⁵²

Poor law commissioners' response

In the seven weeks between the issuing of their first and second reports, Haig and Deasy experienced a change of attitude to the relationship between actual rent paid by tenants and the rental value of land in Ireland. Whereas in their March report they had criticised the valuers for not adopting the full rack-rent attainable on the open market as the value of a farm, in their April report they noted, without condemnation, that valuers had ignored 'the effects of competition in raising the letting price of ... land.' They seemed resigned to the fact that the standard for the poor law valuation adopted by the valuers was the latter's estimate of the rent which a solvent tenant could afford to pay, whilst deriving out of the produce of the soil a comfortable subsistence for himself and his family. In all the cases referred to by Haig and Deasy in their second report, the rack-rent attained due to the competition for land was 'repudiated as a test of value.'⁵³

The change of emphasis on the part of Haig and Deasy away from utter condemnation of the scale of value employed in the poor law valuation to a tacit acceptance was possibly influenced by the responses to the first report by the assistant poor law commissioners (under whose charge the poor law valuations were undertaken). In his letter of instruction dated 4 March 1841, Morpeth had suggested to Haig and Deasy that they take cognisance of the views of the poor law commissioners. George Nicholls, for his part, clearly indignant about the first Haig and Deasy report, forwarded copies of the offending report to the seven assistant commissioners under

⁵⁰ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xxiii, H.C. 1841 (306), xxii, 181.

⁵¹ Griffith's evidence to the *Select committee of the house of lords appointed to inquire into the operation of the laws relating to the destitute poor ... in Ireland*, p. 113, H.L. 1846 (694), xi, 149.

⁵² *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xxiii, H.C. 1841 (306), xxii, 181.

⁵³ *Second general report relative to the valuations for poor rates and to the registered elective franchise in Ireland*, xxi-xxii, H.C. 1841 (306), xxii, 179-81.

whose jurisdiction the criticised valuations were conducted.⁵⁴ One of their number, W. H. Hawley (who had overseen the Scariff union valuation), in his reply to Nicholls, forthrightly commented upon the corruption within the board of guardians that had rendered the valuation process a sham. Despite having appointed a professional valuator, the board not only reduced his initial valuation by 17 per cent, but had also unilaterally altered the valuation for personal gain. By manipulating the valuation, some guardians who were tenant farmers, had sought to remove the greater part of the burden of the poor rate from their shoulders and to place a disproportionate amount of the poor rate on to their landlord.⁵⁵ Hawley called upon the poor law commissioners to appoint an independent person to revalue the Scariff union. Regarding the other union valuations under his control, Hawley remarked that

though the valuations in all will be found below the rent actually given, which is usually very high owing to the competition for land, still they exhibit a tolerably accurate estimate of the net annual value, or the rent at which one year with another, they ought reasonably to let to a solvent tenant, so as to enable him to make a fair profit on his holding.⁵⁶

Assistant poor law commissioner Richard Hall who oversaw the formation of the Balrothery union also declared that ‘the board had considerably reduced the valuation after it had been presented by the valuator’s’ and consequently argued that the power of the boards to intervene in the valuations should be removed. However, he did not agree with Haig and Deasy’s assertion that the poor law valuations were repugnant to section 64 of the poor relief act which nominated ‘the rent at which, one year with another, the tenement in its actual state might be reasonably expected to let from year to year ...’⁵⁷ as the test of value. Hall’s contention was that those who drafted the poor relief act did not intend the word ‘reasonably’ in the act to be interchangeable with ‘probably’ and, therefore, he argued that Haig and Deasy’s strict interpretation of the wording to mean the actual rent paid by the tenant was incorrect.

W. J. Voules, the assistant commissioner appointed to both the Fermoy and Bandon unions, reported that the Fermoy valuator, being a resident of the union, had employed a scale of value that was under the reasonable letting value. Voules’ efforts to correct this irregularity were subjected to the imputation that he was acting in

⁵⁴ These were assistant commissioners Gulson, Hall, Hawley, Voules, Burke, Hancock and O’Donoghue; *Seventh annual report of the poor law commissioners*, p. 50, H.C. 1841 [327], xi, 348.

⁵⁵ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, p. 228, H.C. 1841 [327], xi, 530.

⁵⁶ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, pp 230-31, H.C. 1841 [327], xi, 532-33.

⁵⁷ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, iv, H.C. 1841 [293], xxii, 78 (quotation from 1 & 2 Vict., c.56, section 64).

collaboration with the landlords ‘to keep up their rents.’ Irrespective of these difficulties in administering the Fermoy union, Voules supported the contention of his fellow assistant commissioners that a reasonable rent was one which a solvent tenant could afford to pay, and not the actual rent attainable for a property on the open market as Haig and Deasy had advocated.⁵⁸

Assistant commissioner Joseph Burke concurred with Voules’s view. In his retort to the Haig and Deasy report on Parsonstown valuation which was carried out under his jurisdiction, Burke argued that the valuations conducted by professional men reflected ‘a fair letting value’ of property. Alternatively, in those unions where country gentlemen or farmers had acted as valuers general dissatisfaction had ensued. He recommended that all further valuations should be conducted exclusively by professional valuers under the direct central control of the poor law commissioners so as to ensure one uniform principle of valuation across all unions.⁵⁹

A succinct and pertinent reply to the Haig and Deasy reports was penned by John O’Donoghue, assistant poor law commissioner for the Clonmel union (see appendix 5B). In his reply, O’Donoghue reiterated the opinion expressed by his colleagues, that Haig and Deasy were incorrect in their interpretation of section 64 of the poor relief act. He suggested that had the legislature wished the realisable competitive rent to be the test of value they would not have inserted the word ‘reasonably’ into the relevant clause.

The simple term ‘expected’ would have answered the purpose, accompanied, as it [was], by the other limiting circumstances stated in the definition. The *reasonableness* of the rent must have been at the bottom of the entire definition, and the legislature must have intended the same as if they had said, the ‘reasonable’ rent of which one year, &c. &c. &c.⁶⁰

However, if the view expressed by O’Donoghue, in unison with other poor law commissioners, was to be accepted it must then also be acknowledged that, from a grammatical perspective, the construction of the clause was incorrect. The word ‘reasonably’, being an adverb, could only refer to the verb used in the clause. Therefore, the clause could legitimately be interpreted as referring to that rent for which a landlord could hold the reasonable expectation that his property would realise. In Ireland, the competition for land was such that the landlord who placed his property on the open

⁵⁸ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, pp 233-35, H.C. 1841 [327], xi, 535-36.

⁵⁹ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, pp 240-41, H.C. 1841 [327], xi, 542-43.

⁶⁰ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, pp 240-41, H.C. 1841 [327], xi, 542-43.

market could reasonably expect to receive an offer of rent which was above its value. However, the ‘reasonable expectation’ interpretation was clearly not an interpretation that the Irish poor law commissioners supported when initiating the poor law guardians’ valuation. In a memorandum on valuation, issued on 25 March 1839, assistant poor law Commissioner William Stanley dismissed actual rents as a test of value for rating purposes. He noted that

... it has been recommended by some persons that the rent paid by the occupier to his immediate landlord should be assumed in all cases to be the real annual value of the property; but the commissioners cannot sanction such a mode of rating, because it would not only produce inequalities affecting individual rate-payers in the same electoral division, but would also throw upon the occupiers of highly-rented properties an unfair share of the whole rate. It would also, as between the landlord and tenant, work this striking injustice, that whenever an occupier was liable to pay a very high rent, that is rent beyond the fair value, he would only be entitled to deduct one-half of the rate so levied on him, while the law expressly provides, that under such circumstances he shall bear less than one-half of the rate, by enabling him to deduct half the poundage rate from every pound of his landlord’s rent.⁶¹

At all levels, the administration of the poor law in Ireland was at one in its rejection of the Haig and Deasy suggestion that they had misinterpreted the poor relief act. There was also considerable agreement in ascribing a solution to the problem of the undue interference on behalf of the boards of guardians into the valuation process. Assistant commissioner Joseph Burke, amongst others, had suggested that the poor law commissioners assume direct control of the valuation process as a possible solution. His colleague O’Donoghue went further. He contended that the valuation function should be entrusted to an agency outside the poor law commission, in particular to ‘officers appointed for that purpose by the executive government.’⁶² With Griffith holding the position of valuation commissioner in the executive, the full meaning of O’Donoghue’s utterances were clear to the initiated, especially as Griffith had not been shy in expressing his desire to attain the valuation of property for poor law assessment onto himself and thereby augment the status of his ‘government valuation’.

Quantitative support for Griffith’s valuation

Whilst most of the assistant commissioners’ replies to Haig and Deasy’s reports were less than supportive of the poor law valuations, assistant commissioner W. J.

⁶¹ Memorandum on valuation and rating issued by William Stanley, assistant poor law commissioner, 25 March 1839 reproduced in *Fifth annual report of the poor law commissioners: with appendices*: appendix B; documents issued by the board under the Irish poor relief act; no. 7, p. 77, H.C. 1839 (239), xx, 81.

⁶² *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, p. 241, H.C. 1841 [327], xi, 542.

Hancock was singularly steadfast in his affirmation of the integrity of the Longford union valuation which he had overseen. The Longford valuator was a professional, having previously ‘surveyed and valued many estates in the union of Longford.’ In accord with the other assistant commissioners, Hancock and the Longford union valuator were of the opinion that ‘[t]he rent actually paid [wa]s no criterion in Ireland for the value of the lands or of what the lands [were] capable of producing.’ The rule of value adopted by the professional Longford valuator was that which ‘a solvent tenant could pay with ease.’ Utilising this rule, his valuations were from one-quarter to one-fifth lower than the actual rent paid.

Hancock, in his reply to Haig and Deasy’s report, supplied both theoretical and quantitative evidence in support of the Longford valuation. For the theory he drew on the work of ‘Dr [Andrew] Coventry, the late professor of agriculture at Edinburgh university.’ Coventry had devised a method of calculating a fair rent based upon a proportionate division between the landlord and tenant of the gross produce from different soil qualities. Under his method, in direct proportion to the production capacity of the land, Hancock proposed that it was appropriate to assign between one third and one fifth of gross output to rent.⁶³

Table 5.2: Dr. Coventry’s table of land values proportionate to gross output.

Soil capable of a gross output per acre of	Rent	Proportion of produce towards rent
£	£	%
more than 10.50	3.50	33%
more than 6.60	1.65	25%
more than 4.25	0.85	20%

Source: Adapted from *Seventh annual report of the poor law commissioners*, appendix D, no. 3, *reports of assistant poor law commissioners on the valuations of unions in Ireland*, pp 235, H.C. 1841 [327], xi, 537.

Hancock inserted his own rider to the prescribed valuation method which read: [t]his table was constructed for land in Scotland at a time when produce sold at a much higher value than at the present time. As produce falls in value, less rent can be afforded, as the expenses of cultivation and tradesmen’s work seldom fall in an equal proportion to the reduced value of corn and other produce.⁶⁴

It is worthy of note that there was a decided similarity between Griffith’s method of

⁶³ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, *reports of assistant poor law commissioners on the valuations of unions in Ireland*, p. 235, H.C. 1841 [327], xi, 537.

⁶⁴ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, *reports of assistant poor law commissioners on the valuations of unions in Ireland*, p. 235, H.C. 1841 [327], xi, 537.

valuation (as detailed in chapter 3 above) and that of Dr Coventry (1764-1832).⁶⁵ Given that Griffith acknowledged that his method of valuation had originated in Scotland,⁶⁶ and that his attendance at Edinburgh University coincided with Dr Coventry's tenure as professor of agriculture at that institution (1790-1831),⁶⁷ it is possible that Griffith's method of valuation stemmed from Coventry's prototype.

Hancock had been offended by Haig and Deasy's comment that no calculation of the output of the farms had been made when compiling the valuation. In his reply, he utilised Coventry's theory of valuation to support the poor law valuation of Longford. He retrospectively compiled and presented the gross output figures from a total of six farms, each in different electoral divisions of the Longford union. The results achieved from Hancock's exercise showed that the poor law valuation of the Longford union respected the conventions set down by Dr Coventry for a fair standard rent value (see table 5.3).

Potatoes were grown on each of the six farms and whilst the yield per acre was remarkably consistent at twenty-one barrels per acre on all six farms, the value ascribed to the crop varied by 30 per cent: ranging from ten to thirteen shillings per barrel within one union boundary. The corn yield was also remarkably consistent across the union at just over nineteen barrels per acre with a recorded price range of between 8*s.* 6*d.* and 10*s.*: a variation of 18 per cent.

Table 5.3: Gross output and the proportion of same that was paid in rent in six named townlands from the Longford union.

Owner	Townland	Content	Gross Produce	Gross produce per acre	Poor law valuation	Gross produce: Poor law valuation
		St. acre	£	£	£	%
John Legge	Lavagh	52.65	205.15	3.90	68.47	33.38
Hugh Leavy	Corboy	32.53	184.03	5.66	53.29	28.96
Bryan Carney	Tennelick	32.39	123.00	3.80	36.13	29.38
Michael Fox	Terlicken	132.82	553.25	4.17	164.45	29.72
Thomas Mills	Cloonagh	54.26	213.45	3.93	53.83	25.22
Mark Rourke	Ballinamuck	51.17	109.68	2.14	22.31	20.34

Source: Extracted from *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, pp 236-38, H.C. 1841 [327], xi, 538-40.

The greatest differential in the pricing structure occurred in the value placed on

⁶⁵ 'Coventry, Andrew (1764-1832)' (www.oxforddnb.com) (13 Dec.2007).

⁶⁶ Richard Griffith, *Outline of the system for the general valuation of Ireland* (Dublin, 1844), p. 4.

⁶⁷ 'Coventry, Andrew (1764-1832)' (www.oxforddnb.com) (13 Dec.2007).

the grazing. Mark Rourke's grazing was worth only £2, whilst John Legge's was worth £5: a multiple of 2½. As approximately 40 per cent of both farms was devoted to pasture land, this element of the enterprise made a substantial difference to the gross output and consequently to the valuation.⁶⁸

Despite these frailties, Hancock was confident that his figures, produced from his detailed examination of six farms in the Longford union, proved the validity of the poor law valuation irrespective of the substantial variation that occurred within what might seem to appear to have been the homogeneous land type – grazing land. Griffith, whilst he too divided land use into grazing and arable, based his land valuations on soil type which he believed was the determining factor in the production capacity of land. In applying such an approach, Griffith was more truly reflecting the views of the aforementioned Dr Coventry as expressed in his 1811 publication on agriculture and rural economy.⁶⁹

Report of Assistant poor law Commissioner Edward Gulson

Assistant poor law Commissioner Edward Gulson was equally determined as his colleague W. J. Hancock to demonstrate that the poor law valuations which he had overseen were accurate, uniform and compliant with the law. Having been in charge of the formation of poor law unions in Counties Antrim, Armagh, Down, Louth and Monaghan, Gulson regarded it as unfortunate that Haig and Deasy had directed their attention to the Lurgan union valuation which was, he proclaimed, 'less satisfactorily valued than any other within [his] knowledge.' Gulson attributed the cause of the unsatisfactory valuation to the appointment of a less than competent valuator who had valued the land at too low a level. He held out the hope that some landlord might appeal the valuation to the courts even though by that time it had been accepted by the board of guardians, the poor rate had been struck, the rate collectors appointed and the first poor law rate was in the process of being collected.

Rather than discuss the Lurgan valuation in isolation, Gulson chose to defend the valuations of all the unions he had overseen. In doing so he unambiguously rejected the Haig and Deasy interpretation that the land should be valued according to the competitive rent attainable in the area. Gulson's contention was that to adopt such a construction 'would be to say that an unreasonable rent may reasonably be expected,

⁶⁸ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, pp 236-8, H.C. 1841 [327], xi, 538-40.

⁶⁹ Andrew Coventry, *Discourses explanatory of the object and plan of the course of lectures on agriculture and rural economy* (Edinburgh, 1811), pp 29-34 (the author is grateful to the Edinburgh university library for supplying an electronic reproduction of this work).

which would be contrary to common sense.’ Therefore, the interpretation he had placed upon the section 64 of the poor relief act was to value the property at ‘the reasonable rent at which, on the average, it would let to a respectable and solvent tenant.’

With that definition in place, Gulson sought to test his valuations by comparing them to the ‘amount of rents received on considerable properties from tenants at will’. It was, he acknowledged, difficult to attain detailed returns of that nature, but fortunately for Gulson (and particularly fortunate for this study) was ‘favoured with a most valuable and important’ set of documents from one County Monaghan estate that showed:

- the government valuation of each townland
- the yearly rent of each townland
- the poor law valuation of each townland
- the number of tenants in each townland.⁷⁰

Although Gulson did not name the estate, it is evident from its extent that he was referring to the estate of the Shirley family, Loughgea, Carrickmacross, that extended to just over 30,000 acres. This was let in accordance with a private valuation of the estate made in 1834-35, and all tenants held their property on a yearly basis, as no leases were granted on the estate. As the poor law valuator for the Carrickmacross union had not, to Gulson’s knowledge, consulted this private valuation Gulson was confident that he had compiled a robust set of documents upon which to base a tripartite comparison of actual rental value, Griffith’s townland valuation and poor law guardians’ valuations (see appendix 5C)

Examination of the documentation (which was attached to Gulson’s report) reveals that the Shirley estate valuation contained many sub-townland divisions which did not survive Griffith’s boundary survey and the associated Ordnance Survey applotment. Although it is not referred to in the documentation, it can be confidently stated here that those who conducted the Shirley valuation also re-plotted the townland valuation according to older estate land divisions. Irrespective of the genesis of the information, what was produced was the definitive comparison between three contemporary valuations.

The results of Gulson’s examination of the three contemporary valuations show that Griffith’s townland valuation at £20,198 was 88 per cent of the rental value of £22,858 placed on the estate in 1834. This differential (13 per cent) was compatible with Griffith’s own estimate that the townland valuation was 12½ per cent under the

⁷⁰ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, Reports of assistant poor law commissioners on the valuations of unions in Ireland, p. 217, H.C. 1841 [327], xi, 519.

actual value of landed property for the early 1830s (see chapter 3 above and table 5.4).

Table 5.4: Three valuations of part of the Carrickmacross poor law union.

Townland valuation c.1835	£20,197 14s. 11d.
Yearly rent c.1834	£22,858 1s. 0d.
Difference	£2,660 6s. 1d.
Percentage difference	13 per cent
Poor law valuation c.1840	£26,298 6s. 3d.
Number of tenants c.1840	3,006

Source: Extracted from *Seventh annual report of the poor law commissioners*, appendix D, no. 3, Reports of assistant poor law commissioners on the valuations of unions in Ireland, pp 218-21, H.C. 1841 [327], xi, 520-23.

Griffith's townland valuation was, however, considerably lower than the 1840 poor law valuation which totalled £26,298 or 23 per cent greater than Griffith's value. This was somewhat surprising as, by the 1840s, Griffith had estimated that, due to a downturn in prices, the rental value of land had declined and the townland valuation was again equal to 'what a liberal landlord would let his land for'.⁷¹ The discrepancy between the townland valuation and the poor law valuation was caused by a number of factors. The difference in the types of buildings valued was one factor, but the most influential factor was that the Carrickmacross valuation was based on the 'amount of rents received ... from tenants at will'.⁷² And whilst the Shirley estate was a substantial property, it had gained the reputation of being let at a high rental. Certainly, the tenants on the Shirley estate in Monaghan believed that the rent regime was excessive. Their belief was supported by William Steuart Trench who, following his appointment as agent for the Shirley estate in March 1843, produced a report on his predecessor's management policy.⁷³ In this report, he expressed his concerns at the inhumane way the tenantry on the Shirley estate had been treated and pointed out that the estate was unusual among large proprietors in that the rent 'was substantially (21 per cent) over the government's valuation [i.e. townland valuation] of the land'.⁷⁴ Therefore, although Gulson promoted the poor law valuation as representing the reasonable rent at which,

⁷¹ *Select committee on townland valuation* (1844), p. 25.

⁷² *Seventh annual report of the poor law commissioners*, appendix D, no. 3, reports of assistant poor law commissioners on the valuations of unions in Ireland, p. 217, H.C. 1841 [327], xi, 519.

⁷³ W. Steuart Trench, *Realities of Irish life* (London, 1868), pp 62-96 esp. p.64 and p.96.

⁷⁴ P. J. Duffy, 'Management problems on a large estate in mid-nineteenth century: William Steuart Trench's report on the Shirley estate in 1843' in *Clogher Record*, xvi, no. 1 (1997), pp 106-7.

on the average, land would let to a respectable and solvent tenant,⁷⁵ it, in fact reflected, in the Carrickmacross union at least, a rent that had reduced the tenantry on that County Monaghan estate to a level of destitution which Trench had never before witnessed.⁷⁶

The six poor law unions referenced in Gulson's report had a similar differential between the Griffith's townland valuation and the poor law valuation (net annual value). Even the Lurgan union returns were not exceptionally low in comparison with Griffith's valuation and hardly warranted Gulson's criticism of the valuator, seeing as the valuation of the Kilkeel union was somewhat lower (see table 5.5).

Table 5.5: The townland valuation and net annual value of six unions compared.

Union	Townland valuation	Poor law valuation	Townland valuation as % of poor law valuation
	£	£	%
Lurgan	63,935	88,110	72.56
Lisburn	95,459	131,924	72.36
Kilkeel	26,051	37,394	69.67
Dundalk	79,260	102,031	77.68
Banbridge	95,008	122,195	77.75
C'rkmacross (part of)	20,198	26,298	76.80
Total / average	379,911	507,952	74.79

Source: Extracted from *Seventh annual report of the poor law commissioners*, appendix D, no. 3, *reports of assistant poor law commissioners on the valuations of unions in Ireland*, pp 221-24, H.C. 1841 [327], xi, 523-26.

Griffith's advice to Gulson

Gulson had endeavoured to show the poor law commissioners how accurate, fair and reasonable his valuations were by supplying detailed figures of some of the poor law valuations he had supervised. He pointed out that the poor law valuation of the Carrickmacross union was 23 per cent over Griffith's valuation. By adhering to this level of valuation, Gulson claimed that he had acted in accordance with the advice of Richard Griffith whom, he suggested, had advised 'that the poor law valuation ought to exceed the government [townland] valuation by 33 per cent, and if 33 per cent were added to [Griffith's townland] valuation the total would be about equal to the fair rental of property.' When meeting with Haig and Deasy, Gulson produced figures to show that he had achieved this result in the six union valuations he had overseen (see table 5.5 above).

⁷⁵ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, *reports of assistant poor law commissioners on the valuations of unions in Ireland*, p. 217, H.C. 1841 [327], xi, 519.

⁷⁶ P. J. Duffy, 'Management problems on a large estate in mid-nineteenth century' in *Clogher Record*, xvi, no. 1 (1997), pp 108-9.

The total townland valuation of these 6 unions was	£379,911
Add 33 per cent which equals	£126,637
Which gives a total of	£506,548
The poor law valuation for the same 6 unions amounted to	£507,952
This equals a difference of less than 1 per cent	£1,404

Gulson believed that he had correctly interpreted Griffith's direction 'that the poor law valuation ought to exceed the government valuation by 33 per cent'. But the appendage that 'if 33 per cent were added to [Griffith's] valuation the total would be about equal to the fair rental of property' was totally at variance with Griffith's view. He had stated on numerous occasions that the townland valuation equated to what he regarded as the fair letting scale between landlord and tenant.⁷⁷ For the next forty years and beyond, this utterance attributed to Griffith was invoked repeatedly to such an extent that it virtually became the definitive statement on the relationship between Griffith's valuation and fair rent. In fact, it was at odds with Griffith's own frequently expressed views that the valuation was equal to the fair rent (see Chapters 6 & 7 below).

There is no doubting that Griffith did meet with Gulson and that some advice was imparted. In his report repudiating Haig and Deasy's criticism of his valuations, Gulson explained the full set of circumstances of the meeting.

At the time we were electing a valuator for the Armagh union it happened that Mr Griffith (the commissioner of valuation, to whose care the government valuation has been confided and than whom no more zealous, able or intelligent judge in such matters could be found) was in Armagh, and he was kind enough to attend the board of guardians and give his advice and assistance on the subject. He there stated as his opinion, after careful perusal of the terms of the 64th section of the [poor relief] act that the poor law valuation ought to exceed the government valuation by 33 per cent, and if 33 per cent were added to his [i.e. the townland] valuation the total would be about equal to the fair average rental of the property. [Gulson begged], therefore, to annex returns showing the comparative amount of these two valuations, by which it will be seen that the poor law valuations are generally equal to that amount at which, according to Mr Griffith's opinion, it ought be estimated.⁷⁸

Gulson's recall of the Armagh board of guardians' meeting is generally supported by 'Mr Morton', the person appointed as the Armagh union valuator on 29 August 1839, although there is some confusion as to the exact wording of Griffith's

⁷⁷ See chapter 3 above.

⁷⁸ *Seventh annual report of the poor law commissioners*, appendix D, no. 3, Reports of assistant poor law commissioners on the valuations of unions in Ireland, p. 218, H.C. 1841 [327], xi, 520.

spoken advice. The version contained in the valuator's testimony to Haig was that on his appointment he was instructed 'that Griffith's valuation offered the best basis for a valuation of property subject to poor rate, and that by adding one-third to the value of houses, and one-fourth to the value of land, the fair letting value might be ascertained.'⁷⁹ That the valuator, in his recall of the Griffith/Gulson meeting, made a distinction between the percentage additions that should be made to houses and land (whereas Gulson had not done so) is of very little importance to this study. What is of significance is the contention that Griffith's townland valuation was presented as being substantially under the fair letting value of land, whereas Griffith had consistently stated otherwise.

One possible explanation for the misunderstanding between Griffith and Gulson was that, in his 'perusal of the terms of the 64th section of the [poor relief] act' Griffith may have understood the relevant section to mean the rent which a landlord could reasonably expect (as opposed to a reasonable rent) in the same way as Haig and Deasy had interpreted the act. This would explain the suggestion to add either 25 or 33 per cent to the townland valuation. However, this scenario would still not explain the appendage 'fair letting value' unless 'fair' was somehow mistaken for 'full' during the course of the meeting of the valuation sub-committee for the Armagh union. A more likely suggestion is that Griffith advised the addition in order to compensate, in a crude but simple and expedient way, for the buildings that were exempted from the county cess, but which attracted poor law rates.

Such explanations are in the realm of speculation. Robust sources for what definitively transpired at that 1839 meeting of the valuation sub-committee for the Armagh poor law guardians, at which Griffith made an unscheduled appearance and gave an oral contribution, un-supported by a written statement, are unlikely to surface. What has survived within the Valuation Office letter books is a denial by Griffith (addressed to the lord lieutenant, Lord Eliot and dated 22 March 1844), that he had ever communicated the opinion that 33 per cent should be added to the townland valuation, in order to calculate the fair rent of property in Ireland (see appendix 5D).

There were no lasting consequences for the Armagh union tenants from Gulson's (mis)interpretation of the relationship between Griffith's valuation and rent levels. Assistant Commissioner Gulson was not retained as the overseer of the formation of the Armagh union. The appointed valuator, after briefly using the

⁷⁹ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, vii & viii, second series, part I, p. 178, H.C. 1841 [308], xxii, 244.

townland valuation as the basis for the poor rate assessment, was instructed by the board of guardians to conduct a completely new property valuation.⁸⁰ For those unions where Gulson did implement his policy of attaining a valuation that included a 33 per cent increment on the townland valuation, the tenants' discomfort may have extended up to the 1860s, for although Griffith's work had once again attained the status of the single official valuation for all of Ireland in 1852, it was some years before he revalued the Monaghan/Louth district (see chapter 6 below).

Conspiracy theorists may have some grounds for thinking that the confusion between Gulson and Griffith was a contrivance to discredit Griffith's valuation and to undermine his attempt to set a reasonable standard for rent. Certainly in 1840, in a policy that was most unusual for a northern estate, Shirley's agent was determined to extract the highest possible rent from the tenants on an overpopulated estate. The advent of the new poor law system demanded that the land of an area supported the paupers of that area.⁸¹ Alternatively, the Gulson/Griffith debacle could have been a ruse by Griffith to discredit the poor law valuation. The higher the valuation the more likely it was to have been unacceptable to the general public.⁸² This was particularly so when there was a belief that the new valuation would not only be the basis of poor law rates, but also the determining element for the fixture of rents.

As it transpired, the Armagh union valuation was based on Griffith's valuation without any addition except in towns where a small addition was made to compensate partially for the deductions which Griffith was instructed to make under the law as an allowance for repairs, maintenance and insurance. The initial intention of the board of guardians was that an addition of 33 per cent would be made to Griffith's valuation. However, following 'a difference of opinion between landlords and tenants on the subject, ... the valuator was ordered to value the union on his own responsibility.... The valuator, being left to his own discretion, added nothing to Griffith's valuation' except for the aforementioned slight addition (c.10 per cent) to town buildings.⁸³

Haig and Deasy's final report

Haig and Deasy were again under time pressure to submit their third and final

⁸⁰ *Reports relative to the valuations for poor rates and to the registered elective franchise in Ireland*, vii & viii, second series, part I, p. 178, H.C. 1841 [308], xxii, 244.

⁸¹ P. J. Duffy, 'Management problems on a large estate in mid-nineteenth century' in *Clogher Record*, xvi, no. 1 (1997), pp 101-2.

⁸² *Third general report relative to the valuations for poor rates, and the registered elective franchise in Ireland*, xxxii, H.C. 1841 [329], xxiii, 594.

⁸³ *Third general report relative to the valuations for poor rates, and the registered elective franchise in Ireland*, xlii, H.C. 1841 [329], xlii, 604 (henceforth *Haig and Deasy, third report*).

Report relative to the valuations for poor rates and to the registered elective franchise in Ireland before the end of the parliamentary session in June 1841.⁸⁴ As the final report was a compendium of all information collected, Haig and Deasy chose to include every opinion expressed by all those interviewed, for the consideration of Lord Morpeth. It is difficult, therefore, to extract the direction Haig and Deasy had taken on the central issues of the inquiry. From the nuanced language used, it was evident that they were disturbed by the number of people who would be disenfranchised by a test for the elective franchise based on a poor law guardians' valuation of £10. In their conclusion, they attributed this disenfranchisement to both 'the low scale on which the valuation had been framed' and to errors in the poor law guardians' valuation itself.⁸⁵

Such a report would undoubtedly have scuttled Morpeth's electoral reform bill. Whilst, as Nicholls had suggested, if the poor law guardians were given time to make further revisions their valuations may have been adequate for the collection of poor rates, but they were never going to have the level of uniformity demanded by an unambiguous test for the elective franchise. A simple effective formula to remedy the dilemma was urgently required.

Perhaps motivated by a desire to recommend a solution to the problem of lack of uniformity with the poor law unions, Haig and Deasy promoted Gulson's method, which, after all, ostensibly had the imprimatur of the commissioner for valuation in Ireland, that one-third should be added to government's townland valuation to attain a true and uniform reflection of the value of property. Their suggestion was to

apply the rule supplied by Mr Griffith to the board of guardians of the Armagh union, as above stated, of adding one-third to the value of the townlands, and one-half to the value of the houses above the value of five pounds, and ... then add an estimated value for the houses under the value of five pounds.⁸⁶

This formula called for three additions to be made to the printed townland valuations: one of 33 per cent to the value of land as recommended by Gulson; another to compensate for the reduced value of houses over £5 in value and a third addition to compensate for the houses under £5 valuation, which were not included at all by Griffith. If this hybrid version of the Gulson formula, as concocted by Haig and Deasy, was applied to the Lurgan union valuation it would mean that the Haig and Deasy valuation of the Lurgan union would have risen to £59,239, or 22 per cent over the townland valuation of £33,466 (land: £26,763; houses over £5 valuation £6,703).

⁸⁴ *Haig and Deasy, third report*, 587.

⁸⁵ *Haig and Deasy, third report*, xciv.

⁸⁶ *Haig and Deasy, third report*, xlii.

Table 5.6: Additions to Griffith's townland valuation of the Lurgan union as suggested in the third report from Haig and Deasy.

Printed schedules, Griffith's valuation of the land, as reduced according to act prices	£26,763	
Add one third as suggested by Mr Griffith to the board of the Armagh union (<i>see supra</i>)	£8,921	
Subtotal	£35,684	
Printed schedules, Griffith's valuation of houses of a value exceeding £5 each, reduced as directed by the act	£6,703	
Add one-half to find Griffith's original estimate of their value	£3,352	
Subtotal	£10,055	
Add value of houses under £5 not included in Griffith's estimated at 9000 units @ an average value of £1.50	£13,500	
Total valuation of union founded on Griffith's valuation [plus 33% on land] plus the property not included by him	£59,239	
Poor law valuation	£48,495	

Source: Adapted from *Third general report relative to the valuations for poor rates, and the registered elective franchise in Ireland*, xlii, H.C. 1841 [329], xxiii, 604.

It is worthy of note that if the Haig and Deasy formula was slightly modified to exclude the one-third addition to land value in the townland valuation, but to include the additional building values (both for the buildings below £5 in value which were excluded and the 33 per cent addition to the included buildings) then the poor law guardians' valuation of the Lurgan union and Griffith's townland valuation of the union would agree to within 4 per cent.

Griffith's townland valuation for Lurgan	£26,763
Add buildings above £5 in value	£6,703
Addition of 50% of buildings' value	£3,352
Estimated value of buildings excluded from townland valuation	<u>£13,500</u>
Total value of Lurgan union as per Griffith	£50,318

Therefore, if the addition of one-third (£8,921) to Griffith's townland valuation of land was not made, then Griffith's valuation (£26,763) plus the estimated increased needed to compensate for the reduced value of buildings and the excluded buildings, the poor law valuation (£48,495) and the revised townland valuation (£50,318) would be almost equal. Therefore, the actual difference between the two valuations, when an allowance is made for the property excluded from the townland valuation was £1,823 or 3.6 per cent - a tolerable difference on such an expansive scheme.

When the applicable national figures are compounded, the overall increase on the printed townland valuations over the poor law valuation was 16 per cent (see appendix 5E: Griffith's townland valuation and poor law guardians' valuations of several unions compared). Given that some poor law valuers had a propensity to

submit reduced valuations this was not an unexpected result. The range of increases - from plus 42 per cent (Antrim) to minus 3 per cent (Queen's County) - reflects the lack of uniformity in the poor law union valuations as well as the special traits of Griffith's work which, for example, made allowance for such things as the availability of seaweed as land fertiliser, turf as fuel and cost of transport to a maritime market when deciding the value of property (see chapter 3 above).

Griffith reaffirms rent to valuation relationship

Calculations regarding the relationship between the poor law valuation and Griffith's townland valuation are fraught with difficulty. Not only were there differences with the type and extent of property to be valued, there were issues with regard to the names of townlands and their definitive boundaries, both of which were determined by Griffith's boundary department and mapped by the Ordnance Survey in the 1830s for the northern counties and in the early 1840s in the south of the country.⁸⁷ Consequently, irrespective of the assiduousness with which such comparisons are made there must remain a question over their accuracy unless the researcher is presented with a set of figures which was available to the Lurgan union.

There is, however, some further evidence which contradicts Gulson's comment that if one-third were added to Griffith's valuation the total would be about equal to the fair rental of property. On a micro scale, there is a series of letters from March/April 1844 between Griffith and Trinity College, seeking advice on what proportion should be added to the townland valuation 'in order to form a judgement of the fair letting value,' of the County Wicklow townland of Boleycarrigeen within the Killranelagh parish.

Before offering an opinion Griffith sought the opinion of Robert Purdon, the valuator for the area, who estimated that the named townland was 'unprofitable for tillage due to its elevation, but that if the townland was all in grass it had the capacity to provide nourishment for 92 'collop' for a year, including supplementary feeding during the winter. Purdon estimated, on that basis, that the gross produce of the townland amounted to £184 in monetary terms. He continued

[i]t is common to estimate the landlords' portion at two-thirds of the gross produce of pasture lands which gives £125 or say £130 as the full letting rent of the townland. In Talbotstown Barony I believe rents vary considerably, being moderate and sometimes low on the large estates such as Lord Aldborough, Lord Wicklow and the College estate whilst on other smaller estates the modern

⁸⁷ See the poor law rate books for Thurles union for examples of townland names which do not appear in Griffith's.

lettings are often very high – probably the average rate of letting does not differ much from that in the adjoining Baronies in Kildare and Carlow.⁸⁸

Griffith concurred with Purdon’s opinion. In his reply to Trinity College, he firstly commented on how difficult it was to determine what was a ‘fair rent’. But he continued ‘in general if one-third be added to our [townland valuation] the amount will be a full rent of most small landlords.’ This considered written statement contrasted with Gulson’s interpretation of what he understood Griffith to have said at the sub-committee meeting of the Armagh board of guardians (see above). Griffith further iterated the point when he suggested that an addition of one-fourth would represent a moderate rent but he recommended that an addition of one-sixth on the valuation (16.66 per cent) would be sufficient to attain a fair rent and ‘the usual rate of the principal landlords of Ireland whose tenants live well and comfortable.’ Therefore, his advice to the representative of Trinity College was that, for a townland that was all in pasture, the following computations could be made:

the amount of our valuation	£95 9 10
Add $\frac{1}{3}$	£31 16 7
A full rent	£127 6 5
the amount of our valuation	£95 9 10
Add $\frac{1}{4}$	£23 17 5
Moderate rent	£119 7 3
the amount of our valuation	£95 9 10
Add $\frac{1}{6}$	£15 18 4
Low rent	£111 8 2 ⁸⁹

There is extant further evidence that challenges Gulson’s statement. In March 1844, Griffith was also called upon by Whitehall to explain the apparent discrepancies between his regularly avowed statement that his valuation represented the fair letting value of land between landlord and tenant and Gulson’s comment (first mentioned in the Haig and Deasy report, see above) that ““the poor law valuation ought to exceed the government valuation by 33 per cent and if 33 per cent were added to his valuation, the total would be about equal to the fair average rental of the property.””⁹⁰ In his considered reply Griffith stated

that in my communication with Mr Gulson I [was] not aware of having stated that the addition of 33 per cent would be about equal to a fair rent value of

⁸⁸ Robert Purdon to Valuation Office, n.d.(N.A.I., OL 2/10 [p. 74]) (a ‘collop’ was an old measure of the production capacity of land (see chapter 2 above)).

⁸⁹ Griffith to Richard Donnell, Trinity College, n.d. (N.A.I., OL 2/10 [p. 74])

⁹⁰ Griffith to Lord Eliot, Irish office, London 22 March 1844 quoting from the seventh report of poor law commissioners, appendix B, p. 381 (N.A.I., OL 2/10 [p. 61]).

property, I intended to convey an opinion similar to that expressed by me on several occasions that, that addition [33 per cent] would make the general valuation equal to the average high rental of property in Ireland.⁹¹

These two pieces of correspondence in combination with his published *Outline of the system*, in which Griffith stated that

[i]n regard to the difference between the valuations of land adopted by me under the act, and the actual letting value, I have to observe, that our valuation is generally about 25 per cent under the full or high rent value, but very near that of many of the principal landed proprietors of the country.⁹²

This combination of evidence made it irrefutably clear to the general public, the London administration and individual landlords that Griffith intended the townland valuation to represent the fair letting value between landlord and tenant. However, in pre-Famine Ireland, the level of rent demanded depended upon the management policy adopted by the tenant's immediate landlord who was not necessarily the head landlord. Irrespective of whether the landlord was a middleman or the actual owner of the property, or whether the estate was large or small, or whether the estate was well financed or encumbered with debts did not influence what Griffith considered to be the fair rent for a property. What influenced his decision was what proportion of the production capacity of the land should go towards rent.

The townland valuation committee report

In May 1844, Griffith was again officially questioned with regard to his supposed advice to assistant poor law commissioner Gulson. On this occasion, Griffith was appearing before the house of commons committee, convened to consider the townland valuation of Ireland. Naturally, as commissioner for valuation, Griffith was the central witness, and one of the main lines of inquiry was, yet again, Gulson's statement, attributed to Griffith, that the addition of one-third to his townland valuation would equate to the fair letting value of property in Ireland.⁹³ Under robust questioning Griffith confirmed that he had met with Gulson (albeit according to his recollection in Dublin), but was adamant that the opinion he had offered concerned what addition

⁹¹ Griffith to Lord Eliot, Irish office, London 22 March 1844 (emphasis in original) (N.A.I., OL 2/10, [p. 62]).

⁹² Richard Griffith, *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84*, (Dublin, 1844), p. 6.

⁹³ Griffith to *Select committee on townland valuation (Ireland)*, vii, p. 7 and p. 26 H.C. 1844 (513), vii, 465, 481 and 507 (it should be noted that there are inconsistencies with the pagination of this report).

should be made to the townland valuation in order ‘to bring it up to the high letting rents of Ireland.’⁹⁴ He stuck firmly to his contention that the townland valuation represented the fair letting value of land between a liberal landlord and solvent tenant with allowances having been made for the fact that the valuation was based on the relatively low prices prevailing in 1816.⁹⁵

The 1844 committee on the townland valuation of Ireland had been constituted to enquire whether the townland valuation could be ‘made available for the imposition’ of the poor law tax under the provisions of the 1838 poor law act. The committee also briefly examined the poor law valuation itself and came to the conclusion that the principle upon which it was constructed (the fair letting value) was ‘sounder than those which have been followed in the formation of Mr Griffith’s valuation; but [the poor law valuations] had, for the most part, been executed by persons of inferior skill’ who were generally from the tenant farmer class. Indeed, the townland valuation committee’s report stated that the ‘majority of the board of guardians generally [had] belong[ed] to the same class’ and therefore had a vested interest in procuring a low valuation.⁹⁶

On his first appearance before the townland valuation committee on 27 March 1844, Griffith was in a position to report that 13.4 million acres, or almost two thirds of the land area of Ireland, had been valued under the townland system, with the counties of Kilkenny, Clare, Waterford and Tipperary at various stages of completion. Only the valuation of Counties Dublin, Cork, Kerry and Limerick had not yet commenced.⁹⁷ In his evidence before the committee, Griffith argued that his townland based valuation could be adopted for poor law taxation based on individual tenements by redistributing the overall townland valuation proportionately to the size of the individual occupier’s holdings that constituted the townland.⁹⁸ The committee was not convinced, stating that the basis of the poor law rate was ‘net annual value’ and that Griffith’s townland valuation only related to the rental of the ‘very large landed estate’.⁹⁹ Griffith himself had testified that ‘owing partly to the great competition for land, arising from the number of persons engaged in agriculture’ and also because three quarters of Ireland’s land is let by ‘middle landlords or small landed proprietors’ rents were generally 20 to 40 per cent above his valuation.¹⁰⁰

⁹⁴ Griffith to *Select committee on townland valuation (Ireland)*, p. 7, H.C. 1844 (513), vii, 481.

⁹⁵ Griffith to *Select committee on townland valuation (Ireland)*, p. 3, H.C. 1844 (513), vii, 477.

⁹⁶ *Report of the select committee on townland valuation (Ireland)*, viii, H.C. 1844 (513), vii, 465.

⁹⁷ Griffith to *Select committee on townland valuation (1844)*, p. 1, H.C. 1844 (513), vii, 475 (the committee’s report (p. iv) differs in the detail from Griffith’s evidence.

⁹⁸ Griffith to *Select committee on townland valuation (1844)*, pp 10-14, H.C. 1844 (513), vii, 488-92.

⁹⁹ *Report of select committee on townland valuation (1844)*, vii, H.C. 1844 (513), vii, 465.

¹⁰⁰ Griffith to *Select committee on townland valuation (1844)*, p. 5, H.C. 1844 (513), vii, 479.

In stark contrast to the vast majority of parliamentary committees, the townland valuation committee produced a clear and concise set of resolutions. The first resolution was that Griffith's townland valuation could not be utilised for the assessment of poor law rates for 3 reasons:

- a. because it uses the townland as its unit of value whereas the poor law required that all tenements were valued.
- b. because it only reflected a relative value of property and failed 'to indicate the positive or letting value required by the poor relief act.'
- c. because much property that was liable for poor rates had been excluded from the townland valuation.

The second resolution was that the poor law valuations, although framed on a sound principle, were not uniformly executed across the unions and, therefore, they were also unacceptable for tax assessment purposes. Thirdly, the committee resolved that there ought to be only one valuation for the assessment of all local taxes and that this should be based 'on the net annual value to let.' The fourth resolution of the committee was that this single new valuation should be placed under the supervision of a 'responsible officer' acting independently of the local authorities with provision made for 'an easy appeal' system with further provision for periodic revisions at proper and convenient intervals.¹⁰¹ The report postulated that 'the indirect advantages of such a valuation would be to furnish a safe criterion for any municipal or parliamentary franchise, or other public right, in which a property qualification might be an ingredient.'¹⁰²

Griffith had endured persistent and aggressive questioning by the townland committee regarding his tenureship as commissioner of valuation in Ireland, but other than having his contention that the townland valuation could have been adopted for assessment of poor rates turned down, Griffith had no reason to be disappointed by the committee's resolutions. With his experience and the political connections he had developed over many years, he was most advantageously placed to become the 'responsible officer' to oversee the new valuation.

Since the instigation of the poor law in 1838, Griffith had sought to extend the duties of the commissioner of valuation to include the administration of the poor law valuation in addition to the county cess valuation. In a letter to Lord Morpeth dated 28 April 1838, Griffith suggested that the poor rate should have been levied on the same basis as the county cess. He recounted to Morpeth that he had had several contacts with George Nicholls in connection with adapting the general valuation of Ireland to accommodate the criteria of the poor rate, and he suggested that the best course of

¹⁰¹ *Report of select committee on townland valuation* (1844), iii, H.C. 1844 (513), vii, 461.

¹⁰² *Report of select committee on townland valuation* (1844), vii, H.C. 1844 (513), vii, 463.

action ‘under the present circumstances was to see how the poor law work[ed]’ and, in the interim, Griffith advised that the poor rate could be assessed under his valuation for those counties where his valuation was completed.

In this 1838 reply to Morpeth, Griffith went to some lengths to explain his system of valuation.¹⁰³ In fact this letter was the embryonic stage of what developed into the pamphlet entitled *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect*, which was published in Dublin, 1844. Although there were some minor changes from the original manuscript copy of this work, dated 21-26 April 1841, the primary content remained the same.¹⁰⁴ Griffith had copies of this manuscript document circulated to some members of parliament ‘for their information’, but the primary purpose for compiling this detailed written statement on his valuation system was to inform Morpeth together with Haig and Deasy - the special investigators appointed by Morpeth to evaluate the poor law valuation system – of the suitability of his valuation for adoption for poor law assessment purposes.¹⁰⁵

A positive committee report for Griffith

If Griffith’s appearance before the house of commons townland valuation committee in 1844 was adversarial, his attendance at the 1846 committee of the house of lords on the laws relating to relief of destitute poor in Ireland was cordial in the extreme. In that relaxed atmosphere, Griffith was assured and forthcoming with his evidence. Much of the questioning centred on the (by then) well rehearsed themes of the appropriate agricultural produce to rent ratio and the relationship between the townland valuation and rents. Again, Griffith took this opportunity to confirm in public that ‘if you add 25 per cent to my valuation that would bring it to an average rental; but that would be above the letting rents of the principal landlords in Ireland.’¹⁰⁶ Whilst Griffith and the committee members themselves were critical of the poor law valuations, Griffith did suggest that the remuneration given to the poor law valuers was too low, having been capped by the poor law commissioners at £2 per 1,000 acres and ‘no man

¹⁰³ Griffith in reply to Morpeth regarding the prospect of adopting his townland valuation for poor law assessment, 28 Apr. 1838 (N.A.I., OL 2/6 [pp 172-5]).

¹⁰⁴ ‘Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Will. IV., Cap. 84, is carried into effect’ 21 and 26 April 1841, (N.A.I., OL 2/7, pp 228-239 (folio)).

¹⁰⁵ Griffith to A. H. Lynch, M.P. for Galway 25 Apr. 1841 (N.A.I., OL 2/7, pp 223-24 (folio)).

¹⁰⁶ *Select committee of the house of lords, on laws relating to relief of destitute poor*, p. 120, H.L. 1846 (694), xi, 156.

who valued his time would undertake [the valuation] at that low a rate.¹⁰⁷ By 1846, the consequences of such short-sighted penny-pinching were increasingly evident, not only in the discrepancies within each union but particularly in the discrepancies between the valuation scales adopted between contiguous unions. Whilst these discrepancies had long since been recognised as a limiting factor in the use of the poor law valuations as a test for the elective franchise, it was further acknowledged by the house of lords committee that the discrepancies between union valuations caused difficulties when it was required that union boundaries be adjusted to accommodate such local circumstances as changes in population.¹⁰⁸

The formation of the house of lords committee on the laws relating to the relief of the destitute poor coincided with the passage through the house of An act to amend the law relating to the valuation of rateable property in Ireland.¹⁰⁹ This act brought into effect the combined recommendations of the aforementioned townland valuation committee (1844) and the committee to revise laws by which monies were raised by grand jury presentments in Ireland.¹¹⁰ In his report on the bill for the repeal association, Michael Doheny had noted that the new valuation was intended to supersede the valuation conducted under the provisions of the poor relief act.¹¹¹ Griffith, in his evidence before the house of lords' committee, clarified the provisions of the act which had, by then (February 1846), been supported by the house of commons and awaited approval from the house of lords. The bill proposed that Griffith as commissioner for valuation was to begin a valuation for poor law assessment in those six counties (namely Dublin, Tipperary, Waterford, Cork, Limerick and Kerry) where he had not commenced his townland valuation. The scale of valuation proposed in the bill was 'the present fair letting value of land as between landlord and tenant.' Under the provisions of the act, it was compulsory for the unions situated in the six named counties to accept this new valuation for the assessment of poor rates, but all other counties had the option of continuing with the original poor law valuation or, alternatively, to apply for a revision of the townland valuation. The revised valuation would assess and assimilate those properties, which had been excluded from the original townland valuation

¹⁰⁷ *Select committee of the house of lords, on laws relating to relief of destitute poor*, p. 118, H.L. 1846 (694), xi, 154.

¹⁰⁸ *Select committee of the house of lords, on laws relating to relief of destitute poor*, p. 118, H.L. 1846 (694), xi, 154.

¹⁰⁹ 9 & 10 Vict., c.110 (28 Aug. 1846).

¹¹⁰ H.C. 1842 (386), xxiv, 1.

¹¹¹ Michael Doheny, 'Report of the committee of the Loyal National Repeal Association on the valuation (Ireland) bill' in *Report of the committee of the Loyal National Repeal Association of Ireland*, iii (Dublin, 1845), p. 59.

(because they were not subject to poor rates), into the new tenement valuation conducted by Griffith under the 1846 valuation act (9 & 10 Vict., c.110).¹¹²

The 1846 valuation bill stated that the test of value to be applied by Griffith in determining the new poor law valuation was stated to be ‘the present fair letting value of land as between landlord and tenant.’¹¹³ This wording was unambiguous and less open to interpretation than the format used in the 1838 poor relief act and did not cause the same level of debate. The revised wording meant that Griffith was to determine the rental value of land in accordance with the current rental value, rather than according to what was perceived as a set of historic commodity prices used in the tenement valuation.

However, it was precisely because Griffith had anchored his valuation on a definite set of prices that he had attained the acknowledged uniformity in his townland valuation. In its report on the laws relating to relief of destitute poor in Ireland, the committee of the house of lords recommended that, in order to correct the injustices of the then existing poor law valuations, it was expedient that the proposed general valuation should be

executed under the same authority [and in conjunction] with the valuation for the grand jury purposes, which, without altering the basis or principle on which the latter valuation [was] carried on, shall give an impartial mode of distributing and collecting the poor law burdens.¹¹⁴

In their report, the lords brought particular attention to the practice of some Irish landlords who deprived their tenants of that poor rate relief which the 1838 poor law had made provision for. Under the provisions of the 1838 act, tenants who were subject to rents which were over the poor law valuation were entitled to partially offset their poor law contributions against their rents. The committee reported that some landlords had not only refused to allow the tenants the rebate against their rent, but had even refused to allow the landlords’ moiety of the poor rates paid in advance by the tenant against the rent due. Whilst the report condemned this practice by some landlords, it noted that ‘the amended law by which occupiers of tenements under £4 are exempted from the rate has removed, from the danger of such injustice, the class the most likely to

¹¹² *Select committee of the house of lords, on laws relating to relief of destitute poor*, p. 122, H.L. 1846 (694), xi, 159.

¹¹³ *Select committee of the house of lords, on laws relating to relief of destitute poor*, p. 122, H.L. 1846 (694), xi, 159.

¹¹⁴ *Report of the select committee of the house of lords, on laws relating to relief of destitute poor*, xviii, H.L. 1846 (694), xi, 20.

have suffered from it.’¹¹⁵

If the committee’s report was critical of some landlords, the aforementioned poor law Assistant Commissioner Edward Gulson, in his evidence, was equally critical of those members of the boards of guardians who had manipulated the poor law valuations in order to avoid paying their portion of poor rates. In order to protect the system against such corruption, Gulson advocated passing the responsibility for the poor law valuations from the boards of guardians to ‘such a person as Mr Griffith who has spent a great many years in valuing land.’¹¹⁶

In August 1846, an act to amend the law relating to the valuation of rateable property in Ireland was passed.¹¹⁷ Under its provisions Griffith, as commissioner of valuation, was empowered to proceed with two distinct valuations. Firstly, under section 29 of the act, Griffith was to continue with the valuation of townlands for the levying of the county cess according to the scale of prices used in the 1826 act (see table 5.7).

Table 5.7: The scales of prices stipulated in the valuation acts of 1826 and 1846.

Commodity	Scale of prices per cwt. in 1826 & 1846 acts		
	£	s.	d.
Wheat	0	10	0
Oats	0	6	0
Barley	0	7	0
Potatoes	0	1	7
Butter	3	9	0
Beef	1	13	0
Mutton	1	14	0
Pork	1	5	0

Source: Compiled from J. F. V. Fitz Gerald (*sic*), *A practical guide to the valuation of rent in Ireland* (Dublin, 1881), p. 99.

Secondly, section 9 of the act stipulated that individual tenements should be valued according to the ‘net annual value’ (a euphemism for what Griffith believed the rent ought to be) for the assessment of poor law rates: hence the term ‘tenement valuation’. Leaving aside the six counties for which Griffith had not commenced his townland valuation (above named), only Counties Kildare, Kilkenny, and King’s County availed of the revaluation option under the 1846 act. These valuations were recorded under the title of the *General valuation of rateable property in Ireland*, and

¹¹⁵ *Report of the select committee of the house of lords, on laws relating to relief of destitute poor*, xix, H.L. 1846 (694), xi, 21.

¹¹⁶ *Select committee of the house of lords, on laws relating to relief of destitute poor*, p. 19, H.L. 1846 (694), xi, 55.

¹¹⁷ 9 & 10 Vict., c. 110 (26 August 1846).

display that reference to the act under which the valuation was executed (9 and 10 Vict. c.110) on the cover page.

Some of the information collected in the field by the valuers for the concurrent poor law and county cess valuation was recorded in ‘perambulation books’ and sheds further light on Griffith’s valuation principles.¹¹⁸ The perambulation books were a sub-denomination of the ‘field books’ in which the valuator recorded list of tenants, their immediate lessor, the description of the property (house, [out]offices, land), in addition to the extent and valuation of the property. In some cases there was a considerable time lag between the preparation of these perambulation books and the publication of the detailed valuation which necessitated a revision of the detail contained therein. When the valuers found a change of ownership in revising the perambulation books, they merely put a line through the old occupier’s name and replaced it with the new occupier’s name – if there was one. For some of the revisited townlands the effects of the Famine had devastated the local population and the single word ‘Down’ is inserted opposite the crossed out name of the former occupier of the property.¹¹⁹

The perambulation books also invariably contained a comment by the valuator on the rental policy of the landlord whose lands they were examining. The perambulation book for the barony of Upper Third, County Waterford, for example, contains the comment that the townland of Derrinlaur Lower ‘belongs to Lord Glengall who has it let to tenants at old leases. The rent is considered medium.’ In contrast, the neighbouring townland Tickencor Upper attracted the comment that ‘this townland [was] the property of Captain Ralph B. Osborne who has it let generally to tenants at what [the valuator] consider[ed] very high rents.’¹²⁰ The staff of the Valuation Office, under Griffith’s direction, compiled ‘rent books’ from the information contained in the perambulation books.¹²¹ Arranged by townland, the rent books showed the name of the landlord, the rent paid by each of the tenants and the valuation placed on the property.¹²² Some rent books also contain a summary of the valuations and rent paid in each barony; for example, the barony of Iffa and Offa East in County Tipperary, dated 4 April 1850 shows that

¹¹⁸ Some perambulation books are catalogued under ‘tenure books’ in the N.A.I. while others randomly intermixed with the field books of the 1852 valuation.

¹¹⁹ See W. A. Smyth, ‘Distinguishing between Griffith’s valuation and the “poor law valuation” – more than just semantics?’ in *Irish Genealogist*, xi, no. 3 (2004), pp 205-8.

¹²⁰ Field Book (Perambulation book), County Waterford, barony of Upperthird, parish of Killaloe, p. 17 and p. 31 (N.A.I., call number Ol.43483).

¹²¹ The finding aid for these rent books is filed under ‘house books’ in the N.A.I.

¹²² J. R. Reilly, *Richard Griffith and his valuations of Ireland* (Baltimore, 2000), pp 30-37.

Griffith's townland value of houses and land was	£20,773-17-0
Rent on houses and land was	£27,081-16-0 ¹²³

Therefore, actual rents sought by the landlords of the barony of Iffa and Offa East in April 1840 were 30 per cent above what Griffith considered was the appropriate rent for those properties.

However, as the effects of the Famine became ever more devastating on the countryside, Griffith found it increasingly difficult to continue with the valuation. He was experiencing particular difficulty determining the fair rent – the criterion for the poor rates assessment, and he was also finding it difficult to settle on a list of occupiers for each district. In a letter addressed to A. S. Adair., M.P. and dated 7 June 1849, Griffith wrote, ‘in the present state of Ireland, it is almost impossible to determine what is or may be the fair letting value of land’. The dire circumstances of rural Ireland during the Famine period can be gleaned from the difficulties Griffith encountered in valuing an unnamed barony in Tipperary:

in many cases more than half the occupants had left, some gone to America, some to the poor house and many had died and in all cases the land has been thrown on the hands of the proprietor generally with the entire loss of rent for 3 years.¹²⁴

In such circumstances Griffith found it necessary to reduce ‘the ordinary letting value set down in the valuation, within the last three years by four and even five shillings in the pound’.¹²⁵

Devon commission

A commission of inquiry into the state of the law and practice in respect of the occupation of land in Ireland was established in 1843 as a result of the documentation, by Alexander Somerville, of landlord atrocities on the Shee estate near Bennettsbridge, County Kilkenny. Somerville's initial revelations were first printed ‘in a morning newspaper in London’ and subsequently published as a pamphlet under the title of *A cry from Ireland*.¹²⁶ The reason why Somerville's revelations aroused political opinion was not only owing to the nature of the landlord's actions in their own right, but also because

the atrocities were done with the assistance of lawyers, armed constabulary, and the forms of law, in defiance of the law itself and the decisions of the judges at

¹²³ Rent book for the barony of Iffa and Offa East, County Tipperary (N.A.I., OI 5.3741, p. 63).

¹²⁴ Richard Griffith to A.S. Adair, 7 June 1849 (N.L.I., MS 20,693).

¹²⁵ Griffith to Adair, 7 June 1849 (N.L.I., MS 20,693).

¹²⁶ Extracts of Somerville's 1843 letters were also included in Alexander Somerville, *Letters from Ireland during the Famine of 1847* (reprint of 1852 original, ed. K. D. Snell (Dublin, 1994)) (hereafter Somerville, *Letters*), pp 188-206.

the Kilkenny assizes and quarter sessions, chiefly because the landlord was an adherent of the dominant Irish faction.¹²⁷

Generally referred to as the Devon commission,¹²⁸ the commission began its deliberations in November 1843 under the chairmanship of William Courtenay, earl of Devon and cousin to Queen Victoria. Through his evidence to the commission, Griffith had a further opportunity to explain his valuation process and to confirm that he had been requested by the lord lieutenant to henceforth accommodate all property included in the poor law rates assessment. Although not yet supported by the required legislation, the decision to transfer responsibility for poor law union valuations to the centrally operated valuation department under Griffith's guidance was evidently made well in advance of the passing of the 1846 valuation act.¹²⁹

The report and voluminous minutes of evidence compiled by the Devon commission were laid before the house of commons as the Famine began to take hold in Ireland. John Pitt Kennedy (secretary to the commission), fearful that the impact of the commission's report had been lessened by the concentration of political effort on Famine relief, produced a *Digest of evidence before the commissioners of inquiry into the state of the law and practice in respect to the occupation of land in Ireland*.¹³⁰ Kennedy's volumes further highlighted the inaccuracy of the poor law valuations which contrasted greatly with the 'very correct relative scale' of the government (i.e. townland) valuation. Kennedy asserted that the evidence provided to the Devon commission had proved that the townland valuation was regarded as a standard for the rental value of property, though some considered that 'it was not well adopted for determining the amount of rent.' His contention was that unless a valuation was frequently revised, it would become outdated as a standard for rent.¹³¹ He suggested that 'if some self-adjusting' principle of rent valuation, based on the fluctuation in corn prices, were introduced for every new letting of land, substantial benefits would accrue to the country.¹³²

Griffith appeared before the Devon commission and supplied it with a pamphlet

¹²⁷ Somerville, *Letters*, pp 45-46.

¹²⁸ *Devon commission: report*, p. 3, H.C. 1845 [605], xix.

¹²⁹ *Devon commission: minutes of evidence*, pt I, pp 25-30 and pt III, pp 909-11, H.C. 1845 (657), xxi, 1 and appendix no. 37 [not appendix no. 38 as recorded in the minutes of evidence] : Additional instructions for the valuers ...: I. Instructions from his excellency the lord lieutenant relative to the new system to be adopted by the commissioner of valuation in making out the field books and valuation maps ..., pp 120-21, H.C. (657), xxi.

¹³⁰ John Pitt Kennedy, *Digest of evidence before the commissioners of inquiry into the state of the law and practice in respect to the occupation of land in Ireland* (2 vols, London 1847-48); volume one of Kennedy's *Digest of evidence* ... was also printed as a parliamentary paper, H.L. 1847 (002), xxxv, 1.

¹³¹ Kennedy, *Digest of evidence* (ii, London, 1848), p. 704.

¹³² Kennedy, *Digest of evidence* (ii, London, 1848), p. 754.

copy of his *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect.*¹³³ However, the Devon commission was less interested in his evidence in relation to the valuation of land than in his thoughts on the reclamation of improvable land. The commission report highlighted Griffith's county by county report (and summary table) on the reclamation of waste land which they regarded as paramount to the future development of the country and a means by which destitution and poverty could be alleviated (appendix 5F).¹³⁴

Griffith's Famine relief measures

In August 1846, an act to amend the law relating to the valuation of rateable property in Ireland was passed. This act made Griffith legally responsible for the assessment of both poor law rates and county cess in Ireland. However, owing to the unfolding Famine in the country he was never able to fully devote his attention to the administration of this new piece of legislation, as he had been seconded into the Famine relief effort.¹³⁵ The administration of the board of works was in a state of flux at the time of Griffith's appointment. John Fox Burgoyne (1782-1871) was deeply disappointed at being overlooked for the under-secretaryship in 1840 and resigned the chair of the board of works in mid 1845, to be replaced by H. J. Jones.¹³⁶ Burgoyne and Griffith held the same views as to what was required to stimulate the economic development of the country. Like Griffith, Burgoyne believed that Irish landlords retained too great a share of the agricultural profits in the form of rents. Also, like Griffith, he believed that transferring a larger share of the profits into the hands of the tenants would promote additional capital investment in the land and, therefore, a greater gross output. One of the principal forms of investment favoured by Burgoyne was the 'colonisation of waste lands': a scheme so often promoted by Griffith.¹³⁷

Griffith was officially appointed as deputy chair of the board of works in August 1846, although he had been working on the Famine relief effort for some months prior to that. His appointment coincided with that of John Radcliff, William Mulvany and Thomas Larcom ('who was happy to escape from the Ordnance Survey because of his

¹³³ *Devon commission: appendix to minutes of evidence ...* [printed with] part i, pp 1-4, H.C. 1845 [605], 1073-76.

¹³⁴ *Devon commission: papers referred to in the report*, no. vii, *return of probable extent of waste lands in each county in Ireland, furnished by R. Griffith, esq, C.E., and General valuation commissioner*, pp 48-53, H.C. 1845 [605], xix, 48-53 (*sic*).

¹³⁵ A. R. G. Griffiths, *The Irish board of works, 1831-1878* (London, 1987), p. 88.

¹³⁶ A. R. G. Griffiths, *The Irish board of works*, p. 68.

¹³⁷ A. R. G. Griffiths, *The Irish board of works*, pp 24-5.

quarrels with Major Colby’) to the position of assistant commissioners.¹³⁸ For the purpose of this study, it is not required or intended to examine Famine relief in any depth, but rather to show that Griffith’s approach to Famine relief was a reflection of his philosophy for the improvement of the general state of the country. In the interest of brevity, the examination of Griffith’s Famine relief efforts have been truncated to centre on two pieces of Griffith’s correspondence; one dated 18 April 1846 to the earl of Lincoln (1811-1864), chief secretary of Ireland (14 February 1846 - 6 July 1846)¹³⁹ and the second, a general circular dated 9 December 1846 issued to all relief committees.

When Griffith initially became involved in the official Famine relief effort in 1846, he orientated his efforts towards the south west of the country where he had successfully combated famine in the 1820s and 1830s. It was on behalf of this general area that Griffith took it upon himself to write to the chief secretary in April 1846. Griffith estimated that in the county of Limerick and the southern part of Clare, at least one third of the population was destitute – without money or provisions. He outlined how most of these destitute people were cottiers who, prior to the onset of the Famine, had survived by renting a potato plot from larger farmers and working off the rent by supplying day labour. Most of their transactions were by barter, so their requirements for cash were small, accommodated usually through the occasional sale of a pig, fattened on surplus potatoes. Owing to the failure of the potato crop in 1845, the equilibrium of this ubiquitous, subsistence, microeconomic system had broken down. Whilst the major resident landlords in the Limerick/Clare region had more than doubled the number of labourers employed on their estate by instigating additional capital expenditure on improvements, ‘the larger farmers, even those holding considerable tracts of land ... appeared to be quite apathetic’ to the plight of their fellow human beings and gave less employment than usual. Griffith observed that the smaller farmers, on holdings of five to fifteen acres, were unable to give any assistance to the cottier class as they themselves had suffered severely from the potato failure. Consequently, the overall increase in employment by ordinary sources was ‘comparatively small.’ Therefore, because there was no ‘probability of them being able to support themselves independently’, Griffith requested ‘pecuniary assistance from the government’ for the small farmer and cottier classes. Additionally, because he estimated that there would be absolutely no food in the district by the first week in June (other than that which the merchants were hoarding in anticipation of price rises), Griffith urged the government

¹³⁸ A. R. G. Griffiths, *The Irish board of works*, p. 88.

¹³⁹ Chief secretaries of Ireland (www.worldstatesmen.org/Ireland.htm) (13 Jun. 2007).

to intervene by releasing its supply of imported corn onto the local markets, in order not only to control prices, but to ensure that there was food available. Unless some such intervention was undertaken, Griffith predicted that outrages would occur. One prudent gentleman, Griffith reported, had taken upon himself to purchase large quantities of Indian meal (which Griffith considered an ‘excellent cheap food’) in order to ensure that his own district would not be totally without food, but he was an absolute exception.¹⁴⁰

The replacement of Lincoln by Henry Labouchere as chief secretary in July 1846 coincided with the fall of the Peel government as a consequence of the repeal of the Corn Laws. This signalled not only the end of government intervention in the corn market, but also the adoption of a laissez-faire policy in all fiscal matters and severely restricted the government’s option to interfere in the market place.

In September 1846, with the situation in the country untenable, the lord lieutenant, the earl of Bessborough, on his own initiative, reintroduced relief works. The government, fearful of the consequences of reversing his order, placed strict conditions on the structure of the works, including the provision that the relief works’ supervisors were not to issue daily wages but rather should operate on the ‘task’ payment system where a specific quantity of work had to be completed before the prearranged remuneration was paid. Such a system was logistically more demanding than paying a daily wage. It also severely militated against those most in need of relief who, because of hunger-induced weakness, were unable to complete the required tasks within a timeframe that would make their efforts worthwhile.¹⁴¹

Through the late autumn and early winter of 1846, those paternal land holders, who continued to create employment for those to whom they owed a duty of care, were increasingly aggrieved that, in addition to providing supplementary employment, they were also being assessed for poor rates to support paupers with whom they had no connection. Simultaneously, Griffith and his colleagues at the board of works had become increasingly concerned that, irrespective of their efforts to emphasise the absolute necessity of planting next season’s crops, very little progress had been made on the winter ploughing and preparing the ground for the spring sowing of crops because the farm labourers had remained on the relief works in order to provide ongoing sustenance for themselves and their families.

¹⁴⁰ Griffith to the earl of Lincoln, chief secretary, 18 Apr. 1846 (N.A.I., OL 2/4, pp 80-4).

¹⁴¹ A. R. G. Griffiths, *The Irish board of works*, pp 91-103.

On 9 December 1846, Griffith, apparently on his own initiative and definitely without the treasury's sanction, issued a circular to the local relief committees which would, he believed, stimulate the revival of farm work in conjunction with providing the labourers with sustenance. In the circular, entitled 'Circular number 38', Griffith warned of the imminent closure of relief works for the destitute on the roads and other such schemes sponsored by the board of works. He suggested that in the immediate future these should be replaced by 'morally useful ... reproductive works' administered by the board of works but sponsored by individual landowners with funds provided by way of loans from the treasury. Once again, Griffith used this opportunity to promote the efficacy of land reclamation that would be both labour intensive (such as 'drainage and sub-soiling with a spade') so as to provide employment for the destitute, and also be ultimately profitable for the landlords. Griffith's suggestion was that each individual labourer should have a task allotted to him which, under normal circumstances, would require a fortnight to complete.

If, with the help of his children, the task, sufficient for a fortnight, be completed in six or eight days, the labourer will receive his money, and be at liberty to devote the remainder of the fortnight to farm labour, and still will have earned sufficient to support his family until the time arrives for commencing a second task, and so on.¹⁴²

Griffith's plan was well supported in Ireland, but within Whitehall, the reaction to the circular was entirely negative. The treasury ordered the immediate withdrawal of the unsanctioned proposal. The prime minister, Lord John Russell wrote to the earl of Bessborough to inform him of the government's displeasure. Trevelyan issued a revised version (omitting the offensive passages including the above quotation) under the same title, 'Circular no. 38', and backdated it to enhance its authenticity.

As author of the original circular, Griffith thought it 'incumbent' upon him to answer the criticism levelled by Whitehall at the board of works arising from Circular number 38. Writing to the Irish Office, Griffith insinuated that Lord John Russell and the chancellor of the exchequer did not understand the Irish social structure and that, in Ireland, what constituted a farm was different than in England. Whereas in England there was a general class of people that were landless labourers, in Ireland the same class of people usually held some small piece of ground which was colloquially called a farm, although it would not qualify as such in England.

Griffith's letter of 19 December 1846 found its way onto Trevelyan's desk and

¹⁴² *Correspondence, from July 1846 to January 1847, relating to the measures adopted for the relief of the distress in Ireland with maps, plans and appendices (board of works series); circular no. 38, 9 Dec. 1846, p. 355, H.C. 1847 [764], 1, 383.*

instigated a rejoinder, dated 21 December 1846. Addressing his remarks to the Irish board of works, Trevelyan stated that the treasury was aware of the neglect of normal farm work which had occurred in Ireland but that ‘it was impossible to allow “that parties should be paid from public funds for the cultivation of their own land.”’¹⁴³ What Griffith had sought, through the method outlined in Circular 38, was to afford this almost landless class of destitute labourers a mechanism whereby they could legitimately maintain their income supplement while simultaneously tilling their land. He was thus endeavouring to end the self-perpetuating cycle of Famine caused by the populace becoming over-dependent on welfare, to the detriment of productive work such as agricultural labouring.¹⁴⁴ By forcing the withdrawal of the original circular and in replacing it with his own backdated version, Trevelyan claimed he was not condemning Griffith’s suggestion that labourers, after making an extraordinary effort to complete their allotted task, should be free to attend to the cultivation of their own plot of ground for the remainder of the time at their disposal. This, in Trevelyan’s view, was a self evident fact and, therefore, it did not need a proclamation to make those engaged in task work aware of the truism. What he did object to was the inference, made in the original circular, that the government was prepared to sanction public finance to fund private work.

By January 1847, the relief system administered by the board of works had become inoperable, strangled by its own administrative procedures, and Russell announced to parliament an alteration in government attitudes towards relief in Ireland. The mandatory policy of having to labour on the public works in order to qualify for relief was abandoned in favour of a system whereby labourers could receive food rations whilst tending to agricultural operations.¹⁴⁵ This was some vindication for Griffith’s stance, although the new measures were not sufficient to avert the calamity that unfolded thereafter.¹⁴⁶

A. R. G. Griffiths has suggested that there was a contemporary belief that the board of works had failed the people and that it was ‘the “landorcy” (*sic*) of Ireland,

¹⁴³ A. R. G. Griffiths, ‘The Irish board of works in the Famine years’ in *Hist. Jn.*, xiii, no. 4 (1970), pp 648-9.

¹⁴⁴ *Correspondence, from July 1846 to January 1847, relating to the measures adopted for the relief of the distress in Ireland with maps, plans and appendices (board of works series)*, Griffith to Lt. Col Jones, 19 Dec. 1846, p. 400, H.C. 1847 [764], I, 428; Griffith to Lt. Col Jones, 19 Dec. 1846, T 4/362B, T.N.A., Kew (it is advised that the officially published version of the Famine correspondence should be checked against the original as contentious sections have been omitted lest they should be ‘quoted against past and future governments in a way that could do real harm’, A. R. G. Griffiths, *The Irish board of works*, p. 192, n. 317).

¹⁴⁵ A. R. G. Griffiths, *The Irish board of works*, pp 107-08.

¹⁴⁶ See Gray, *Famine, land and politics*.

usually characterised as heartless and indifferent towards their serfs, [who had] stepped forward during the Famine to redeem their character.’¹⁴⁷ Trevelyan, in his account of the Famine took what was later adopted as the nationalist viewpoint and placed the blame on the great majority of landlords who had neglected their duties toward their tenants.¹⁴⁸ Although these two positions seem to be mutually exclusive, that may not be the case. Mid-nineteenth century Irish landlords were not a homogeneous grouping. Just as Griffith had found that landlords held differing attitudes to rental policy - the general rent charged on land being 25 per cent over the valuation, but the rent charged by the large landed proprietors - ‘the landorcy’ (*sic*), being generally equal to, or only slightly above his valuation - so too there were differences in the Irish landlords’ reaction to Famine relief. Those who had a paternal attitude towards their tenants in determining the level of rent seem to have continued those sentiments into their Famine relief policy, contrary to the views of later nationalists.

Griffith had perfected his valuation process through engaging with the great landed proprietors and it was to the great landed proprietors that Griffith turned when he undertook the role of deputy chair of the board of works. One of those landlords with whom Griffith had corresponded was Sir Lucius O’Brien, Lord Inchiquin, and brother to the Young Irelander, William Smith O’Brien. Writing in 1848, Sir Lucius O’Brien proclaimed

[t]hat it [was] a duty of the rich to maintain the poor, when unable by any effort of their own to keep themselves from extreme want, no one can doubt. If Christian charity did not enforce it, common policy would require that the great mass of people should not be allowed to fall into a state of reckless despair.¹⁴⁹

But the great mass did fall into ‘reckless despair’, and while it is not the function of history to apportion blame, one historical reality is that the volumes of sessional papers produced in the decade before the Great Famine, from the Whately report on the poor law in 1835 up to the Devon commission in 1845, all confirmed the level of destitution that prevailed in Ireland. Therefore, it was not the case that the extent of the problem was unknown. Whilst political economy may have dictated the level of government involvement in relief measures, and although Christian charity could not enforce a policy whereby the rich had a duty to maintain the poor, ‘common policy’ clearly required a different course of action from that which was pursued.

¹⁴⁷ A. R. G. Griffiths, ‘The Irish board of works in the Famine years’ in *Hist. Jn.*, xiii, no. 4 (1970), p. 645.

¹⁴⁸ A. R. G. Griffiths, *The Irish board of works*, p. 124.

¹⁴⁹ Sir Lucius O’Brien, *Ireland in 1848. The late Famine and the poor law* (London, 1848), p. 7.

Conclusion

By 1842, the poor law valuations were nearing completion in many unions. In harmony with a general trend for parliamentary reform throughout the three kingdoms, Lord Morpeth had sought to utilise these new poor law valuations to underpin his proposed electoral reform bill for Ireland. Troubled by concerns expressed regarding the suitability of the poor law valuations for the purpose, Morpeth ordered a special investigation into the suitability of the newly produced valuations for use as a qualification for elective franchise. The ensuing reports generally substantiated the notion that the poor law valuations lacked the uniformity needed to support a franchise test. The investigation also uncovered cases of corruption and bias on the part of some boards of guardians who had interfered unduly in the valuation process.

In contrast, the special investigators noted the uniformity of Griffith's townland valuation, but found it unsuitable for both poor law assessment and as a test for the elective franchise. This was because it had not included all the property eligible for poor law rates and it was based on a level of value below that prescribed in the poor relief act of 1838. To counteract these difficulties and to provide Morpeth with an expedient and effective test for the elective franchise, the special investigators highlighted a simple but effective formula whereby Griffith's valuation could be expeditiously transformed into a suitable test of qualification for the elective franchise in Ireland. The formula was based upon an 1841 statement, attributed to Griffith, which advocated the addition of one-third to Griffith's printed townland valuation in order to increase it to the fair letting value of property. This formula provided a quick and easy solution to the problem of not having a reliable qualification for the elective franchise and, as such, it received a good deal of publicity; far more than the series of statements which Griffith issued disassociating himself from the statement that the townland valuation was one-third below the fair letting value of land. In fact, Griffith went to some lengths to discredit the suggestion both at an official and populist level. His letter, dated 18 April 1846, to Chief Secretary Lincoln contained an unequivocal rejection of any implication that his valuation reflected anything other than the level of rent property ought to be let for when prices for the main agricultural products coincided with those inscribed in the valuation act. He further expounded this contention in a pamphlet which was published in 1844 in anticipation of his appearance at the Devon commission. In this pamphlet entitled *Outline of the system, according to which the general valuation of Ireland, under the VI & VII. Wm. IV., Cap. 84, is carried into effect*, Griffith demonstrated precisely how he had undertaken the valuation. He, again, unequivocally

stated in the pamphlet that his valuation was based upon the rent values placed upon the estates of large landed proprietors in Ireland, which were about 25 per cent below the general competitive rents available on the open market and that therefore, the townland valuation, with some minor adjustments, was equivalent to what land ought to be let for. Griffith's statements on what his valuation truly represented was fully accepted by the Irish administration and, in 1844, he was given a vote of confidence when he was asked to adjust his system of valuation to accommodate the demands of the poor law rate.

For Griffith, there were a number of other positive outcomes from the special investigation into the poor law valuations. Firstly, by reflecting on the frailties of the poor law valuations the administration realised that Griffith's townland valuation, although slow to come to fruition, was both reliable and uniform. Secondly, it established that actual rent paid was an unreliable test for value for property. Thirdly, the special investigators into the poor law valuation helped to re-establish Griffith as the single authoritative valuation figure in Ireland.

In 1846, Griffith's position as valuation commissioner was secured with the passing through parliament of a new valuation act.¹⁵⁰ This act gave retrospective validity to the work which Griffith had undertaken in the previous two years. With the details on every house and farm required for poor rate assessment, Griffith's field operatives were obliged to list all the occupiers of property, irrespective of size, of every townland they visited as well as determining the valuation. The detailed survey of the areas so examined were recorded in what became known as the 'perambulation books' and those that are extant provide details of many unfortunates who did not survive the vagaries of the Famine. Whether or not more could have been done to support those lost to the Famine was a matter of debate in the many publications which marked the 150th anniversary of the event in the 1990s. What this chapter has shown, however, was that Griffith's attempt to implement an innovative relief measure was thwarted by the zealous application of the new dogma in political economy – *laissez-faire* – as expounded by the abolition of the Corn Laws in 1846.

¹⁵⁰ 9 & 10 Vict. c.110.

Chapter 6

Griffith's general valuation, 1852-64

When you speak of the true value of land do you mean your valuation, or the letting [value]? – I conceive our valuation is the true value of the land, according to the scale of prices contained in the act.¹

I believe that, in valuing a tenement in a city or town, you are very much guided by rent, and you endeavour to get from the landlord, as frequently as you can, what the rent paid is? – No we do not, either in land or buildings, go by rent. We estimate what rent ought to be.²

Introduction

When the 1846 valuation act was progressing through parliament nobody could have foreseen the devastation that would befall the country during the four years that followed. By the 1850s the general situation of the country allowed for some reflection on matters other than Famine relief. With regard to valuation matters, the position was that Griffith's townland valuation (for county cess purposes) was complete in practically all of the country, but his poor law (tenement) valuation for the assessment of poor rates was available only in parts of the country, principally in the counties nominated in the 1846 valuation act, namely Dublin, Tipperary, Waterford, Cork, Limerick and Kerry.³ Consequently, the discredited poor law guardians' valuation remained in use for the assessment of poor law rates for the majority of the country.

In tandem with authorising Griffith to conduct his poor law valuation for the six named counties, section 39 of the 1846 act had made provision for Griffith to continue with his townland valuation simultaneously, for the purposes of county cess assessment. As with the 1826 valuation act, the basis for this townland valuation continued to be the 'net annual value ... with reference to the average prices of several articles of agricultural produce'.⁴ The prices recorded in the 1846 act showed no change from those used in the 1826 act. The basis for Griffith's poor law valuation under the 1846 act was the 'net annual value', that is 'the fair letting value' according to the provisions of 1 & 2 Vict. c.56.⁵ It appears that the Valuation Office regarded the net rental value and the fair letting value as one and the same and employed a single valuation for land for both

¹ Evidence of Griffith to the *Devon Commission*, 11 December 1843, *Devon commission, minutes of evidence*, pt. i, p. 26, H.C. 1845 [638], xix, 88.

² Evidence of John Ball Greene to the *Select committee on general valuation &c. (Ireland)* p. 22, H.C. 1868-69 (362), ix, 34 (henceforth *Valuation committee* (1869)).

³ *An act to amend the law relating to the valuation of rateable property in Ireland* (9 & 10 Vict., c.110, section 2) (28 Aug. 1846).

⁴ 15 & 16 Vict., c.63, section 11.

⁵ See 9 & 10 Vict., c.110, section 9.

county cess and poor law assessment under the 1846 act. However, with regard to the valuation of buildings there was a clear distinction between the range and types of buildings that had to be assessed for poor law and for those that were assessed for county rates (cess). Only buildings over five pounds valuation were subject to county cess, so all buildings under five pounds valuation were excluded from the townland valuation, whilst all buildings, irrespective of their value, were subject to poor rates and, therefore, had to be included in Griffith's poor law valuation.⁶

A post-Famine review of the valuation process, tax assessment and franchise qualification identified failures in the system as it operated in 1848. A decision was made not to extend Griffith's poor law valuation into the rest of the country, but rather to start the valuation process afresh under the provisions of a new act entitled 'An act to amend the laws relating to the valuation of rateable property in Ireland'. This act gained the royal assent on 30 June 1852, and between then and 1865 the name of every occupier of a dwelling, the immediate lessor (i.e. landlord), plus the extent and value of the property were set down in systematic lists arranged by union (and county), parish and townland. Each of these properties, over one million entries, was correlated to a series of Ordnance Survey maps and was published as the *General valuation of rateable property in Ireland*. It is worth noting here that the person recorded in the 'immediate lessor' column of the published valuation lists was not necessarily the owner of the land, i.e. the head landlord. The structure of nineteenth century Irish land tenure was such that there were often several layers of tenancy between the head landlord and the cottier who typically occupied enough ground to supply sufficient potatoes to sustain his family, and perhaps a pig. The cottier class sought to supplement their income through day labouring with larger landholders. The cottier's rent was generally not determined by the head landlord, but rather by the cottier's 'immediate lessor' who, although technically a landlord in his own right, may only have had possession of little more than a potato patch himself. Therefore, the rental policy on any given estate may not have been reflected in the rents paid by the weakest members of society who were beholden to their immediate lessor for the ground that provided their annual sustenance. Generally, those cottiers who held their land directly from the head landlord were better circumstanced than those who rented from middlemen. If the head landlord held property in the district (i.e. a demesne or home farm) he is discernable in the valuation lists by the term 'in fee' inserted in the 'immediate lessor' column. Alternatively, the manuscript field books for the district generally identified the head landlord.

⁶ 9 & 10 Vict., c.110, sections 39 and 40.

This chapter relates how this general valuation of rateable property (hereafter Griffith's general valuation) was brought to fruition by Richard Griffith and the staff of the Valuation Office under the aforementioned 1852 valuation act. The reasoning behind the 1852 act will be discussed and the mechanics of the act will be considered in relation to the previous valuation acts. Its flaws and merits, both in terms of setting a standard for rent and outlining a method for levying taxation will also be assessed. At this time, *circa* 1850 to 1868, the decision was made to sell off all the crown estates in Ireland including the Kingwilliamstown estate in County Cork, with which Griffith had been associated.⁷ If the effective failure of the Kingwilliamstown experiment was a personal low point for Griffith, he also attained two important milestones in his life during this period – the publication of his geological map of Ireland and his knighthood. Both of these interrelated achievements will receive mention, but the focus of the chapter will remain on Griffith's valuation work.

Literature review

Whilst the focus of this chapter and the thesis is on Griffith's valuation work, other facets to his life that are innately interwoven with the valuation must be considered, including Griffith's study of the geology of Ireland. The writings of G. L. Davies, especially *Sheets of many colours – the mapping of Ireland's rocks, 1750-1890* (Dublin, 1983), argue that the compilation of Griffith's acclaimed geological map of Ireland was greatly assisted by the Valuation Office staff and by none more than Patrick Ganly (1809-1899). Whilst Ganly's contribution to the completion of the map has been well documented by Davies from a geological perspective, for the objective of this study an article by R. C. Simington and A. Farrington entitled 'A forgotten pioneer: Patrick Ganly, geologist, surveyor and civil engineer 1809-1899' was more revealing. Simington and Farrington recount that in 1851, despite his invaluable contribution to the ongoing geological survey, Ganly was notified that his services were no longer required by the Valuation Office. Ganly made plans to emigrate to America and to assist him in establishing a new life in the New World, Griffith provided Ganly with both letters of introduction and a testimonial in which he recounted the immense contribution he had made to the preparation of the geological map. Ganly was one of Griffith's most respected employees, but yet, in 1851, the Valuation Office was willing to dispense with his services because the valuation survey work had all but drawn to a conclusion.

⁷ See J. E. O'Regan, *The Kingwilliamstown improvement scheme, 1832-54* (unpublished M.A. thesis, NUI Maynooth, 1998); R. J. Scally, *The end of hidden Ireland, rebellion, famine & emigration* (Oxford, 1995).

The passing of 1852 valuation act revitalised the valuation department and Ganly abandoned his emigration project and rejoined the department where he continued to find gainful employment until 1860.⁸

Another project, outside of, but connected with Griffith's valuation work was his involvement with the valuation of the Trinity College estates, which extended to 195,573 acres, mainly in Counties Kerry, Cork, Limerick, Tipperary, Donegal and Armagh.⁹ In his comprehensive overview of the topic,¹⁰ R. B. MacCarthy falls into the perpetual miscomprehension that the addition of one-third was required to bring the townland valuation up to the actual letting value. Inadvertently, MacCarthy provided further evidence of the inaccuracy of this view when he recounted that the College tenants took 'great offence' at such a suggestion. On reflection and following the intervention of Griffith, the board of the college accepted a rent equivalent to the townland valuation (minus 3 per cent, due to the downward trend in commodity prices) "subject to such modifications as Mr Griffith shall declare to be reasonable".¹¹ The arrangement between the college authorities and its tenants, who were mainly landlords in their own right, was ratified by the attorney-general and certified through a local act of parliament entitled The Trinity College, Dublin leasing and perpetuity act, 1851, 14 & 15 Vict. c.128. In effect, this deal, brokered by Griffith,¹² between the college and its head tenants in 1851, established in law the concept of the three F's (fixity of tenure, fair rent and free sale of interest in land) for an elite group of privileged tenants who, as MacCarthy's work shows, were not prepared to 'afford similar treatment to [their own] tenants.'¹³

In *Landlords and tenants in mid-Victorian Ireland*, W. E. Vaughan also addressed the 1851 discussions between the Trinity College board and its head tenants. In his detailed account he recounts how 'Griffith's oracular dogmatism prevailed' to secure an agreement which set the appropriate rent level at the townland valuation, minus buildings, with a reduction of three per cent as the base rent.¹⁴ In contrast with MacCarthy, Vaughan highlights Griffith's 'fundamental' part in securing agreement on

⁸ R. C. Simington and A. Farrington entitled 'A forgotten pioneer: Patrick Ganly, geologist, surveyor and civil engineer (1809-189)' in *Dept of Agric. Jn*, xlvi, 1949, p. 45.

⁹ R. B. MacCarthy, *The Trinity College estates, 1800-1923* (Dundalk, 1992), pp ix-1.

¹⁰ MacCarthy, *The Trinity College estates*, pp 22-45.

¹¹ MacCarthy, *The Trinity College estates* p. 31 (quotation from the registrar of the board of Trinity College, 20 Mar. 1851).

¹² Vaughan, *Landlords and tenants*, Appendix 11, The Trinity college, Dublin leasing powers act (14 & 15 Vict., c.cxxviii (1 Aug. 1851), p. 259.

¹³ MacCarthy, *The Trinity College estates*, p. 35

¹⁴ W. E. Vaughan, *Landlords and tenants in mid-Victorian Ireland* (Oxford, 1994), p. 258 and p. 259 respectively.

the Trinity leases – ‘his valuation, his prices, and his *ex cathedra* weighting of the five commodities [for the calculation of future adjustments in rents] were the three props that held up the act.’¹⁵

In *Landlords and tenants* Vaughan also devoted an appendix to Griffith’s general valuation.¹⁶ Although Vaughan addressed his discussion of the valuation from a statistical perspective, it is the most comprehensive assessment of Griffith’s work to date. Treating the whole of Ireland as if it was one estate, Vaughan calculated the gross profit from agricultural production to be £19,868,000 for 1852. The difficult question, according to Vaughan, was what proportion of this surplus should be allocated to the landlord in the form of fair rent, and what proportion should the tenant retain in the form of income. Vaughan’s assertion was that ‘Griffith himself falls into his habitual obscurity’ on this point and ‘that it is hard to see what he was doing on this subject’.¹⁷ Aside from the dedicated appendix, Vaughan employed the tenement valuation as a base rate upon which to judge rent levels and gives examples of the wide variation there was in rental policy between different estates. Vaughan cited cases of individual rents being 100 per cent above the valuation in County Donegal, while on the Slaters’s estate rents were said to be 16 per cent below the valuation.¹⁸ However, Vaughan’s principal use for Griffith’s general valuation was to employ it to ‘compare rents in the 1850s and the 1870s.’ Vaughan argued that the prices for agricultural produce used in the 1852 valuation act were ‘amongst the lowest recorded between the Famine and the Land War’ and, given the substantial increases in agricultural commodity prices in the twenty-five years between the passing of the valuation act and 1877, increases in rents of 80 per cent could be justified.¹⁹

In proposing this argument, Vaughan was advancing the research of Barbara Solow who, in 1971, had also used Griffith’s general valuation as a determinant for the appropriate level of rent increases in the second half of the nineteenth century. Her summation of the relationship between rent and the valuation was that

[t]he Griffith valuation was a fairly accurate reflection of real rental values in 1848-1852, but already by the mid-1860s it was perhaps as much as 15 per cent below real values and by the late 1860s 20 per cent below. Around 1870 it was perhaps between 20 and 25 per cent below value.²⁰

¹⁵ Vaughan, *Landlords and tenants*, p. 259.

¹⁶ Vaughan, *Landlords and tenants*, pp 250-60.

¹⁷ Vaughan, *Landlords and tenants*, p. 253.

¹⁸ Vaughan, *Landlords and tenants*, p. 45.

¹⁹ Vaughan, *Landlords and tenants*, p. 51.

²⁰ Barbara Solow, *The land question and the Irish economy, 1870-1903* (Cambridge, Mass., 1971), p. 67.

Solow's conclusions coincide neatly with the opinions of the board and tenants of Trinity College who, in 1852, also agreed that Griffith's general valuation was a tolerably good estimate of the rental value of land. Whilst Solow did accept the accuracy of the valuation in 1852, she highlighted two 'abnormal aspect[s]' that occurred whilst Griffith's general valuation was in progress, which changed the relationship between rent and valuation. Firstly, she believed that the prices for agricultural commodities were extraordinarily low for the years 1849, 1850 and 1851, the three years upon which Griffith referenced his general valuation. Secondly, Solow argued that under Griffith's general valuation the southern counties were relatively undervalued compared with the northern counties, for two reasons:

1. The country had not fully recovered from the effects of the Famine when the valuation began in the south in the early 1850s
2. The poor rate expenditure was exceptionally high at the commencement of the valuation, but on the completion of Griffith's general valuation the level of poor rate had fallen by 35 per cent, and by then the country presented a relatively more prosperous aspect which unduly influenced the valuation officers when they attended to their duties in the northern counties.²¹

Solow did add that there had been an equalisation of local taxation throughout the country during the 1852 to 1864 period. The Famine demands on the poor law institutions had fallen in the 1850s, particularly in the south and west, but there had been a general rise in grand jury expenditure which resulted in an increased county cess burden of '21 per cent above the 1852 level.'²² Irrespective of the weakness that Solow herself identified in her argument, she concluded, without presenting quantitative evidence, that 'the overall level of local taxation almost certainly fell after 1852' and therefore, Griffith had made larger allowances for local taxation in those counties which had been valued in the early 1850s as opposed to those that were valued in the 1860s.²³

Solow declared Griffith's evidence to the 1869 valuation committee, upon which she based much of her argument, as 'both puzzled and puzzling'²⁴ whilst Vaughan has made reference to Griffith's 'habitual obscurity'.²⁵ Vaughan believed that the confusion surrounding the tenement valuation

was increased by the frequency with which Griffith and his assistant and successor, John Ball Greene, gave evidence to parliamentary inquiries and Royal Commissions, because neither the plausible arrogance of Griffith nor the confused pliability of Greene could conceal the contradictions in some of their statements nor disguise the fact that vital pieces of information were either

²¹ Solow, *The land question*, pp 61-64.

²² Solow, *The land question*, pp 63-64.

²³ Solow, *The land question*, p. 64.

²⁴ Solow, *The land question*, p. 65.

²⁵ Vaughan, *Landlords and tenants*, p. 253.

concealed or revealed casually.²⁶

Through this chapter it is hoped to relieve this confusion. By presenting a detailed examination of the progression of the valuation through this general valuation phase, it is believed that much of what is now seen as obscure and problematic with Griffith's valuation will be clarified.

Sources

For this discussion of Griffith's general valuation, not surprisingly one of the principal sources for this topic was Griffith's *Instructions to valuers and surveyors appointed under the act 15 & 16 Vict. c. 63* which was published in Dublin in 1853. However, these *Instructions* (1853) are essentially an amalgam of Griffith's 1833 *Instructions* (1833)²⁷ and the various circulars and memoranda that Griffith had issued through the previous stages of the valuation process in order to update his valuers on such topics as the allowances or deductions which were to be incorporated into the land valuations. These communications between Griffith and his valuers covered such diverse local circumstances as land gradients and the availability of seaweed.²⁸ More than anything else, the relatively few changes in these two versions of the *Instructions* (1833 and 1853) serve to prove that the method of valuation employed under the 1852 act was the same as the valuations made under the previous valuation acts. The only notable change between the 1833 instructions and the 1853 version was the value placed on the agricultural commodities, and whilst this did affect both the relative value of different soil types and the overall valuation, it did not impinge on the method of valuation employed.

The most revealing source for Griffith's general valuation is the evidence presented to the *Select committee on general valuation &c. (Ireland)* where 'all aspects of the valuation and its administration were subjected to close and hostile examination.'²⁹ This committee was set up in 1869 under the chairmanship of the honourable Fitzstephen French 'to inquire into the constitution and management of the general valuation of Ireland, the cost of the townland and tenement valuation and all matters connected with the annual revision thereof.' The committee was unable to

²⁶ W. E. Vaughan, 'Richard Griffith and the tenement valuation' in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith 1784-1878: papers presented at the centenary symposium organised by the Royal Dublin Society, 21 and 22 September 1978* (Dublin, 1980), p. 106.

²⁷ Richard Griffith, *Instructions for the guidance of district and assistant boundary surveyors, in the performance of their respective duties* (Dublin, 1833) (henceforth *Instructions* (1833)).

²⁸ See evidence of Ball Green, *Valuation committee* (1869), p. 6.

²⁹ Vaughan, 'Richard Griffith and the tenement valuation', p. 106.

present a report ‘due to the lateness of the session’ but the committee made two recommendations pertaining to the need for greater financial accountability within the Valuation Office.³⁰

Although much of the committee’s deliberations were concerned, at times, with petty financial matters, issue of substance with regard to the valuation were also frequently brought under scrutiny. John Ball Greene (Griffith’s successor as valuation commissioner since October 1868) and Griffith were the main witnesses. Whilst Griffith’s evidence proved to be somewhat of a conundrum to Solow, it should be remembered that Griffith was eighty-five years of age in June 1869 when he gave evidence before the committee on four separate occasions.³¹ The line of questioning adopted by the committee members towards Griffith was intent on tarnishing both the valuation and Griffith’s reputation through allegations of mismanagement, poor work practices and bigotry.³² It should be borne in mind that in 1869 a full revision of Griffith’s general valuation was due under the provisions of the 1852 valuation act. Indeed, valuation matters were very much in vogue on the floor of the house of commons in the late 1860s, as separate valuation bills had been circulated for both England and Ireland in addition to a number of returns regarding the cost of the valuation.³³

Once again, a most important source for this section of the thesis was the Valuation Office letter books. Following the relative dearth of correspondence created in relation to valuation matters during the Famine years, by the mid 1850s the bountiful communication stream was again flowing. The voluminous material contained in the letter books causes its own problems, but it was through the correspondence of the Valuation Office that the complex process that led to the completion of the general valuation of rateable property in Ireland in 1864 could be reconstructed.

Valuation of the Trinity College estates

The structure and valuation of the perpetuity leases granted to the Trinity College tenants in 1851 gives an insight into Griffith’s ideology with regard to the tenure of land and the landlord-tenant relationship. Under the Trinity College, Dublin leasing and

³⁰ *Valuation committee* (1869), p. iii.

³¹ Solow, *The land question*, p. 64; *Valuation committee* (1869), p. xii.

³² Vaughan, ‘Richard Griffith and the tenement valuation’, pp 106-07.

³³ These included *The tenement valuation bill (Ireland)*, H. C. (135), v, 11 and *Bill to provide a common basis of value for purposes of government and local taxation, and to promote uniformity in assessment of rateable property in England*, H.C. 1868-69 (11), v 369 (for a more comprehensive list see bibliography below).

perpetuity act, 1851, the college, which owned almost 200,000 acres of land or 1.1 per cent of Ireland's land area,³⁴ mostly in Counties Kerry, Limerick, Donegal and Derry, granted leases at favourable rents to its tenants. These tenants, who included in their number the earl of Leitrim and the O'Connell family of Darrynane, were mainly landlords in their own right. They generally, though not exclusively, acted as middlemen and re-let the property at an increased rent on the subdivided lands.³⁵ Griffith's valuation was used as the primary basis for the revised rents under the Trinity College, Dublin leasing and perpetuity act, 1851. The agreed formula for calculating the head-rent was intricate; complicated by provisions for computing the 'tenant's interest' in the property, established under leases granted prior to 1851. The net result of these provisions can be seen from the example given in the act, whereby a hypothetical tenant of thirteen years standing, holding a farm with a Griffith's valuation of £260, buildings excluded, would pay a rent of between £147 and £173 annually to the college.³⁶ This represented 56 to 66 per cent of Griffith's valuation for the same property. These calculations offered by way of example in schedule A of the act are further supported by the details of the earl of Leitrim's perpetuity rent recorded in the college's archive. Under the terms of the 1851 act, the earl was assessed for £2,555 8s. 4d. rent, or just 70 per cent of the £3,506 18s. 9d. the property was worth under Griffith's townland valuation.³⁷ This was due to the earl's longstanding tenure of the lands and the 'tenant's interest' he had established in those years.

However, Griffith was compelled by law to use the yearly value – the rent which a solvent tenant would pay yearly – to compute his valuations, so lease agreements, whilst useful, are not directly comparable. The importance of the Trinity College leases to this study is to show irrevocably that Griffith's intention was that his valuation should be used as a standard for rent. The Griffith brokered deal between the college and its tenants replaced a system, one element of which was that a fine was paid by the tenant when renewing the lease. This former arrangement caused an unbalanced distribution of the college's income among the college board members. The income distribution policy of the Trinity Board, before 1851, is not the concern of this study. However, the former Trinity rental agreement did show that, because rental agreements often included the payment of a fine either at the renewal date or on the death of one of the named lives, a direct comparison between rents and Griffith's valuation might not

³⁴ Vaughan, *Landlords and tenants* (Oxford, 1994), p. 13.

³⁵ R. B. MacCarthy, *The Trinity College estates*, p. 44.

³⁶ *The Trinity College, Dublin leasing and perpetuity act, 1851*, schedule A.

³⁷ Reproduced in MacCarthy, *The Trinity College estates*, p. 31.

accurately reflect rent to valuation ratio on any given estate. What the Trinity College lease agreement did comprehensively establish was that the rental of 1.1 per cent of the land area of Ireland was 3 per cent below Griffith's valuation in 1851. The question remains - what was the remaining 98.9 per cent worth?

Whilst the Trinity College, Dublin leasing and perpetuity act did set a definite rent standard for lands in 1851, it went beyond that and established a mechanism to keep rents in line with agricultural price movements. Although the 'provision was to cause endless trouble in the future'³⁸ it illustrates why Griffith incorporated a schedule of prices into the valuation acts (for the schedule of prices for agricultural produce in The Trinity College, Dublin leasing and perpetuity act, 1851, see table 6.1).

Table 6.1: Standard prices per hundredweight of the commodities employed to determine rents in The Trinity College, Dublin, leasing and perpetuity act, 1851.

Commodity	s.	d.
Wheat	8	4
Oats	5	6
Beef	41	1½
Mutton	47	1½
Butter	64	6

Source: The Trinity College, Dublin leasing and perpetuity act, 1851, schedule B.

This schedule of prices was to act as the base reference for the decadal rent review stipulated under the act. For each rent review the ten-year average price for the named products was to be applied to the 1851 rent in the proportion of five-elevenths for oats, two-elevenths for both butter and beef and one-eleventh for both wheat and mutton. So if by 1861, the date of the first proposed review of rents, the average price of oats had fallen by one-eleventh (9 per cent), the price of mutton would have had to rise by more than five-elevenths (45 per cent) to effect any increase in rents. Similarly, an increase in the order of 23 per cent would have been needed in the average price of butter or beef to offset a drop of one-eleventh in the price of oats. Whether similar proportions should be used in calculating the relative effect of changing agricultural commodity prices on general rent movements is a matter for further research, but what is certain is that appropriate rent increases should not, in Griffith's view, be directly correlated to price increases.

Despite the provision in the act for Trinity College rentals to track commodity price fluctuations the rents on the college estates were not substantially altered during

³⁸ MacCarthy, *The Trinity College estates*, p. 30.

the 1860s or 1870s³⁹ whereas rents in Ireland generally increased by 20 per cent.⁴⁰ The Trinity College, Dublin, leasing and perpetuity act, 1851 and its implementation show that fair rent and recognition of tenant interest were enshrined in law as early as 1851 for those privileged enough to hold Trinity leases. By granting perpetuity leases, the college provided its tenants with fixity of tenure. Therefore, after 1851, the Trinity College tenants had been granted the 3Fs of fixity of tenure, fair rent and if not free sale, certainly a recognition of tenants' interest in the land which they occupied. Furthermore, it gives an example of the contract that would have been agreed between a landlord and tenant if Richard Griffith facilitated the negotiations.

The reasoning behind the introduction of the 1852 valuation act

Whilst the precise reasons for the decision to introduce a new valuation act in 1852 are not clearly expounded in the sources, it is possible to determine the reasoning behind the decision. John Ball Greene's view was that the new valuation was required because 'the whole face of the country had changed [after the Famine] and we had to commence the whole thing again.'⁴¹ There is no doubt but that the emigration, death and displacement that the Famine had resulted in much disruption to the lists of occupiers drawn up as part of the poor law valuations and, consequently, a full review was required.

There were also a number of administrative problems with the 1846 act. For instance, Griffith was obliged to conduct two valuations simultaneously for both county cess and poor law rates. Section 39 of the 1846 act made provision for Griffith to continue with the valuation of townlands for the levying of the county cess according to the scale of prices used in both the 1826 and 1846 valuation acts (see table 6.2, p. 250), whereas section 9 of the 1846 act allowed for individual tenements to be valued for the assessment of poor law rates according to the actual rent paid. This was a cumbersome arrangement. Furthermore, there had been a reduction in the price of corn from that stipulated in the valuation acts and with the repeal of the Corn Laws this downward movement was, it was believed, set to continue. This rendered the value of corn relative to meat products, as recorded in the 1846 valuation act, inappropriate. However, the most compelling reason to call for a new valuation was the same as that which pertained in 1825 when the valuation process was initiated – to provide a uniform basis for local

³⁹ Vaughan, *Landlords and tenants*, Appendix 11, The Trinity college, Dublin leasing powers act (14 & 15 Vict., c.cxxviii (1 Aug. 1851), p. 260.

⁴⁰ Vaughan, *Landlords and tenants*, p. 51.

⁴¹ Evidence of Ball Greene to *Valuation committee* (1869). p. 6.

tax assessment in view of the fact that the country had been assessed under three different acts (1826 valuation act, 1838 poor law act and 1846 valuation) prior to 1852.

As things stood in 1850, the country had been assessed for local taxation under three different valuations: 1. the townland valuation (for county cess); 2. the discredited poor law guardians' valuations; 3. Griffith's poor law valuation. Although the 1846 valuation act did make provision to extend the tenement valuation beyond the six counties specified in the 1846 act into other counties under the sanction of the lord lieutenant,⁴² the situation remained that there was a lack of uniformity in tax assessment across the country especially as the original discredited poor law guardians' valuations were still in operation (for both poor law rates and franchise qualification purposes) in those counties which had not opted for revaluation under the 1846 act. Even those counties which had been valued by Griffith under the 1846 Griffith's poor law valuation act needed to have the list of occupiers corrected after the vicissitudes of the Famine. The 1846 act did allow for a review of the published valuation lists but with the ambiguous caveat that the review was to be undertaken 'within such a reasonable time thereafter [the last valuation] as shall be convenient and suitable'.⁴³

There was also a need to update the valuation list in order to reflect any changes to the built environment however it was also noted that levelling increased taxation on improved infrastructure could thwart development. Certainly, the Valuation Office was anxious that the imposition of local taxes on improvements to buildings or newly constructed buildings should not be an impediment to the development of the country. Therefore, it stipulated that all improvements would be given a seven-year tax break.⁴⁴ This encouraged improvements by removing the disincentive of a rise in liability for local taxation immediately after a capital investment was made.

Griffith consulted with lord lieutenant Lord Clarendon and other political figures on the drafting of a new valuation bill⁴⁵ and in May 1852 Griffith attended the house to lobby in favour of the act. Although, the debates in the houses of parliament on the 1852 valuation bill were described as 'not very full'.⁴⁶ Griffith, in a letter to the Valuation Office expressed his satisfaction with the 'very successful debate on the bill' and predicted that 'the bill w[ould] pass triumphantly'.⁴⁷ There was a distinct sense of

⁴² 9 & 10 Vict., c. 110, section 5 (some counties had acquiesced including Counties Kilkenny, Kildare and Queen's County).

⁴³ 9 & 10 Vict., c. 110, sections 11 and 21 respectively.

⁴⁴ 15 & 16 Vict., c. 63, section 24.

⁴⁵ For example see Richard Griffith, 'Notes relating to the tenement valuation bill', 4 May 1852 (N.L.I. Mayo papers, MS 13,403)

⁴⁶ Vaughan, 'Richard Griffith and the tenement valuation', p. 106.

⁴⁷ Griffith to (unnamed) Valuation Office personnel, 29 May 1852, (N.A.I., OL 2/27, n. p. [no. 4446]).

relief in the Dublin office ‘to find the proceedings in the house respecting the bill passed off so well and that nearly all [M.P.s] admitted the principle [of valuation] to be good.’ The Dublin office was particularly anxious that the new valuation act should pass all stages in the 1852 session, as valuation work under the 1846 act was nearing completion.⁴⁸ The inference was that unless the new bill was enacted, they too, like Ganly, faced the prospect of termination in their employment.

Griffith remained in London throughout June of 1852 in order to secure the successful passage of the valuation act, although his time in London was not exclusively devoted to valuation matters. Since April 1850, Griffith had “‘a room inside Trevelyan[’s office] assigned to [him] as an office”” while he endeavoured to resolve the administrative difficulties created by the extension of arterial drainage works (undertaken during the Famine) beyond the expenditure approved by the local landlords or the board of works.⁴⁹ This alleged maladministration was carried out under supervision of William Thomas Mulvany (? -1885) and seems to have been motivated by a desire, on Mulvany’s part, to secure additional relief work. In 1850, Mulvany left the employ of the board of works under a cloud of suspicion. This was Ireland’s loss, as having sought employment in Germany, Mulvany became the ‘outstanding personality in the industrial development of the Ruhr.’⁵⁰

Despite Griffith’s long periods of absence from the Dublin office, the routine valuation work continued. A proportion of that work concerned dispensing advice on the appropriate level of rent.⁵¹ Whether it was a small or large landholder, the answer usually made reference to the section 9 of the 1846 valuation act, which stated that the valuation was ‘made upon an estimate of the net annual value (that is to say), of the rent for which, one year with another, the [land] might in its actual state be reasonably expected to [be] let for’.⁵²

Putting the 1852 valuation act into effect

On 30 June 1852, the third and final major valuation act – An act to amend the laws relating to the valuation of rateable property in Ireland – was passed into law.⁵³ This act replaced all previous valuation acts and, henceforth, there was to be only one

⁴⁸ Unnamed Valuation Office personnel in reply to above. (N.A.I., OL 2/27, n.p. [no. 4447]).

⁴⁹ John O’Loan, ‘William Thomas Mulvany’ in *Administration*, vii, no. 4 (Winter 1980), p. 321, quotation from letter by Griffith to Larcom, 22 Apr. 1850.

⁵⁰ Loan, ‘Mulvany’, p. 332.

⁵¹ For examples see Valuation Office letter book esp. OL 2/27, n.p., nos 4475 (4 Jun 1852), 4486 and 4490 (both 7 Jun. 1852) (N.A.I.)

⁵² 9 & 10 Vict., c. 110, section 9.

⁵³ 15 & 16 Vict., c. 63 (30 June 1852).

valuation for the assessment county cess and poor law rates.⁵⁴ The principle of valuation was the same as previous acts, the individual holding was confirmed as the most appropriate base unit, and the basis of valuation was confirmed as the net annual value. The one significant difference between the 1852 act and previous valuation acts was that the price schedule had been adjusted to 1848-50 levels, with flax having been added to the agricultural commodities list, to the exclusion of potatoes (see table 6.2).

Table 6.2: The scales of prices per cwt. stipulated in the valuation acts of 1826, 1846 & 1852.

Commodity	Scale of prices per cwt. in 1826 & 1846 acts			Scale of prices per cwt. in the 1852 act			Percentage change (brackets denote negative)
	£	s.	d.	£	s.	d.	
Wheat	0	10	0	0	7	6	(25%)
Oats	0	6	0	0	4	10	(19%)
Barley	0	7	0	0	5	6	(21%)
Potatoes	0	1	7	N/A			N/A
Flax	N/A			2	9	0	N/A
Butter	3	9	0	3	5	4	(5%)
Beef	1	13	0	1	15	6	8%
Mutton	1	14	0	2	1	0	21%
Pork	1	5	0	1	12	0	28%

Source: Compiled from J. F. V. Fitz Gerald (*sic*), *A practical guide to the valuation of rent in Ireland* (Dublin, 1881), p. 99.

In order to compute his table of prices, Griffith had collected the returns of the weekly market prices from forty of the principal market towns in Ireland for the four years 1848 to 1851 (see appendix 6A). In the case of cereals, these returns were weighted for seasonal factors because of Griffith's opinion that the vast majority of sales of grain from tenant farmers took place during the months of October through to January. With regard to 'butcher's meat', Griffith contended that the market reports reflected retail prices, and not the prices paid to the farmers for their stock. Therefore, Griffith reduced the reported prices by one-eighth, or 2s. 6d. in the pound, in order to reflect the true price received by the farmers for their livestock.⁵⁵ He further qualified this point in his *Instructions* (1853) with the note that the price contained in the act was the 'live weight' price and that the market returns usually quoted processed meat sales.⁵⁶ Having made these additional computations, Griffith suggested to parliament on 2 May

⁵⁴ Preamble to 15 & 16 Vict., c. 63.

⁵⁵ *Return showing the amount of average prices of agricultural produce (arranged in provinces) of forty towns in Ireland, during the years 1849, 1850, 1851*, pp 4-5, H.C. 1852 (307), xlvi, 4-5.

⁵⁶ Griffith, *Instructions* (1853), p. 2.

1852 that his ‘table of agricultural prices be adopted as the basis of a uniform tenement valuation of Ireland’.⁵⁷ In addition to his 1848 to 1851 series of prices, Griffith had, in 1851, in anticipation of the valuation act reaching the floor of the house of commons in that year, computed a price table for the years 1848 to 1850 which he presented to the house on 1 May 1851.⁵⁸ Unquestionably, Griffith placed a lot of emphasis on calculating the appropriate commodity prices upon which to reference his valuation, and undoubtedly they were appropriate for valuation purposes in 1852, but having been weighted for seasonal factors (corn) and adjusted to live weigh equivalent (pasture) they were not suitable to be used for tracking agricultural prices unless similar adjustments were incorporated into the prices with which Griffith’s prices were being compared.⁵⁹

Following the successful passing of the valuation act in June 1852, Griffith’s valuation work progressed in earnest and the valuation lists for thirteen counties were completed by July of the following year (see table 6.3).

Table 6.3: List of counties, cities and boroughs showing the dates on which each tenement valuation was completed.

Counties, cities & boroughs	Date of publication	Counties, cities & boroughs	Date of publication
Carlow	28 June 1853	Bor of Drogheda	6 July 1855
Cork	20 July 1853	Meath	10 July 1855
Cork City	9 July 1853	Westmeath	5 July 1855
Dublin	5 May 1853	Clare	3 July 1856
Kerry	19 July 1853	Galway Town	14 July 1856
Kilkenny	8 July 1853	Cavan	25 June 1857
Kilkenny City	8 July 1853	Galway	19 June 1857
Limerick	29 June 1853	Leitrim	6 July 1857
Limerick City	28 June 1853	Mayo	13 July 1857
Queen’s	29 June 1853	Donegal	6 July 1858
Tipperary	29 June 1853	Roscommon	1 July 1858
Waterford	5 July 1853	Sligo	7 July 1858
Waterford Bor.	5 July 1853	Londonderry	16 July 1859
Dublin City	31 Oct. 1854	Tyrone	13 July 1860
Kildare	18 July 1854	Monaghan	1 July 1861
Wexford	7 July 1854	Antrim	10 July 1861
Wicklow	4 July 1854	Carrickfergus	10 July 1862
King’s	2 July 1854	Fermanagh	4 July 1863
Longford	6 July 1855	Down	12 July 1864
Louth	5 July 1855	Armagh	1 June 1865

Source: *Select committee on general valuation (1868-69)*, Appendix no. 8, p. 228.

⁵⁷ *Return showing the amount of average prices of agricultural produce ... 1849, 1850, 1851*, p. 5.

⁵⁸ *Return of maritime and internal markets of Ireland from which Mr. Griffith constructed the average scale of prices of agricultural produce, 1848 and 1849 [and 1850]*, H.C. 1851 (251), 1, 299.

⁵⁹ This subject is discussed further in chapter 7 below.

The counties completed in 1852 were clustered in the south of the country and included the six counties that were nominated in the 1846 act for Griffith's poor law tenement valuation (Dublin, Tipperary, Waterford, Cork, Limerick and Kerry). The *Instructions* (1853) (issued after August 1853) again advised the valuers to assess the intrinsic production capacity of the soil 'by digging up the surface', and then to place a valuation on the land.⁶⁰ However, this aspect of the valuation process had already been completed and recorded in the field books during the townland and poor law phases of the valuation. This information remained available to the valuers and the Valuation Office personnel. In effect, in order to complete the valuation under the 1852 act, the Valuation Office had only to revise the lists of occupiers and readjust the previous valuation to the new commodity prices. Section 9 of the 1852 act specified that the valuations made under the 1846 act could be used 'subject to such corrections and revisions' necessitated by the changes stipulated in the 1852 act.⁶¹ John Ball Greene, in his evidence to the 1869 valuation committee, confirmed that those valuations that were originally published under 9 & 10 Vict. [1846] were then 'reduced and altered to the scale contained in the 15 & 16 Vict. [1852]'.⁶² Griffith explained that the valuations carried out under the 1846 act were simply reduced, in the office, by a uniform percentage but that they were never published.⁶³ They were, however, produced in a manuscript form and distributed for the purposes of appeals.⁶⁴ Some of these manuscript copies survive. The valuation of the barony of Iffa and Offa West, County Tipperary is one such example. Although all other baronies in County Tipperary survive in their format under 9 & 10 Vict. c.110, Iffa and Offa West, uniquely, bear 15 & 16 Vict., c. 63 on its cover page (see plate 6.1 and 6.2). There are a number of other extant examples of manuscript valuation lists, mostly from County Cork.

⁶⁰ Griffith, *Instructions* (1853), pp 26-7.

⁶¹ Section 1 of 15 & 16 Vict., c. 63.

⁶² *Valuation committee* (1869), p. 5. iii, H.C. 1868-9 (362), ix, 17.

⁶³ *Valuation committee* (1869), p. 60. iii, H.C. 1868-9 (362), ix, 72.

⁶⁴ Evidence of Ball Greene to *Valuation committee* (1869), p. 5.

Plate 6.1: Title page of the valuation of Iffa and Offa West compiled in 1853 under 15 & 16 Vict. c. 63 (Griffith's valuation, Tipperary County Library, Thurles).

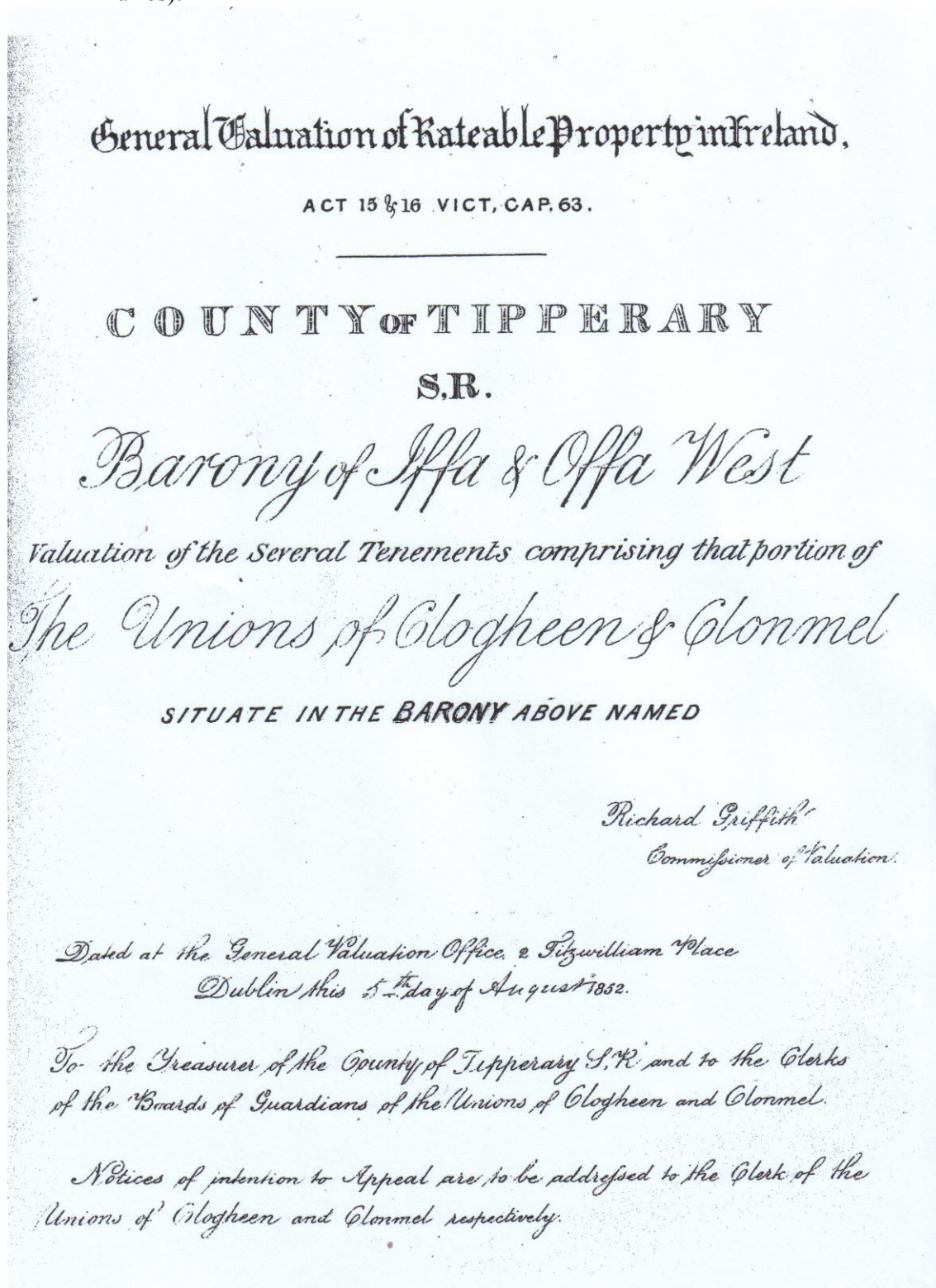


Plate 6.2: Internal page from the valuation of Iffa & Offa West (Griffith's valuation, Tipperary County Library, Thurles).

			1	2	3	4	5	6	7
	Over the ...		1	2	3	4	5	6	7
		Land	1	2	3	4	5	6	7
		No Offices and Land	6	0	23	3	15	0	2
		Land	2	1	24	0	15	0	12
		Land	2	0	24	0	15	0	12
		Land	1	2	17	1	0	0	
		Land	19	2	28	3	5	0	
		House and garden	0	0	32	0	3	0	0
			4	2	8	1	10	0	
			3	1	29	2	0	0	
			1	3	13	0	15	0	
			2	0	22	0	15	0	9
			1	1	14	0	10	0	
			3	0	1	0	15	0	
			3	3	27	2	15	0	
		House	-	-	-	-	-	0	5
								0	5
								0	5
		Land	1	2	31	0	5	0	0
								1	5
								1	5
			5	1	9	1	5	0	0
								0	15
								1	5
			8	0	30	1	5	0	3
								3	5
		No Offices and Land						1	15
		Land	3	0	31	0	10	0	0
								0	1
								0	5
								0	5
			3	1	18	0	5	0	0
								0	1
		No Offices and Land	11	1	5	7	11	0	1
		Land	2	1	25	0	15	0	
			6	0	9	1	14	0	
			2	1	22	0	16	0	14
			4	3	13	2	3	0	
			1	3	35	0	8	0	
								1	10
			4	0	7	1	10	0	1
			9	3	2	4	5	0	5
			1	2	11	0	10	0	0
			19	3	18	9	10	0	10
			7	0	7	4	15	0	1
			8	1	20	3	0	0	9
			12	2	20	7	8	0	1
			2	1	2	0	18	0	
			1	0	57	0	7	0	13
			5	0	9	3	2	0	
			7	0	17	4	5	0	1
			7	2	37	3	0	0	2
			2	1	19	1	5	0	
			1	0	26	0	6	0	
			1	3	19	0	14	0	5
			11	1	13	2	15	0	0
								1	0
			27	3	18	3	10	0	4
								1	5
								0	18
			3	3	38	0	18	0	0
			1	0	21	0	4	0	0
			6	2	23	1	0	0	1
			5	0	29	2	5	0	3
			2	3	20	0	10	0	0
			0	3	33	0	10	0	0
								0	5
			11	1	31	3	5	0	4
			1	0	2	0	4	0	0

Instructions to valuers

During his period of study in England and Scotland and throughout his twenty-five years as valuation commissioner, Griffith had accumulated detailed information on the factors that influenced the value of land. He had previously disseminated this knowledge to the valuers in his *Instructions for the guidance of district and assistant boundary surveyors, in the performance of their respective duties* (Dublin, 1833). Since its publication, Griffith had updated and revised this work through circulars and memoranda. As ‘the principle of the acts throughout was the same,’⁶⁵ the *Instructions* (1853) for Griffith’s general valuation of 1852 remained virtually the same as they had been for the 1846 valuation. He simply compiled the memoranda he had issued over the previous twenty-five years as valuation commissioner, edited them to some extent and formed them into a booklet on to which he attached a copy of his geological map (see appendix 6B).⁶⁶

One of the new elements that Griffith had to account for in his 1853 version of the *Instructions* (1853) was the valuation of railways and canals. Griffith was determined that valuation of both railways and canals should not be based solely on the value of the land upon which they were built but upon the net profits derived from the facility. By distributing the net profit of the railway (or canal), in proportion to the receipts accruing from each station on the line, the proportion of the total valuation of the railway company or canal in each union, parish and townland could be ascertained.⁶⁷ No other element of the valuation process caused more difficulty than the valuation of railways, and amending legislation was required to correct deficiencies in the 1852 act. The valuation of railways in both Ireland and British mainland continued to be a controversial issue throughout the nineteenth century and merits a study in its own right. For this study, it suffices to say that although the valuations of railways and canals became open to annual review after 1853 (17 Vict. c. 8 section 4), the method of valuation prescribed by Griffith in 1853, which was based on the net annual profits, remained in force.⁶⁸

A less contentious issue was the valuation of mills in general and watermills in particular. This was less controversial because, unlike railways, their employment was on the wane rather than expanding through the latter half of the nineteenth-century.

⁶⁵ Evidence of Griffith to *Valuation committee* (1869), p. 51.

⁶⁶ Evidence of Griffith to *Valuation committee* (1869), p. 37 (I am grateful to Dr Maire Kennedy of the Dublin City Library, Pearse Street, Dublin for supplying a digital copy of the map which accompanied the *Instructions* (1853).

⁶⁷ Griffith, *Instructions* (1853), p. 48.

⁶⁸ Evidence of Ball Greene to *Valuation committee* (1869), p. 16.

Under Griffith's instructions the dwelling house of the miller along with all other ancillary buildings were to be classed as offices, and therefore, attracted half the valuation of house property.⁶⁹ However, for water-powered mills the valuation process was complicated by the fact that 'in mills ... which use water-power, it [was] necessary to obtain [the water-power] value, and add that to the value of the buildings.' In order to assist his field valuers (and perhaps to indulge himself), Griffith drew up a comprehensive set of tables from which the hydro power of the mill could be calculated.⁷⁰ Because of the complexity of the calculations necessary, and because a separate series of mill books survive amongst the archives of the Valuation Office, it would seem that the valuation of mills was allocated to specific valuers. As with railways and canals, the valuation of mills warrant a detailed study in their own right, and the ongoing work by W. E. Hogg to catalogue the sources pertinent to such a study would be a useful starting point.⁷¹

Instructions to valuers: land

In his constant effort to maintain the uniformity of the valuation, Griffith provided reference tables of values, not only for mills, but for every variable factor which the valuator could encounter when conducting his work. In theory, the procedure which the valuator was to undertake was to firstly identify the boundary of an individual tenement and to number it. He was then to outline a plot of uniform quality land within the boundary of each farm on the Ordnance Survey sheet provided and to give that part an identification number. Then, by digging up the soil, he was to categorise the soil type into one of the soil sub-denominations prescribed by Griffith for either arable or pasture land (see tables 6.4 and 6.5). This soil quality type and value were then to be recorded into his field book and referenced to the number the valuator had already given to the part on the field map. By multiplying the value of each part by its area (calculated from the Ordnance map) the valuator was then in a position to place a value on the land in its ordinary situation. To compute the actual valuation, the valuator had then to consult the tables for local circumstances in order to make the additions or deductions which Griffith deemed necessary to bring the land values to a uniform scale for the assessment of local taxes.⁷²

⁶⁹ Griffith, *Instructions* (1853), p. 50.

⁷⁰ Griffith, *Instructions* (1853), pp 63-80.

⁷¹ See W. E. Hogg, *The millers & the mills of Ireland of about 1850* (Dublin, 2000).

⁷² Griffith, *Instructions* (1853), pp 6-36

Table 6.4: Scale of values for arable lands as supplied by Griffith to valuers.

Classes and Description.		Average Price per Acre, Statute.			Observations.	
CULTIVATED MOORS OR BOGS.	PRIME SOILS.	1. Very superior arable soil, consisting of friable clayey loam, deep and rich, lying well, neatly fielded on good sound clayey subsoil, having all the properties that constitute a superior soil. Average produce in wheat, 9 barrels per acre,	s.	d.	s.	The price inserted opposite each class of land, according to its respective produce, is what the valuator's field price should be in an ordinary situation, subject to be increased or reduced for particular local circumstances, together with deductions for rates and taxes.
		2. Superior arable, strong, deep, and rich, with inferior spots deducted, lying well on good clay subsoil,	30	0	to 26	
		3. Superior arable, not so deep as the foregoing, or good alluvial soils—surface a little uneven,	27	0	to 24	
	MEDIUM SOILS.	4. Good medium loams, or inferior alluvial land of an even quality,	25	0	to 22	
		5. Good loams, with inferior spots deducted,	21	0	to 18	
		6. Medium land, even in quality, rather shallow, steep, and rocky,	17	6	to 15	
	POOR SOILS.	7. Cold soil, rather shallow and mixed, lying steep on cold clayey or cold wet sandy subsoil,	14	0	to 10	
		8. Poor dry worn clayey or sandy soil, on gravelly or sandy subsoil,	9	0	to 7	
		9. Very poor cold worn clayey or poor dry shallow sandy soil, or high steep rocky bad land,	6	6	to 5	
	CULTIVATED MOORS OR BOGS.	10. Good heavy moor, well drained on good clayey subsoil,	4	0	to 1	
		11. Medium moory soil, drained and in good condition,	12	0	to 10	
		12. Poor moory or boggy arable, wet, and un-mixed with earth,	9	0	to 6	
		5	6	to 1		

Source: Griffith, *Instructions* (1853), p. 27.

Table 6.5: Scale of values for pasturelands as supplied by Griffith to valuers

Classes and Description.	Acres, Statute.	Average			Price per Acre.	Observations.
		Stock in				
		Cattle.	Sheep.	Swine		
FEEDING LAND.						
1. Very superior fattening land soil composed of finely comminuted loam, producing the most succulent qualities of grass exclusively used for finishing heavy cattle and sheep,	10	Two sets of cattle of six each set, from 1st April to 1st Sept. finished.	One set of sheep 5 to each acre for 3 months.	-	s. s. 35 to 31	This particular description of soil being generally used for "finishing" cattle and sheep, the latter replace the former when finished for the market.
DAIRY LAND.						
2. Superior dairy pasture or fattening land, with verges of prime heavy moors, all having a grassy tendency,	15	Six and 3 calves.	-	3	30 „ 24	This land is calculated at 3½ firkins of butter to each cow.
3. Good dairy pasture on clay or sandy soils, or good rocky pasture, each adapted to dairy purposes or fattening sheep,	20	Six and 3 calves.	-	3	23 „ 17	This soil is calculated at 2½ firkins of butter to each cow.
4. Tolerable mixed clayey or moory pastures, or good rocky pasture, adapted to dairy purposes or the rearing of young cattle or sheep,	25	Six and 3 calves.	-	3	16 „ 11	This description of soil is calculated at 2½ firkins of butter to each cow.
STORE PASTURE.						
5. Coarse sour rushy pasture on shallow clayey or moory soil or dry rocky shrubby pasture, adapted to the rearing of young cattle or store sheep,	30	The different quantities included in this brace are calculated at nine 2 year old heifers equal to 6 collop for each subdivision.	Or 36 one year old sheep, in each case, for the year.	-	10 „ 5	This description of soil is calculated for the purpose of rearing young cattle or sheep.
6. Inferior coarse sour pasture on cold shallow clayey or shallow moory soil, or dry rocky shrubby pasture, chiefly adapted to winterage for young cattle or store sheep,	35			-	6 „ 4	
7. Good mixed green and heathy pasture in the homestead of mountains or inferior dry rocky shrubby pasture, adapted to the rearing of light dry cattle or sheep,	40			-	3 0	The description of land that this brace includes ranges from coarse sour verges, inferior dry rocky pastures, and mixed green and heathy pastures, chiefly adapted and generally used for the rearing of young cattle of an inferior description.
8. Mixed green and heathy mountain pasture, or inferior close rocky or shrubby pasture, adapted to the rearing of young cattle or sheep,	45	These two divisions are calculated at eighteen one year old heifers, equal to 6 collop, for the year, in each subdivision.	Or 36 one year old sheep, in each case, for the year.	-	2 0	
9. Mixed brown heathy pastures with spots of green intermixed, or very inferior bare rocky pastures, or steep shrubby banks near homestead,	50			-	1s. to 9d	
10. Heathy pastures high and remote, or cut away bog, partly pasturable,	-			-	8d to 4d	
11. Red bog or coarse high remote mountain tops,	-			-	3d to ½d	
12. Precipitous cliffs,	-			-	-	

NOTE.—The price inserted opposite each class of lands, according to its respective produce, is what the valuator's field price should be in an ordinary situation, subject to be increased or reduced for particular local circumstances, together with deductions for rates and taxes.

Source: Griffith, *Instructions* (1853), p. 30.

The value provided for each class of land was, in Griffith's view, proportional to the production capacity of each soil type in its ordinary situation. As with Griffith's instructions to the townland valuers, the valuator, having assessed the value of land in its value in an 'ordinary situation' was then to adjust this ordinary value for 'local circumstances'. The 'local circumstances' included such diverse factors as the proportionate increase in the value of land in relation to its distance from and size of centres of population and the availability of seaweed. Griffith also provided the valuers with tables upon which to base the additions or deductions, these variable elements of the valuation process (see tables 6.6 and 6.7).

Table 6.6: Proportionate increase in the value of land in relation to its distance from and size of centres of population

Class.	Population.	Distance in Miles.															
		Town- lands.	$\frac{1}{2}$.	1.	2.	3.	4.	5.	6.	7.	8.	9.	9 $\frac{1}{2}$.	10.			
9	From 250 to 500,	-	s. d. 2 0	s. d. 1 0	s. d. 0 6	-	-	-	s. d. 1 0	s. d. 0 6	-	-	-	-	-	-	-
8	„ 500 „ 1,000,	-	3 0	2 0	1 0	0 6	-	-	-	-	-	-	-	-	-	-	-
7	„ 1,000 „ 2,000,	-	4 0	3 0	2 0	1 0	0 6	-	-	-	-	-	-	-	-	-	-
6	„ 2,000 „ 4,000,	-	6 0	5 0	3 0	2 0	1 0	0 6	-	-	-	-	-	-	-	-	-
5	„ 4,000 „ 8,000,	-	-	8 0	6 0	4 0	2 0	1 0	0 6	-	-	-	-	-	-	-	-
4	„ 8,000 „ 15,000,	-	-	10 0	8 0	6 0	4 0	2 0	1 0	0 6	-	-	-	-	-	-	-
3	„ 15,000 „ 19,000,	-	-	12 0	10 0	8 0	6 0	4 0	2 0	1 0	0 6	-	-	-	-	-	-
2	„ 19,000 „ 75,000,	-	-	-	14 0	12 0	10 0	8 0	6 0	4 0	2 0	1 0	0 6	-	-	-	-
1	„ 75,000 and upwards,	-	-	-	-	22 0	20 0	18 0	15 0	10 0	6 0	3 0	2 0	1 0	-	-	-

Source: Griffith, *Instructions*, (1853), p. 43

Table 6.7: Proportionate increase in the value of land in relation to the availability of seaweed.

DISTANCE COUNTED IN MILES FROM THE PLACE WHERE THE SEA-WEED IS PROCURED.							
Description of Supply.	MILES.						
	1	1 $\frac{1}{2}$	2	2 $\frac{1}{2}$	3	3 $\frac{1}{2}$	4
Rather Scarce, . . .	s. d. 2 0	s. d. 1 6	s. d. 1 0	-	-	-	-
Middling, . . .	3 0	2 6	2 0	1 6	1 0	-	-
Plentiful, . . .	4 0	3 6	3 0	2 6	2 0	1 6	1 0

Source: Griffith, *Instructions* (1853), p. 40.

With experience, those valuers who had become comfortable with the scale of values would know intuitively the value of a property without filling up the forms. However, the Valuation Office insisted on the forms being diligently completed. Before signing off on his field books, the valuator was further obliged to include the name of occupier, immediate lessor (i.e. landlord), and a description of the holding, in addition to information on rent and tenure arrangements relative to the property. This information went into the appropriate columns of the pre-printed field books supplied to the valuers.⁷³

Instructions to valuers: buildings

Under the terms of the 1852 act, the valuation placed on buildings was to represent an estimate of the ‘rent for which, one year with another the [building] might in its actual state be expected to let from year to year’, with a deduction made for the average annual costs of maintaining the building in sound repair.⁷⁴ Griffith’s interpretation of the act was that the ‘value of a building [was] equivalent to a fair percentage on the amount of money expended in its construction, and it varies directly in proportion to the solidity of the structure, combined with age, state of repair and capacity.’ As with the townland valuation instructions, Griffith issued a series of tables to assist in the valuation of buildings. Buildings were to be categorised as either houses or offices. Houses consisted of all permanent dwellings, factories, mills, cow houses, stables etc., and included public buildings and offices.⁷⁵ The value of an outbuilding was half the value of a dwelling of the same quality and size.⁷⁶ As with the townland valuation, all buildings were further classified with reference to their age and type of materials used in their construction (see table 6.8).

⁷³ Griffith, *Instructions* (1853), esp. pp. 92-99.

⁷⁴ 15 & 16 Vict., c. 63, section 11.

⁷⁵ Griffith, *Instructions* (1853), p. 49 (see also chapter 3 above).

⁷⁶ Griffith, *Instructions* (1853), p. 115.

Table 6.8: Classification of buildings.

NEW, OR NEARLY NEW	
A.+	Built or ornamented with cut stone, and of superior solidity and finish.
A.	Very substantial building and finish, without cut stone ornament.
A.-	Ordinary building and finish, or either of the above when built 20 or 25years.
MEDIUM	
B.+	Medium (not new), but in sound order, and good repair.
B.	Medium, slightly decayed, but in good repair.
B.-	Medium, deteriorated by age, and not in perfect repair.
OLD	
C.+	Old, but in repair.
C.	Old and out of repair.
C.-	Old and dilapidated, scarcely habitable.

Source: Griffith, *Instructions* (1853), p. 50.

Having classified a building, the valuator was instructed to determine the cubic capacity of the dwelling or office. The cubic capacity of the buildings was to be expressed, not in cubic feet or cubic yards, but in a new unit of measurement that Griffith called ‘measure’, and which he defined as ‘containing ten square feet [of floor area] by ten feet in height.’ Griffith decided that the rental value of single storey buildings were more valuable than buildings of two or more storeys and therefore, according to Griffith’s calculations, the value of one ‘measure’ for an ordinary single storey dwelling was $7\frac{1}{4} d.$, while the value of the same class of dwelling, but containing two storeys was $12\frac{3}{4} d.$ per measure, with further proportionate deductions to be made as the number of storeys further increased.⁷⁷

In his *Instructions* (1853) Griffith introduced a further exception to these calculations to accommodate farm buildings that were above the standard height of eight feet for out-offices. In valuing unusually high buildings, the valuator was instructed to compute the cubic capacity (measures) of the building at the standard height of eight feet for farm buildings unless the building contained a loft or the building was used as a grain store.⁷⁸ And at the other end of the scale from farm buildings – ‘large country houses occupied by gentlemen’ – Griffith, as he had also done in the townland valuation, made provision for reductions of between 2.5 per cent to 40 per cent on the cubic measurement. In addition, citing the example of Darryane Abbey, the residence of Maurice O’Connell, Griffith proposed that where portions of larger country houses had become less functional as a result of poorly designed or inappropriate additions having been made

⁷⁷ Griffith, *Instructions* (1853), p. 51.

⁷⁸ Griffith, *Instructions* (1853), p. 53.

that is to say, windows may have been built up, certain rooms may have necessarily become passages to the new buildings ...In all such cases a considerable deduction should be made from the prices given by the tables for such [unfunctional] portions of the house, say one-fourth, one third, one-half, as each case may require.⁷⁹

Griffith did provide the valuers with a series of tables from which the prescribed valuation of buildings could be ascertained readily by those familiar to the system (see table 6.9). As with the valuation of land where the valuers were also supplied with pre-printed field books, pre-printed house books were supplied for building valuations.

Table 6.9: Table for calculating the value of houses in towns.

Breadths of Houses frequently to be met with.			HEIGHTS IN FEET.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
			1 A—	B+	B—	C+	2 B+	B—	B—	C+	5 5½	6 6½	7 7½	8	9	10	10½	11 11½	12 12½	13 13½	14 14½	15 15½	16 16½	17 17½	18 18½	19 19½	20 20½	21 21½	22 22½	23 23½	24 24½	25 25½	26 26½	27 27½	28 28½	29 29½	30 30½	31 31½	32 32½	33 33½	34 34½	35 35½	36 36½	37 37½	38 38½	39 39½	40 40½	41 41½	42 42½	43 43½	44 44½	45 45½	46 46½	47 47½	48 48½	49 49½	50 50½	51 51½	52 52½	53 53½	54 54½	55 55½	56 56½	57 57½	58 58½	59 59½	60 60½	61 61½	62 62½	63 63½	64 64½	65 65½	66 66½	67 67½	68 68½	69 69½	70 70½	71 71½	72 72½	73 73½	74 74½	75 75½	76 76½	77 77½	78 78½	79 79½	80 80½	81 81½	82 82½	83 83½	84 84½	85 85½	86 86½	87 87½	88 88½	89 89½	90 90½	91 91½	92 92½	93 93½	94 94½	95 95½	96 96½	97 97½	98 98½	99 99½	100 100½	101 101½	102 102½	103 103½	104 104½	105 105½	106 106½	107 107½	108 108½	109 109½	110 110½	111 111½	112 112½	113 113½	114 114½	115 115½	116 116½	117 117½	118 118½	119 119½	120 120½	121 121½	122 122½	123 123½	124 124½	125 125½	126 126½	127 127½	128 128½	129 129½	130 130½	131 131½	132 132½	133 133½	134 134½	135 135½	136 136½	137 137½	138 138½	139 139½	140 140½	141 141½	142 142½	143 143½	144 144½	145 145½	146 146½	147 147½	148 148½	149 149½	150 150½	151 151½	152 152½	153 153½	154 154½	155 155½	156 156½	157 157½	158 158½	159 159½	160 160½	161 161½	162 162½	163 163½	164 164½	165 165½	166 166½	167 167½	168 168½	169 169½	170 170½	171 171½	172 172½	173 173½	174 174½	175 175½	176 176½	177 177½	178 178½	179 179½	180 180½	181 181½	182 182½	183 183½	184 184½	185 185½	186 186½	187 187½	188 188½	189 189½	190 190½	191 191½	192 192½	193 193½	194 194½	195 195½	196 196½	197 197½	198 198½	199 199½	200 200½	201 201½	202 202½	203 203½	204 204½	205 205½	206 206½	207 207½	208 208½	209 209½	210 210½	211 211½	212 212½	213 213½	214 214½	215 215½	216 216½	217 217½	218 218½	219 219½	220 220½	221 221½	222 222½	223 223½	224 224½	225 225½	226 226½	227 227½	228 228½	229 229½	230 230½	231 231½	232 232½	233 233½	234 234½	235 235½	236 236½	237 237½	238 238½	239 239½	240 240½	241 241½	242 242½	243 243½	244 244½	245 245½	246 246½	247 247½	248 248½	249 249½	250 250½	251 251½	252 252½	253 253½	254 254½	255 255½	256 256½	257 257½	258 258½	259 259½	260 260½	261 261½	262 262½	263 263½	264 264½	265 265½	266 266½	267 267½	268 268½	269 269½	270 270½	271 271½	272 272½	273 273½	274 274½	275 275½	276 276½	277 277½	278 278½	279 279½	280 280½	281 281½	282 282½	283 283½	284 284½	285 285½	286 286½	287 287½	288 288½	289 289½	290 290½	291 291½	292 292½	293 293½	294 294½	295 295½	296 296½	297 297½	298 298½	299 299½	300 300½	301 301½	302 302½	303 303½	304 304½	305 305½	306 306½	307 307½	308 308½	309 309½	310 310½	311 311½	312 312½	313 313½	314 314½	315 315½	316 316½	317 317½	318 318½	319 319½	320 320½	321 321½	322 322½	323 323½	324 324½	325 325½	326 326½	327 327½	328 328½	329 329½	330 330½	331 331½	332 332½	333 333½	334 334½	335 335½	336 336½	337 337½	338 338½	339 339½	340 340½	341 341½	342 342½	343 343½	344 344½	345 345½	346 346½	347 347½	348 348½	349 349½	350 350½	351 351½	352 352½	353 353½	354 354½	355 355½	356 356½	357 357½	358 358½	359 359½	360 360½	361 361½	362 362½	363 363½	364 364½	365 365½	366 366½	367 367½	368 368½	369 369½	370 370½	371 371½	372 372½	373 373½	374 374½	375 375½	376 376½	377 377½	378 378½	379 379½	380 380½	381 381½	382 382½	383 383½	384 384½	385 385½	386 386½	387 387½	388 388½	389 389½	390 390½	391 391½	392 392½	393 393½	394 394½	395 395½	396 396½	397 397½	398 398½	399 399½	400 400½	401 401½	402 402½	403 403½	404 404½	405 405½	406 406½	407 407½	408 408½	409 409½	410 410½	411 411½	412 412½	413 413½	414 414½	415 415½	416 416½	417 417½	418 418½	419 419½	420 420½	421 421½	422 422½	423 423½	424 424½	425 425½	426 426½	427 427½	428 428½	429 429½	430 430½	431 431½	432 432½	433 433½	434 434½	435 435½	436 436½	437 437½	438 438½	439 439½	440 440½	441 441½	442 442½	443 443½	444 444½	445 445½	446 446½	447 447½	448 448½	449 449½	450 450½	451 451½	452 452½	453 453½	454 454½	455 455½	456 456½	457 457½	458 458½	459 459½	460 460½	461 461½	462 462½	463 463½	464 464½	465 465½	466 466½	467 467½	468 468½	469 469½	470 470½	471 471½	472 472½	473 473½	474 474½	475 475½	476 476½	477 477½	478 478½	479 479½	480 480½	481 481½	482 482½	483 483½	484 484½	485 485½	486 486½	487 487½	488 488½	489 489½	490 490½	491 491½	492 492½	493 493½	494 494½	495 495½	496 496½	497 497½	498 498½	499 499½	500 500½	501 501½	502 502½	503 503½	504 504½	505 505½	506 506½	507 507½	508 508½	509 509½	510 510½	511 511½	512 512½	513 513½	514 514½	515 515½	516 516½	517 517½	518 518½	519 519½	520 520½	521 521½	522 522½	523 523½	524 524½	525 525½	526 526½	527 527½	528 528½	529 529½	530 530½	531 531½	532 532½	533 533½	534 534½	535 535½	536 536½	537 537½	538 538½	539 539½	540 540½	541 541½	542 542½	543 543½	544 544½	545 545½	546 546½	547 547½	548 548½	549 549½	550 550½	551 551½	552 552½	553 553½	554 554½	555 555½	556 556½	557 557½	558 558½	559 559½	560 560½	561 561½	562 562½	563 563½	564 564½	565 565½	566 566½	567 567½	568 568½	569 569½	570 570½	571 571½	572 572½	573 573½	574 574½	575 575½	576 576½	577 577½	578 578½	579 579½	580 580½	581 581½	582 582½	583 583½	584 584½	585 585½	586 586½	587 587½	588 588½	589 589½	590 590½	591 591½	592 592½	593 593½	594 594½	595 595½	596 596½	597 597½	598 598½	599 599½	600 600½	601 601½	602 602½	603 603½	604 604½	605 605½	606 606½	607 607½	608 608½	609 609½	610 610½	611 611½	612 612½	613 613½	614 614½	615 615½	616 616½	617 617½	618 618½	619 619½	620 620½	621 621½	622 622½	623 623½	624 624½	625 625½	626 626½	627 627½	628 628½	629 629½	630 630½	631 631½	632 632½	633 633½	634 634½	635 635½	636 636½	637 637½	638 638½	639 639½	640 640½	641 641½	642 642½	643 643½	644 644½	645 645½	646 646½	647 647½	648 648½	649 649½	650 650½	651 651½	652 652½	653 653½	654 654½	655 655½	656 656½	657 657½	658 658½	659 659½	660 660½	661 661½	662 662½	663 663½	664 664½	665 665½	666 666½	667 667½	668 668½	669 669½	670 670½	671 671½	672 672½	673 673½	674 674½	675 675½	676 676½	677 677½	678 678½	679 679½	680 680½	681 681½	682 682½	683 683½	684 684½	685 685½	686 686½	687 687½	688 688½	689 689½	690 690½	691 691½	692 692½	693 693½	694 694½	695 695½	696 696½	697 697½	698 698½	699 699½	700 700½	701 701½	702 702½	703 703½	704 704½	705 705½	706 706½	707 707½	708 708½	709 709½	710 710½	711 711½	712 712½	713 713½	714 714½	715 715½	716 716½	717 717½	718 718½	719 719½	720 720½	721 721½	722 722½	723 723½	724 724½	725 725½	726 726½	727 727½	728 728½	729 729½	730 730½	731 731½	732 732½	733 733½	734 734½	735 735½	736 736½	737 737½	738 738½	739 739½	740 740½	741 741½	742 742½	743 743½	744 744½	745 745½	746 746½	747 747½	748 748½	749 749½	750 750½	751 751½	752 752½	753 753½	754 754½	755 755½	756 756½	757 757½	758 758½	759 759½	760 760½	761 761½	762 762½	763 763½	764 764½	765 765½	766 766½	767 767½	768 768½	769 769½	770 770½	771 771½	772 772½	773 773½	774 774½	775 775½	776 776½	777 777½	778 778½	779 779½	780 780½	781 781½	782 782½	783 783½	784 784½	785 785½	786 786½	787 787½	788 788½	789 789½	790 790½	791 791½	792 792½	793 793½	794 794½	795 795½	796 796½	797 797½	798 798½	799 799½	800 800½	801 801½	802 802½	803 803½	804 804½	805 805½	806 806½	807 807½	808 808½	809 809½	810 810½	811 811½	812 812½	813 813½	814 814½	815 815½	816 816½	817 817½	818 818½	819 819½	820 820½	821 821½	822 822½	823 823½	824 824½	825 825½	826 826½	827 827½	828 828½	829 829½	830 830½	831 831½	832 832½	833 833½	834 834½	835 835½	836 836½	837 837½	838 838½	839 839½	840 840½	841 841½	842 842½	843 843½	844 844½	845 845½	846 846½	847 847½	848 848½	849 849½	850 850½	851 851½	852 852½	853 853½	854 854½	855 855½	856 856½	857 857½	858 858½	859 859½	860 860½	861 861½	862 862½	863 863½	864 864½	865 865½	866 866½	867 867½	868 868½	869 869½	870 870½	871 871½	872 872½	873 873½	874 874½	875 875½	876 876½	877 877½	878 878½	879 879½	880 880½	881 881½	882 882½	883 883½	884 884½	885 885½	886 886½	887 887½	888 888½	889 889½	890 890½	891 891½	892 892½	893 893½	894 894½	895 895½	896 896½	897 897½	898 898½	899 899½	900 900½	901 901½	902 902½	903 903½	904 904½	905 905½	906 906½	907 907½	908 908½	909 909½	910 910½	911 911½	912 912½	913 913½	914 914½	915 915½	916 916½	917 917½	918 918½	919 919½	920 920½	921 921½	922 922½	923 923½	924 924½	925 925½	926 926½	927 927½	928 928½	929 929½	930 930½	931 931½	932 932½	933 933½	934 934½	935 935½	936 936½	937 937½	938 938½

Office assessment of valuation books

When received in the Valuation Office, the field books and house books were scrutinised, and in line with the system operated under the townland valuation checks were routinely conducted on all field and house books, in order to ensure continued uniformity.⁸⁰ The final valuation placed on the lands was determined in the office following a series of checks and balances including the allowances for rates and taxes paid.⁸¹ The National Archives of Ireland is usually referenced as the repository for the Valuation Office field books. Owing to the abundance of the material and difficulty of distinguishing between the different stages of the valuation process that the books relate to, use of this material can be difficult, particularly if it is presented to the researcher in microfilm format. The Valuation Office, Irish Life Centre, Dublin holds an almost complete set of field books/house books which relate to the 1852 valuation, although this set is generally not available for public viewing.⁸²

The appeals process

When all the checks and balances had been completed in the Valuation Office, and the valuation of a union was deemed ready for public scrutiny copies were sent to the clerk of the union. Under the valuation act of 1852, these completed valuation lists had to be displayed on the door of the local established church ‘and on the door of any one Roman Catholic chapel and the Presbyterian meeting-house’ within each parish for twenty-one days.⁸³ Ball Greene, in his evidence to the 1869 valuation committee, stated that between 200 and 250 copies of the valuation lists were supplied to the unions. These were then made available in the poor house and police barracks for inspection for about twenty-six days. Any appeals lodged were forwarded to the Valuation Office and an experienced valuator, who had not previously been involved in the valuation of the union, was sent to investigate the appeals. If the appeal was upheld the valuation lists were altered, if not they stood and any further appeal had to be made within twenty-one days to the next general or quarter session ‘if they choose to prosecute it. After that the valuation became fixed for a period of fourteen years.’⁸⁴

In his evidence, Ball Greene recounted that there had been an ‘incredible number of appeals’ arising from his first poor law valuation during the Famine, but only

⁸⁰ Evidence of Griffith to the *Valuation committee* (1869), p. 52.

⁸¹ Evidence of Griffith, *Valuation committee* (1869), p. 200.

⁸² See J. R. Reilly, *Richard Griffith and his valuations of Ireland with an inventory of the books of the general valuation of rateable property in Ireland* (Baltimore, 2001) for a comprehensive listing of the repositories associated with Griffith’s work.

⁸³ 15 & 16 Vict., c. 63, section 28.

⁸⁴ Evidence of Ball Greene to *Valuation committee* (1869), p. 2; 15 & 16 Vict., c. 63, section 32.

very few arising from the 1852 valuation: these were generally settled by sending a valuator to re-examine the land parcel or building in question. Some appeals had progressed to the courts, but they ‘rarely succeeded, because [the Valuation Office] never [went] to court unless we are perfectly satisfied that [we had] a very good case.’ Indeed for the uninitiated – the ordinary tenant farmer – the complexities of the valuation process, the intricate calculations for the valuation of both land and buildings, made the valuation system incomprehensible, and this severely militated against successful appeals. Ball Greene, perhaps mindful of this, sought to assure the valuation committee that the Valuation Office had gained the confidence of the people and that whenever a query was received, including appeals against annual revisions of buildings, an examination would be made into the case.⁸⁵

The annual revisions of valuations

Dramatic events such as death or evictions, plus ordinary changes in ownership or occupancy of property meant that in order for the taxation system to work the valuation lists had to be revised to record these changes. Any interested party could notify the valuation department that such an alteration had taken place requiring changes to the valuation lists, but it was the duty of the rate collector to inform the clerk of the union of any alteration in the status of a property, either through material changes to the structure of the buildings or to the occupiers of the property. When notified of these changes the Valuation Office either sent a valuator to examine the alterations, or the printed valuation lists were forwarded to Dublin for correction. The method of recording the changes was cumbersome. A line was drawn through the name of the incumbent and the new occupant’s name was simply written in above the old one on the printed valuation lists. Needless to say, this resulted in a rather cramped valuation list if a series of changes to occupiers had to be recorded for a single property. No alteration could be made to the valuation of land. The valuation of buildings could be changed if there was an improvement made to a building, or a new building erected, subject to the seven year moratorium afforded to improvements. Similarly, the valuation lists could be reduced if a building fell into disrepair. In 1868, there were 190,000 alterations made to the valuation lists,⁸⁶ the total cost of which was estimated at £24,400. One moiety of that sum was paid by central government and the other was levied on the poor law unions.⁸⁷

⁸⁵ Evidence of Ball Greene to *Valuation committee* (1869), p. 13.

⁸⁶ Evidence of Ball Greene to *Valuation committee* (1869), p. 10.

⁸⁷ Evidence of Ball Greene to *Valuation committee* (1869), p. 13.

The completion of the valuation

Although the addition of flax (a crop predominantly grown in Ulster) to the commodity reference scale introduced a new factor to the valuation of Ulster, the fact that the field boundaries had not been included on the Ordnance Survey maps of Ulster had retarded the valuation process in that province. Consequently, it was June 1865 before the value of every acre of Irish land and building was published,⁸⁸ although evidently the valuation process had been completed some time before then. The wealth of every person of property, the occupier of every tenement, and their immediate lessor's identity were available to public scrutiny.⁸⁹ A process which had begun in 1826, for the limited purpose of producing a uniform standard for the collection of grand jury cess, had gone through several different incarnations to become a general standard of valuation for Ireland, capable of serving many different purposes and enduring for over 100 years.

As Griffith's valuation of the various counties was published, it was adopted as the basis for collection of both county cess and poor law rates. Griffith's general valuation was also to be used for a variety of other administrative and financial purposes. It was used as the 1852 act had prescribed, as 'the test for the electoral franchise', and Griffith claimed that many landlords used his valuation as a basis for rent.⁹⁰ It was used to designate congested districts. The encumbered estates court advertised the valuation of the properties it sold and the board of works advanced up to twenty times the valuation as loans to prospective purchasers.⁹¹ Irrespective of any genuine irregularities that were identified subsequent to the publication of the valuation lists, under the 1852 valuation act the valuation of land was settled for fourteen years. After the lapse of that fourteen-year period, on application by the grand jury and with the approval of the lord lieutenant, the intention of the 1852 valuation act was that a revaluation would be undertaken. However, the wording of the relevant section was ambiguous. It did not stipulate that a revaluation was required to be undertaken, nor did it stipulate how the revaluation was to be funded.⁹² Owing to these oversights in the legislation, no revaluation was ever undertaken.

The combined cost of the Griffith's poor law valuation and the general valuation,

⁸⁸ Evidence of Ball Greene to *Valuation committee* (1869), p. 228.

⁸⁹ J. H. Andrews, 'Jones Hughes's Ireland: A literary quest' in W. J. Smyth and Kevin Whelan (eds), *Common ground* (Cork, 1988), p. 6.

⁹⁰ Griffith to Lord Wrottesley, 8 Apr. 1858 (N.A.I., OL 2/16 [pp 85-6]) quoted in Vaughan, *Landlords and tenants*, p. 60.

⁹¹ Evidence of Ball Greene to *Valuation committee* (1869), p. 23; *The Bessborough commission*, p. 33.

⁹² 15 & 16 Vict., c. 63, section 34.

originally begun under the 1846 act and completed in 1864, was calculated at £325,000 with a further cost of £160,000 for the original townland valuation.⁹³ This would make a total of £485,000 or, on average, less than 6*d.* per acre or 4.2 per cent of the valuation of Ireland's 20,000,000 acres. This compared favourably with the cost of private valuations of estates which Vaughan has shown to have cost up to 1*s.* 9*d.* per acre.⁹⁴ The cost efficiency is even more impressive as, during the valuation, changes to the legislation had caused Griffith a certain amount of duplication of effort. As he had pointed out, the cost of valuing the northern counties was greatly increased by having to employ surveyors to draw in the field divisions in those counties where the Ordnance Survey had not been required to do so when mapping the areas in the first instance.⁹⁵

In December 1864, the day arrived when Griffith received the last printed valuation book to be completed – the union of Armagh – on 5 December 1864. With a hint of subdued celebration, he wrote to Larcom.

I have this day received a printed copy of the Union of Armagh valuation which is the last & completes the Tenement Valuation of Ireland !!! being the poor law valuation of the 163 unions. ... I shall call on you tomorrow & bring it with me. We can then consider what measures can, in prudence be adopted relating to the employment of our people.⁹⁶

What transpired the next day between Larcom and Griffith is not known but it is evident that on that on 6 December 1864, the day after the completion of the valuation, Griffith compiled a memorandum, which he presented to Larcom, in relation to his favoured topic - in respect of the waste land of Ireland and the employment of the people (see appendix 6D).⁹⁷ Griffith's continuing efforts to instigate reclamation works was not his only altruistic pursuit at this time. He had, since 1860, been involved in efforts to improve labourers' dwellings. Perhaps motivated by general report on the 1851 Irish census which stated that the physical, intellectual, moral and social state of the working classes was directly affected by their living conditions,⁹⁸ Griffith lent his name to a pamphlet to promote a government sponsored scheme which made loans available for the construction of labourers' cottages.⁹⁹ Following the success of that scheme, Griffith engaged in correspondence with the treasury seeking improvements to, and the

⁹³ Evidence of Ball Greene to *Valuation committee* (1869), p. 3 (the townland valuation was completed for all thirty-two counties under the 1852 legislation (see chapter 3 above)).

⁹⁴ Vaughan, *Landlords and tenants*, p. 58.

⁹⁵ Evidence of Griffith to *Valuation committee* (1869), p. 51.

⁹⁶ Griffith to Larcom, 5 Dec. 1864 ((Larcom papers, N.L.I., MS 7586).

⁹⁷ Griffith to Larcom, Memorandum relating to the waste land in Ireland, Dec. 5 1864 (N.L.I., Larcom papers MS 7,586).

⁹⁸ *Census of Ireland 1851*: general report, xxii [2134], H.C. 1856, xxxi, 32.

⁹⁹ Richard Griffith, *Dwellings for labouring classes (Ireland) ...Instructions to persons applying for loans, with specification and act of parliament* (Dublin, 1860).

expansion of, the scheme.¹⁰⁰ Like Griffith, Vaughan has identified land reclamation and house building as areas of potential investment for Irish landlords. Vaughan's contention was that had the landlords exploited in full the rent potential they would have had the funds available for investment in these areas.¹⁰¹ However, Griffith's opinion was that general rent levels were higher than what could be reasonably expected in mid-nineteenth century Ireland and therefore what was required was the inclination on behalf of Irish landlords to implement improvements. The extent to which Irish landlords participated in the scheme is unclear. Certainly some did as one of Griffith's petitions to the treasury in 1863 asked for the maximum loan available for house building to be doubled from £1,000 to £2,000, thereby enabling the landlords to finance 330 of the Griffith-designed houses. The total cost of construction of each dwelling was estimated at £75 with the tenant supplying £15 and the remainder, £60, being provided by way of a loan from the board of works.¹⁰² With plans and finance provided by the board of works, all that was required from the landlords was to facilitate the improvements.

Cancelled books and maps

With the valuation work, in the main, completed, the work in the Valuation Office was 'discontinued for want of employment.' From 237 employees in 1850 that number had decreased to fewer than 100 in 1869.¹⁰³ Some of these remaining employees worked on creating what are called the cancellation books and associated maps. The Valuation Office, after the publication of the primary valuation, conducted annual revisions to update their records. New dwellings or out-offices as well as changes to boundaries resulting from realignment of townlands, sub-division or, more usually, consolidation of tenements were, in the first instance, imposed on to the valuation lists that were supplied to the local administrative offices. After *circa* 1864, these annual revisions were drawn on to the 'cancelled maps' (see map 1) and changes to occupiers or lessors were recorded in the so-called 'cancelled books' (see plates 6.3, 6.4 and 6.5). However, under the 1852 act, the original valuation placed on land could not be altered. Only the value of buildings could be modified in respect of improvements made or deterioration suffered.¹⁰⁴ In order to maintain the uniformity of

¹⁰⁰ *Correspondence between the treasury and the board of works in Ireland on restrictions on advance of money for building labourers' cottages in Ireland*, pp 1-3, H.C. 1863 (140), 1, 694-96.

¹⁰¹ Vaughan, *Landlords and tenants*, pp 126-30.

¹⁰² Griffith, *Dwellings for labouring classes*, pp 2-3.

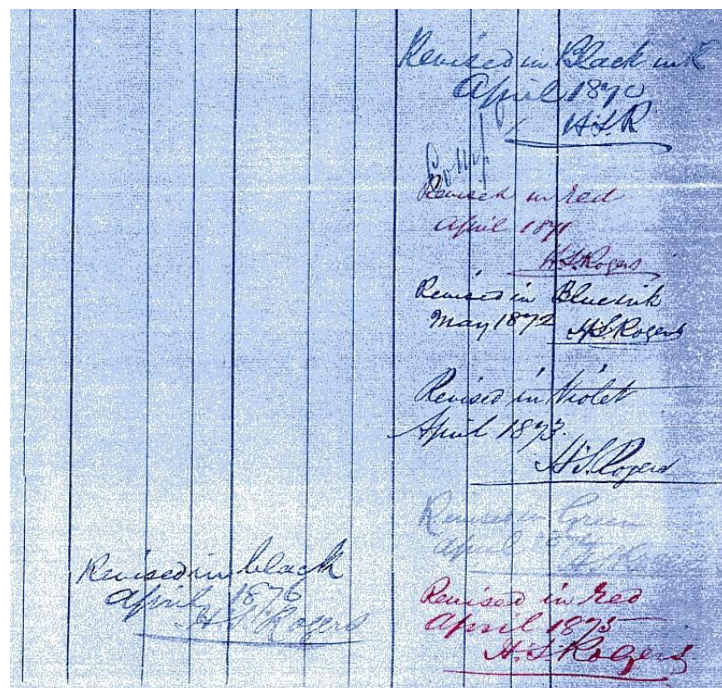
¹⁰³ Evidence of Ball Greene to *Valuation committee* (1869), p. 22.

¹⁰⁴ The Valuation Office, Irish Life Centre, Dublin is the repository for the cancelled books and maps.

the valuation, these changes could only be made according to the same scale of values as had been prescribed in the *Instructions* (1853). The first entry on these cancelled books usually corresponds with the published valuation list and is generally referenced correctly to the ‘cancelled map’. The efficiency with which the entries in the cancelled books can be referenced to the cancelled maps contrasts greatly with the difficulty that is entailed in cross referencing the valuation lists with the so called ‘valuation maps’. This is because the set of maps that is known as the ‘Griffith maps’ has many versions, even for the same townland. Some of these are the field maps used by the valuers when compiling the valuation, and therefore the plot numbers on those maps refer to a field book reference, rather than the actual published lists.

Revisions imposed on the cancelled books were colour-coded to years which were specified on an index page (see plate 6.3). Every change of tenant or owner was recorded into these cancelled books (see plates 6.4 and 6.5). As each cancelled book became overloaded with changes, a new book was opened. The cancelled books in the Valuation Office give an accurate reflection of the occupancy and ownership of each land parcel from 1864 to the 1970s, when population movements and understaffing interfered with the process.

Plate 6.3. Colour index page of cancelled book for the parish of Lismore and Mocollop, County Waterford (County Waterford cancelled books, Valuation Office, Dublin).



Note: Each change that occurred in the status of a tenement was recorded in the relevant ‘cancelled book’. Different coloured ink was used for each year, although colours or a similar colour were frequently repeated on a single page leading to confusion. The annual revisions contained in the cancelled books and maps are an accurate ledger of land occupancy up to the 1970s.

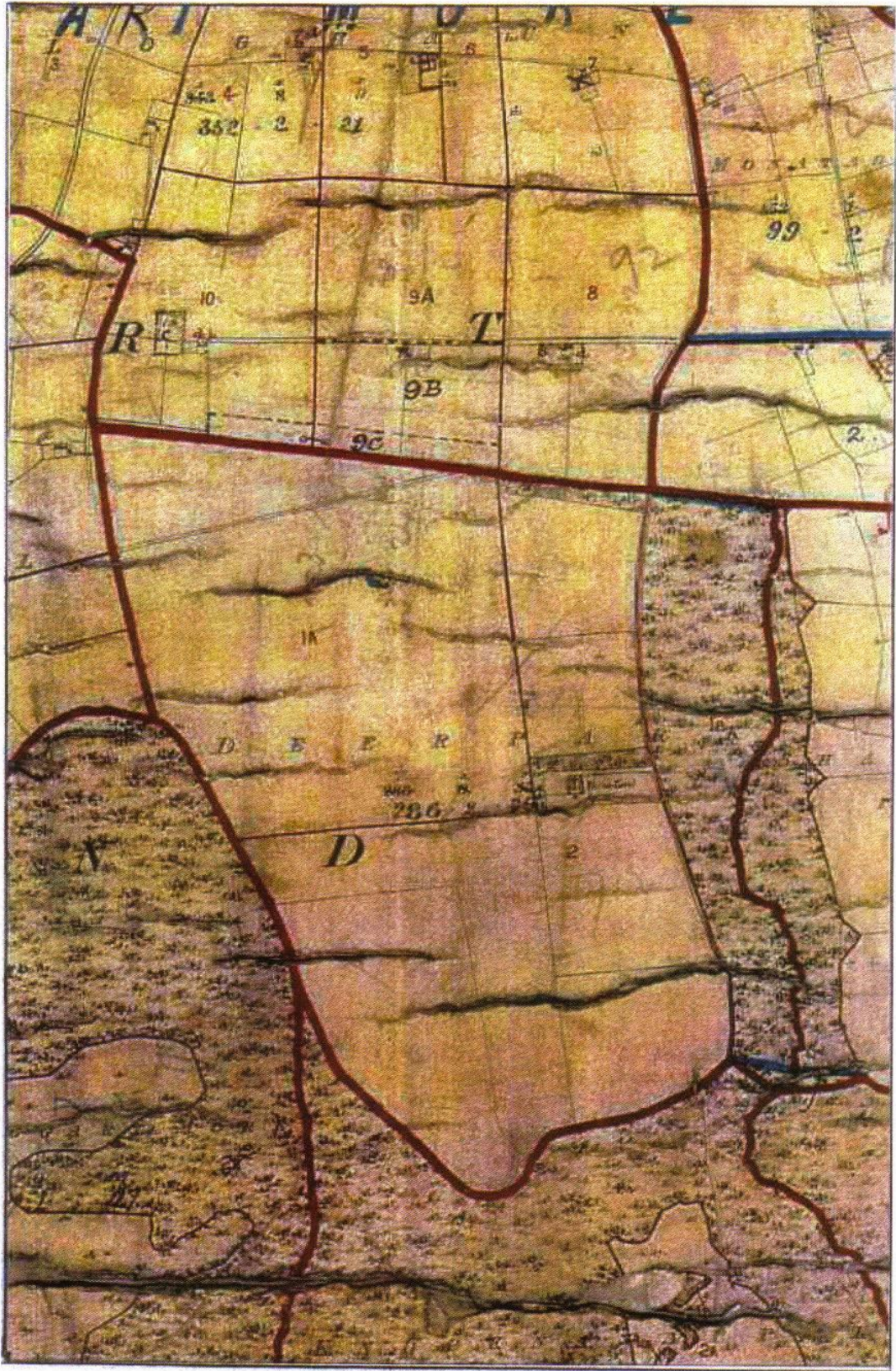
Plate 6.4: First entry in the cancelled book for the townland of Deerpark, parish of Lismore and Mocollop, c.1865 (County Waterford cancelled books, Valuation Office, Dublin)

Reference to Map.	NAMES.		Description of Tenement.
	Townlands and Occupiers.	Immediate Lessors.	
1	Deerpark (Ord S20) Trustees late Arthur Uscher	In fee	Farm & off land Total

Plate 6.5: Second entry in the cancelled book for the townland of Deerpark, parish of Lismore and Mocollop, 1870s (County Waterford cancelled books, Valuation Office, Dublin)

Reference to Map.	NAMES.		Description of Tenement.
	Townlands and Occupiers.	Immediate Lessors.	
1	Deerpark Ord S20 A) Wm M. Woodroffe B) Arthur Uscher	In fee	Mountain Land (Off Farm & off land)
2	Arthur Uscher Wm M. Woodroffe	In fee In fee	Farm & off land Total

Note: The first entry in the cancelled book of the townland of Deerpark in the parish of Lismore and Mocollop, County Waterford, records that the trustees of the late Aurthur Uscher held the townland in its entirety. From subsequent entries it can be gleaned that in 1871 (because red ink was used) the townland was sub-divided into three plots (see map 6.1). Plots 1A & 1B were retained by Uscher's trustees whilst plot 2 was let to a John Hudson. By May 1872 (blue ink used) Wm M. Woodroffe had purchased plot 2 and by April 1873 (violet ink used) he had acquired plots 1A & 1B to re-unite the townland under one owner. The total value of the townland remained constant at £37 throughout these transactions.



Map 6.1: Part of Valuation Office 'cancelled map', c.1866, based on sheet no. 29, County Waterford, scale six inches to the statute mile, surveyed 1841. (Source: Sheet no. 29, cancelled maps, County Waterford, Valuation Office, Dublin).

Challenges to the uniformity of valuation

The primary function of the valuation department was to establish a system for the equitable levying of local taxation. Each individual proprietor's liability for tax was calculated as a proportion of Griffith's valuation of the property occupied. In compiling the *General valuation of rateable property in Ireland* from 1852, Griffith's aim was to ensure uniformity of taxation by placing a relative value on land which accurately reflected the production capacity of each land quality type and the rental value of buildings. However, at the valuation committee hearings in 1869, the uniformity of Griffith's valuation was criticised under two headings:

1. that the value of poor land was overstated relative to the value placed on the best quality land
2. that the land values in the South of Ireland were lower than in the north of the country.

Most witnesses to the 1868-9 committee agreed that 'all the good ground is valued too low, and all the bad ground is valued too high'.¹⁰⁵ From an examination of the 1853 edition of Griffith's *Instructions* (1853), Vaughan deduced that the reason for this error lay in the *Instructions* (1853) themselves. He believed that Griffith's scale of land values was too confined:

The best arable land, for example, valued at thirty shillings an acre, was supposed to produce 22.5 cwt. of wheat, but the price of wheat in the act was 7s. 6d. a cwt. Only the equivalent, therefore, of 4 cwt of wheat separated the best land from the poorest.¹⁰⁶

Vaughan's contention was that the actual yield differential between the prime tillage land and the poorest land would have been substantially higher than four cwt. Moreover, it was not credible that the very poorest land had a yield potential as high as 18.5 cwt. of wheat. Given that poorer land incurred higher production costs in labour and manure, it could be argued that Griffith's valuation was heavily weighted in favour of the occupiers of superior quality land.

Griffith's contemporaries also identified a lack of sufficient differential in value placed on superior fattening land and the poorest of pastures, particularly 'the rich grazing lands [which were] valued much lower than they ought to be, compared with the poor tillage lands.'¹⁰⁷ Also 'pastures suitable for sheep were unduly low, as compared to other lands.'¹⁰⁸ Between 1852 and 1876 there had been a substantial increase in the

¹⁰⁵ Evidence of J. Lynam to *Valuation committee* (1869), p. 91; see also p. 39, p. 117, p. 122, and p. 170.

¹⁰⁶ Vaughan, 'Richard Griffith and the tenement valuation' in Herries Davies and Mollan, *Richard Griffith 1784-1878*, pp 112-3.

¹⁰⁷ M. Flynn to *Valuation committee* (1868-9), p. 117.

¹⁰⁸ J. F. V. Fitz Gerald, *A practical guide to the valuation of rent in Ireland* (Dublin, 1881), p. 100.

profitability of pasture-based enterprises of the better lands.¹⁰⁹ This further enhanced the comparative advantage for the occupiers of superior lands, not only in local taxation assessment, but in every other sphere that adopted Griffith's valuation.

Given the amount of contemporary evidence and the views of later scholars, it is evident that Griffith made an error in the relative value of poor land compared to the superior lands. Throughout his life, Griffith's expectation for the poor quality lands, particularly on the Kingwilliamstown estate, was too high, as evidenced in the 1830s by the failures of the corn crops and the inability of the imported cows to survive the difficult conditions. Griffith believed that through the application of lime and manure to marginal land viable farms could be created.¹¹⁰ Spreading lime and farm manure were both labour intensive tasks, as was maintaining or replacing land drains. With labour costs increasing, the marginal return on such work was diminished, if, indeed, it had ever existed. Additionally, in valuation of poorer lands Griffith also took into account the value of the shooting rights in his valuation which added nothing to the agricultural productivity but did add to the rental potential of the land. Whilst there might be some justification for Griffith's over-valuation of poor quality land, there is no obvious reason for under valuing the better quality lands.

The second criticism of the lack of uniformity in Griffith's valuation centred on a north-south divide. It was argued that the value placed on land in the north was higher than the value placed on land of a same quality in the south. Ball Greene was one of the main proponents of this argument and identified the northern landlord complaints that their land was valued near the letting value, whereas the valuation of the rest of the country was well below the rental return.¹¹¹ Whilst that was true, it may not be correct to deduce from that fact that the valuation was askew. Rather it could be argued that it was the rents charged that were unbalanced. The rent demanded in the south of the country was generally higher than in the north, although land in the north was more productive, owing to increased capital investment and as a result of the flax/linen industry. The northern counties also had an increased productivity from the land owing to the farming methods.¹¹² The concept of tenant right or the Ulster custom, which encouraged capital investment by the tenants in their farms, also contributed to higher agricultural output. Ball Greene was adamant that tenant right did not influence or

¹⁰⁹ David Seth Jones, *Graziers, land reform, and political conflict in Ireland* (Washington, 1995), pp 122-3.

¹¹⁰ G. J. Lyne, *The Lansdowne estate in Kerry under the agency of William Steuart Trench 1849-72* (Dublin, 2001), p.46.

¹¹¹ Evidence of Ball Greene to the *Valuation committee* (1869), p. 242.

¹¹² Evidence of Ball Greene *Valuation committee* (1869), p. 36; J. E. Vernon (land agent) to *Valuation committee* (1869), p. 127.

interfere with the valuation.¹¹³ The land agent J. E. Vernon, in his evidence before the 1868-9 committee, also discussed tenant right, which was, he pointed out, not exclusive to Ulster. The concept of tenant right is complex, but J. E. Vernon assured the committee that ‘the land in Ulster [was] let irrespective of the value of the tenant right.’¹¹⁴

The most enduring piece of evidence presented to the valuation committee with regard to the perceived imbalance between the valuations of the north and south was submitted by John Ball Greene.¹¹⁵ Appearing before the committee in his new capacity as commissioner of valuation, having assumed the position following Griffith’s retirement in September 1868, Ball Greene argued that because Griffith’s general valuation had been published over a twenty-one year period (1853-64)

the valuation of the southern and western counties was made before the country had recovered from the effect of the famine, when agriculture was greatly neglected, and when the poor rate was, in many unions, very much higher than at present, the result being that the valuation of those counties is considerably less than the valuation of lands of a similar quality in the province of Ulster which was valued at more recent dates.¹¹⁶

In order to offset this perceived deficiency, Greene proposed an increase of between 12 and 25 per cent in the valuation of the counties outside Ulster, with a 10 per cent increase in the valuation of cities (see table 6.10).

¹¹³ Evidence of Ball Greene to *Valuation committee* (1869), p. 15 & p. 42.

¹¹⁴ Evidence of J. E. Vernon to *Valuation committee* (1869), p. 126; see M. W. Dowling, *Tenant right and agrarian society in Ulster 1600-1870* (Dublin, 1999) for a full and comprehensive study of tenant right.

¹¹⁵ See Solow, *The land question*, p. 65.

¹¹⁶ Statement of Ball Greene to the *Valuation committee* (1869), appendix no. 8, p. 242.

Table 6.10: Valuation increases proposed by John Ball Greene to the 1868-69 select committee on the general valuation of Ireland.

Counties & Cities	Proposed increase		% change	Counties & Cities	Proposed increase		% change
Leinster	s.	d.		Munster	s.	d.	
Carlow	5	0	25	Clare	4	0	20
Dublin	5	0	25	Cork	4	0	20
Dublin city	2	0	10	Cork City	3	4	17
Kildare	5	0	25	Kerry	4	0	20
Kilkenny	5	0	25	Limerick	5	0	25
Kilkenny city	2	0	10	Limerick City	2	0	10
King's	3	4	17	Tipperary	4	0	20
Longford	3	4	17	Waterford	4	0	20
Louth	5	0	25	Waterford City	2	0	10
Meath	5	0	25				
Queen's	3	4	17				
Westmeath	5	0	25	Ulster			
Wexford	4	0	20	Antrim	Nil		
Wicklow	4	0	20	Cavan	Nil		
				Donegal	Nil		
Connaught				Londonderry	Nil		
Galway	4	0	20	Monaghan	Nil		
Leitrim	2	6	12	Tyrone	Nil		
Mayo	3	4	17	Armagh	Nil		
Roscommon	5	0	25	Down	Nil		
Sligo	2	6	12	Fermanagh	Nil		

Source: Extracted from *Valuation committee* (1869), appendix no. 8, p. 242.

Ball Greene's statement and associated projected valuation increases were published as an appendix to the curt report from the 1868-69 committee, but the committee did not endorse Greene's proposals.

Much evidence was presented to counter Ball Greene's claims. Committee member Pollard-Urquhar stated that local 'taxation was decidedly not diminished' in the decades after the Famine.¹¹⁷ The national figures for county cess support this claim in respect of county cess, which had slightly increased from £1.04 million to £1.05 million between 1850 and 1860, but during the same period the poor law rates fell substantially from £1.43 million in 1850 to £0.45 in 1860. However, poor law rates were not levied on the occupiers of properties under £4 valuation, so any change in that aspect of local taxation did not affect the valuation for that sector. Even if county rates had remained virtually static nationally, there was still, in 1860, a marked difference geographically in the poor law rate owing to the different levels of public intervention needed to support

¹¹⁷ Statement by committee member in questioning Ball Greene, *Valuation committee* (1869), p. 41.

the destitute through the poor rates. In the union of Magherafelt, County Derry, the rate was *4d.* in the pound in 1860, whilst in the union of Skibbereen, County Cork the poor law rate was *16d.* in the pound, or four times that of the northern union. In the union of Bellmullet it was six times higher, at almost *2s.* in the pound.¹¹⁸ If a revaluation of Ireland had taken place in 1860 there would still have had to be substantial geographical differences in the allowances made for poor law rates. Therefore, Ball Greene's line of reasoning that a north/south imbalance was due to the changes in poor law rates was unfounded.

The second argument that Greene presented to support his contention that Ulster was over valued relative to the rest of the country turns out to be without foundation. He suggested that because the valuation of Ulster took place when there was a better aspect to the countryside than when the southern counties were being examined, this had affected the judgement of the experienced professional valuers, employed by the valuation department. But the fallacy of his argument was exposed. In addition to presenting to the valuation committee a list of proposed increases to the valuation of the counties, he also informed the committee that the commodity prices upon which the 1852 valuation was based were 20 per cent below the 1868 commodity price values. Under questioning from the O'Conor Don, Ball Greene was forced to accept that if a revaluation, based on 1868 prices, was undertaken, the valuation of Ulster would have to increase by at least 20 per cent (see table 6.11).

¹¹⁸ *Thom's Almanac*, 1852, p. 203 and 1862, p.698 and p. 700.

Table 6.11: Selected agricultural commodity prices for 1864 according to John Ball Greene.

Commodity	Scale of prices per cwt. in the 1852 act			Prices per cwt as per Ball Greene in 1864			Percentage change
	£	s.	d.	£	s.	d.	
Wheat	0	7	6	0	9	0	16%
Oats	0	4	6	0	5	7	22%
Barley	0	5	6	0	7	0	21%
Flax	2	9	0	3	11	0	31%
Butter	3	5	4	5	5	0	38%
Beef	1	15	6	2	13	10	33%
Mutton	2	1	0	3	8	6	40%
Pork	1	12	0	2	2	2	29%

Source: Evidence of John Ball Greene to *Select committee on general valuation* (1868-9), p. 18, H.C. 1868-69 (363), ix, p. 30.

The O’Conor Don had also uncovered a treasury letter which disclosed that Ball Greene had lobbied the government to support a revaluation of Ireland offering a guarantee that the ensuing valuation would be increased.¹¹⁹ It did not go unnoticed by the committee that a general increase in the valuation would result in an increased income-tax burden for landlords.¹²⁰ On the conclusion on the committee’s sittings, the O’Conor Don opposed Ball Greene’s ‘percentage increase, which it [was] proposed should be placed on different counties ... [and argued] that the valuation department require[d] to be reorganised before any new valuation commenced.’¹²¹

From the evidence presented to the committee it is possible to deduce that in 1869, with the tenement valuation completed, Ball Greene found himself in the invidious position of head of a largely defunct government department. A general revaluation of Ireland would ‘throw a good deal of business upon the hands of the office.’¹²² Ball Greene’s difficulty was how to get a revaluation sanctioned, to justify the Valuation Office’s continued existence. Under the 1852 valuation act, the grand juries could order a revaluation after fourteen years, but the £325,000 cost¹²³ of Griffith’s primary valuation had been reluctantly borne by the grand juries, and they were unlikely to accede to such large expenditure again. The other option for Greene

¹¹⁹ Evidence of Ball Greene in reply to the O’Conor Don, *Valuation committee* (1869), p. 40.

¹²⁰ Committee member Mr Stacpoole in questions to Ball Greene, *Valuation committee* (1869), pp 41-2.

¹²¹ *Irish Builder*, 15 Aug. 1869.

¹²² Evidence of Ball Greene to *Valuation committee* (1869), p. 41.

¹²³ Evidence of Ball Greene to *Valuation committee* (1869), p. 3.

was to persuade Whitehall to finance a revaluation on the basis that an increased valuation would be self-financing, as it would result in improved income tax revenues.¹²⁴ However, this plan also failed when the valuation bill of 1866 failed in the commons. Undaunted by the rebuff from the 1868-69 valuation committee, Ball Greene continued with his campaign to attain ‘Ball Greene’s’ valuation. Further bills ordering a revaluation of Ireland were circulated in the 1872-3 and 1877 sessions, but they all failed to attract sufficient support in parliament.¹²⁵

Griffith’s evidence to the valuation committee

Before the sittings of the 1868-69 valuation committee ended, Griffith returned to give further evidence in an attempt to salvage the reputation of the valuation department. Despite the severe criticism that Griffith and the Valuation Office had received from the valuation committee, he would have been heartened by the evidence of J. Townsend Trench, who supported the principle of a ‘public valuation’ which he regarded as a particular asset to the country:

In the first place [he did] not believe that any country in Europe possesse[d] so magnificent a work as the Ordnance Survey and the valuation of Ireland. [He did] not believe that France [had] such maps or such a valuation; [he did] not believe that England [had] such maps or such a valuation; [he did] not believe that Germany, or any country in Europe, [was] possessed of such a thing. [He] look[ed] upon it as very useful for the purposes of taxation, the franchise, letting, income tax, surveys, confidence in the government, and the establishment of a good feeling between the landlord and the tenant, and also a clear understanding between them. [He] believe[d] it would be excessively useful that there should be a revaluation every quarter of a century; the improvements made within the last seven years of each of those periods not to be valued. That would establish a convenient basis upon which arrangements could be made between landlords and tenants.¹²⁶

In that comment Townsend Trench had encapsulated all the real and potential benefits that Griffith had seen in the valuation. Whilst its primary purpose was the assessment for taxation and franchise entitlements, its usefulness extended far beyond these functions. Griffith would have been especially pleased that Townsend Trench identified a particular hope of his – that the valuation was useful in establishing a convenient basis upon ‘... which arrangements could be made between landlords and tenants.’¹²⁷

When Griffith came to give his final piece of evidence before the committee, he outlined his career, his interest in agriculture and how he had introduced the Scottish

¹²⁴ Evidence of Ball Greene to *Valuation committee* (1869), p. 41.

¹²⁵ *The Richmond commission*, p. 1039.

¹²⁶ Evidence of J. Townsend Trench to *Valuation committee* (1869), pp 160-61.

¹²⁷ Evidence of J. Townsend Trench to *Valuation committee* (1869), pp 161.

system of computing the rental value of land into the Valuation Office.¹²⁸ He stressed that the valuation in the north was done on the same scale of value as the rest of the country – ‘[t]he value in the north is correct, and not higher’ he stated. However, Griffith also argued that a revision of the valuation was necessary, because the ‘circumstances’ of the country had changed. His opinion was that if a revision took place the scale of increases in the valuation would vary from 25 per cent for some of the Munster counties to 2.5 per cent in Sligo and Leitrim.¹²⁹ Under strong examination from the O’Conor Don, Griffith insisted that his proposals were correct. He conceded that the price of flax had risen from the 1852 scale of prices, but argued that the average yield had decreased, and that although flax was extensively grown in Ulster, it was not the only crop cultivated in the province.¹³⁰ Griffith remained defiant that the valuation of Ulster was conducted at the same scale as the rest of the country and that it represented ‘the fair living rents at this minute.’ The O’Conor Don, and the rest of the valuation committee remained unconvinced.

The two men may have been at cross purposes. Griffith clearly wanted to defend his valuation, whilst at the same time seeking to have the opportunity for Ball Greene to redress the obvious imbalance that existed between the better quality land and the poorer land. In proposing the revision of the valuation, Griffith said that the valuation of King’s County

only required’ an increase of 17 per cent ‘but in the county of Meath, where there is a great quantity of very fine land, it should be much increased and also in Westmeath for the same reason. ... [W]e find in the county of Clare, where there is a great deal of fine land, it requires 4s. in the pound.¹³¹

Griffith was making a clear connection between the quality of the land and the proposed increase in the valuation. Although he expressed the proposed increase as a blanket increase for each county, the overall rate of increase would be determined by the quality of the land. Therefore the increased valuation would have been distributed within the county according to the quality of the land. The evidence of the valuation officer, Henry Duffy, supports the contention that higher quality lands were to take the greater proportion of the proposed increase. He suggested that the ‘Golden Vale’ could be increased by as much as 50 per cent and the ‘Plains of Boyle’ by 33 per cent.¹³² Unfortunately, despite the provision in the 1852 act for a revision every fourteen years,

¹²⁸ Evidence of Griffith to *Valuation committee* (1869), p. 200.

¹²⁹ Evidence of Griffith to *Valuation committee* (1869), p. 202.

¹³⁰ Evidence of Griffith to *Valuation committee* (1869), p. 203-04.

¹³¹ Evidence of Griffith to *Valuation committee* (1869), p. 202.

¹³² Evidence of Henry Duffy to *Valuation committee* (1869), p. 72.

no revaluation was ever undertaken to resolve the issue.

'Live and let live' valuation

Undoubtedly, there was a great deal of ambiguity surrounding Ball Greene's proposed revaluation. In contrast, even if he did tacitly admit to an imbalance, Griffith was absolutely assured in his conviction that his valuation represented the fair letting value of land, based on the prices that prevailed in the three years preceding 1852. Indeed he went further and described his valuation as a 'live and let live' valuation on two occasions in his evidence to the 1869 valuation committee. On his first day of evidence (6 May 1869), he described how, when he started the valuation process in 1830, he had gathered his newly recruited land valuers together 'and told them that the principle of valuation [he] wished to follow was "live and let live", the principle, in fact, on which the landlords in the north of Ireland let their lands.'¹³³ When he was recalled a week later, 13 May 1869, Griffith recounted that he intended his valuation to be a "live and let live" valuation, and reiterated that the principle of his valuation coincided with that of the large landed proprietors in Ireland who 'generally let their lands according to the principle that [he] call[ed] "live and let live."¹³⁴

The catchphrase 'live and let live' had been adopted by many groups that believed themselves to be oppressed. By pleading for life itself, the slogan conjured up an image of the oppressed, pleading for the most basic of all human rights. The older members of the valuation committee would have recognised it as a slogan of those opposed to the protectionist Corn Laws. Before its adoption by the anti-Corn Law lobbyists, the 'live and let live' slogan had been nominated as 'the kindly toast of the Holkham meetings'.¹³⁵ Griffith subscribed to the policy of reclaiming marginal land through the application of lime and manure, so it was not unusual for Griffith to adopt the 'kindly toast' associated with Holkham and all that it stood for. However, Holkham and what it stood for bore very little relation to how the vast majority of Irish landlords managed their estates. Speaking to the house of lords in 1854, the earl of Donoughmore, whose seat was at Knocklofty, County Tipperary, told the house that

[f]rom various circumstances the landlords of Ireland had been in the habit of letting farms and not farmhouses, &c., while the English landlord was

¹³³ Evidence of Griffith to *Valuation committee*, p. 44

¹³⁴ Evidence of Griffith to *Valuation committee* (1869), p. 54.

¹³⁵ *The Times* editorial, 2 Dec. 1833 (<http://infotrac.galegroup.com>) (14 Feb 2008); Coke of Holkham, Thomas William, 1st earl of Leicester. The Holkham meetings were held in Norfolk, England on the estate of earl of Leicester (William Thomas Coke (1752-1842), a noted agriculturalist and model landlord with an interest in land reclamation who encouraged good husbandry by granting long leases to tenants, (<http://silence-deng.spaces.live.com>) (15 Sept. 2008).

accustomed to let, along with his farms, all the buildings and other requisites for carrying on farming operations.¹³⁶

Therein lay the crux of the Irish problem. Griffith, by seeking to set rents at a low general level, sought to allow capital investment in Irish agriculture, not through the landlords, but through tenant investment.

In addition to the anti-Corn Law League, another group that sought to utilise the spirit of Holkham, or at least its motto, was the Callan tenant protection society. Founded in October 1849 by two Callan (County Kilkenny) Catholic curates, Tom O'Shea and Matthew O'Keeffe, the society successfully sought (amongst other objectives) to constrain the rent demands of local landlords through non-violent means. In August 1850, the Callan society joined with similarly minded organisations from both north and south and from differing traditions to form the Irish Tenant League, under the leadership of Charles Gavan Duffy and William McKnight.¹³⁷ The formation of the Callan society was the culmination of a series of efforts in County Kilkenny to unite tenant opposition to what were seen as oppressive rents in the light of the potato crop failures and rising poor law rates. A meeting in Kilkenny called for a revaluation of the county as '[t]he Griffith valuation had been done before the fall in prices and it was proposed that it should no longer be used as a basis for rent.'¹³⁸ The membership cards of the Callan tenant protection society were embossed with the 'slogans "Live and let live", "Fair rents, tenant right, employment", "Labour – the only source of wealth" and "Property has its duties as well as its rights".¹³⁹ This eclectic mix of slogans embodied the same sentiments that Griffith espoused. His association with the slogans can be clearly established with the exception perhaps of "Labour – the only source of wealth" It is a fanciful notion to imagine Griffith and Charles Kickham (who attended at least one of the Callan society's meetings)¹⁴⁰ supporting the same radical organisation.

It is difficult to know what image presented itself to the members of the valuation committee when Griffith's defined his valuation as having been based on the "live and let live" philosophy. Did he have in mind the Holkham improvements, the Anti-Corn Law League or the Callan tenant protection society? Whatever they made of it, the committee did not endorse Ball Greene's attempt to obtain a revaluation of the

¹³⁶ *The Times*, 1 Mar. 1854.

¹³⁷ R. V. Comerford, 'Ireland 1850-70: post-famine and mid-Victorian' in W. E. Vaughan (ed.), *A new history of Ireland, v: Ireland under the union, I, 1801-70* (Oxford, 1989), p. 399-400.

¹³⁸ Michael O'Dwyer, 'The Callan tenant protection society' in Michael O'Dwyer (ed), *Callan tenant protection society* (Callan, n.d.), p. 12.

¹³⁹ O'Dwyer, 'The Callan tenant protection society', p. 20.

¹⁴⁰ O'Dwyer, 'The Callan tenant protection society', p. 20.

country. The insufficient differential between poor quality land and best quality land that Griffith had incorporated into his valuation continued to influence the finances of Irish farmers up until the 1980s. Not only did it determine their assessment for local and national taxes, but Griffith's general valuation determined also the value of land under the various land purchase acts which came into operation in the last quarter of the nineteenth century and the first decades of the twentieth.¹⁴¹

Griffith's baronetcy

Fortunately for Griffith, criticism of his valuation had made little headway in the late 1850s when he embarked on his campaign to have his name included in the queen's honours list. Not having been blessed with the attribute of self-effacement, Griffith unashamedly promoted his claims. The assistance of Lord Monteagle and both under-secretary Larcom and the lord lieutenant, Lord Carlisle, was sought. All were supplied with copies of the 'Abstract of the several public services performed by Richard Griffith, L.L.D. between the years 1809 and 1857' (see appendix 6D).¹⁴² Griffith was not immediately successful but, undaunted, in 1858 he again pressed his case and again called on Larcom for support. Writing to Larcom on 8 February 1858 he stated:

I understand there is to be a batch of honours conferred by her Majesty in commemoration of the marriage of the Princess Royal. Should such be the case, would it not be a suitable opportunity to bring my claim again before Lord Palmerston. Having now directly communicated with the lord lieutenant on the subject, I feel a delicacy in making a personal application to him, but if you had no objection, I should be glad if you would mention the matter to him. I shall write this day to Lord Monteagle, who I know [will] make every action in his power to forward my wishes.

For his part, Larcom communicated with Lord Carlisle who in turn (it seems) 'wrote direct to the Queen'. On this occasion his networking was successful as, on 25 February 1858 Lord Palmerston recommended Griffith for a baronetcy,¹⁴³ and on 6 March Griffith received the 'letters patent.'¹⁴⁴

In composing his own testimonial, Griffith did mention his duties as valuation commissioner and his simultaneous tenure of the chairmanship of the board of works, but only with reference to the fact that he had forfeited the board of works salary. Also,

¹⁴¹ See Terence Dooley, *'Land for the people': the land question in independent Ireland* (Dublin, 2004) for a comprehensive study of the transfer of the ownership of Irish land from the landlords to their former tenants.

¹⁴² Abstract of the several public services performed by Richard Griffith L.L.D. between the year 1809 and 1857 (N.L.I., Larcom papers, MS 7578).

¹⁴³ Griffith to Larcom, (dates as stated in text), (Larcom papers, N.L.I., MS 7578).

¹⁴⁴ *The Times*, 7 March 1858.

from reading his testimonial, it is clear that Griffith believed his outstanding achievement was the production of the geological map of Ireland, for which he had been awarded the Wollaston palladium medal in 1854. He was to receive a deal of criticism from the 1869 valuation committee for his use of valuation resources when completing the map, but he openly admitted, in his own write-up, that it was precisely because he held the position of valuation commissioner that he was able to complete the map.¹⁴⁵ Although he did not enter into any detail as to the level of support he received from other members of the Valuation Office staff whom he had seconded into duty on the map, he was surprisingly forthright on the matter. Perhaps it was by way of recompense, or perhaps Griffith already had an eye on the queen's honours list, but on completion of the geological map, he granted its copyright to the government, which undertook its publication and sale, from which Griffith received no royalties. Despite the controversy surrounding its compilation, it was acknowledged by all that Griffith's geological map was an outstanding piece of work, and it was of benefit to the valuation department in determining the valuation of land.¹⁴⁶

Conclusion

In a post-Famine review of the valuation process the decision was made to start the valuation of the country afresh. The compelling reasons for this decision were (a) that the valuation lists were in need of revision in view of the disruption of the population as a result of the Famine; (b) the commodity prices upon which the valuation had been based were outdated because of an upward movement in the price of pasture-based produce and a slippage in the value of cereals stemming from the repeal of the Corn Laws. Another concern of the legislature in authorising the revision of the valuation act was to make provision for a single valuation for the assessment of all local taxation to replace the three valuations that were in use in 1850: the townland valuation (1830-1844), poor law valuations (1838-1842), and Griffith's poor law or tenement valuation (1846-50). Furthermore, there was a concern that the valuation acts were impeding capital development by imposing tax on any improvements made. The valuation act of 1852 granted a seven year moratorium from local taxation to improvements that had been made and also adjusted the commodity price base of the

¹⁴⁵ Abstract of the several public services performed by Richard Griffith (N.L.I., Larcom papers, MS 7578); for a comprehensive study of Griffith's geological map see *A paper landscape* (1st ed, Oxford, 1975).

¹⁴⁶ G. L. Herries Davis, 'Richard Griffith – his life and character' in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith 1784-1878: papers presented at the centenary symposium organised by the Royal Dublin Society, 21 and 22 September 1978* (Dublin, 1980), pp 17-22 *et sequens*.

valuation to current prices while making provision for a single valuation to be used for the assessment of all taxes.

Griffith was retained as valuation commissioner, having emerged from the Famine with an enhanced reputation as an effective civil servant. Although a new valuation act was in force, the same processes as in his previous valuations were used and much advantage was gained from the information on soil quality gathered during those valuations. Initial progress on the new valuation was satisfactory but a difficulty arose when the valuation parties moved into the northern region of the country. Here the original Ordnance Survey maps had been published without field boundaries being shown, and whilst these maps contained sufficient information for the successful completion of the townland valuation, they did not contain the detail required to execute the new valuation. Delays resulted while surveyors drew the detailed boundaries on to the original maps. The *General valuation of rateable property in Ireland* was finally completed in December 1864, a generation after it had begun.

The 1852 act had made provision (without allocating funding) for a revaluation every fourteen years. Following the failure of a parliamentary attempt to initiate a full revision of the valuation in 1866, the Valuation Office faced a parliamentary inquiry into its management in 1868-9. This precipitated Griffith's retirement in 1868 from the position of valuation commissioner after thirty-eight years at the age of eighty-four. His replacement, John Ball Greene, sought the approval of the valuation committee for a revaluation but he did not gain its consent. In fact the attitude of the committee was hostile and even Griffith's political *savoir faire* failed to attain approval for a revaluation.

During the deliberations of the 1869 valuation committee, problematic issues with Griffith's work were identified. The allegation of a relative imbalance in the valuation which favoured the better quality lands over the poor land was reasonable and has been confirmed by W. E. Vaughan's work on the tenement valuation.¹⁴⁷ A second criticism concerned an alleged overvaluation of the northern counties relative to the south, and was made by Griffith's successor, John Ball Greene. He suggested that in a revaluation of the country, the valuation of the northern counties would remain the same, whilst the valuation of the rest of the country would be increased by between 12 and 25 per cent. The accusation of a lack of uniformity in the valuation was strenuously denied by Griffith, even though he did call for the revaluation, which was planned for 1866, to be commenced. He agreed that a revaluation would increase the valuation in

¹⁴⁷ W. E. Vaughan, *Landlords and tenants*, appendix 10, The tenement valuation, pp 251-60.

those counties where there was a large proportion of good quality land. However, no general revaluation was ever undertaken and the inaccuracies of the valuation which benefited the best land and were to the detriment of the poor land remained in place throughout the nineteenth century.

Despite these inaccuracies, the uses to which the 'General valuation of rateable property' was applied continued to increase. When completed, it was utilised not only as a method for the assessment of local taxation, but was adopted by other branches of the administration to guide their decisions. Following on the adoption of Griffith's valuation work as a standard of rent for the Trinity College estates in 1851, an increasing number of landlords sought the advice of the Valuation Office on the appropriate level of rent for their properties. Therefore, while Griffith's retirement was disrupted by the workings of the 1869 committee inquiring into his management of the Valuation Office, he was at least comforted in the knowledge that his valuation was, to some extent, employed as a standard for rent.

Chapter 7

The progress of Griffith's general valuation towards a rent standard

For decades systematic social history has lagged in the rear of economic history, until the present day, when a qualification in the second discipline is assumed to confer, automatically, proficiency in the first. One cannot therefore complain that recent scholarship has tended to sophisticate and quantify evidence which is only imperfectly understood.¹

Sir Richard Griffith's life-long labour cannot fail to prove a potent factor in the settlement of the Irish land question.²

Introduction

As discussed in the previous chapter, Griffith's failure to persuade parliament to support a revaluation of Ireland in 1866 was the precursor to the octogenarian's retirement from the position as valuation commissioner in 1868. Griffith's expressed hope was that his valuation would become 'the equitable basis ... for letting lands'. In 1833,³ at the beginning of his tenure as valuation commissioner, and again in 1869, after his retirement, Griffith had claimed that his general valuation had become a standard for rent. However, in general, rent levels in Ireland remained a fraught topic throughout Griffith's working life and into his advancing years. In County Mayo these troubled relations resulted in the formation of the Land League of Mayo in August 1879 – within a year of Griffith's death in September 1878. Shortly after its inception, Michael Davitt's fledgling organisation gained the support of Charles Stewart Parnell (amongst others) and by October 1879 it had developed into the Irish National Land League. The League sought fair rent, fixity of tenure and compensation for improvements for tenant farmers. As part of its campaign the League ordered the membership to 'pay their landlords no more than the equivalent of Griffith's valuation' in rent.⁴ Consequently, the notoriety of Griffith's general valuation increased amongst landowners and was, according to the novelist George Moore, the subject of much discussion, not only at the League's meetings and in gentlemen's clubs but also amongst the delicate company of the drawing-room where the conversation 'from morning to night' revolved around the

¹ E. P. Thompson, *Customs in common* (New York, 1991), p. 186.

² *Kilkenny Journal*, 16 Feb. 1881.

³ Richard Griffith to the under secretary for Ireland, Sir William Gosset, 31 July 1833 (N.A.I., OL 2/3, [pp 136-9]; see Appendix 3A above for full text).

⁴ L. P. Curtis, 'Encumbered wealth: landlord indebtedness in post-famine Ireland' in *American Historical Review*, lxxxv, no. 2 (April 1980), p. 343.

‘Land League ... coercion and Griffith’s valuation’.⁵ A contemporary jingle went

Now throughout this isle they scorn it and abuse it,
Wait a little while; you’ll see they won’t refuse it!
Trembling on their knees they’ll say in supplication,
Oh, give us, if you please, Griffith’s valuation.
That’s the word to say, DOWN with Compensation
That’s the rent to pay — Griffith’s valuation.
Steady, stern and strong in dauntless confirmation,
We’ll have our rents ‘ere long at Griffith’s valuation!⁶

The League’s campaign was successful. Through fear of the increasing strength of the League, George Moore’s pseudo-fictional landlord, Mr Barton, offered a 20 per cent reduction in rents on his estate in order to bring them ‘down to Griffith’s valuation’.⁷ The same result was forthcoming in the non-fictional world where, under the terms of the 1881 land act, the Land Commission was established. One of its functions was to determine the fair rent of land.⁸ Through its deliberations, rents were reduced by, on average, a little over 20 per cent between 1882 and 1891 (see appendix 7A). Thus, whilst the activities of the League during the Land War may not have ultimately led to Griffith’s general valuation becoming the standard for rent, the League’s activities did result in the creation of the Land Commission – a government sponsored rent arbitration service which utilised Griffith’s general valuation in its deliberations on fair rents. Therefore, in the 1880s, Griffith’s hope that his valuation would become the standard basis for letting lands was to some extent at least posthumously achieved. During Griffith’s lifetime there had been a steady, if slow increase in the number of people and organisations that had campaigned for Irish rents to be settled by valuation rather than allowing rents to fluctuate with market forces.

This chapter will look at the soundness of the calls for rents to be fixed by valuation. The principles behind Griffith’s general valuation will be discussed in the context of nineteenth century theories of rent. The appropriateness of the Land League’s call, in 1879, for Griffith’s general valuation to be adopted as the basis for rent levels will be evaluated in the context of legal and social developments between the 1840s and the implementation of the 1881 land act.

⁵ George Moore, *Drama in muslin* (London, 1886, 1992 reprint), p. 83.

⁶ Land League jingle quoted in M. O. Hussey, ‘Sir Richard Griffith’ in *Dublin Historical Journal*, xx, no. 2 (March, 1965), p. 75.

⁷ Moore, *Drama in muslin*, p. 97.

⁸ D. J. Hickey and J. E. Doherty (eds), *A new dictionary of Irish history from 1800* (Dublin, 2003), pp 262-63.

Literature review

For more than a generation, historians have sought to identify the appropriate level of agricultural rent in nineteenth century Ireland. Most have employed the same methodology. A price index applied to the annual returns of agricultural produce results in a tolerable guide to gross agricultural output. By subtracting an estimate for the major costs (rent, labour, seed, etc.) the residue represents a schedule of farming profits. The fluctuations of this schedule have been considered a good indicator of the tenants' capacity to pay rent. Raymond Crotty and R. D. Collison Black pioneered this work in the 1960s and their work was substantially added to by W. E. Vaughan, J. S. Donnelly, B. L. Solow, Samuel Clarke, Cormac Ó Gráda, Michael Turner and others from the 1970s on.

The single common denominator for these historians has been Griffith's general valuation. All have used it to a greater or lesser extent to inform their arguments and opinions. None more so than Solow and Vaughan, who in the 1970s, in a major revision of Irish historical opinion, severely dented the traditional popular view of the Irish landlord as a rapacious class that rack-rented their tenants. Vaughan, in particular, presented an image of Irish landed proprietors as an unfairly maligned caste that had failed to exploit rationally the rental capacity of their estates, as they had raised rents by only 20 per cent when increases of up to 70 per cent would have been justified given the increased agricultural commodity prices between 1850 and 1876.⁹ A second wave of revisionism commenced in the 1980s when Michael Turner (whose calculations Cormac Ó Gráda regarded as the most comprehensive¹⁰) joined the fray. His research concluded that, despite the substantial rise in prices of pasture-based produce, gross farming profits showed a negative growth of 2 per cent for the 1852-4 to 1872-4 period.¹¹ Consequently, he argued, landlords were more than adequately rewarded for their efforts in the third quarter of the nineteenth century. In 1989, K. Theodore Hoppen added a further strand to the discussion. He contended that it was farm labourers who prospered most from the buoyant agricultural sector in the 20 years 1852-72 even though their overall share of gross agricultural output fell from 31.36 per cent in 1852-4 to 28.02 per cent in 1872-4.¹² In *Ireland since 1800: conflict and conformity*. Hoppen usefully summarised the Vaughan-Turner debate in tabular form (see table 7.1).

⁹ Vaughan, *Landlords and tenants*, p. 51 (this work was based on W. E. Vaughan, 'A study of landlord and tenant relations in Ireland between the Famine and the land war, 1850-78' (Ph.D thesis, Trinity College, Dublin, 1974).

¹⁰ Cormac Ó Gráda, *Ireland: a new economic history, 1780-1939* (Oxford, 1994), p. 257.

¹¹ K. Theodore Hoppen, *Ireland since 1800: conflict and conformity* (first edit, London, 1989), p. 91.

¹² Hoppen, *Ireland since 1800* (London, 1989), p. 91.

Table 7.1 Agricultural output, rents, cost of labour and gross farming profits, 1852-4 and 1872-4, in current terms (amounts in £ millions).

Years	Output Vaughan	Output Turner	Rents	Cost of Labour	Gross Farming Profits	
					Vaughan	Turner
1852-4	28.70	41.10	10.00	9.00	9.70	22.10
1872-4	40.50	45.00	12.00	11.35	17.15	21.65
per cent change	+ 41	+ 9	+ 20	+ 26	+ 77	- 2

Source: K. Theodore Hoppen, *Ireland since 1800: conflict and conformity* (first ed., London, 1989), p. 91.

Influenced by Hoppen's publication, the Economic and Social History Society of Ireland identified the Vaughan-Turner debate as being 'of central importance to the social and political as well as the economic historian.' Accordingly, the society invited them both to publish 'short general statements' in its journal in order to clarify their respective arguments.¹³ From these articles it emerged that the divergence in agricultural output figures resulted from their respective treatment of the potato crop variables, i.e. value, yield and proportion used for home consumption.¹⁴ Turner had included in his figures the difficult-to-calculate and highly variable potato values whilst Vaughan had decided, because of the problems involved, that potato values should be treated as a constant, not excluded, but in the background of his calculations.¹⁵

With the contentious potato variables included, there was ostensibly a convergence of opinion with an acceptable difference of only 3 per cent between Vaughan's and Turner's estimates for agricultural output (see table 7.2).¹⁶

Table 7.2 Agricultural output with the potato crop value included (in £ millions).

Year	Turner	Vaughan
1852-4	42.282	43.547
1872-4	44.357	46.831
percentage increase	5	8

Source: W. E. Vaughan, 'Potatoes and agricultural output' in *Ire. Econ. Soc. Hist.* xvii (1990), p. 80.

Since the 1990 attempt by the Economic and Social History Society of Ireland to clarify the matter, all parties to the debate have published new works. In his most recent

¹³ Editorial comment, *Ire. Econ. Soc. Hist.* xvii (1990), p. 62.

¹⁴ *Ir. Econ. Soc. Hist.* xvii (1990), pp. 62-92.

¹⁵ Vaughan, 'Potatoes and agricultural output' in *Ir. Econ. Soc. Hist.*, xvii (1990), pp 89-91.

¹⁶ Vaughan, 'Potatoes and agricultural output' in *Ir. Econ. Soc. Hist.*, xvii (1990), tables I and II, pp 79-80.

publication Michael Turner holds steadfast to the view that there was only a marginal proportional advantage of 2 per cent to the tenants – tenants’ incomes having increased by 22 per cent whilst the landlords’ increased by 20 per cent.¹⁷ Vaughan, in his important *Landlords and tenants in mid-Victorian Ireland*, continued to argue that landlords did not gain a proportionate share of Ireland’s agricultural prosperity in the 1850 to 1876 period.¹⁸ And Hoppen, in the revised second edition of *Ireland since 1800: conflict and conformity* continued to cast doubt upon the view that ‘post-Famine proprietors were genial all-the-year-round embodiments of Santa Claus himself’.¹⁹ One of the problems with the debate would seem to be the assumption that ‘tenants’ and ‘landlords’ were homogeneous groups which they were not. The detailed entries in Griffith’s general valuation and the associated field books can be utilised to give a true representation of the rental policy on individual estates.

The most significant piece of research with regard to the topic of this chapter was conducted by L. P. Curtis and published in the *American Historical Review* in 1980 under the title ‘Encumbered wealth: landlord indebtedness in post-famine Ireland.’ In that article Curtis wrote ‘[a]s every Irish historian knows, Griffith’s valuation was never intended to serve as a measure of rental or sale value; rather it was designed to provide a basis for local taxation.’²⁰ To place Curtis’s comment in context, it was his opening foil in his justification for using Griffith’s general valuation as representing the rental income of landed estates in the decade 1875-84 as part of his attempt to compute the debt to income ratio of Irish landlords. His ‘[a]nalysis of the rents received on two dozen estates (mostly from the years 1875 through 1884) reveal[ed] a close proximity between valuation and income. The average rents received on those twenty-four estates over a ten year period exceeded the valuation by only 1.7 per cent.’ The twenty-four named estates studied by Curtis were recognisable as belonging to great landlords with names like Clonbrock and Ormond to the fore. Based on this research, Curtis concluded that all rental values (and therefore income) corresponded to Griffith’s general valuation.²¹ However, as will be argued below, this was not the case. Curtis’s finding that the rents on twenty-four of Ireland’s larger estates equated to their valuation was not surprising, given that Griffith had always proclaimed that his valuation reflected the

¹⁷ M. E. Turner, *After the famine, Irish agriculture 1850-1914* (Cambridge, 1996), pp. 205-7. The adjustment from a negative growth of 2 per cent (as per table 4.2 above) to a positive growth of 2 per cent is due to a combination of recalculation and adjustments in the chronological extent of the estimates.

¹⁸ W. E. Vaughan, *Landlords and tenants in mid-Victorian Ireland* (Oxford, 1994).

¹⁹ K. Theodore Hoppen, *Ireland since 1800: conflict and conformity* (second edit, London, 1999), p. 98.

²⁰ L. P. Curtis, ‘Encumbered wealth: landlord indebtedness in post-famine Ireland’ in *American Historical Review*, lxxxv, no. 2 (April 1980), pp 342-43.

²¹ Curtis, ‘Encumbered wealth ...’ p. 343.

rental policies of the great landed proprietors (with the constant proviso that, in general, rent charged by Irish landlords was 25 per cent over his valuation). When compared with Turner's research which showed that net agricultural output had fallen by 2 per cent between 1852 and 1874, it might have been expected that overall rent levels would have slightly retracted, but given the shorter time period employed by Turner (see table 7.1 above), an increase of 1.7 per cent in the rental receipts on the estates studied by Curtis is within the acceptable variation for such calculations.

However, what is questionable is Curtis's deduction that the general rent level in Ireland in 1884 equated to Griffith's general valuation. For the period 1882-84, based on the cases that came before the Land Commission for consideration, the rentals on these estates were 36 per cent over the fair rent value of the land and on the estates where only the ratification of the Land Commission was required the average rent was 126 per cent of Griffith's general valuation (see appendix 7A). Whilst these figures do call into question Curtis's calculations regarding the severity of the debt to income ratio of the lesser Irish landlord in the 1880s, what is most noteworthy from the perspective of this study is that, between 1875 and 1884, the rental value of those large estates mentioned by Curtis was still equivalent to the Griffith's general valuation. Consequently, the argument could be made that, if the same criteria were used in 1884 for a revaluation of Irish land as Griffith had employed 30 years earlier, the new valuation would be within 2 per cent of his previous work, because notwithstanding Curtis's opinion, Griffith always intended that his valuation would reflect the true value of land as expressed in the rentals of the majority of the greater Irish landlords.

Essential sources for this chapter are Adam Smith's (1723-1790) seminal work, *An inquiry into the nature and causes of the wealth of nations*, first published in 1776,²² as well as the writings of David Ricardo, T. R. Malthus, James Mill and John Stuart Mill. These nineteenth-century authors on political economy published many editions of their works with copious revisions and, whilst their views do not always concur, there does seem to be substantial agreement on the definition of rent for agricultural holdings. Much information has also been gleaned from the contemporary sessional papers, in particular the 1881 reports of the Richmond commission on the depressed state of agriculture, and the Bessborough commission into the working of the landlord and tenant act of 1870. The workings of these commissions coincided with the Land League campaign to have Griffith's general valuation accepted as the basis for rent and their

²² The edition edited by R. H. Campbell, A. S. Skinner & W. B. Todd (eds). 2 volumes, (Oxford, 1976) was consulted for this chapter.

findings are particularly relevant to this chapter.

Economic theories of Rent

Although Adam Smith has been labelled the parent of laissez-faire economics, he was much more of an interventionist with regard to land than is generally acknowledged.²³ In *The wealth of nations* Smith declared the rent of land to be ‘the surplus of produce left after paying the expenses of cultivation and the ordinary profits upon the capital employed’. This ‘surplus of produce’ i.e. the rent of land, ‘not only varies with fertility [of the land] but with its situation’. According to Smith, the closer land was to a town the more valuable the property, as the cost of transport for goods to market was less.²⁴ Smith also stated that the rent charged for land was “not at all proportioned to what the landlord ... can afford to take” but [was] “naturally a monopoly price.”²⁵ In a perfect market, supply and demand for all commodities is brought into equilibrium by price adjustments. However, in view of the qualified monopoly in land ownership, to allow market forces to determine land rental prices was erroneous, not only because of the landlords’ social and political dominance but also because the supply of land was fixed and vested in a small minority; and free movement of land, even within that small minority, was restricted by the custom of primogeniture and entailments.

In the first half of the nineteenth century a number of economic philosophers emerged from the shadow of Adam Smith. Amongst these were, Thomas Malthus, David Ricardo and John Stuart Mill. Each augmented Smith’s economic theories with his own views. Of particular interest to this study are their ideas on rent for agricultural land. The Rev. T. R. Malthus (1766-1834), professor of history and political economy in the East-India college, Haileybury (1805-34),²⁶ is most famous for his theories on population expansion and control, but he also published *An inquiry into the nature and progress of rent, and the principles by which it is regulated* (1815) and *Principles of political economy considered with a view to their practical application* (1820).

Writing in 1820, Malthus defined rent as

[that] portion of the value of the whole produce which remains to the owner of the land, after all the outgoings belonging to its cultivation, of whatever kind,

²³ J. R. Presley, ‘Smith, Adam’ in John Cannon (ed.), *Oxford companion to British history* (Oxford, 1997), p. 870.

²⁴ Edwin Cannan, *A history of the theories of production and distribution in English political economy from 1776 to 1848*, (third ed., London, 1922), p. 370-1 (Smith bk.1, ch. 11, p. 66 a).

²⁵ Cannan, *Theories of production and distribution*, p. 216 quoting from Adam Smith (ch. xi, p. 66-7 a).

²⁶ *Encyclopaedia Britannica*, (1911 edition) (<http://1911encyclopedia.org>) (27 July 2004).

have been paid, including the profits of the capital employed, estimated according to the usual and ordinary rate of profits of agricultural stock at the time being.²⁷

Malthus went on to explain that rent is ‘the excess of price above what is not necessary to pay the wages of the labourer and the profit of the capital employed in cultivation.’²⁸

This definition of rent was given further credence and longevity by the High Court of British India in a judgement delivered in September 1862. The court clarified its understanding of the word ‘outgoings’ in the Malthus definition as to include the labour of the tenant as well as all hired labour and the cost of transporting the produce to market.²⁹

David Ricardo (1772-1823), born in London of Dutch parents, was a successful broker on the London Stock Exchange at an early age. In 1819 Ricardo entered parliament as a member for Portarlington, having retired from business to become the landlord of Gatcombe Park, Gloucestershire. Thereafter, he dedicated much of his time to the study of mathematics, the sciences and particularly economics. Ricardo’s contribution to this fledgling science is, to this day, considered ‘highly significant with great originality in theoretical economics’³⁰ but devoid of ‘any but the most ordinary views of the great social problems ... He was an economist only, not at all a social philosopher in the wider sense, like Adam Smith.’³¹ In his book, *On the principles of political economy*, Ricardo defined rent as ‘that portion of the produce of the earth, which is paid to the landlord for the use of the original and indestructible powers of the soil’. Ricardo explained that rent is often ‘confounded’ with the profit derived from capital employed in the improvement of property. He cited the example of two adjoining farms ‘of the same extent and the same natural fertility’, one developed by the landlord to a high standard by the investment of capital in buildings, fences, drainage etc., whilst the other remained in its natural state. The landlord with the improved farm would naturally be paid a higher remuneration, yet in both cases the payment would be called rent.

[B]ut it is evident that a portion only of the money annually paid for the improved farm, would be given for the original and indestructible powers of the

²⁷ T. R. Malthus, *Principles of political economy considered with a view to their practical application* (London, 1820) p. 134 (quoted in *The words and correspondence of David Ricardo* (Cambridge, 1976) ii, p. 103).

²⁸ Malthus, *Principles of political economy* (London, 1820) p. 134 (quoted in Piero Sreffa (ed.), *David Ricardo* (Cambridge, 1976) ii, p. 103).

²⁹ Sunjebb Chunder Chatterjee, *Bengal Ryots* (Calcutta, 1871), p. 19.

³⁰ J. R. Presley, ‘Ricardo, David’ in John Cannon (ed.), *Oxford companion to British history* (Oxford, 1997), p. 803.

³¹ *Encyclopedia Britannica*, (1911 edition), <http://1911encyclopedia.org>.

soil; the other portion would be paid for the use of the capital which had been employed in ameliorating the quality of the land, and in erecting such buildings as were necessary to secure and preserve the produce.³²

Ricardo subsequently qualified his definition of rent to include profit from capital that was inseparably and permanently amalgamated with the land in order to increase its powers of production, but he specifically excluded buildings and other perishable improvements from his definition, as they required regular maintenance.³³

James Mill (1773-1836) was a confidant of both Malthus and Ricardo. He too drew a distinction between rent, ‘as a payment for the power of the soil’ and interest, ‘it being a payment for the capital bestowed upon the soil.’ His more illustrious son, John Stuart Mill (1806-73) also favoured Ricardo’s qualified opinion, including in his definition of rent ‘the return due to “capital actually sunk in the improvements and not requiring periodical renewal but spent, once for all (*sic*), in giving the land a permanent increase of productiveness”’.³⁴ While John Stuart Mill was an ardent exponent of the market economy, he argued that, in Ireland’s case, the ‘limitation of rent by law or custom is indispensable’³⁵ in order to guard against landlord rapaciousness. This point was a reflection of Adam Smith’s view that ‘as soon as the land of any country has all become private property the landlords, like all other men, love to reap where they never sowed.’³⁶

Economic practicalities in Kingwilliamstown, County Cork

By setting aside ‘the fictitious values produced by excessive competition’³⁷ and basing his valuation of Ireland on the moderate rent levels of the great landed estates in Ulster, Richard Griffith was conforming to contemporary economic wisdom. Categorizing land according to its intrinsic soil fertility and by making allowances for the situation of the property *vis-à-vis* local markets was compatible with Adam Smith’s theories on agricultural rents. By segregating the valuation of land from the valuation of outbuildings and houses (capital investment) Griffith observed the Ricardian distinction between rent and interest. And when the 1852 act made provision for a revaluation every fourteen years it he was heeding Adam Smith’s direct advice that

³² Piero Sreffa (ed.), *The works and correspondence of David Ricardo* (Cambridge, 1976), i, p. 67.

³³ Cannan, *Theories of production and distribution* (London, 1922), p. 195.

³⁴ Cannan, *Theories of production and distribution* (London, 1922), p. 196.

³⁵ J. S. Mill, *Principles of political economy with some of their applications to social philosophy* (1848, Toronto, reprinted 1965), p. 993.

³⁶ Adam Smith, *The wealth of nations*, i, p. 67.

³⁷ Evidence of Ball Greene to *The Richmond commission*, p. 1035 (see chapter 3 above).

a land-tax assessed according to a general survey and valuation, how equal soever (*sic*) it may be at first, must, in the course of a very moderate period of time, become unequal. To prevent its becoming so would require the continual and painful attention of government to all the variations in the state and produce of every different farm in the country.³⁸

Griffith did not practise (what could be seen as) his liberal economic philosophy only within the administrative functions of the Valuation Office. In 1822, whilst organising famine relief work in Munster, Griffith acted, firstly as consultant engineer, and later as commissioner charged with developing the 5,000 acre crown estate at Kingwilliamstown, County Cork that extended over 5,000 acres of marginal land (see chapter 2 above). The whole tenor of this undertaking was to promote the most effectual means of rescuing the people from their hapless condition.³⁹ Restated briefly, the government-sponsored plan included building a substantial Griffith-designed, slated house with out-offices for each tenant. The farms were to be enclosed with whitethorn fencing and a portion of each was to be drained. The tenants were granted long leases at rents determined by valuation. The plan also made provision for the development of a model farm to provide an example to other landlords. Griffith also drew up plans for the new estate village, including shops, a hotel and a school. Although some of the buildings, such as the school and the master's house, would not return a rental income, Griffith insisted that 'they should be regarded in the same light as those buildings [which had been erected by good landlords] for public use and the general improvement of their estates as part of their duty in other parts of the country.'⁴⁰

The government saw the Kingwilliamstown development as an important experiment. James Weale, whom Griffith succeeded as the commissioner responsible for the development of the estate, felt it his official duty to

expose the more immediate causes which operate to retard the development of the resources of that fine country; to endeavour to demonstrate to the owners of extensive tracts of improvable land the impolicy of trusting to the agency of middlemen; and to show them the grounds on which [he had] been led to propose a totally different system of management, as most likely to advance the general interest of the empire, to effect a lasting amelioration in the condition of the people, and concurrently to secure to themselves more than equivalent advantage in pecuniary profit, for any sacrifice it might be thought they are called upon to make by a productive investment of capital in the execution of required improvements.⁴¹

³⁸ Adam Smith, *The wealth of nations*, ii, p. 836.

³⁹ For a discussion of the development and decline of the crown estate see J. E. O'Regan, 'The Kingwilliamstown improvement scheme (1832-54)' (unpublished M.A. thesis N.U.I. Maynooth, 1998).

⁴⁰ O'Regan, 'The Kingwilliamstown improvement scheme (1832-54)', p. 47.

⁴¹ *Papers on experimental improvements on crown lands at King William's Town, Ireland*, p. 61, H.C. 1834 (173), li, 143.

The Kingwilliamstown experiment ultimately failed as a commercial enterprise. A series of crop failures induced by inclement weather in the 1830s peculiar to the mountain tracts of West Cork caused Griffith to revert from cereal production to the traditional pasture-based butter production using the indigenous Kerry (black) cows. This particular breed was, after hundreds of years of evolution, well adapted to the harsh conditions, unlike the Ayrshire breed which Griffith had imported with a view to improving the overall productive capacity of the land.⁴²

In 1850 James Caird, the Scottish agriculturalist, wrote of Kingwilliamstown, ‘better far that this tract should be left to the undisturbed possession of the curlew and the solitary raven, than that it should be made the means of perpetuating a system which only thrives through the misery of the people’.⁴³ Nevertheless, despite all the difficulties associated with poor quality land, inclement weather, blight induced potato failure and subsequent Famine the crown recovered 87 per cent of rents due from the Kingwilliamstown tenants in the 1845–53 period.⁴⁴

However, in the new era of *laissez-faire*, the government was no longer prepared to support the Kingwilliamstown venture and in November 1854, the estates were auctioned, some tenants having received assisted passage to the New World. The question that remains is to what extent the fortunes of Kingwilliamstown reflected official British government opinion on estate management for the middle of the nineteenth century? What is evident is that for a short period in the 1830s and 1840s, when the management of the estate was under the influence of Griffith, on a government sponsored ‘model’ estate the tenants were provided with good housing and well-developed farms with long leases at rents set by valuation as opposed to open competition. Yet whilst the government did make provision for the improvement of houses in the 1860s it was not until the 1880s that any substantive effort was made to curtail rapacious rental demands.

The Irish landlord–tenant relationship in mid nineteenth century

In April 1838, following the murder of Austin Cooper, a Tipperary landlord, the magistrates of that county sought additional judicial powers to deal with the public disorder. In reply, Thomas Drummond, the then chief secretary of Ireland, advised Lord Donoughmore and the other Tipperary magistrates in words that have frequently been

⁴² O’Regan, ‘The Kingwilliamstown improvement scheme (1832-54), pp 51-2.

⁴³ O’Regan, ‘The Kingwilliamstown improvement scheme (1832-54)’, p. 73.

⁴⁴ J. S. Donnelly, *The land and people of nineteenth-century Cork* (London, 1975), p. 106.

quoted that '[p]roperty has its duties as well as its rights ... [It was] in the better and more faithful performance of those duties, and in the more enlightened and humane exercise of those rights that a permanent remedy for ... disorders [was] to be sought.'⁴⁵

What were these duties and how should property rights be humanely exercised? In April 1860, John Beasley, a land agent and valuer, of Chapel Brampton, Northampton, addressed those topics in a lecture (which was subsequently published) to the members of the Farington Agricultural Book Club. Beasley directed his comments to every owner and occupier of land 'in the united kingdoms of Great Britain and Ireland.'⁴⁶ He conditioned his thoughts on their respective duties by proclaiming 'that there is nothing, as there ought to be nothing, to prevent [the landlord] disposing of [his land] as he will, to whom he will, and upon what terms he will',⁴⁷ that is, nothing other than 'the principles of sound Christianity' to "'do unto all men as he would they should do unto him".'⁴⁸ In Beasley's opinion, a landlord's primary duty was to ensure 'fixedness of tenure' to his tenants 'at a fair and equitable rent'. Beasley stressed that 'a just rent is not the highest price that a tenant will give for land' but that which gives a fair remuneration to the tenant for his skill, capital and industry. The analogy between Griffith's ideology of estate management as expressed at Kingwilliamstown and Beasley's was further enhanced when he advised 'that every landlord should provide a comfortable farmhouse and good and sufficient farm buildings for his tenants'. Similarly, as James Weale had suggested, Beasley offered the opinion that it was not only a landlord's duty but in his own interest to 'make some exertions, and, it may be some sacrifices' to gain the confidence of his tenants in the character of their landlord. In outlining the duties and privileges of landlords and tenants, Beasley advocated that a farmer should be compensated for all unexhausted improvements made to the holding (or conversely, to pay a fine for any deterioration caused to the property) on completion of his tenure.⁴⁹

Roman law in relation to rent

While it was Beasley's opinion that the landlord had undoubted power to do as he pleased with his land, albeit subject to moral constraints, there is evidence that

⁴⁵ J. F. McLennan, *Memoir of Thomas Drummond, R.E., under secretary to the lord lieutenant of Ireland, 1835 to 1840* (Edinburgh, 1867), p. 322.

⁴⁶ John Beasley, *Lecture by John Beasley on the duties and privileges of the landowners, occupiers, & cultivators of the soil* (London, 1860), p. 7. (hereafter *Lecture on duties and privileges*).

⁴⁷ Beasley, *Lecture on duties and privileges* (London, 1860), p. 11.

⁴⁸ Beasley, *Lecture on duties and privileges* (London, 1860), p. 40.

⁴⁹ Beasley, *Lecture on duties and privileges* (London, 1860), pp 15-21.

tenants may have had a stronger legal position than normally acknowledged. Writing in 1844, J. S. Bayldon referred to the 1529 statute (21 Hen. VIII, c.5) which protected the tenants ‘against fictitious recoveries’ and rendered their interests in the property secure and permanent.⁵⁰

The 1529 statute is not mentioned by Robert Phillimore in his advice to the select committee of inquiry into the Irish land bills which was before the house of commons in July 1853. Phillimore, a civil law advocate, was retained by Sir John Young (b.1807 – d.1876) chief secretary of Ireland (from January 1853 to March 1855) to conduct an inquiry into landlord-tenant law in Ireland. According to Phillimore, Roman law had recognised the custom whereby if tenants made valuable improvements that increased the revenue of a farm, the tenants were entitled to compensation ‘either by re-imbusement or diminution of rent’ in respect of the improvements made. Phillimore pointed out that this provision had been incorporated into the jurisprudence of almost every European country except England, where such practice remained a matter of custom, enforced only by the character of the landlord and the pressure of public opinion. Roman law protected the rights of real property by distinguishing between fixtures placed on the land and the inherent production capacity of the soil proper. Equating the structure of Roman law ‘to the peculiar state of property’ that existed in parts of Ireland ‘under the name of tenant right’, Phillimore argued that monetary compensation for tenants’ unexhausted improvements should be enshrined into Irish land legislation with a corollary right of inheritance or sale of such a right, subject to the pre-emption of landlords.⁵¹

David Ross, an Ulster barrister, in a paper read before the Statistical and Social Inquiry Society of Ireland (15 April 1863) also referred to the Ulster tenant right as having its basis in Roman law.⁵² In his paper, which was subsequently published as a pamphlet, Ross rejected the ‘nostrums’ of adopting Griffith’s general valuation as a rent standard or fixity of tenure as a means for improving Irish landlord-tenant relations. He preferred to rely on a landlord’s sense of duty and the power of public opinion to ensure that the principle of ‘live and let live’ governed the management of property in Ireland. However, Ross sought to give some legal status to the £24,000,000 sterling he estimated

⁵⁰ J. S. Bayldon, *Bayldon’s art of valuing rents and tillages, and tenant’s right on entering and quitting farms* (sixth ed., London 1844), p. 7.

⁵¹ *Landlord and tenant (Ireland): Copy of the paper on the Roman and Foreign law considered with reference to the relations of landlord and tenant in Ireland, communicated by the secretary for Ireland to the members of the committee on Irish land bills*, 605-9 H.C. 1852-53 [C. 726], xciv, pp 1-4.

⁵² David Ross, *The tenant right of Ulster: What is it and how far it should be legalized and extended to the other provinces of Ireland* (Dublin, 1863), pp 12-3.

had been already invested in Ulster tenant right and recommended extending this system (i.e. tenant right) to the rest of the county. Ross's contention was that if a tenant felt protected from the landlord who misused his position to 'unjustly aggrandize himself, by appropriating improvements which the tenant has made' more capital investment would be made by tenants, which would give them 'a feeling of security and independence'.⁵³ This concept was by no means revolutionary for the time as the Devon commission had, in 1845, recommended that legislation be introduced to guarantee tenants a fair return on investments in order to allay discontent and to promote capital expenditure throughout the country.⁵⁴ Lord Stanley did introduce such a bill in 1845 but 'it failed to survive the opposition of those who represented the Irish landlord interests in parliament.'⁵⁵

Irish law in relation to rent

Tenants were afforded some measure of compensation for improvements made when, in 1860, the Landed property, (Ireland) Improvement act, was enshrined into law.⁵⁶ Under this act, known as the Cardwell act, after Edward Cardwell the then secretary for Ireland, tenants were entitled to claim compensation for improvements carried out at their own expense, provided they had attained the written approval of their landlord. The provisions of this act were not retrospective, so while the act did recognise the legitimacy of tenants' claims for compensation, it gave landlords, if they were so inclined, the legal right to appropriate unto themselves all prior investments made by tenants. The Cardwell act was, in effect, a dead letter, overshadowed by the Landlord and tenant law amendment (Ireland) act, which passed into law on the same day, 28 August 1860. This act was more commonly known as 'Deasy's act' after Rickard Deasy, attorney general for Ireland, 1860-1 and believed to be the Richard Deasy who was co-author of the 1841 reports on the poor law guardians' valuations (see chapter 5 above).⁵⁷ This act had its genesis in the failed Irish land bills of 1853.⁵⁸ The fundamental premise of Deasy's act was that the relation between landlord and tenant was 'founded on the express[ed] or implied contract of the parties, and not upon tenure

⁵³ Ross, *The tenant right of Ulster* (Dublin, 1863), pp 1-17.

⁵⁴ *Devon commission report*, p.15 quoted in J. C. Brady, 'Legal developments 1801-79' in W. E. Vaughan (ed.) *A new history of Ireland, v, Ireland under the Union, I, 1801-70* (Oxford 1989) p. 456.

⁵⁵ Brady, 'Legal developments 1801-79' in *A new history of Ireland*, (Oxford 1989) p. 456.

⁵⁶ 23 & 24 Vict., c. 153, 28 August, 1860; Alan Dowling, 'The genesis of Deasy's Act' in *N.I. Legal Quart.*, xl, no. 1 (spring, 1989), p. 57.

⁵⁷ Vict. 23 & 24, c. 154 (28 Aug. 1860); J. C. Brady, 'Legal developments, 1801-79' in W. E. Vaughan (ed.), *A new history of Ireland, v, Ireland under the union, 1801-70*, pt. I (Oxford, 1989), pp 457-8.

⁵⁸ Dowling, 'The genesis of Deasy's Act' in *N.I. Legal Quart.*, xl, no. 1 (spring, 1989), pp 53-63.

or service.’⁵⁹ It treated land as the exclusive property of the landlord, with the tenant’s interest being nothing more than that of a person who has agreed to pay an agreed remuneration for the use of the soil for limited period.⁶⁰

It may have only been coincidental, but it is noticeable that The landlord and tenant law amendment (Ireland) act (Deasy’s act), having been before the houses of parliament in various guises since 1851, received royal assent within a year of a British India land act that ensured ‘a right of occupancy’ (fixity of tenure) to all tenants who had ‘held land for a period of twelve years’ in India. A select committee that reviewed this act concluded that right of occupancy necessarily implied some limit on the discretion of owners to adjust the rent of the person occupying the land.⁶¹ The landlord-tenant relationship in British India did not go unnoticed by many social commentators in the 1860s. In 1865, John Stuart Mill declared that ‘India was now governed with full perception and recognition of the differences from England ... what has been done for India has now to be done for Ireland.’ Indeed it was a book entitled *The Irish land* by an Indian civil servant, George Campbell, published in 1869 which, in a large measure, inspired Gladstone to take action on the Irish land question.⁶²

Another 1869 publication was William Neilson Hancock’s second report to parliament on the history of the landlord and tenant question in Ireland. Whilst Hancock did support the contention that the aforementioned Deasy’s act had restated the landlords’ irrefutable rights over their property, he also acknowledged that it placed responsibilities upon them toward their tenants, which echoed Thomas Drummond’s maxim that ‘property has its duties as well as its rights’. Hancock argued that even those lands which were let on an ‘at will’ basis were held by the tenant under an implied contract with an implied duty upon the tenant to follow a regular course of good husbandry. The act also implied that the landlord, under his duty of care to his tenant, should erect and maintain suitable houses for farmers and labourers in accordance with the laws of public health which were so stringently enforced in towns.⁶³

⁵⁹ *Two reports for the Irish government on the history of landlord and tenant question in Ireland, 1833-66, with suggestions for legislation*, pp 47-8, H.C. 1868-69 [4204], xxvi, 48-9.

⁶⁰ C. F. Kolbert and T. O’Brien, *Land reform in Ireland* (Cambridge, 1975), p. 31.

⁶¹ Sunjebb Chunder Chatterjee, *Bengal Ryots* (Calcutta, 1871), pp 72-3.

⁶² T. A. Boylan & T. P. Foley, *Political economy and colonial Ireland* (London & New York, 1992), p. 156; see E. D. Steele, *Irish land and British politics* (London, 1974) for a full appraisal of J. S. Mill’s impact on Irish politics.

⁶³ *Two reports for the Irish government on the history of the landlord and tenant question in Ireland, with suggestions for legislation*, 59-60, [4204] H.C. 1868-9, xxvi, n.p.

Increased landlord power

By the 1860s landlord power was at its zenith. The Civil bills act of 1851 provided landlords with increased powers to repossess properties that had fallen into rent arrears.⁶⁴ The provisions of Deasy's act set down the relationship between landlord and tenant as purely contractual, and in the belief of many landlords, erased any implicit or explicit moral duty of care towards their tenants. Mulhallen Marum of Castlecomer, County Kilkenny, claimed to be a victim of one such rapacious landlord. A barrister at law, justice of the peace in both Queen's and Kilkenny counties and future M.P. for Kilkenny, Marum was forced to leave Woodview House and its 250 acres of parkland in 1868. A Roman Catholic, Marum publicised his family's grievances in a pamphlet entitled *A narrative of landlord oppression and tenant wrong, in 1868, in County Kilkenny*. In this publication he outlined how Woodview had been in the possession of his wife's family, the Brennans, since before 1794 when Anne (née Wandesford), countess of Ormond, had granted leases in perpetuity at 2s. 6d. per acre to the then leaseholders.⁶⁵ Charles Butler-Wandesforde, son of Lady Anne, set aside these leases in 1843. John Brennan, the successor of the original lessee, was then offered a yearly tenancy of Woodview with the rent based on Griffith's townland valuation on condition that he cleared the sub-tenants from all other lands under his control and surrender those lands, to the Wandesforde estate. In 1868 following the death of John Brennan, Malhallen Marum and his wife Mary Ann (née Brennan), inheritrix of Woodview, were served with a notice to quit by the then agent, Robert Cooke. Marum's complaint was that after almost a century of unbroken occupancy this branch of the Brennans was being forced to leave Woodview without any recognition of a right of tenure or legal redress for the improvement they had made to the farm. Marum alluded to religious bias on the part of Lord Carrick, administrator of the estate during the minority of the incumbent Wandesforde, stating that Protestant tenants on the estate were allowed to sell their tenant-right when quitting their farms.⁶⁶ In an unpublished reply, Lord Carrick retorted that not only had all improvements made by John Brennan at Woodview been fully exhausted but that the property had fallen into a dilapidated condition before his death. Lord Carrick further explained that in 1843 the Wandesforde estate chose to re-appropriate all lands under the control of middlemen (such as John Brennan) in order to

⁶⁴ 14 & 15 Vict., c.57 (1 Aug. 1851); Walter Walsh, 'Land, conflict and society in County Kilkenny, 1850-82' (Ph.D thesis, National University of Ireland, Maynooth, 2007), p. 185 and Walter Walsh, *Kilkenny: the struggle for the land 1850-82* (forthcoming).

⁶⁵ Mulhallen Marum, *A narrative of landlord oppression and tenant wrong, in 1868 in County Kilkenny* (Dublin, 1868), pp 8-9.

⁶⁶ Marum, *Landlord oppression in County Kilkenny* (Dublin, 1868), p. 11.

improve conditions for the main body of tenants. Since 1843, John Brennan had held Woodview on a lease for his lifetime only and, while the rent was based on Griffith's valuation, it was, in fact, below that figure.⁶⁷ Given that the majority of tenants in County Kilkenny would not have had access to Lord Carrick's rejoinder, it is hard to gauge what effect Marum's pamphlet may have had on landlord-tenant relations and what confidence any occupier of property would have in investing in improvements when someone as influential as Marum could be so ignominiously removed. However, the essential point is that the Woodview controversy does establish that Griffith's townland valuation was considered a basis for rent agreements on the 22,232 acre Wandesforde estate by 1843.⁶⁸

The Wandesforde estate was not alone in this respect. In his digest of evidence taken before the Devon commission, John Pitt Kennedy (secretary to the commission) was so disconcerted by the prospect of the Griffith's, government sponsored, townland valuation becoming a standard for rent that he suggested, however impracticably, that rather than place a monetary value on each land quality type, symbols could have been used. Pitt Kennedy argued that however accurate any general valuation might have been at the time it was made, the ordinary fluctuation in prices and changes in production costs would naturally interfere with its subsequent adaptation as a rent standard within a short period of time.

Unless a government valuation be made in every respect applicable as a rent valuation, and unless it be frequently revised, it ought not to be expressed in money terms as if it be so expressed it must be regarded as a species of standard, and the evidence proves that in Ireland it is so regarded.⁶⁹

Lord Monteagle, who had initiated the valuation process in 1824, held a similar view. In his evidence to the select committee on the Ordnance Survey of Scotland (May 1851), he expressed the opinion that authoritative and accurate valuations, such as Griffith's valuations, 'have the tendency to fix the letting value of lands.' Monteagle continued that a valuation for fiscal purposes 'need only be relative – not positive', as a valuation based on the actual value of land had very much a tendency to interfere with the 'bargain of the buyer and the seller.'⁷⁰

⁶⁷ Statement by Lord Carrick and Mr. Cooke (agent) in reply to Mr. Marum's pamphlet, Prior-Wandesforde estate papers, NLI, MS. 35479(19) (I am grateful to Dr Máire Downey for directing me to this source).

⁶⁸ *Return of owners of land of one acre and upwards in ... Ireland* (Dublin, 1876), p. 42.

⁶⁹ John Pitt Kennedy, *Digest of evidence taken before commission into the state of the law and practice in respect of the occupation of land in Ireland*, (2 vols, Dublin, 1848), ii, pp 704-5 (hereafter *Digest of evidence taken before the Devon commission*).

⁷⁰ *Report from the select committee on Ordnance Survey (Scotland); together with the proceedings of the committee, minutes of evidence, appendix and index*, p. 34, H.C. 1851 (519), x, 413.

Evidently Monteagle was a proponent of allowing the free market to determine the rent level of land. However, it was this open competition for land that was identified by a correspondent to the *Tipperary Free Press* in March 1842 as the cause of reduced capital investment in agriculture in Ireland. The writer argued that with the prospect of having to compete to retain occupancy of their farms (or on the termination of the lease) on the open market each year, farmers were naturally reluctant to commit moneys towards a capital development programme without a guarantee that they would gain the full benefit of such an investment. Writing in March 1842, some thirty years before Gladstone implemented similar legislation, the correspondent suggested that in order to stimulate capital investment, re-entry rents should be fixed by valuation at the end of each tenancy. Coupled with a valuation system of rent adjustment, the correspondent recognised the need for an entitlement to compensation for all un-exhausted improvements made by the outgoing tenants, should they choose not to renew their occupancy of the property at the new rent.⁷¹

One such aggrieved outgoing tenant was Patrick Cooney of County Carlow. On 5 October 1849, *The Times* reported on his violent efforts to regain possession of his distrained crops from his landlord, Captain Thomas Watson. The correspondent quoted Cooney as having invoked Griffith's valuation of his property to show that he had been subjected to an excessive rent of 54s. 6d. per acre when Griffith's valuation of the same property was 'about 30s.' or 54 per cent of the rent demanded.⁷² The following year, in December 1850, the same paper reported the sale through the encumbered court of the 'estate of Mr. Butler, of Walterstown, in the county of Galway, estimated according to 'the ordnance valuation' (i.e. townland valuation) at £177 9s. 9d. per annum. It realised £1,750 or less than ten times its valuation but the estate was subject to a mortgage of £500.⁷³ Evidently, Griffith's townland valuation was acceptable as a substitute for the rent roll of an encumbered estate and even where rent rolls were available the townland valuation was also frequently given by the court.⁷⁴ Therefore, as the aforementioned examples show, by the mid nineteenth century, all strata of Irish society from the more substantial tenants to (land)lords and from career civil servants to government bodies had recognised Griffith's valuations as having a relevance to the rental value of land in Ireland.

⁷¹ *Tipperary Free Press*, 23 March 1842.

⁷² *The Times*, 5 Oct. 1849.

⁷³ *The Times*, 19 Dec. 1850.

⁷⁴ See for example *The Times*, 19 Dec. 1850.

Toward a standard of rent

During the 1840s and 1850s, John Pitt Kennedy, Lord Monteagle and others realised that Griffith's general valuation had become a standard of rent in Ireland. This view is further supported by the work of W. E. Vaughan who, even though he believed that 'Griffith was probably exaggerating when he claimed in 1869 that the tenement valuation had 'nearly put an end to all other valuations'', recorded considerable evidence which supports Griffith's claim that 'landlords had adopted his valuation as the basis of rents on their estates'.⁷⁵ Moreover, there is some evidence to suggest that Griffith was not a passive bystander, but promoted his valuation for this purpose. In a letter to the under-secretary, Sir William Gossett, dated 31 July 1833, Griffith wrote: 'I should hope that the present valuation will not only be found available as the equitable basis for collecting the county assessments and the assessments for tithes but also for letting lands'.⁷⁶

Griffith's townland valuation as a basis for rent also found support from William Conner, a landlord in his own right from Inch, near Athy, County Kildare,⁷⁷ Conner had, since 1842, promoted a system of land tenure based on 'valuation and perpetuity'. Conner proposed that tenants be protected from exorbitant rents –which were caused by 'the ruinous effects of competition for land'- through the adoption of Griffith's valuation as a basis for determining rents. In a reference to Griffith's townland valuation, which had to be approved at the county assizes, Conner argued that by letting land according to the valuation of 'a jury of sworn men' and by ensuring perpetuity of tenure, capital investment would ensue with a consequential general improvement in economic standards.⁷⁸ In his evidence to the Devon commission, Conner stated that he had had 'several conversations' with Griffith about utilising the 'valuation made by the state ... to fix rent'.⁷⁹ In 1843, Conner sought the support of the repeal association for a motion for rent to be fixed by valuation and fixity of tenure. In order to achieve these aims he proposed a rent and taxes strike. In reply to the motion, John O'Connell, who chaired the meeting, stated that '[he] highly approved of Mr Conner's conduct and untiring exertions to put an end to the dreadful system of extermination practised by Irish tory landlords' but he refused to accept the motion on the grounds that it proposed

⁷⁵ Vaughan, *Landlords and tenants*, pp 61-2.

⁷⁶ Richard Griffith to the under secretary for Ireland, Sir William Gosset, 31 July 1833 (N.A.I., OL 2/3, p. 139 (underlined in original)).

⁷⁷ George O'Brien, 'William Conner' in *Studies*, xii, no. 46 (June 1923), p. 279.

⁷⁸ William Conner, *The prosecuted speech delivered at Mountmellick in proposing a petition to Parliament in favour of a valuation and perpetuity of his farm to the tenant* (Dublin, 1842), pp 21-4.

⁷⁹ *Devon commission, minutes of evidence*, pt. I [606] HC 1845, xix. 1071 (p. 1009, Q. 15).

the illegal activity of withholding rents and taxes. Because of his loud protests on this ruling, Conner was ignominiously expelled from both the hall and the repeal association.⁸⁰

The precise nature of the relationship between Griffith and the firebrand William Conner is unclear, but John Stuart Mill was an ardent devotee of Conner's 'valuation and perpetuity' ideal and nominated William Conner as 'its earliest, most enthusiastic, and most indefatigable apostle.'⁸¹ Mill retained his commitment to Conner's principle throughout his public life, reiterating the view 'that every tenant ... should have the power of obtaining a perpetuity on an impartial valuation' in his speech in a house of commons debate on the state of Ireland, 12 March 1868.⁸²

George Cooke, too, saw merit in adopting the government valuation as a rent standard. With parallels to the case of Malhallen Marum, Cooke was a disgruntled tenant who published his grievances in a pamphlet entitled *A statement of facts in reference to the farm of Rossena; and illustrative of the evils of the present land system of Ireland*. The Cooke farm extended to almost 300 statute acres in the barony of Slevemargue, Queen's County, and had been in possession of Cooke's antecedents for more than 150 years.⁸³ Confident in the *bona fides* of his landlord, Lord Kenmare, and his agent, a man named Galwey, George Cooke set about vigorously developing his farm in the late 1830s. He effected a series of expensive improvements, including a new dairy, winter accommodation for the stock, pig sties, calf houses and an extension to the dwelling house. He had also limed and manured the land, and in line with the most advanced husbandry standards of the time, he grew turnips and other green crops under a systematic rotation policy. Cooke was the epitomization of an improving tenant deserving of encouragement and support, a progressive farmer who through example, employment and buoyancy of his commercial activity was a focus for the general improvement of the entire estate. But it would seem that Cooke's confidence in the landlord and his agent was misplaced. In May 1849, his lease from Lord Kenmare fell in on the death of the third named life. Lord Kenmare's agent demanded a rent of £317 12s. 6d. per annum for a year-to-year tenancy. This was an increase of £150 1s. 9d., or 90 per cent, on Cooke's lease of £167 10s. 9d. per year which had dated from 1791. In

⁸⁰ *The Economist*, 23 Sept. 1843.

⁸¹ J. S. Mill, *Principles of political economy with some of their applications to social philosophy* (second ed. 1849, reprint Toronto, 1965), p. 994.

⁸² J. M. Robson and B. L. Kinzer (eds), *Public and parliamentary speeches by John Stuart Mill, November 1850 – November 1868* (Toronto, 1968), p. 261.

⁸³ George Cooke, *A statement of facts in reference to the farm of Rossena; and illustrative of the evils of the present land system of Ireland* (Dublin, 1851), p. 8.

his pamphlet, Cooke made the point that, if anything, the prospects for agriculture in the 1850s were less inspiring than at the commencement of the 1791 lease when the price of wheat was £3 per quarter (thirty-two stone) as opposed to £1 12s. in 1850. In an effort to resolve the matter, Cooke offered Griffith's valuation of £256 10s. 7d. for the property, a sum that in Cooke's opinion did not take full cognisance of the large investment he had made in bringing the land to its present condition.⁸⁴ As George Cooke saw it, under the land system then prevalent in Ireland the tenant had

no legal standard to appeal to, but that of the Ordnance valuation, and although he may not, by this appeal, be the nearer to the obtainment of justice for himself, he hope[d to] throw much light upon the evil which has long played upon the vitals of this country.⁸⁵

The evil Cooke referred to was the reckless competition for land, because of which and in the absence of an independent estate valuation, the agent could force Cooke to 'submit' to a rack-rent. Cooke felt he had no option but to 'either abandon the home of his ancestors' or to agree to a rent which was not commercially justified. In order to meet this exorbitant rent and at the same time provide an acceptable standard of living for his household, Cooke contended that he would have had to eat into his working capital each year. For Cooke or any other incoming tenant, this position was unsustainable and in a relatively short period of time any tenant would be incapable of meeting his commitments. As generally happened in such cases, this would mean the loss of a few years' rent to the landlord, exhausted land and dilapidated buildings. In the experience of George Cooke, letting land without reference to an independent valuation usually culminated in 'insolvency and ruin' for the tenant and ultimate financial loss to the landlord.⁸⁶

Cooke sought to make Griffith's government (townland) valuation known to farmers as a standard of appeal against exorbitant rent. He displayed considerable knowledge of the valuation process and reproduced in his pamphlet the scale of prices for the 1846 valuation act as well as the observations of Griffith's valuers on the soils for the farm at Rossena as recorded in the valuation field books. Whilst the main purpose of Cooke's pamphlet was to promote the townland valuation as a readily accessible basis of determining fair rents, he was generous to a fault in his praise for the 'sagacity' of William Conner.

⁸⁴ Cooke, *A statement of facts in reference to the farm of Rossena* (Dublin, 1851), pp 10-11.

⁸⁵ Cooke, *A statement of facts in reference to the farm of Rossena* (Dublin, 1851), p. 13.

⁸⁶ Cooke, *A statement of facts in reference to the farm of Rossena* (Dublin, 1851), p. 12.

Given Conner's influence on George Cooke and, more importantly, his influence on John Stuart Mill, it may have been rash of Gavan Duffy to dismiss him as 'having accomplished nothing.'⁸⁷ But William Conner had a tempestuous nature. He served a six month prison term for preaching sedition at a public meeting in Mountmellick in December 1841 and was expelled from the repeal association in 1843 for suggesting a 'no rent campaign' to force action on tenants' claims. There can be no doubting Conner's sincere sympathy with the tenants or his commitment to his ideal as he wrote and financed at least nine publications and addressed many public meetings from 1832 to 1850. At one such meeting at Holy Cross, County Tipperary, in 1847, although not officially invited to speak, Conner succeeded in addressing the crowd from the platform and caused the meeting to be disbanded in turmoil following a venomous row with James Fintan Lalor.⁸⁸

All the while, Griffith continued his more circumspect campaign to inculcate his valuation as the rent standard. In November 1858, he advised Lord Erne that 10-15 per cent should be added to the new tenement valuation of his estate in County Donegal to attain the 'fair letting value'. Griffith stated that the basis for letting should be the land valuation only, excluding buildings, unless they were of unusual extent and importance.⁸⁹ On 15 December of the same year, in reply to John S. Johnston of Rockfield, Stranorlar, Griffith advised him to use

the land column as the basis of calculation, there may be added, according to the views of the landlord in regard to live and let live, say 10 to 15 per cent and in accommodation land 20 or even 30 per cent. In cases where drainages have been effected a greater percentage (in proportion to the extent of the improvement) may be added as such improvements are not liable to assessment for seven years after completion, hence the valuation gives only the value of the land according to the scale of agricultural produce contained in the valuation act 15 & 16 Vic, cap 63 previous to the commencement of the drainage works. Some landlords let their lands at the rate set down in the valuation lists making some addition for particular circumstances as buildings &c. but usually the rents run as I have mentioned.⁹⁰

In a letter, dated 26 January 1859, to Leo Robinson Scott, 10 Prince Edward Terrace, Blackrock, County Dublin who had requested to be informed what addition should be added to the tenement valuation of King's County to arrive at a fair letting value,

⁸⁷ Gavan Duffy, *The league of north and south* (London, 1886), p.50 quoted in George O'Brien, 'William Conner' in *Studies*, xii, no. 46 (June 1923), p. 289.

⁸⁸ George O'Brien, 'William Conner' in *Studies*, xii, no. 46 (June 1923), p. 285; Cooke, *A statement of facts in reference to the farm of Rossena* (Dublin, 1851), pp 19-22; Mill, *Principles of political economy* (second edit., 1849, reprint Toronto, 1965), p. 994.

⁸⁹ Griffith to Lord Erne, 22 Nov. 1858 (N.A.I., OL 2/ 36, no. 3792).

⁹⁰ Griffith to J. S. Johnston, 15 Dec. 1858 (N.A.I., OL 2/36, no. 3814).

Griffith again replied in much the same vein:-

I beg to state that as the lands, in this instance, are not naturally good and are much subdivided with smallholdings I do not think that more than 10 or 15 per cent should be added to the valuation to produce a fair letting value and even that addition can only be made on the presumption that the lands have not been allowed to deteriorate since the valuation was made.⁹¹

'Griffith's rent' as a pseudonym for Griffith's general valuation

In facilitating lesser landlords to determine a fair rent through his valuation, Griffith was merely providing a gratuitous service which the greater landholders had the means to obtain on a commercial basis. In 1851 both the marquis of Lansdowne and the marquis of Ormond publicly declared their intention to have the rents of their estates set by independent valuation.⁹² It was not unusual for the larger estates to use professional valuers to assess the rental value of their lands.⁹³ The Ormond estate operated this policy at least into the 1870s and a number of valuations for rent survive amongst the Ormond papers deposited in the N.L.I. When the Ordnance Survey maps became available in the 1840s most of the tenants' valuations were referenced to these maps⁹⁴ and whilst it was not unusual for professional surveyors to link their estimate of the property value to the tenement valuation, a survey of the Kilcash estate, by a Mr Power for the marquis of Ormond, went somewhat further. Rather than using one of the generic names associated with Griffith's valuations such as the government or poor law valuations, Power included a column heading 'Rent in Griffith's excluding houses',⁹⁵ a clear indication of how the tenement valuation had become a datum base for rent assessments amongst the professional valuers. Whilst Power's valuation was not dated, it can be confidently suggested that it was undertaken within a decade of 1870. It is evident from this independent valuation that the fair letting value of part of the Kilcash estate had decreased by £276 to £768 16s. from 'Griffith's rent' level of £1,044 16s. (land at £956 and buildings at £88 16s.) set in 1852. This represented a decrease of 26 per cent and clearly indicates that, in the opinion of at least one professional valuator, the true value of poorer quality land had decreased in the two decades after the Famine.⁹⁶ In 1871, the firm of Hodges, Foster & Co., 104 Grafton Street, Dublin was

⁹¹ Griffith to Leo Robinson Scott, 26 Jan. 1859 (N.A.I., OL 2/36, no. 3850).

⁹² Cooke, *A statement of facts in reference to the farm of Rossena* (Dublin, 1851), p. 1.

⁹³ Vaughan, *Landlords and tenants* (Oxford, 1994), pp 57-61.

⁹⁴ Griffith to Lord Wrottesley, 8 Apr. 1852 (N.A.I., Ol 2/16).

⁹⁵ Ormond papers, N.L.I., MS 23,957.

⁹⁶ Valuation of the Kilcash estate, Ormond papers, N.L.I., MS 23,957.

engaged to conduct a valuation of the 9,042 acre Garryrickin estate in 1871.⁹⁷ In his assessment of the estate John O'Reilly, the valuator, wrote:

I consider – taking into consideration, the quality of the land generally, and its apparent capabilities that the estimate here made is sharp, to the extent of about 1s. in the pound. In many places which are under wheat and oats, without reckoning anything for the cost of labour, the produce would not be sufficient for seeding the ground on which it grows.⁹⁸

Clearly those farmers engaged in cereal production on the Garryrickin estate were struggling to survive. The profitability of cereal production, as outlined by the valuator, John O'Reilly, would not be compatible with the view that the tenants on this estate had the capacity to bear more rent. Wheat and oat prices had surpassed their post-Famine high by 1871, the date of O'Reilly's assessment, and were on a steady decline for the rest of the century. According to Thomas Barrington's index of Irish agricultural prices, the value of oats in 1871 was virtually the same as in 1881 (127:129). The average price of wheat and oats for the same years (1871-81) showed a drop of 10 per cent, which would indicate that, by the late 1870s, those tenants engaged in tillage would have received even less recompense for their labours.⁹⁹ Nor does the study of the full valuation of Garryrickin estate give any support to the theory that rents on Irish agricultural land were unduly low after the Famine. O'Reilly's valuation recommended that rents, over the whole estate, should be reduced to 86.65 per cent of Griffith's poor law valuation. In the opinion of O'Reilly, the true rental value of the Garryrickin estate in 1871 was £4,779 1s., a reduction of £736 8s. (13.35 per cent), on the general valuation of the 1850s. Clearly, in the early 1870s, tenants on the Garryrickin estate were deserving of this reduction in rents, and even though the prices of some agricultural products, other than cereals, were to rise in the next decade (only to fall sharply in the late 1880s) such were the tenants' circumstances on these poor quality lands that any rise in fortune meant that total and utter deprivation was replaced only by tolerable poverty. Power's undated valuation of the Kilcash estate indicates a similar situation. Although the quality of the land was superior to that of the Garryrickin estate, Power's valuation shows that reductions in the range of 9 to 50 per cent on 'Griffith's

⁹⁷ The Garryrickin estate was situated partly in south-west County Kilkenny and partly in County Tipperary.

⁹⁸ Valuation survey of the estate of the most noble, the Marquis of Ormond situated in the counties Kilkenny and Tipperary. N.L.I., MS 23,520.

⁹⁹ Base year 1840 = 100; Barrington's index of Irish agricultural prices is reproduced in Turner, *After the famine*, (Cambridge, 1996), pp 264-7; Liam Kennedy and Peter Solar's 2007 publication has added greatly to our understanding of price trends throughout this period and their conclusions do not support the contention that cereal prices were in decline by 1871 (see Liam Kennedy & Peter Solar, *Irish agriculture: a price history* (Dublin, 2007), p. 105).

rent' were in order for the Kilcash estate.

The professional valuers for the Ormond estate took the view that although prices for agricultural goods might have risen substantially between 1850 and 1871 (in the order of 40 per cent)¹⁰⁰ other circumstances outweighed any possible case for an increase in rents resulting from price rises alone. Production costs, particularly the cost of labour, had risen substantially, which had a proportionately greater negative effect on the profitability of the labour-intensive butter and corn enterprises than on cattle-grazing farms.

The cost of living for the tenantry would have been a further consideration for a well-run estate. Emmet Larkin's best estimate was that 'the subsistence figure for an individual in Ireland before 1850 was £5 per year and increased by £1 per decade until it reached £10 per year in 1901.'¹⁰¹ A £5 individual rate would be the equivalent of £20 to £25 per family for 1850 and in the order of £30 to £35 in 1870, or a 40 to 50 per cent increase in twenty years.¹⁰²

With fluctuating commodity prices and increased expenses the Irish tenant farmer required increased yields in order to maintain profitability levels. The single most profound effect on yields (and appropriate rent levels) through the third quarter of the nineteenth century was the vagaries of the weather. Between 1859 and 1864 there was what J. S. Donnelly has described as a general depression in Irish agriculture. A series of very dry springs and exceptionally wet summers combined to reduce yields of grain crops, with the potato crop particularly badly affected in 1861 and 1862. William Neilson Hancock, the noted economist, estimated that £26 million or 'the equivalent of about two years' rent of agricultural land in Ireland' had been lost due to the fall in cattle numbers and crop failures. Receipts to the Cork butter exchange from the 1858/9 to the 1864/5 seasons dropped by 21 per cent, with the Dublin and Waterford supplies being even more severely reduced. Donnelly argues that the pernicious effects of the bad weather were greater than the Cork butter market returns suggested, as farm families had sacrificed their own consumption of dairy produce in order to minimize the loss of cash sales.¹⁰³ To judge by Barrington's price index, the severe drop in supplies to the butter markets pushed up prices to a then all time high of 140 in 1860. This was a reflection of overall turmoil in the industry rather than exceptional prosperity. J. S.

¹⁰⁰ Vaughan, *Landlords and tenants* (Oxford, 1994), pp 261-2.

¹⁰¹ Emmet Larkin, 'Economic growth, capital investment, and the Roman Catholic Church in nineteenth century Ireland' in *the American Historical Review*, lxxii, no. 3 (April 1976), p. 883.

¹⁰² *Bessborough commission report*, p. 51, quoted in Solow, *The land question* (Mass., 1971), p. 155 and extrapolated from Larkin, 'Economic growth, capital investment ...' in p. 883.

¹⁰³ J. S. Donnelly, 'Irish agricultural depression of 1859-64' in *Ir. Econ. & Soc. Hist.*, iii (1976), pp 33-54.

Donnelly accused economic historians of, at best, showing very little interest in, or, at worst, totally overlooking, the 1859-64 agricultural depression, despite the fact that it had had a considerable effect on economic wellbeing.¹⁰⁴

In the midst of the 1860s agricultural crisis, David Ross, in an address to the Statistical and Social Society of Ireland remarked that it 'should never be forgotten' that although

the soil of Ireland is fertile, the seasons are not rarely ungenial; that crops do not always reward the husbandman with the same unvarying steadiness as they did for a series of years after 1850, and that all our improvements in knowledge do not suffice to guard our flocks and herds from the famine and the disease, to which history tells us our fickle climate has always exposed them.¹⁰⁵

By the mid 1870s agricultural commodity prices had recovered, and indeed for some produce surpassed all previous prices. For example, in 1876 the price of butter was again to set new records. Average prices of 110s. to 134s. per cwt were recorded in the *Farmer's Gazette*¹⁰⁶ which reflected a high of 155 in Barrington's index.¹⁰⁷ But again the point has to be reiterated that a rise in a commodity price cannot be interpreted as an indication of increased profitability in that agricultural enterprise. A contemporary source notes an outbreak of foot-and-mouth disease in cattle and attributes the high prices to this highly contagious, airborne disease that had 'sadly interfered with butter making and [therefore] was a main cause for its high price – scarcity'.¹⁰⁸ Therefore, the factors that influenced the profitability of Irish agriculture and cost of living for Irish tenants in the nineteenth century were more diverse than the reported price of marketable produce.

Ratio of valuation to rent

In constructing his valuation, Griffith attempted to take into account these diverse factors. By nominating a list of prices for agricultural produce he ensured that price variations over the time it took to complete the valuation would not distort the uniformity of the valuation. By basing his valuation on the 'rent for which one year with another', that is, not a spectacularly low or high rent but the average rent for a number of years, Griffith sought to provide a valuation that could fulfil both its statutory requirement as a basis for tax assessment and its ancillary function as a rent standard. In

¹⁰⁴ Donnelly, 'Irish agricultural depression of 1859-64' in *Ir. Econ. & Soc. Hist.*, iii (1976), p. 33.

¹⁰⁵ Ross, *The tenant right of Ulster* (Dublin, 1863), pp 16-7.

¹⁰⁶ Evidence of C. U. Townshend (land agent) to the *Bessborough commission* [c. 2779] p. 61.

¹⁰⁷ Turner, *After the famine*, p. 266.

¹⁰⁸ Mulhally Marum, *The land question of Great Britain and Ireland, being a reply to his grace the Duke of Argyll* (Kilkenny, 1876), p. 12.

a circular dated 30 September 1852 to all his senior field staff, Griffith reiterated his wish to ‘produce a valuation which will represent the fair relative letting value of every tenement’, a concept that he had first proposed almost twenty years earlier.¹⁰⁹ In order to further effect this aim, Griffith, in his position as commissioner of valuation, acted as a rent consultant to whoever sought his opinion on the appropriate rent for property. In 1858, his advice to landlords was that the addition of 10-20 per cent to their tenement valuation represented the fair letting value of their lands. Griffith’s recommended range was just in line with Vaughan’s estimate that prices had risen by 19 per cent between 1850 and 1858¹¹⁰ and it fits neatly with Turner’s calculations that the agricultural price index had risen by 12.5 per cent over the corresponding period.¹¹¹

In 1868, the select committee on valuation (1868-69) sought to investigate the relationship between rents and Griffith’s general valuation. John Ball Greene, Griffith’s successor as valuation commissioner, was the first witness called. Lacking Griffith’s experience before such house of commons committees, Ball Greene was tentative in his evidence. He told the committee that the valuation of both land and buildings was not in any way guided by the rent paid, but rather it was an ‘estimate [of] what rent ought to be.’¹¹² He further stated that Griffith’s general valuation was one fourth under the price that land was generally let for.¹¹³ Therefore, in summation, Greene’s evidence to the 1868 commission on valuation regarding the relationship between rent levels and Griffith’s general valuation was that at the time the valuation was undertaken rent levels were substantially above what the Valuation Office estimated they ought to be. Solow, in her appraisal of the same evidence, stated simply ‘that the valuation was a fourth under the letting value’ and she too concluded that ‘the Griffith valuation was a fairly accurate reflection of real rental values in 1842-1852.’¹¹⁴

Whilst Solow interpreted Ball Greene’s evidence to the 1868 valuation committee correctly, she was mistaken in directly comparing the commodity prices contained in the 1852 valuation act with those published for subsequent years in *Purdom’s Almanac*. As discussed in the previous chapter, Griffith compiled the list of commodity prices contained in the valuation act from the farm gate prices. It is most likely that the commodity prices contained in *Purdom’s Almanac* were Dublin market

¹⁰⁹ Griffith in circular to senior field staff, 30 Sept. 1852 (N.A.I., OL 2/28, no. 5279).

¹¹⁰ Vaughan, *Landlords and tenants*, p. 261.

¹¹¹ M. E. Turner, ‘Towards an agricultural prices index for Ireland, 1850-1914’ in *Economic and Social Review*, xviii, no. 2 (Jan 1987), p. 133.

¹¹² *Report from the select committee on general valuation*, p. 22, H.C. 1868-9 (362), ix. Q. 658, 34.

¹¹³ *Report from the select committee on general valuation*, p. 23, H.C. 1868-9 (362), ix. Q702, 35.

¹¹⁴ Solow, *The land question*, p. 65.

prices and certainly, they were not adjusted to farm gate prices. Therefore, unless and until the precise origin of the prices in *Purdom's Almanac* can be established the conclusions drawn by Solow are suspect.¹¹⁵

In his evidence to the Richmond commission in 1880, John Ball Greene reiterated his contention that Griffith's general valuation represented the fair letting value for 1852. He emphasised that the prices quoted in the 1852 valuation act were representative of the time. He continued

there seems to be great confusion as to the meaning of Griffith's valuation. ... It was not to be the exacting rents of small or needy proprietors, nor the fictitious values produced by excessive competition, but the moderate rents of the large landed proprietors, who desired to have their tenants comfortable, and independent.¹¹⁶

Ball Greene, consistent with his evidence of 1868 to the valuation committee, informed the commission that in the early 1850s the general level of rent was one-fourth over Griffith's general valuation. He also advised that a new valuation conducted on the same live-and-let-live basis as the original, but referenced to 1880 prices would result in a valuation adding 33 per cent to Griffith's land value of '£9.1 million [which] would be increased to over £12 million'.¹¹⁷ Under cross-examination from Lord Carlingford, Greene stated that all improvements made to buildings and land, irrespective of who had funded them, had been incorporated into his estimated new valuation.¹¹⁸ He further stated that, including buildings and the improvements funded by both tenant and landlord, his new valuation was some £2 million under the actual rent being paid at the time (1880), which he estimated to be £20 million. In Ball Greene's own words

a new valuation of Ireland would be 18,000,000*l.*, and the [present] rental I estimate to exceed 20,000,000*l.* 18,000,000*l.*, I think, ought to represent the present rental value of the country in its present condition.¹¹⁹

Ball Greene's summary of his own evidence to the Richmond commission unequivocally stated that, far from being low, rents in Ireland for the third quarter of the nineteenth century were consistently above they ought to have been in his estimation. Rents in 1852 were some 25 per cent above what they ought to have been. By 1880 they were *c.*11 per cent above what they ought to have been. Therefore, the landlords' share of Irish agricultural output did fall between the early 1850s through to late 1870s, but this reduced share served only to redress the imbalance that had existed in the rent-

¹¹⁵ Solow, *The land question*, pp 63-65.

¹¹⁶ Evidence of Ball Greene to *The Richmond commission*, p. 1035.

¹¹⁷ Evidence of Ball Greene to *The Richmond commission*, p. 1036.

¹¹⁸ Evidence of Ball Greene to *The Richmond commission*, p. 1038.

¹¹⁹ Evidence of Ball Greene to *The Richmond commission*, p. 1037.

output ratio since 1852. When tenants' investment was taken into account, as the Land Commission did when calculating fair rents (see below), the recommended reduction in rents was almost doubled (see appendix 7A).

The Gladstonian era 1868-1871

Following the 1868 election, Gladstone assumed the office of prime minister for the first time at the head of a Liberal party with a reforming ethos. His elevation to the highest political office coincided with the full manifestation of the effects of the adoption of free trade in 1846. The further development and refinement of steam engines, railroads and steel hulled ships had revolutionised long distance transport of bulk goods in the third quarter of the nineteenth century. Consequently, it was not until the 1860s that the fears expressed regarding the future decimation of Irish tillage farming during the Corn Law debate in the 1840s were fully realised. As one British historian wrote:

[T]he conservatives forgot [Ireland] when they decided not to protect farming. In Great Britain a policy, which sacrificed the rural to the urban populations, did at least favour the large majority. But Ireland, save around Belfast, was a nation of agriculturalists; and, excepting the graziers, ruin fell on them all. The vast majority were tenants holding from landlords at rents which the fall in agricultural prices made it impossible to pay.¹²⁰

Although 'the number of agrarian outrages had fallen to a very low figure in the mid-1860s' there were signs of discontent amongst the Irish populace.¹²¹ One agrarian outrage that received considerable press coverage at the time occurred in the townland of Ballycohey, County Tipperary in August 1868, when two people (a police constable and a land agent) were shot dead and three others injured, including the landlord, William Scully, whilst attempting to serve a notice to quit on the farm of Philip O'Dwyer. The reason for O'Dwyer's attempted eviction was his refusal to accept the terms of a new lease that he believed were draconian, not because he was in arrears of rent (he was up to date on all payments). In this widely reported instance, the landlord, Scully, was seen to be the aggressor and '[f]ifteen of his fellow magistrates in Tipperary passed a resolution condemning his tyrannical actions.'¹²² Instances such as this did much to convince both Gladstone and the British public that the Irish peasantry was the

¹²⁰ Sir Robert Ensor, *England 1870-1914* (Oxford, 1936), p. 56.

¹²¹ W. E. Vaughan, 'Ireland c.1870' in W. E. Vaughan (ed.) *A new history of Ireland*, v, 1: *Ireland under the union, 1801-70* (Oxford, 1989), p. 748.

¹²² Gerard Moran, 'William Scully and Ballycohey: a fresh look' in *Tipperary Historical Journal* (1992), p. 64.

victim of landlord oppression.¹²³ Indeed, during the 1868 election campaign, Gladstone publicly condemned Scully's actions and again, in his opening speech on the Irish land bill in February 1870, he made reference to Scully's evil style of landlordism.¹²⁴

As evidenced by the 1870 land act, the condition of Ireland and the tenure of Irish land were high on Gladstone's government's list of concerns. The failure of Irish land to provide bountiful nourishment to the people was a source of bewilderment to the government and the subject of academic attention that increasingly questioned the appropriateness of a laissez-faire policy for Ireland. Shocked by agrarian violence, perhaps jolted by the American civil war, fearful of Fenianism and influenced by the writing of J. E. Cairnes and J. S. Mill, the house of commons was, by 1870, receptive to a sea change in British government policy on Irish land tenure.¹²⁵

In an effort to provide some relief to the tenant farmers, Gladstone's first land act of 1870 bestowed legal status on the 'Ulster custom' for those estates where it previously existed. It also made provision for a limited form of compensation for the improvements made by departing tenants from farms not covered under the Ulster custom. The act worked on the assumption that 'all improvements on a holding should, until the contrary was proven, be deemed to have been made by the tenant or his predecessors in title.'¹²⁶ But the land act of 1870 failed to quell rural discontent because it afforded no protection to tenants from unreasonable rent demands. It excluded all tenants in rent arrears, and the fact that compensation for improvements could only be claimed after ejection was considered by the tenants to be something of a pyrrhic victory.

The Land League's campaign to have rents reduced to Griffith's general valuation

The failure of the 1870 land act to make any positive impact on Irish landlord/tenant relations and the 'sheer misery' of existence following the weather-induced agricultural depression of 1876-79 combined to provide the ideal conditions for the formation of an organisation to support tenant farmers. From this discontent, the Land League organisation was born in 1879. First nurtured by its founders in County Mayo, it quickly developed into a national organisation.¹²⁷ Charles Stewart Parnell, the first president of the Irish National Land League summed up the doctrine of many

¹²³ Steele, *Irish land and British politics*, p. 107.

¹²⁴ Moran, 'William Scully and Ballycohey' p. 71.

¹²⁵ Oliver MacDonagh, *States of mind: a study of Anglo-Irish conflict* (London, 1983), p. 47.

¹²⁶ Fitz Gerald, *The valuation of rent in Ireland* (Dublin, 1881), p. 4.

¹²⁷ Ensor, *England*, p. 72

League members when he said that ‘political economists established the maxim that rent is merely a fair share of the profits of the land, and that when there are no profits there is no rent.’¹²⁸ Notwithstanding the theoretical justification for paying no rent the Land League was content to call for rents to be reduced to Griffith’s general valuation.¹²⁹ In the light of Ball Greene’s estimate that by 1880, rents in Ireland were 11 per cent over the fair letting value of the land, it would seem that the Land League’s demand for a general reduction in rents was justifiable, particularly as Ball Greene had included in his calculations all improvements made by both landlord and tenant, in addition to some agricultural output which related to farmyard enterprises.

The League’s campaign for rent reductions received widespread coverage in the local and national press. The *Kilkenny Journal* of 19 November 1879 reported that the Waterford board of guardians had approved the motion that rent should be no more than Griffith’s general valuation on the grounds that landlord’s income tax was based upon it. The guardians’ logic was that if the landlord was not asked to pay income tax ‘beyond the valuation neither should the tenant be asked to pay rent beyond the valuation.’¹³⁰ Under the heading of ‘Farm rent in Scotland and England’, a report in the *Farmer’s Gazette*, dated 28 August 1880, outlined the general depression in agriculture. The report stated ‘that due to the high cost of labour and manure combined with the losses of crops due to bad weather many farms had been thrown up by tenants.’ The report suggested that the ‘rents must come down to 1850 levels’ and noted that farms with good houses and out offices in Shropshire in England were being let at 15s. to 20s. per acre where they had been formally valued at 25s. or even 35s. per acre.’ The report questioned the wisdom of Irish farmers paying in excess of Griffith’s general valuation which was ‘stated by some to be the real letting value’ of agricultural land.¹³¹ In November 1880, the editor of the *Farmer’s Gazette* wrote that un-named journals, published on the other side of the channel, advised the government not to aid landlords in recovering rents which were higher than Griffith’s general valuation.¹³²

Reports from contemporary newspapers show that the Land League’s demand for rent reductions was being acceded to by many landlords. Virtually every issue of the *Kilkenny Journal*, from September to November 1879, contained reports of landlords granting abatements to their tenants. At a open-air meeting of the local Land League

¹²⁸ Jordan, *Land and popular politics in Ireland*, p. 156.

¹²⁹ Curtis, ‘Encumbered wealth’, p. 343.

¹³⁰ *Kilkenny Journal*, 19 Nov. 1879 (since 1853, when income tax on rental income was reintroduced, landlords could opt to be assessed either on actual income or on valuation).

¹³¹ *Farmer’s Gazette*, 28 Aug. 1880.

¹³² *Farmer’s Gazette*, 6 Nov. 1880.

held in Paulstown, on the Kilkenny-Carlow border, on 23 November 1879, the chairman, Rev. P. J. Mulhall P.P., received loud cheers when he described the local landlords, Captain Vigors and Lord Monck as ‘good landlords.’ Both men had replied in writing to ‘a memorial’ circularised to all local landlords, requesting that rents be reduced to Griffith’s general valuation. Captain Vigors, in his reply, had agreed to make ‘equitable abatements in the rents’ but Lord Monck, whilst he did agree to receive sympathetically any appeal from an individual tenant, did not condone organized interference with the landlord-tenant relationship. He pointed out that of the 182 tenants on his Kilkenny estates, 126 held their property at less than the poor law valuation, while all the remainder were held at rents less than 15 per cent over the valuation. Lord Monck felt that the Land League campaign ‘offered poor encouragement to owners of land who desired to exercise moderation in the assertion of their rights.’ Having listened to Lord Monck’s letter, the meeting unanimously passed the motion that

having received the cordial response from some landlords granting the petition for favours to their tenants, it feels its pleasing duty respectfully and thankfully to acknowledge the humane conduct of these distinguished gentlemen.¹³³

The situation on the fertile plains of County Kilkenny sharply contrasted with County Mayo. The *Connaught Telegraph* reported that only four of the counties twenty largest landlords had granted abatements between June and December of 1879. Those landlords who did not offer abatements became symbols of oppression and injustice and were often denigrated at Land League meetings for their ‘high living, debauchery and oyster dinners’ financed by their starving tenantry.¹³⁴ The irony of this situation was that Greene, in his evidence to the Richmond commission, had stated that for land in the west of Ireland a rent set at ‘Griffith’s valuation must be quite high enough, if they were to pay any rent at all¹³⁵ ... but on the good class of tillage land that we have in Kilkenny, for instance, where they grow barley and wheat, [he] put on 15 per cent.’¹³⁶ By 1880, large farmers and graziers had ostensibly taken control of the Land League, whilst the clandestine Fenian leadership continued to implement its long-standing plan ‘to have the tenant farmers reject any form of constitutional struggle for land reform and to embrace instead an armed campaign for national independence in defiance of both the clergy and moderate nationalists’.¹³⁷

British newspapers, too, gave extensive coverage of the Land League’s

¹³³ *Kilkenny Journal*, 26 Nov. 1879.

¹³⁴ Jordan, *Land and popular politics in Ireland*, pp 207-8.

¹³⁵ Evidence of Ball Greene to *The Richmond commission*, p.1035.

¹³⁶ Evidence of Ball Greene to *The Richmond commission*, p.1038.

¹³⁷ Jordan, *Land and popular politics in Ireland*, p. 184.

activities. *The Times* set aside an inordinate amount of column inches to cover the land agitation in Ireland and, in line with the editorial style of the day, reproduced letters directed to the editors of other contemporary newspapers that may have had a different editorial hue. The eclectic range of opinion thus produced provides the full range of opinions which were in circulation at the time. In the month of November 1880 alone, correspondence from luminaries such as Captain Boycott and Charles Stewart Parnell was published by *The Times*, in addition to the views of others in relation to the Land League's campaign. In his letter, Boycott recounted how the activities of the League had forced him to resign from all his agencies and that his own farm was in a ruinous condition.¹³⁸ Parnell, for his part, sought to encourage the tenants to 'exhibit the ancient confidence and determination of their race' and to continue with the campaign.¹³⁹ Griffith's daughter, Mrs Elizabeth Bramston Smith, wrote that her father had 'always said' that his valuation was 'not for the purpose of letting land.'¹⁴⁰ However, one week earlier, the landlord, justice of the peace and deputy lieutenant of County Westmeath, W. B. Smythe, forwarded a letter he had received from the very same Richard Griffith in which he announced, as he had so often done, that the valuation was under the full rent charged by middlemen and lesser landlords but about equal to what gentlemen let their lands for.¹⁴¹ Whilst most of the letters published in *The Times* had a very clear agenda, a balanced view on the valuation was submitted by a landlord who did not wish to disclose his identity. Writing under the pseudonym 'Expositor' he too had been in correspondence with Griffith and his opinion of his general valuation was that

[o]n the middling lands the valuation approaches or comes up to what [he] consider[ed] to be a fair, but very moderate, rent. On the very poor and high-class lands, especially on the latter, the valuation is both relatively and absolutely extremely low, very much under the fair-letting value.¹⁴²

The landlords' counter-campaign against the Land League

Even to partially accept that Griffith's general valuation bore any relationship to the fair rental value of land was contrary to the philosophy of the members of the Irish Land Committee – an ad hoc alignment of landlords formed in November 1879 to supply information to the Richmond commission.¹⁴³ In total, the committee published thirteen pamphlets relative to land issues under the general title *The land question*,

¹³⁸ *The Times*, 18 Nov. 1880.

¹³⁹ *The Times*, 20 Nov. 1880.

¹⁴⁰ *The Times*, 18 Nov. 1880.

¹⁴¹ *The Times*, 11 Nov. 1880.

¹⁴² *The Times*, 24 Nov. 1880.

¹⁴³ T. W. Moody, F. X. Martin & F. J. Byrne (eds), *A new history of Ireland*, viii: *A chronology of Irish history to 1976* (Oxford, 1982), p. 351.

Ireland in order to disseminate the information it had compiled. The first publication, in June 1880, was a critique of Griffith's general valuation with the clear purpose of considering 'whether the government valuation of Ireland now in force affords a fair and uniform standard of the letting value of Irish land. In essence, the publication was an attempt by landlords to offset the representation, both on the platforms at land meetings and in portions of the press, that Griffith's general valuation represented the 'legitimate measure and standard of rent'.¹⁴⁴

The primary basis of the committee's argument was that neither the legislation nor the *Instructions* made 'any reference to the rent of land.'¹⁴⁵ But in fact, both the 1852 valuation act and Griffith's instructions did make reference to the rent of land. Section 11 of the valuation act made reference to the 'the rent for which [land] ... be reasonably expected to let'. In addition, Griffith's summary of his *Instructions to valuers* was

[i]n *fine*, it should be borne in mind, that for each separate tenement a similar conclusion is ultimately to be arrived at, viz., that the value of land, buildings, &c., as the case may be, when set forth in the column for totals, is the rent which a liberal landlord would obtain from a solvent tenant for a term of years¹⁴⁶

Therefore, the primary argument of the Irish Land Committee was false. However, the pamphlet did make one very pertinent point with regard to the change in the balance in values between town buildings and agricultural land. The standard of values for land and buildings as set forth by Griffith for the 1852 act had changed substantially in the intervening twenty-eight years. The value of houses, in Dublin in particular, had risen by a far greater degree than the value of land but the proportion of local taxation accruing to buildings had remained set at the 1852 standard. Therefore, in addition to the irregularity that had developed between good, middling and poor land, a further irregularity had developed between land and building values.

Whilst the pamphlet did not provide any quantitative evidence to support its contention that the proportion of local taxation carried by land and building had become disproportionate to their relative letting values, it did provide tables of commodity values to support its argument that Griffith's general valuation could not be regarded as a reliable standard for rent. Through a comparison of the agricultural commodity values used in the 1852 act and the values used in the failed 1877 valuation bill, the committee

¹⁴⁴ Irish Land Committee, *The land question, Ireland, 1: Notes upon the government valuation of land in Ireland* (Dublin, 1880), p. 4.

¹⁴⁵ Irish Land Committee, *Land question, Ireland, 1: notes upon the government valuation of land*, p. 11.

¹⁴⁶ *Instructions* (1853) p. 80.

concluded that if Griffith had revalued the land of Ireland based on the 1877 prices contained in the 1877 bill it ‘would be from 30 to 50 per cent higher than it is at present’ (see table 7.3).¹⁴⁷

Table 7.3: Agricultural commodity prices for various years according to the Irish land committee (in shillings per hundredweight).

Produce	1852 val. act	1873 markets	1877 val. bill	% increase 1852-77
Wheat	7.50	12.00	10.00	33.33
Oats	4.90	6.90	7.66	56.33
Barley	5.50	8.50	8.33	51.45
Flax	49.00	66.60	60.00	22.45
Butter	65.33	110.00	121.00	85.21
Beef	35.50	70.00	70.00	97.18
Mutton	41.00	74.00	74.66	82.10
Pork	32.00	50.00	51.33	60.41

Source: Irish Land Committee, *Land question, Ireland, 1: Notes on the government valuation of land in Ireland* (Dublin, 1880), pp 26-7.

However, the committee’s conclusions may be somewhat distorted by inconsistencies in the way the commodity prices were compiled. As discussed above (see chapter 6), Griffith used a complex method to compute the price levels for his 1852 valuation. To accurately calculate the percentage change in commodity prices, the same method of calculating prices would have had to be employed for the period under review. When computing the percentage change, the Land Committee – if they desired an accurate result – should have used market prices for both the 1852 and 1877 values. The Land Committee chose to use Griffith’s farm gate prices of 1852 as the base year and compared those unit values to the high Dublin market prices. This inevitably led to a distortion in the percentage change. Unfortunately, other commentators fell into the same trap. Villiers Stuart also did so in 1886 in his *Prices of farm products in Ireland from year to year for thirty-six years*.¹⁴⁸ More surprisingly, Solow also used the 1852 valuation act in her price movement calculations.¹⁴⁹ However, whilst recent scholarship may provide a resolution to the issue of commodity price changes, it also clearly signals how complex the issue is. For example, in their table of beef prices, 1755 to 1910, Kennedy and Solar give an average price of 35.91s. per hundredweight for the three production years of 1848, 1850 and 1851 in the south of the country. For the north, the comparable figure was 43.82s. whilst the figure from the Dublin market (dead weight)

¹⁴⁷ Irish land committee, *Land question, Ireland, 1: notes on the government valuation of land in Ireland* (Dublin, 1880), pp 26-7.

¹⁴⁸ Henry Villiers Stuart, *Prices of farm products in Ireland from year to year for thirty-six years ...* (Dublin, 1886).

¹⁴⁹ Solow, *The land question*, p. 63.

is 42.40s. The comparable 1880 figures are 84.00s., 71.56s. and 69.38s. (see table 7.4)

Table 7.4: Changes in beef prices (in shillings per hundredweight) from 1849-51 to 1880 according to Kennedy and Solar.

District	Av. 1849-51	1877	% change
South	35.91	78.17	54.07
North	43.82	77.78	43.67
Dublin	42.40	76.63	44.66

Source: Liam Kennedy and Peter Solar, *Irish agriculture: a price history* (Dublin, 2007), pp 174-75.

Whilst Kennedy and Solar's prices do show a considerable price rise, it is still substantially less than that calculated by the Irish Land Committee. Further views on commodity price changes in nineteenth century Ireland will undoubtedly emanate from Solar and Kennedy's research but, for the purpose of this study, it is clear that the commodity price changes utilised by some scholars and the conclusions drawn will require revision.

The Bessborough commission

In July 1880, the Bessborough commission was appointed to review the working of the 1870 land act. In its report, the commission rejected the notion that freedom of contract existed between the landlord and tenant. In the view of the commission, Irish tenants had very little option but to submit to landlords' rent demands - the alternative being dispossession. For a tenant not to come to terms with his landlord

meant to leave his home, his employment, to forfeit the inheritance of his forefathers and to some extent the investment of his toil, and to sink at once to a lower plain of physical comfort and social rank. It is no matter to him of the chaffer of the market, but almost of life and death. The farmer bargains with his landlord, under the sentence of losing his living if the bargain goes off.

You take away my life, when you take the means by which I live.

We grant that it would be inexpedient to interfere with freedom of contract between landlord and tenant if freedom of contract really existed; but freedom of contract, in the case of the majority of Irish tenants, large and small, does not really exist.¹⁵⁰

The commission advocated reform of Irish land law upon the basis known as the 3 Fs: fixity of tenure, fair rents and free sale. Its opinion was that, in the interest of the community, a farmer's tenancy should not be at the 'discretion of the landlord' and power of ejection should be limited to cases where rent had not been paid for two

¹⁵⁰ *Bessborough commission report*, p. 21 (emphasis in original).

years. Persistent dilapidation of buildings and systematic wilful deterioration of the soil were also nominated as justifiable causes for eviction.

It was also the commission's view that to secure proprietary rights for the tenants would have been 'nugatory' without provision for determining fair rent. In this respect the report rejected Griffith's general valuation as a trustworthy standard for the settlement of rents 'fair and all as it might have been for the purpose of local taxation in the years when it was made.'¹⁵¹ Nor did the commission advise that a new government valuation of Ireland should be undertaken, observing that in a large number of cases landlords and tenants should be facilitated 'in coming to an arrangement' without the aid of 'state machinery'. For cases where agreement was not possible, the commission proposed a 'cheap and summary' system of arbitration whereby professional valuers were to be appointed to a standing committee. In order to be accepted as a valuator, men were required to have gained the trust of both landlords and tenants, they were to be acquainted with the capabilities of the soil and also with the state of and accessibility to markets. The commission further required that the arbitration system should have the support of a strong central court as the final arbitrator of fair rent.

In addressing the relationship between capital investment and rent on agricultural holdings, it was the commission's opinion that calculation of rent should not include 'any portion of the annual value which is found to be due to improvements not made or acquired by the landlord' within the last thirty-five years. The land act of 1870 had included all improvements on a holding made by tenants or their predecessors in title from time immemorial for compensation claims, but the Bessborough commission considered it prudent to place a moratorium of thirty-five years beyond which a reduction of rent could not be claimed in respect of improvements made. 'Otherwise the rent of an ancient farm might in many cases be liable to reduction to the value of ... waste land'.¹⁵² Evidently, the Bessborough commission believed that, in some cases, the advancement in agricultural production was instigated and funded by the tenants and, therefore, any beneficial value should accrue to them. The time limit of thirty-five years as suggested by the committee coincided with the valuation placed on properties by the tenement valuation in 1852 if allowance is made for the seven - year moratorium granted on improvements. The thirty-five year time lag also conveniently coincided with the completion of the 'Ordnance Survey [maps] – that admirable work affording an easy means of ascertaining what fences, houses, roads and so forth then

¹⁵¹ *Bessborough commission report*, p. 26.

¹⁵² *Bessborough commission report*, pp 21-26.

existed.’¹⁵³

The Bessborough commission also considered it desirable that ‘some principles or general rules should be laid down by law for deciding what was fair rent’.¹⁵⁴ It recommended that after deducting the cost of cultivation and the ordinary profit of trade from the gross output of a farm, it was inappropriate to allocate the surplus totally to the landlord in the form of rent. Instead, it advised that in the first instance, that proportion of surplus output that accrued from the tenant’s improvements should be allocated wholly to the tenant and, likewise, that the landlord’s investment be allocated to the landlord. Furthermore, the commission allocated equal divisions of ‘the unearned increment’ of net agricultural output to the landlord and tenant. Therefore, any increased agricultural profitability ‘arising from external circumstances or chance profit’ such as price rises or bountiful harvests should, in the opinion of the Bessborough commission, be shared equally by tenant and landlord, just as any reversal in fortunes arising from the same external circumstances should be equally shared.¹⁵⁵

This methodology might be applied with some purpose to the debate on equitable levels of rent increases for the third quarter of the nineteenth century. Given the acknowledged lack of investment by Irish landlords in general,¹⁵⁶ the proportion of gross output accruing to the landlord from that sector would be minimal. Conversely, tenants could justifiably claim a high percentage of the output increase, particularly in butter, eggs, fowl and pig production, as these were not a direct product of the intrinsic production capacity of the soil, but rather a product of the investment and labour of the tenant.¹⁵⁷

Butter production could be regarded as the core industry of Munster, just as linen manufacture was the core industrial activity of Ulster. Just as flax, the raw material for linen, was valued at its trading price, so too might the value of milk be employed to calculate gross agricultural output. Linen production was conducted on site by part-time agricultural labourers, so too was butter churned on farm in facilities generally financed by tenants, before being transported to market. In applying the Bessborough commission criterion that output should be applied to those factors of production that created the product, it could be argued that the added value of butter

¹⁵³ Fitz Gerald, *The valuation of rent in Ireland* (Dublin, 1881), p. 7.

¹⁵⁴ *Bessborough commission report*, p. 23.

¹⁵⁵ *Bessborough commmission report*, p. 25.

¹⁵⁶ See Cormac Ó Gráda, ‘The investment behaviour of Irish landlords, 1830-75: some preliminary findings’ in *Agric. Hist. Rev.*, xxiii, pt. 2 (1975), pp 139-55; Vaughan, *Landlords and tenants*, pp 127-8 and p. 218.

¹⁵⁷ Sherwin Rosen, ‘Potato paradoxes’ in *Journal of Political Economy*, cvii, no. 6, part 2: symposium on the economic analysis of social behaviour in honour of Gary S. Becker (Dec. 1999), pp S309-12.

over milk should have directly accrued to the tenant. Similarly, a large proportion of the value of pig sales should have been allocated to the tenants' account, as pigs were generally fed on domestic waste, lesser quality potatoes and the by-product of butter manufacture i.e. skimmed milk, butter-milk or whey. The position with regard to egg sales was the same. Poultry were also largely maintained, not from a crop specifically grown for their upkeep but from unsalable grain or potatoes and whatever grubs they scratched from the earth or manure heap. And the prices received at the farm gate bore little relation to the prices attained in the major markets. By far the greatest cost of production for this 'farm yard' produce was the labour input and capital invested by the tenants and their families, especially with regard to eggs and butter.¹⁵⁸

In 1876, butter sales were valued at £8m or 16 per cent of total agricultural output whilst pig sales were worth £8.5m (17 per cent) and the trade in eggs amounted to £2m (4.2 per cent). Therefore, by the mid 1870s farmyard enterprises accounted for £18.6m or 37 per cent of total agricultural output.¹⁵⁹ It could be argued that if the Bessborough commission's directive of functional income distribution was applied retrospectively, only a portion of this 37 per cent of agricultural output would not be included in any theoretical distribution of agricultural output used to consider appropriate rent levels for the post-famine period.

In concluding its report, the Bessborough commission identified the need to repeal Deasy's act of 1860 as it was repugnant to the new land legislation it proposed, which sought to establish perpetuity of tenure, fair valuation of rent and entitlement to sale of tenant right. In attempting to design a solution for Ireland's landlord-tenant relations, the Bessborough commission argued that it had applied

two principles - to do equal justice patently between man and man, and to recognise by legislation the abiding and prevailing traditional sentiment that the cultivator has a property in the soil he cultivates, to which, in past ages, legal recognition has so unfortunately been denied.¹⁶⁰

After just over twenty years on the statute books, the demise of the landlord and tenant law amendment (Ireland) act, (Deasy's act) signalled the end of an unfortunate period of land tenure in Ireland. It also signalled the end of the notion that the landlord-tenant relationship was nothing more than a contract to let the use of the soil for a limited period in return for monetary payment.

¹⁵⁸ D. E. Jordan, *Land and popular politics in Ireland, County Mayo from the famine to the land war* (Cambridge, 1994), p. 156.

¹⁵⁹ Compiled from Solow, *The land question* (Mass., 1971), p. 170.

¹⁶⁰ *Bessborough commommission report*, p. 37.

Further legislation: Gladstone's second land act

Following the Bessborough report to parliament, Gladstone introduced his second land act which, in addition to the granting of the 3 Fs, set up the Land Commission with authority to adjudicate on the fair rent of property. Because the 'condition of agriculture and the agricultural classes in Ireland ha[d] been dealt with by legislation' prior to the issuing of the final Richmond commission report, that report refrained from any comment on the depressed state of agriculture in Ireland.¹⁶¹ However, the legislature did have the benefit of the committee's deliberations through a preliminary report approved by thirteen commissioners, a memorandum to that report, and a minority report supported by six commissioners. Despite Ball Greene's evidence that Griffith's general valuation represented '... the moderate rents of the large landed proprietors, who desired to have their tenants comfortable, and independent',¹⁶² the Richmond commission rejected this view. In the light of the Land League's agitation to promote Griffith's general valuation as a rent standard, this was a politically expedient measure. However, although the commission rejected Griffith's 1852 valuation as the rent standard, both the majority and the minority reports recognised the need for legislation to protect against arbitrary practices of some landlords who increased rents following on tenants' investment in improvements. Like the Bessborough report, the minority Richmond report saw particular merit in the proposal to fix rents by judicial procedures that allocated the benefit of improvements to those who had implemented them. It also saw the need to combine fixity of tenure with such a system. Bonamy Price (in a memorandum to the main report) rejected the concept of government interference in fixing fair rent. Not unlike Thomas Drummond, forty-two years earlier, Price rather naively preferred to rely on a sense of *noblesse oblige*, sadly not universally innate to Irish landlords. Price concluded his memorandum by stating that

[t]he relation of landlord and tenant implies mutual duties and reasonable consideration of existing circumstances. These are not seldom disregarded, but the remedy must be sought not from legal interference with business, which is unnatural and mischievous, but from the training of both landlords and tenants to the understanding and the fulfilment of what each of them owes to the successful cultivation of the land.¹⁶³

Price fully admitted that great abuses had occurred in the 'violent and unreasonable raising of rents by some landowners' who by their actions had not done justice to themselves, their class or their tenants. His reasoning for qualifying the majority report

¹⁶¹ *The Richmond commission, final report*, 23, [C 3309] H.C. 1882, xiv, 23.

¹⁶² Evidence of J. Ball Greene, *The Richmond commission*, p. 1035.

¹⁶³ *The Richmond commission preliminary report*, p. 11, HC 1881[C 2951], xvi, 841.

was because of the precedent it would have set for the United Kingdom if a doctrine of state interference in the landlord –tenant relationship were established in law.¹⁶⁴

The government accepted the majority report of both the Bessborough and Richmond commissions and introduced further land legislation to Ireland in 1881 which included judicial mechanisms for fixing rents.¹⁶⁵ Despite the advice of the Land League not to participate in the new process, tenants, encouraged by the reductions in rents received by the first applicants, inundated the court with requests for rent reviews. The first round of twelve thousand applicants in 1882 were granted reductions in the order of 20 per cent: this despite agricultural prices having risen in the order of 7 per cent since the passing of the 1881 land act.¹⁶⁶ Evidently, like Ball Greene, the Land Commission considered that Irish landlords were extracting too much rent from their tenants in 1882.

Whilst the precise method which the Land Commission officers used to determine the fair rent is difficult to establish, it is noteworthy that the Land Commission required that Griffith's general valuation was inserted on all notices of claims for rent reductions.¹⁶⁷ The 1898 report from the *Royal commission of inquiry into procedure, practice and methods of valuation by land commission, land judges court and civil bill courts in Ireland* noted that it was particularly difficult to determine how the Land Commission computed the fair rent of properties, as '[d]uring many years of the operations of the Land Commission there was no documentary record of the manner in which the fair rent was arrived at.' By 1888, an official method of valuation had been approved by the Land Commission. This method of valuation of fair rents 'appear[d] to be the one which was followed by Sir Richard Griffith, and [wa]s most familiar to the surveyors and land valuers of Ireland.'¹⁶⁸ Certainly, the criteria upon which the Land Commission valuers based the fair rent calculations bore a remarkable similarity to those which Griffith had used. Classification of land into grassland and tillage ground, making allowances for elevation, aspect, distance from a market town or railway were all common features of both Griffith's valuations and the valuations conducted by the Land Commission's officers. Adjudging carrying capacity of grazing land 'in sums or collops' was another criterion taken into consideration by both Griffith's and the Land

¹⁶⁴ *The Richmond commission preliminary report*, pp 10-11, [C 2951], H.C. 1881 xvi, 841.

¹⁶⁵ 44 & 45 Vict. c.49 (22 Aug. 1881).

¹⁶⁶ Vaughan, *Landlords and tenants* (Oxford, 1994), pp 261-62.

¹⁶⁷ *Royal commission of inquiry into procedure, practice and methods of valuation by land commission, land judges court and civil bill courts in Ireland under land acts and land purchase acts, minutes of evidence* (henceforth *Fry commission*), ii, *minutes of evidence & index*, 335 [C 8859], H.C. 1898, xxxv, 387.

¹⁶⁸ *Fry commission*, report, 30 [C 8734], H.C. 1898, xxxv, 30.

Commission's valuers when examining a property.¹⁶⁹ Therefore, although his valuation was not directly used, it would seem that the method of valuation utilised by Griffith, did, by the 1880s, decide the fair rent value of land. Through the auspices of the Land Commission and following agitation by Parnell and the Land League, Griffith's hope that his valuation would become 'the equitable basis ... for letting lands'¹⁷⁰ (indirectly at least) had come to pass, not only amongst the liberal landlords, surveyors and land valuers but for all tenants in Ireland. This was after a delay of almost half a century.

Although R. V. Comerford has defined the fair rent determined by the Land Commission as 'the "politically acceptable rent" and ... the main agent in the deflation of the land war' it is evident that Griffith's general valuation was an essential reference for the Land Commission in their calculations of the politically acceptable fair rent.¹⁷¹ *The Report of the royal commission of inquiry into the procedure and practice and the methods of valuation followed by the land commission, the land judges' court and the civil bill courts in Ireland under the land acts and the land purchase acts* shows that the land commission inspectors included the tenement valuation in their field reports.¹⁷² Every form that passed through the Land Commission contained a column for Griffith's general valuation of the property under consideration, whether for a judicial rent review or a purchase agreement. Even the official records of the land commission linked the fixing of judicial rents to the government valuation. A table for rental statistics of the ten years 1881 to 1891 shows that, in 1882, the former rents of the first round applicants were 40.7 per cent over Griffith's general valuation while the new fixed rents were on average reduced to 11.8 per cent over Griffith's general valuation. Whilst the Land League had not fully achieved its stated aim, it had succeeded in significantly reducing Irish rent values. Within ten years, by 1891, judicial rents were only 3.03 per cent above Griffith's general valuation, while those rents fixed out of court by agreement but registered with the court were averaging 0.9 per cent below Griffith's general valuation.¹⁷³

¹⁶⁹ *Fry commission*, appendices, 13-4 [C 9107], H.C. 1899, xxiv, 23-4; Griffith defined a collop or sum as being the quantity of grazing ground required by the equivalent of a mature bovine (i.e. one livestock unit in modern terms), *Instructions* (1853), p. 35.

¹⁷⁰ Richard Griffith to the under secretary for Ireland, Sir William Gosset, 31 July 1833 (N.A.I., OL 2/3, [pp 136-9]).

¹⁷¹ R. V. Comerford, 'Land Commission' in S. J. Connolly (ed.), *Oxford Companion to Irish history* (Oxford, 1998), p. 296.

¹⁷² *Methods of valuation Land Acts and the land purchase acts*: volume III: appendices, p. 19, H.C. 1899 [c. 9107] xxxiv, Appendix B.

¹⁷³ *Methods of valuation Land Acts and the land purchase acts*: iii: appendices, p. 412, H.C. 1899 [c. 9107] xxxiv, appendix G, Table LI, Rental statistics of the ten years 1881 to 1891.

However, it should be remembered that there are certain difficulties in making direct comparisons between Griffith's general valuation and the Land Commission's fair rent valuation even if both were determined by the same criteria on the ground. The one essential difference was that, in calculating the fair rent of land, the Land Commission made an allowance to the tenants for the un-exhausted improvements they had effected whereas Griffith's general valuation was based on 'the rent for which, one year with another, [property] in its actual state, [could] be reasonably expected to let [for] from year to year'¹⁷⁴ and totally discounted improvements that had been made within seven years of the valuation, irrespective of who had made the improvements.

The report of the Fry commission, 1898, on the land acts

In 1897, a royal commission of inquiry under the chairmanship of Sir Edward Fry was set up to report on 'the methods of valuation followed under the land acts and the land purchase acts (Ireland) ... in fixing fair rents.'¹⁷⁵ Not unlike the aforementioned Bessborough commission, the Fry report investigated the circumstances which '... put it in the power of such landlords, as chose to do so, to obtain high and even excessive rents.' From their deliberations the Fry commission identified eight circumstances which caused rent values in Ireland to exceed their reasonable monetary value on the open market.

These circumstances may briefly be enumerated as follows:-

1. The absence of all other important occupations than agriculture in most parts of Ireland, and the consequent desire of a man with a family to obtain a safe and steady means of employing the labour of himself and his children.
2. The fact that land is the only popular investment amongst the agricultural classes in Ireland.
3. The influx of money earned abroad, sometimes sent home by relatives and sometimes brought home by emigrants who have returned with an earnest desire to establish themselves in their old land.
4. The earnest love of their country habitual with Irishmen.
5. The desire prevalent amongst tenant farmers to increase the size of their holdings.
6. The need or desire amongst fishermen, migratory labourers, and small shopkeepers, &c, to have a *pied-à-terre*.
7. The strong preference felt by many Irishmen for working for themselves rather than for a master.
8. In some cases prices are wildly paid at auctions; there is evidence that in some instances puffers, locally called sweeteners, and the influence of

¹⁷⁴ *Instructions*, (1853), p. 3.

¹⁷⁵ *Report of the royal commission of inquiry into procedure, practice and methods of valuation by land commission, land judges court and civil bill courts in Ireland under land acts and land purchase acts*, (henceforth *Fry report*) 3, [C 8734], H.C. 1898, xxxv, 3.

drink, have inflated the prices.

The commission concluded that these circumstances were outside the realm of normal economic activity, although a 'prudent and intelligent man' might justify paying the excessive rent by his desire to place his children in 'permanent employment' although such employment could yield 'little or no pecuniary profit.' The commission argued that in fixing the fair rent of land the land commission should exclude these extraneous circumstances and take 'consideration only of the reasonable expectation of a money profit from land.' Therefore, more than half a century after Griffith determined to value the land of Ireland, not at what it was actually let for but at what it could reasonably be expected to be let for, the Fry commission also chose to advise that the fair rent should be determined not by the market price of land but rather by a technical method which held out the possibility of the tenant making some profit from the land.¹⁷⁶

Land purchases under the land acts

In the absence of regular revaluations as envisaged in the 1852 valuation act, the Griffith's general valuation had become inaccurate by the last quarter of the nineteenth century. Ball Greene, in his evidence to the Richmond Commission, suggested that rents in the poor land of the west of Ireland were 'high enough' at Griffith's general valuation whilst the good tillage land of Kilkenny could support a 15 per cent rise and the best grazing lands of central Ireland were considerably under-valued at Griffith's general valuation.¹⁷⁷ These shifts in the relative value of land reflected changes in the relative value of agricultural produce and farming practices between 1850 and 1880. The first round of judicial rent reviews did nothing to redress the imbalance identified by Greene. According to the land commission figures, the average rent reduction for Ireland was 20.9 per cent, with the average for County Kilkenny being 21.6 percent. The average reduction for County Mayo was 19.5 per cent, or 2.1 per cent less than for County Kilkenny,¹⁷⁸ thereby further extending the relative inequality. If, as seems evident, judicial rents were influenced by Griffith's general valuation with an allowance for the improvements made, then the integral deficiencies of that valuation were incorporated into the land purchase agreements which used a multiple of the rent to determine the purchase price of the land. The inequalities which had developed in the

¹⁷⁶ *Fry report*, p. 19.

¹⁷⁷ Evidence of Ball Greene to *The Richmond commission*, Q. 28,237, p.1035 and Q. 28312, p. 1038.

¹⁷⁸ *Methods of valuation land acts and the land purchase acts*: volume iii: appendices, p. 412, HC 1899 [c. 9107] xxxiv, Appendix G, Table L, Deposits in Post Office savings banks in Ireland, compared with reductions in Judicial Rents. This table is reproduced in Appendix A.

relative scale of value under Griffith's general valuation caused tenants on the poorer quality lands to allocate a higher proportion of their gross output to repayment of the Land Commission annuities when purchasing their property under the various land acts between 1881 and 1923 than those who purchased the best quality land.¹⁷⁹

Determinants of rent in mid nineteenth Ireland

Overall, Griffith's general valuation represented the annual letting value of land in 1852 and as such it is a useful touchstone for historians but it has its limitations. The valuation was made for taxation purposes and, as such, its principal concern was to provide a uniform basis for the assessment of local and (subsequently) national taxation. To this end, Griffith's work was highly successful within the expected time frame of a revaluation every fourteen years as set out by the 1852 valuation act. However, a general uniform valuation could not be equitable and, at the same time, take into consideration the complex arrangements which naturally develop between landlord and tenant who had conducted ongoing business over decades on a quarterly, twice yearly or yearly basis. Even property held on a lease could have complexities which do not readily present themselves. For example, the Kilcash Ormond estate provided a loan facility to its tenants for improvements to farm and domestic buildings. These loans incurred interest and principal repayments which were incorporated into the rent due. The improved buildings would have been reflected in the revised valuation recorded in the cancelled books (after the seven-year moratorium for improvements had passed). The general valuation would only reflect the status of the farm building at the time of the valuation. Therefore, in the instance of the Kilcash estate, a direct comparison between Griffith's general valuation and the rent roll would lead to the erroneous conclusion that rents had substantially increased.

A similar distortion could occur when land was held under a lease. Notwithstanding the fact that there was a variety of lease agreements in use throughout nineteenth century Ireland, one of the most common ones was a lease for three lives. Often these 'life' leases had a written or understood facility for the replacement of a 'life' should one of the persons named in the lease agreement die. In the case of a lives renewable lease, following the death of one of the persons nominated in the lease, the landlord (or most likely his agent) entered into negotiations to have the extinguished life replaced. These negotiations allowed the opportunity for both parties to evaluate the

¹⁷⁹ For a detailed study of the transfer of property to tenants see Terence Dooley, *The land for the people* (Dublin, 2004).

respective merits of the lease agreement. If the sentiment of the market was positive at the time of the negotiation, then a capital contribution (or fine) would have to be paid by the lease holder to have the additional life added to the lease agreement. If the sentiment was negative, then a re-negotiation of the lease with a view to reducing the rent might have been possible. Either way, there was no immediate pressure on the landlord or tenant to complete the discussions, given that there were two more lives on the lease. However, when trying to judge the rent levels of an estate by reference to Griffith's general valuation, in cases where property was leased, the fines paid on entry, and renewal on the replacement of a life have to be allowed for. And whilst it has been argued elsewhere in this study that tenant-right payments were not a consideration in determining rents – being a capital rather than a current expenditure with every prospect that they would be redeemed with interest when the property was vacated again – fines paid to a landlord were permanently lost to the tenant and were, in fact, an integral portion of the rent.

Conclusion

L. P. Curtis's statement that '... every Irish historian knows [that] Griffith's valuation was never intended to serve as a measure of rental or sale value'¹⁸⁰ may not have been a true reflection of the level of understanding of Griffith's valuation amongst Irish historians. However, to gain the full potential from this important nineteenth century source, historians may have to revise their understanding of the relationship between Griffith's valuations and rents. In this chapter, it is argued that Griffith had intended his valuation to be a basis for rents and that he actively encouraged it to be accepted as such. But provision had been made in the legislation that a revaluation would be undertaken every fourteen years. However, this element of the 1852 valuation act was never implemented. As the relative values of agricultural produce changed and new modes of transport, agricultural machinery and methods of husbandry were developed, all contributed to render Griffith's general valuation outdated and unbalanced. In the absence of a full revised valuation, John Ball Greene estimated that if a new valuation were to be undertaken, based on 1880 agricultural prices, the valuation of land would increase by on average 33 per cent to £12,000,000. He pointed out that, in a general revaluation, the poorer land, particularly in the west of Ireland, would have received a relatively lower valuation than good grazing land. In Ball Greene's

¹⁸⁰ L. P. Curtis, 'Encumbered wealth: landlord indebtedness in post-famine Ireland' in *American Historical Review*, lxxxv, no. 2 (April 1980), pp 342-4.

estimation, the total rental value of Ireland, including land and buildings, was £18,000,000 in 1880, and the total rent being paid by Irish tenants was £20,000,000 or 11 per cent over his valuation.

Unfortunately, no opportunity was afforded to Ball Greene to either rectify the evolving inaccuracies in the general valuation or to confirm his estimated new valuation through a full revaluation of the country. Ironically, as the General valuation became increasingly anachronistic, its role in the Irish political and administrative spheres grew more important. Not only did the Land League usefully employ it as a convenient bargaining tool in the late 1870s, but over the course of the following century the purpose for which Griffith's valuations were used grew to include income taxation, health contributions, higher education grants and state housing grants.¹⁸¹

For Irish historians there has always been a difficulty in determining what the appropriate level of rent of property was. This chapter argues that there is one touchstone on which to base these calculations, namely, Griffith's general valuation. Naturally, with changing circumstances, the relationship between the valuation and rent varied over time. And, although there is a temptation to increase Griffith's general valuation in proportion to increases in agricultural prices in order to attain a tolerable scale of appropriate rent values, the calculations are, unfortunately, more complex than that. Factors such as yield variation, cost structures and changes to the standard and cost of living all fed into Griffith's calculations. An improved infrastructure, reduced transport costs and a decreased dependency on turf for fuel are further factors which would have affected a revised valuation. With the production of a definitive agricultural commodity price index of the second half of the nineteenth century, the first step has been taken towards creating a comprehensive rent value table. Such a rent value table can be, with confidence, grounded on Griffith's general valuation since the latter represents what rents ought to have been in 1852, even though rents through Ireland were then, generally, 25 per cent above this value.

¹⁸¹ Typescript copy of the High Court judgment of Mr Justice Barrington between Brennan & others (plaintiffs) and the attorney general and Wexford County Council (defendants), record number 10670 P 1980, 23 July 1982, pp 8-10 (I am grateful to both Michael Brennan (plaintiff) and Eoghan P. Clear (solicitor) for supplying copies of the judgment). This judgement finally brought to an end the administrative and fiscal roles of Griffith's valuation for land. Commercial properties are to this day rated under Griffith's general valuation.

Appendix 7A

Judicial rents as fixed by the land court and by agreement compared with Griffith's general valuation and old rents, 1882 to 1892.

Source: Extracted from *Royal commission of inquiry into procedure, practice and methods of valuation Land Acts and the land purchase acts*: volume iii: appendices, Appendix G, Table LI, Rental Statistics of the ten years 1881 to 1891, p. 412, H.C. 1899 [C 9107] xxxiv, 421.

Appendix 7B

Conclusion

The *General valuation of rateable property in Ireland* was and still is more commonly referred to as Griffith's valuation in deference to its designer and chief administrator, Sir Richard Griffith (1784-1878). The valuation was published in 202 volumes between 1852 and 1864 and it contains the name and townland address of each occupier of property in Ireland. It also lists their immediate lessors (i.e. landlords), the extent and a short description of each property and its valuation. This information is listed in systematic order by townland, parish and poor law union (or county), all referenced to an Ordnance Survey map. Griffith's valuation is considered to be 'the single most important source of information on modern Ireland.'¹ Whilst most nineteenth century Irish historians refer to Griffith's work, few have offered any insight into its method of compilation and to date there has been no comprehensive study of Griffith's work. One notable exception is W. E. Vaughan, who presented an extensive paper on Griffith's tenement valuation to a 1978 conference to mark the centenary of Griffith's death.² Vaughan also included a short analysis of the computations used by Griffith to calculate his value of land in *Landlords and tenants in mid-Victorian Ireland*.³ However, to date, Irish historiography is devoid of a definitive study of Griffith's valuation work.

Richard Griffith was born in 1784, a scion of another Richard Griffith, a land holder at Millicent, County Kildare. Richard Griffith senior was politically active and aligned himself with the duke of Wellington. In 1785, Griffith senior published his *Thoughts and facts relating to the increase of agriculture and commerce by extension of inland navigation in Ireland ...* in which he expressed a belief that the development of rural Ireland would be enhanced by an improved transport infrastructure – a conviction that his son later endorsed.

Following a brief period in the army, in 1801 Richard Griffith junior undertook an extended educational tour of the United Kingdom where he gained both practical and theoretical knowledge of geology, engineering and agriculture. It was during these formative years that he came in contact with the land valuation method which he later employed in his government valuation work. It was also while in Scotland that Griffith

¹ R. V. Comerford, 'Ireland 1850-70: post-famine and mid-Victorian' in W. E. Vaughan (ed.), *A new history of Ireland*, v, *Ireland under the Union, 1801-70*, I, (Oxford, 1989), p. 374.

² W. E. Vaughan, 'Richard Griffith and the tenement valuation' in G. L. Herries Davies and R. C. Mollan (eds), *Richard Griffith, 1784-1878* (Dublin, 1983), pp 103-22.

³ W. E. Vaughan, *Landlords and tenants in mid-Victorian Ireland* (Oxford, 1994), pp 250-5.

developed his interest in geology which eventually led to the publication, in 1852, of his renowned geological map of Ireland. In 1808, Griffith returned to Ireland to begin a sixty-year career in the public service of Ireland. His first commission was to evaluate, map, and report on Irish bog lands. Between 1812 and 1824 he also surveyed and mapped Ireland's mineral deposits for the Royal Dublin Society. He was commissioned to improve the road network in Counties Cork and Kerry, and he organised relief work in that region during the 1822 famine which led to his association with the development of the crown estate at Kingwilliamstown (Ballydesmond), County Cork. His mapping skills and his knowledge of Ireland's geology made him an influential member of Thomas Drummond's 1836 commission on Irish railways.

In 1824 on the instigation of Thomas Spring Rice, later Lord Monteagle, parliament allocated funding for a general survey and valuation of Ireland for the more equitable levying of county cess (rates). The direct intervention of government, circumventing the grand jury system, was deemed necessary as previous attempts to achieve reform of Irish local taxation had all floundered. The Ordnance Survey department was allotted the task of drawing the maps, and Griffith was appointed boundary commissioner with responsibility for the demarcation of all civil boundaries down to the level of the townland in advance of their being mapped. This developed into a more intricate operation than was foreseen, as the townland boundaries, or indeed what constituted a townland had never been clearly defined. For the poorer quality land, such as bogs or mountainous regions, no townland boundaries were ever known to have existed. Identifying the most appropriate name for these newly defined townlands, and even the long established townlands, required ingenuity on Griffith's part. Mindful of the valuation/taxation objective of the whole process, Griffith required that every townland in any one parish should have a different name so as to lessen the opportunity for confusion. In choosing the appropriate name for a townland, Griffith was required to work closely with the local landlord. It was also necessary to communicate the results of his deliberations to the Ordnance Survey personnel, whose duty it was to draw the boundary lines which Griffith had demarcated on to 'a six inch to one mile' map to the detail required for valuation purposes.

In conjunction with his duties as boundary commissioner, Griffith was formally appointed as valuation commissioner in 1830 – a position he was to hold for the next thirty-eight years. The method of valuation Griffith employed was that which he had observed being used to good effect to determine rents for agricultural lands in Scotland. It entailed assessing the production capacity of the land by an examination of the soil.

The rental value of the land was then determined by allocating a certain proportion of the gross product of the land to the various elements of production. In consultation with the professional valuers, whom he had recruited to the valuation department, Griffith decided that the proportions allocated to each element of production should vary according to the quality of the land and the form of agriculture engaged in. Poor quality land had a lesser yield, required greater amounts of fertiliser and incurred higher labour costs than better quality land. Additionally, tillage enterprises involved higher labour costs than pasture based enterprises. Therefore, there was no single formula for the allocation of the gross product of land to each of the elements of production, but as a general principle, the poorer the quality of the land the smaller the proportion of the gross product that was allocated to rent. To add a further level of complexity, but in a constant effort to ensure that every land holder was assessed for tax in accordance with their ability to pay, Griffith endeavoured to determine how the local circumstances affected the profitability of each farm. Variables such as the transport cost for goods going to market were relatively easy to calculate, but Griffith also wished to take into account such diverse features as the availability of seaweed for fertiliser and of turf for fuel. Such factors make the valuation calculations obscure to practically all but those who were directly involved in the operation.

Griffith's valuation process was based on a fixed set of prices which were set out in the valuation acts. The purpose of setting down the list of prices was to further ensure that the valuation was made according to a uniform standard throughout the country. Griffith realised that it would take a number of years to complete the valuation. Therefore, in order to avoid any criticism of the valuation arising from price fluctuations over the period of the valuation, he compiled a list of standard prices upon which the valuation was to be based. To determine the appropriate commodity price level, Griffith sought out the market values of the main agricultural products at market towns around Ireland. In the case of cereals, he weighted these prices to reflect the sales patterns which were concentrated in the latter months of the year. Adjustments were also made to the reported market prices for meat products, so that they would accurately reflect the prices the farmer received at market and not the retail price paid by the consumer for butchered meat. Both the 1826 and 1846 valuations were based upon the same set of commodity prices but the 1852 act reflected the effects of the abolition of the Corn Laws on cereal prices, and the increased demand for both meat and butter.

The valuation of buildings was comparatively a simpler process. Griffith had calculated that the letting value of buildings reflected the size and quality of material

used in their construction. Again, as with land, Griffith judged that the situation of the building, whether in the town or country, affected its letting value. He supplied a series of tables to the valuers from which they could uniformly determine the valuation of a house of similar quality in Counties Galway or Londonderry; Kerry or Tyrone. Griffith made proportionate allowances for the second and subsequent storeys of houses as they were not as valuable as the ground floor area, and a proportionate decrease was given on the valuation of larger country houses to reflect what Griffith believed was a lower letting value. In the first phase of the valuation – the townland valuation 1830 to 1844 – only houses over five pounds valuation were subject to county cess. This excluded the vast majority of houses and aided the progress of the valuation.

The first phase of Griffith's three valuations of Ireland extended from 1830 to 1844. After some initial problems with the quality of the Ordnance Survey maps supplied to the Valuation Office, 'the townland valuation' process progressing smoothly to completion. However, in 1844 Griffith was requested to change his valuation process to accommodate the requirements of the poor law which had been introduced into Ireland in 1838. Between 1838 and 1842, the poor law guardians of each union had conducted their own series of valuations for the area under their administration for the purpose of allocating poor rates. The resultant valuations contained a lack of uniformity across union boundaries. Many were quickly discredited as a basis for poor rate assessment owing to serious inaccuracies, political interference with the valuations and corruption on the part of the valuers or within the boards themselves. In 1844, Griffith was requested by the Irish administration to adjust his valuation procedures to accommodate the requirements of the Irish poor law. When the legislation required to give retrospective approval to the second phase of the Griffith's valuations ('Griffith's poor law valuation') was passed into law in 1846, the country was on the brink of Famine, but nevertheless Griffith persisted with his new poor law valuation which required him to publish lists of the value of every property and building, irrespective of its size or value as, in 1846, all occupiers of property were liable for poor law rates.

Disruption to lists of occupiers caused by the Famine and changes to the relative value of corn and meats as a result of the abolition of the Corn Laws caused a shift in the value of land in the 1850s and a sense that a fresh valuation was needed. Backed by further amending legislation, Griffith commenced the third phase of his valuations – 'the general valuation' – in 1852 upon the same principles as had guided his previous two valuations. Again, Griffith was required to publish lists of all occupiers of property along with the value of that property, their immediate lessor and a short description of

the property along with its extent in statute acres. This new 'general valuation' was to serve for the assessment of both poor law rates and county cess. Hampered by the need to revise the Ordnance Survey maps for the northern counties the valuation was not completed until 1864, when the valuation of every occupant's property in Ireland was available for public scrutiny.

The 1852 valuation act made provision for a revaluation of the 'primary' valuation every fourteen years, but in 1866 Griffith failed in his attempt to obtain government sanction for the revaluation. In its stead a select committee of parliament was constituted to investigate Griffith's management of the Valuation Office. During the course of its deliberations, the committee claimed that there was a lack of uniformity between the valuation placed on the land in the south as compared to the northern part of the country. Whilst this criticism cannot be endorsed, the observation that poorer land was overvalued relative to the better quality land was valid. Griffith and his successor (since October 1868) as valuation commissioner, John Ball Greene, both took every opportunity to try to convince the committee of the need for, and the benefits that would accrue from, a revaluation of the country. Certainly, taxation payable on rental income would have increased if a new valuation had been sanctioned in 1869, but the committee did not endorse the measure. In fact, no revaluation was ever undertaken. Therefore, any inaccuracies that were contained in the third and final phase of Griffith's valuation's of Ireland remained in place until the 1980s, when the valuation was deemed to be an unsafe vehicle for determining local taxation and a myriad of other state benefits and entitlements.

Griffith's valuations reflected the moderate rents of the larger landlords who desired their tenants to live in some degree of comfort. In his considered opinion these moderate rents were 25 per cent below the general rents attainable on the open market by rapacious land owners and middlemen. The townland phase of Griffith's valuations did not identify the valuation of each individual tenement, and in order to apportion local taxation to each household, Griffith recommended that a special vestry be called. These meetings would have given tenants and landlords, or their agents, an opportunity to associate and confer on the allocation of county cess liability and would have undoubtedly afforded an opportunity to examine the relationship between the valuation and the rent of each property.

From the inception of the valuation process, Griffith had expressed the wish that his valuation would act not only as the basis for local tax assessment, but also that it would become a standard for rents. Griffith had had some success in attaining this

aspiration for his valuation. During the 1850s the Valuation Office correspondence contains numerous examples of landlords seeking advice on the appropriate level of rent for their properties. However, despite increased variations between the valuation and relative value of the different qualities of land and between land and buildings, parliament continued to reject calls for a revaluation. In the late 1870s the Land League of Mayo had begun its campaign for fair rents, which centred on Griffith's general valuation being employed as a rent standard. Whilst the Land League's campaign was successful in that a government-sponsored agency, the Irish land commission, was instituted to determine the fair rent of property, it is unclear to what extent Griffith's general valuation influenced its deliberations; certainly it was referenced in the land commission documentation.

The instigation of a government sponsored system to determine fair rents was a posthumous recognition of Griffith's attempts to develop a standard for rents through his valuations. But determining fair rents was only one element of Griffith's vision for the alleviation of the destitution in Ireland which had been well documented through numerous parliamentary inquiries both before and after the Famine. Griffith's aims were not confined to providing a rent standard. He had also advocated reclamation and drainage works to improve the production capacity of the country and also provide gainful employment for the labouring classes. Arterial drainage schemes were clearly outside the capacity of the landlords to organise, but Griffith believe it was incumbent upon the landed classes to take a proactive role in organising local drainage schemes, improving agricultural methods and in providing housing for their tenants. Some Irish landlords did, others did not. Similarly, there were differences in the Irish landlords' reaction to Famine relief, and contrary to the views of later nationalists, many landlords who held a paternal attitude towards their tenants in determining the level of rent continued those sentiments into their Famine relief policy despite being overburdened with poor law rates.

By embodying the slogan 'live and let live' into the ethos of the valuation, Griffith sought to encourage Irish landlords to adopt a spirit of paternalism towards their tenants. The abolition of the Corn Laws, which offered protection to cereal prices from imports, introduced a free market ethos into landlord-tenant relationships which was not compatible with a paternal system of landlordism. The commercial sales of land through the encumbered estates court appeared to give sanction to a purely commercial attitude to the ownership of land in Ireland which was further embellished by the passing of Deasy's act in 1860. This commercialisation was inimical to the landlord-tenant system

as Griffith conceived it at its most ideal and benevolent. Griffith continued to believe that the system could be made functional, and one of the ironies of Irish history must be that had a revaluation been sanctioned in 1869, subsequent land and nationalist activists might not have been able to use Griffith's valuation and the land question as a conduit for their goals.

This thesis has drawn attention to the importance of Griffith's valuation as a historical source. An improved understanding of the methods of valuation used by Griffith will enable other researchers to make greater use not only of the printed valuation lists, but also of the abundant manuscript material pertaining to the valuation held in the National Archives of Ireland, the Valuation Office and in many other smaller repositories where the exact nature of the material held may remain unrecognised for what it is. Although professional historians have acknowledged the Griffith's valuations as an important source for the socio-economic history of nineteenth-century Ireland, Griffith's contribution to the great historical debates has largely been confined to that of a facilitator, used only to provide a standard by which the severity or otherwise of rents on individual estates are judged.

Whilst the high standard of Griffith's geological work has previously been acknowledged, this study has shown that Griffith attained a high-ranking position within the civil service and that he had played a central role in matters other than land valuation. His intervention in the tithe issue was decisive and his initiative to stimulate agricultural work during the Famine might well have been decisive, had he been allowed to proceed. His 1860s campaign to provide quality dwellings for labourers requires further evaluation, but it too seems to have been innovative and successful. Nevertheless, it is with regard to land values and rent movements that historians will continue most frequently to invoke the name of Richard Griffith. In doing so, it is to be hoped that they will bear in mind the phrase used by John Ball Greene, that Griffith's valuation represented what rent ought to have been in 1852. Upon this Petrine base, it is possible to determine appropriate rent movements for nineteenth century Ireland, particularly as there is now comprehensive data on commodity price movements. However, the caveat must be inserted that the relationship between rents and commodity prices is not a straightforward one. From this writer's examination of sources associated with the valuation of Ireland, rents in 1852 were, in general, 30 per cent above Griffith's general valuation, having been 25 to 40 per cent above the townland valuation of 1834-1846. Furthermore, the percentage of agricultural produce retained by Irish landlords in general in the form of rent appears to be higher than in

England despite the failure of many to fulfil their capital investment duties. By 1880 average rents were 10 per cent above Ball Greene's estimated valuation. Whilst these generalisations may accurately represent the facts, the extent to which head landlords could influence the rent payable on their estates has not been adequately quantified. The general valuation lists provide an accurate account of the extent of subletting, which persisted into the mid nineteenth century, whilst the field books contain insightful accounts of the rental policy on individual estates. These two extensive sources unequivocally demonstrate that Irish landlords were not a homogeneous group. Whilst they were in control of the rental arrangements with head tenants there were often many further layers of tenants over whose rental the head landlord or his predecessors in title had relinquished control. The political difficulties arising out of the tenure of land in Ireland were complex and so too were the possible answers. There was no one solution, rather a series of measures was required. For his part Griffith endeavoured to provide, through his valuations, a mechanism whereby the rental issue of the landlord-tenant relationship could be regulated. Griffith believed in, and even after the Famine, had faith in that system of governance called landlordism but in 1869, Irish landlordism, in the form of a select committee of the house of commons, to its cost, lost faith in him when it refused his request for a revaluation of the country.

Sir Richard Griffith's name is fully entitled to join those of other Irish administrators such as Drummond, Burgoyne and Larcom who sought to improve the condition of both the people and the country of Ireland during the nineteenth century. His longevity and the range of topics which he influenced, not to mention the standard of his work may set him apart from those others mentioned. In common with all humankind Griffith had faults and made misjudgements in his long career as a public servant but he did do some service for his country.

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Guides and Directories

Thom's Irish Almanac and Official Directory

Appendix 2A

Outline of a plan for defraying the expense of employing the destitute poor of the country parts of Ireland, without increasing the present assessment on land

It would certainly be very desirable that the whole of the money granted for repairing baronial roads should be expended in the employment of the destitute poor and this can be effected by intrusting the expenditure of the money for each barony to local committees, according to the following system. It is to be observed that the poor population of Ireland, even in the comparatively manufacturing district of the province of Ulster maybe classed under the head of agricultural labourers, and as such are very rarely left destitute, and without employment, excepting in the months of January, February and March in the spring, and part of June and the whole of July in the summer season. At those periods there is little employment for agricultural labourers, and I am of the opinion, that in those particular months, and in those only, it is necessary to provide employment.

It appears to me that the ample field for the general occupation of the poor when most required will be found in the repairs of the roads at present kept up by grand jury presentments. This species of employment affords a greater variety of labour than any other, and individuals of both sexes from youngest to the oldest can have suitable tasks allotted to them; women and even cripples can break stones for roads, and when accustomed to it can earn good wages at the usual prices paid for breaking.

The sum to be expended in any particular barony having been ascertained, and the particular work to be executed, specified in detail by a county surveyor, or baronial overseer the barony should be divided into several districts, according to its extent and peculiar circumstances: a principal town, or village, being as nearly as possible in the centre of each district; this town or village, to be the meeting place of a district committee, who shall have power to appoint sub committees to act under its direction.

The Protestant and Roman Catholic clergymen, and in the province of Ulster the Presbyterian clergymen and the church wardens of the several parishes, within the district, to be members of the district committee; the other members to consist of the landed proprietors, their agents, and the principal farmers, and shop keepers of the towns and villages to be elected by the ratepayers to a certain amount. The district committee to consist of at least seven, and not more than eleven members, three to form a quorum; and the sub committees to consist of not less than three, or more than seven members, three to form a quorum.

Weekly returns containing the names of the persons employed, showing the nature of the work performed, and the sums paid to each individual to be made by the overseer of the sub-committee, and having been examined and certified by the sub-committee to be forwarded to the clerk of the district committee. All repairs and new works should be specified and laid out by the baronial road surveyor, who is frequently to examine the works during their progress, and to make monthly reports and accompanied by a valuation of the quantity of the works done in each district; and stating the manner in which each particular part had been executed; this report when compared with the expenditure shown by the weekly returns, will afford a complete check on the sub-committees and their overseers.

It appears from a table made by me, and presented to the Tithe Committee of the house of commons, in the year of 1832 that the amount annually levied in Ireland for making and repairing the roads is about £360,000; that the extent of Ireland is 20,400,000 statute acres which is on average equal to $4\frac{1}{4}$ d. nearly per acre.

Appendix 2A cont.

Let us suppose, that in the four months above mentioned, viz, January, February, March and July, there would be (exclusive of Sundays and wet days) 94 working days. If we divide 360,000 the amount of the presentments, by 94 we have as a product nearly the sum of £3,830 to be expended each day which sum a *8d.*, the usual wages paid to farming labours in Ireland, would give nearly 115,000 as the number of pauper individuals who might be daily employed in repairing the roads for four months in the year. The population of Ireland according to the census of 1831, deducting therefore the cities of Dublin, Cork, Limerick, Waterford, Kilkenny, Drogheda, Londonderry, and the town of Belfast amounts to 7,225,340 which give about 1,445,000 men capable of labour calculating on labourer for every five individuals, out of which 115,000 or a little more than one twelfth part of the whole population of Ireland capable of labour, could be employed during the period above mentioned without increasing the present assessment on land and throughout a great portion of Ireland I am of [the] opinion, that the pauper population, does not exceed one twelfth part of its inhabitants.

Source: Griffith's Outline of a plan for defraying the expenses of employing the destitute poor of the country, without increasing the present assessment on land, (N.A.I., OL 2/1, n.p.)

Appendix 2B

Plan for executing the proposed Survey and Valuation of Ireland

Delivered in by Mr Griffiths [sic], 12 My 1824.

1.- That the engineers of the Board of Ordnance should make a detailed trigonometrical survey of Ireland, so as to fix, at least, *two* points in every square mile, and ascertain the heights of the mountains and principle station points. That they should survey the boundaries of the island, the rivers and streams, the roads of every class, and the towns and villages.

2.- That Parliamentary Commissioners be appointed as general directors of the valuation, and the detail of the survey of the civil divisions connected with it.

3.- That to carry the object into effect with the least possible delay, it will be necessary to divide Ireland into three districts, north, middle and south, each of which should extend across the country from east to west.

4.- That three Commissioners to be civil engineers should be appointed to act as a body in cases of difficulty; but each to have the particular direction of the detailed survey of the civil divisions of one of the districts; these divisions to consist of the boundaries of the counties, baronies, parishes and townlands, and when necessary the internal divisions of townlands.

5.- That to avoid confusion and diminish the expense, the district engineers should also have the direction of the valuation, by this means, all unnecessary detail in the survey of the internal divisions of townlands would be avoided; as the directing engineer, acting also as valuator, or at least one of the commission of valutors, could easily determine in each townland what extent of detail in the internal survey, would be required to enable him to form a correct judgment of the acerable value of the whole or different portions of a townland.

6. In respect to scales, the barony map should be laid down at the scale of six inches to a statute mile, and that no map should be more than [blank space] in height ; but that its breath should, if possible, comprehend the east and west boundaries of the barony.

But in some cases, townlands would present so much intricacy of detail, and such variety of value in its different parts that a map laid down on a scale of six inches to a statute mile, would be found insufficient in such cases, *two maps* should be made of the townland, one to be included in the barony map on a scale of six inches to a mile, and one a townland map, on a scale of 20 inches to a mile.

The large sale would be requisite in making the survey of every town and village and the townlands immediately adjoining.

Source: *Report of select committee in survey and valuation of Ireland, minutes of evidence and appendix*, p. 138, H.C. 1824 (445), viii, 217.

Appendix 3A

Richard Griffith to Sir William Gosset, 31 July 1833

I have had the honor [*sic*] to receive your letter of the 27th instant desiring that I should forward to you copies of the instructions prepared by me for the guidance of the valuers acting under my direction, and also that I should state for the information of Mr Littleton [chief secretary] the principle on which the valuation of Ireland is conducted.

I herewith send one copy of the instructions which is the only bound copy which remains but I shall send six more in a few days.

Although the principle on which the valuation is conducted is explained in the instructions I beg in addition to state that according to the valuation act VII Geo. IV Cap 62 the valuers are guided by the price they finally put on any quality of land by the schedule of prices for all kinds of agricultural produce contained in the act; but as valuers who have been accustomed to value land according to the then letting prices would find some difficulty in calculating the value of different qualities of land with certainty according to the prices given in the schedule, I thought it better to direct, in the first instance, that all lands should be valued as if they were to be let at the time of valuation, by a liberal landlord to a respectable tenant, and that as a ground work for such valuation one third part of the amount of the gross value of the entire produce for one year should be considered to be the fair rent of all lands under ordinary cultivation and management of the annual value of twenty shillings per statute acre and upwards; when the average annual value of the land did not exceed ten shillings per statute acre one-fourth part of the amount of the value of the gross produce should be the rent, and that a relative proportion in the value should be preserved between lands rated at 20s. and 10s.

The value of the different kinds of agricultural produce for the five years previous to the commencement of the valuation having been ascertained by me, the average was taken as the then price of such commodities, and on this basis the calculations for determining the fair letting price of the land according to the above principle were made in several places so as to enable us to form a relative scale of value for different qualities of land, and this being once accomplished the valuers have continued to value on the same relative scale, but to enable me to ascertain whether the original scale was still being preserved I frequently recur to the first principle and value at harvest time, the gross produce of an entire farm, and having done so compare the value thus obtained with that previously determined by the valuers.

I am also in the habit of frequently accompanying the different parties of valuers to the field and valuing along with them for two or three days, and as a further check I always select three or four townlands in every parish that has been valued and send a different set of valuers to value those townlands; afterwards I compare the different valuations; and I am happy in been able to state that I have very rarely found a greater difference than five per cent and frequently not more than two per cent between the first and second valuations.

At the time I commenced the valuation of the county of Londonderry I ascertained that the average value of agricultural produce for the preceding five years was one-eighth part or *2s. 6d.* in the pound higher than the schedule of prices contained in the act, and consequently as soon as the valuers have completed their valuations of any parish according to the principle above stated I reduce the amount of their valuation of each plot of land one-eighth part so as to bring it to the scale prescribed by the act.

The system adopted for sub-dividing land for valuation, and the manner in which the valuers give their opinions of the value of each lot of land is fully laid

Appendix 3A cont.

down in the instructions. I have only further to observe that in giving their opinion the valutors are guided by the quality and depth of the soil and the nature of the subsoil and pay no regard to the crops on the land which may be either good or bad in proportion as the land has been well manured or well tilled by this means the intrinsic value of the land is ascertained, and the industrious farmer whose ground is clean and had been well manured is not rated higher than his slovenly neighbour whose land is of similar value but accruing to mismanagement produces bad crops.

Of course as directed in the instructions every variety of local circumstances is taken into consideration which may tend to enhance or reduce the value of any portion of land.

In conclusion, I beg to observe that every exertion is made on my part to preserve the relative value of land throughout the several parishes and baronies of the same county and also of the relative value of the land of the adjoining counties, and this is chiefly effected by this system of check valuations already mentioned; and I should hope that the present valuation will not only be found available as the equitable basis for collecting the county assessments and the assessment for tithes but also for letting lands, and I have the pleasure to state that several liberal landlords have adopted our prices.

Source: Richard Griffith to Sir William Gosset, 31 July 1833 (N.A.I., OL 2/3, pp137-39)



SUPPLEMENT TO

The Dublin Gazette

OF TUESDAY, SEPTEMBER 30, 1834.

Published by Authority.

GENERAL VALUATION OF IRELAND.

COUNTY OF LONDONDERRY.

BARONY OF THE NORTH-WEST LIBERTIES OF LONDONDERRY.

Valuation of Lands and Tenements within the several Parishes and Townlands of the said Barony, made in pursuance of the Acts 7 Geo. IV. c. 62, 1 & 2 Wm. IV. c. 31, 2 & 3 Wm. IV. c. 71, and 4 & 5 Wm. IV. c. 55, for the Uniform Valuation of Lands in Ireland.

PARISHES AND TOWNSHIPS.	Quantity.			Annual Value of Land.			Annual Value of Houses, deducting one-third.			TOTAL.		
	A.	R.	P.	£	s.	d.	£	s.	d.	£	s.	d.
TEMPLEMOLE.												
Ballooey, — — —	653	2	20	447	18	0	61	16	0	509	16	0
Ballynact, — — —	603	2	27	349	18	0	62	0	0	412	7	0
Ballymagowan, — — —	381	3	3	391	0	0	60	2	0	453	2	0
Ballymagorty, — — —	648	8	21	470	0	0	37	18	0	507	18	0
Ballynagallia, h. — — —	647	0	37	313	4	0	45	4	0	359	8	0
Ballynagard, — — —	424	3	22	251	2	0	60	17	0	311	19	0
Ballynashallag, — — —	523	0	18	392	11	0	203	18	0	595	29	0
Cloughglass, — — —	87	0	13	111	10	0	—	—	—	111	10	0
Coshquin, — — —	805	1	31	414	0	0	66	10	0	480	10	0
Creeragh, Lower, — — —	451	2	23	173	19	0	6	15	0	180	14	0
Creeragh, Upper, — — —	371	3	30	182	16	0	7	8	0	190	4	0
Creegan, — — —	112	3	36	246	4	0	7	2	0	253	6	0
Cumore, — — —	708	1	12	384	0	0	75	10	0	459	10	0
Edenhallymont, — — —	254	3	10	635	4	0	207	15	0	842	19	0
Elaghmore, — — —	312	0	34	259	6	0	34	2	0	293	8	0
Killen, — — —	380	2	13	176	5	0	14	2	0	190	7	0
Londonderry Suburbs, — — —	197	1	21	226	15	0	15	19	8	241	3	0
Mallennan, — — —	829	3	18	511	5	0	65	8	0	576	13	0
Penyburn, — — —	123	0	14	174	12	0	13	2	0	187	14	0
Shantallow, — — —	1178	0	27	907	0	0	191	17	0	1098	17	0
Sheriff's Mountain, — — —	408	1	38	155	2	0	5	14	0	160	16	0
Spring Hill, — — —	53	1	25	45	13	0	—	—	—	45	13	0
Springtown, — — —	327	2	34	227	14	0	23	16	0	251	10	0
Termonbacca, — — —	464	0	8	417	16	0	72	7	0	490	3	0
White-house, w Ballymagorty	1672	0	1	297	11	0	31	5	0	328	16	0
TOTAL, — — —	12,573	1	16	8,362	14	0	18,353	7	0	26,716	1	0

Appendix 3C

General statement reflecting the tithe composition in Ireland according to Richard Griffith

Name of Diocese	Total number of Parishes	Total number of Incumbents	Total no. of Parishes under the Tithe Composition Act	Total Amount of Composition	Average Amount of Income of the Parishes under the Tithe Composition Act	No. of Parishes the balance of which have been ascertained	Total Contribution of Tithe Parishes	Total amount of the balance of these Parishes	Average Balance	Total amount of the composition for these Parishes	Proportion of the Tithes to one pound sterling in the value of the land	
Armagh	115	81	54	£ 21,736	£ 403	32	£ 246,301	£ 155,420	s. 12	£ 10,405	s. 1	d. 4
Ardagh	38	26	20	7,322	366	6	40,942	34,669	17	1,959	1	1
Cashel	99	39	87	30,123	255	35	154,652	140,152	18	9,555	1	1
and Emilly	53	24	31	14,563	486	14	90,488	70,141	15	3,348	1	5
Cloghin	46	46	30	5,699	150	10	153,214	119,018	15	5,877	1	0
Clontarf	38	21	38	3,169	151	1	9,912	4,920	9	147	1	0
and Kilmacnaught	23	10	21	28,608	415	63	551,506	334,620	12	27,435	0	7
Clayne	137	75	69	31,861	449	62	567,578	307,667	10	28,465	2	8
Cork	190	86	71	22,968	547	26	467,503	143,625	6	15,102	2	0
and Rols:	55	45	42	18,625	351	10	103,148	46,376	8	2,937	1	6
Derry	49	35	53	4,445	444	-	-	-	-	-	1	4
Down	70	47	10	22,207	208	30	137,219	104,263	15	6,110	1	-
and Connor	26	26	107	9,961	172	9	58,543	40,895	13	2,185	1	2
Dromore	185	108	58	27,843	216	16	86,479	65,165	15	3,800	1	1
Dublin	78	37	129	3,696	246	5	34,181	14,945	5	1,024	1	5
and Glendalough	130	68	39	10,153	260	22	146,132	94,122	12	6,343	1	5
Elphin	52	48	20	5,692	284	35	220,565	138,293	12	13,703	2	0
Killaloe and Killenora	73	37	62	37,478	323	9	61,105	30,723	10	2,438	1	6
Killalla & Aohenny	84	52	54	16,647	269	34	193,255	182,395	18	10,716	1	2
Kildare	140	51	84	17,533	209	25	12,449	12,184	6	5,621	0	12
Kilmore	88	58	84	38,152	228	2	383,868	186,418	19	605	1	6
Leighlin	87	50	162	20,215	289	4	231,971	12,011	16	13,918	1	6
and Ferns	214	103	70	8,167	510	4	75,712	12,011	3	1,505	2	6
Limerick	138	64	16	16,998	229	12	187,505	47,441	5	2,556	1	1
Ardlet & Ardagh	37	47	74	2,612	174	-	-	-	-	-	-	-
Meath	49	13	46	15,947	346	-	-	-	-	-	-	-
Ossory	75	49	46	442,419	287	498	4,216	2,644,192	12	175	1	4
Rathoe	2,450	1,422	1,539									
Tam												
Waterford												
and Lismore												
Total	2,450	1,422	1,539	442,419	287	498	4,216	2,644,192	12	175	1	4

Source: Submission of Richard Griffith to *Second report of the select committee on tithes in Ireland, with minutes of evidence and appendices*, pp 278-82, H.C. 1831-32 (508), 292-96.

Appendix 3D

Griffith's table on tithes as used by William Smith O'Brien

GRIFFITH'S TABLE.									
COUNTY.	Contents, Statute Measure.	Estimated Value.	Average value per Statute Acre	Population, 1831.	Amount of Co. Presentments being the average of the years 1830 & 1831.	Proportion of County Cess to £1 Sterling in the value of the Land.	Proportion of Tithe to £1 Sterling in the value of the Land.	OBSERVATIONS	
		£	£ s. d.		£ s. d.	s. d.	s. d.		
Antrim,	742,324	556,743	0 13 0		42,909 10 1	1 6½	1 4		
County of the Town of Carrickfergus,	16,542	12,406	0 15 0	323,306	811 18 10	1 3½	1 0		
Armagh,	328,183	178,955	0 17 0	220,651	23,655 9 3	2 8	1 3		
Carlow,	219,863	164,897	0 15 0	81,576	10,326 1 10	1 3½	1 4		
Cavan,	473,449	307,741	0 13 0	228,050	23,852 7 6½	1 6½	1 0		
Clare,	802,352	441,293	0 11 0	258,262	30,439 2 8½	1 4½	1 0		
Cork,	1,725,100	1,137,242	0 13 7		65,473 15 10	1 1½	1 9		
County of the City of Cork,	44,463	66,694	1 10 0	807,366	18,952 15 8	5 8	2 1		Value of the houses not included.
Donegal,	1,165,107	349,601	0 6 0	291,104	24,606 15 4½	1 4½	1 4		
Down,	611,404	489,123	0 16 0	352,571	37,471 15 9½	1 6½	1 2		
Dublin,	240,104	216,093	0 18 0		21,319 0 2	2 0	1 0		
County of the City of Dublin,	8,537	34,108	4 0 0	386,694	14,831 10 0½	.....	1 0		Value of the houses not included.
Fermanagh,	471,348	259,241	0 11 0	149,565	16,795 18 8	1 3½	1 2		
Galway,	1,185,533	850,000	0 11 5	427,407	30,441 11 11½	0 8½	1 0		
County of the City of Galway,	25,059	18,894	0 15 0		3,731 15 4	3 6	1 0		Value of the houses not included.
Kerry,	1,148,720	344,616	0 7 6	219,989	39,559 6 6½	1 9½	1 0		
Kildare,	392,435	255,082	0 13 0	108,401	18,904 10 5½	1 5½	1 3½		
Kilkenny,	491,399	393,119	0 16 0		17,036 9 1	0 10	1 5		Value of the houses not included.
County of the City of Kilkenny,	22,287	44,574	2 0 0	193,024	2,232 7 7	1 0	.....	
King's County,	528,166	317,019	0 12 0	144,029	15,095 0 0	0 11½	1 1		
Leitrim,	420,375	210,187	0 10 0	141,303	14,091 15 10	1 4½	1 0		
Limerick,	640,821	544,527	0 17 0	300,080	30,515 2 2	1 1½	1 0		
County of the City of Limerick,	34,162	85,405	2 10 0		5,921 4 8½	1 4½	.....		Value of the houses not included.
Londonderry,	518,276	310,982	0 12 0	222,416	24,849 6 6½	1 0½	1 11½		
Longford,	263,845	151,505	0 11 6	112,391	10,215 10 4½	1 4	1 0		
Louth,	200,484	150,363	0 15 0	125,533	10,516 7 6½	1 3½	1 5½		
County of the City of Drogheda,	5,777	14,442	2 10 0		1,178 11 2	1 7½	.....		Value of the houses not included.
Mayo,	1,356,048	550,018	0 8 0	367,956	21,287 2 8	0 11½	1 1½		
Meath,	567,127	310,414	0 18 0	177,023	23,734 0 6½	1 0	1 0		
Monaghan,	327,048	212,591	0 13 0	195,532	19,643 19 6	1 9½	1 0		
Queen's County,	396,810	277,767	0 14 0	145,843	19,556 12 3½	1 5	1 5½		
Roscommon,	607,406	379,628	0 12 6	239,903	23,070 11 1½	1 2½	1 0		
Sligo,	454,887	227,443	0 10 0	171,508	19,234 2 6½	1 8	1 0		
Tipperary,	1,013,173	886,439	0 17 6	402,598	52,532 10 7	1 2½	1 3		
Tyrone,	754,305	528,065	0 14 0	302,943	42,893 7 9	1 7½	2 0		
Waterford,	461,598	278,958	0 12 0	176,898	18,980 8 7	1 2½	.....		Value of the houses not included.
County of the City of Waterford,	9,683	18,368	2 0 0		4,348 14 10½	4 10	.....	
Westmeath,	386,251	251,063	0 13 0	148,161	15,736 15 7	1 3½	1 0		
Wexford,	564,479	395,134	0 14 0	182,991	33,728 9 2½	1 8	1 5½		Proportion of Cess and Tithe to £1 Sterling in the value of the Land, 2s 8½d.
Wicklow,	494,704	296,822	0 12 0	122,301	18,650 12 6	1 3	1 2		
	20,399,608	12,715,578	0 12 5½	7,734,365	860,111 9 3½	1 5	1 3½		
Total amount of Tithe, about.....£704,313 15 0									

Source: William Smith O'Brien, *Thoughts upon ecclesiastical reform with suggestions for the conciliatory adjustments of the tithe question* (Limerick, 1831), inside back cover.

Appendix 5A

Heads of enquiry applied by Messers Haig and Deasy when investigating the valuation of Poor Law unions in 1840

1. What is the extent of the union? How many baronies, townlands &c, within it?
2. Have you copies of the orders of the Poor Law commissioners declaring the union, or *altering* it since first declared?
3. Electoral divisions of the union?
4. Guardians elected for each division?
5. Ex-officio guardians?
6. Books?
7. Minute-book?
8. Valuation-books?
9. Draft valuation?
10. Final valuation?
11. Date of appointment of valutors
12. What qualifications and testimonials had the valutors?
13. What documents were furnished to the valutors to assist them?
14. Tithe composition?
15. Applotment to county-cess?
16. Maps Ordnance survey? (*sic*)
17. Griffith's valuation? Instructions of Griffith to valutors – Were they followed?
18. Rentals?
19. Did they value together, or separately?
20. What use did they make of each document?
21. Whether to ascertain acres or value or both?
22. If not relied upon as to value why?
23. Did they require or ascertain amount of rent?
24. Did they estimate the gross produce and reduce it by the out-goings of the tenant in order to ascertain the value
25. Did they adopt the same system in the towns and villages as in rural districts?
26. How did they estimate local advantages or disadvantages?
27. Do they visit each tenement?
28. List of inquires made by them on visiting each tenement?
29. How did they ascertain the name of each occupant?
30. What test of value did they adopt?
 - (a) The rent?
 - (b) The rack-rent?
 - (c) The utmost that could be got from a solvent tenant?
 - (d) The utmost at which it might be let to a person who would pay the rent and continue to pay it?
 - (e) What a tenant could pay, reserving reasonable remuneration for capital, time and labour?
 - (f) The fair rent?
31. Was there an average struck from year to year and how?
32. Was any difference made where there was a lease?
33. How were farms of different sizes considered?
34. What size farms most prevalent in the union?
35. Was any comparison instituted by the valutors between the value set by them upon each tenement and the rent actually paid?
36. In how many instances did they institute such a comparison?

37. What was the result of such comparison?
38. Was the value set upon the tenement by them in many instances higher or lower than the rent?
39. Were houses and lands separately valued when occupied together?
40. How was the value of the house estimated?
41. What allowances were made for repairs?
42. What for insurance?
43. In estimating the value of the land did they suppose the tenant bound to manage the farm so as to deliver it up at the end of the year?
44. Was the value estimated by what would be given for it by a person who would be bound by covenant to keep it in such condition, and who would be able to perform the covenant or compensate the landlord his damages?
45. In estimating what the tenement would let for to such a person did you make any and what allowances for any profit to be derived by him from the occupation?
46. How did you calculate such profit?
47. Was it by any fixed proportion of the produce of the soil to be retained by the tenant?
48. Or was it by your own estimate of what tenants usually receive in this part of the country?
49. In estimating the value of the tenements out of which the owners had registered freeholds, did you make any reference to the value which the owner had set upon them in registry court?
50. What is the usual manner in which lands are let in this part of the country?
51. Is there much competition for land?
52. Did you make any allowance for the effects of such competition in raising the market-price of land?
53. Has such competition raised the market-price above what a solvent tenant could afford to pay, reserving a reasonable remuneration for his time, labour and capital?
54. What do you consider to be such reasonable remuneration?
55. What is the average amount of the county-cess per acre?
56. What of the tithe?
57. Rent payable by 10*l.* registered electors?
58. How many occupation leases exist within the union?
 Take it by parishes
 By townlands.
 By estates.
59. List of landlords in each division as appears from books.
 In each parish.
60. Number of leases on estate of each landlord?
61. Common tenure on estate of each landlord?
62. What proceedings were adopted by the board for the purpose of revising the valuations?
63. What principles were adopted for the purpose of revision?
64. Were the tenements invested for the purpose of revision?
65. Repeat all queries put to valuers?
66. Is there any difference in the valuation of the *first* valued and the *last* valued?
67. Get rental of any one or two estates with valuation?
68. Are rate-payers content with valuation
69. Are landlords content with it?
70. How many notices of appeal have been lodged?
71. What are the prevalent grounds of objection?

By tenants – areas and value.

By landlords – areas and value.

- 72. Are there any objections or appeals on the ground of too low a value?
- 73. Is the disposition to lower or raise the valuation most prevalent?
- 74. What construction of the 74th section of Poor Law act is prevalent in the Union?
- 75. Supposed reasons of landlords for keeping up or lowering the valuation?
- 76. Supposed reasons of tenants for keeping up or lowering the valuation?
- 77. Is the valuation supposed to be above or below the rent?

Take it by division.

By parishes

By townlands.

By estates.

- 78. Compare gross *original* valuation of each division with raised valuation.

Name of division	Original Value	Revised value

- 79. *Number* of tenements of which valuation altered by revision?

Unaltered	Lowered	Raised

- 80. Classification of tenements according to rated value.

Division	<£3	£3- £5	£5- £10	£10- £15	£15- £20	£20- £25	£25- £30	£30- £40	£40- 50	£50- £100

- 81. Rating of registered 10*l.* electors?

Names	Date of registry	Areas	Rent	Rating	Observations

Additional queries founded on Mr Griffith's instructions to valuers

1. Any reference to price of agricultural produce?
2. Were any *check valuers* used to verify first valuation?
3. Any mode of *checking* by valuations made indepently and afterwards compared?
4. Was each townland divided into *lots*, each of a uniform, or nearly uniform quality for the purpose of valuation?
5. If so, did lots ever exceed 50 acres?
6. How were boundaries of lots laid down? Was quality ascertained by *digging* the soil and *subsoil*?
7. Was herbage attended to in pasture lands?
8. If Griffith's valuation was used, were the reductions made under his system allowed for; viz.: one-third; and reduction to scale of *prices of produce* in the valuation act?
9. Woods and plantations how valued@
10. Bogs?
11. Commons
12. Meadows?
13. Was any reference made to the following peculiar local circumstances?
 1. Elevation and consequent deterioration of climate?
 2. *Steepness* creates additional expense?
 3. Exposure to winds?
 4. Different varieties of soil occurring in the same field?
 5. Bad fences and ill shaped fields?
 6. State of farm roads
14. Or to the following advantages?
 1. Vicinity to limestone?
 2. Good roads to market or turbary?
 3. Goodness of climate by shelter from injurious winds?
 4. Vicinity to cities and towns?
15. Was any classification made of towns according to population for the propose of estimating effect on value?
16. Cities and large towns?
17. Market towns?
18. Large villages?
19. Small villages?
20. Was the land classified into clayey, sandy, limy, peaty?
21. Were those classes subdivided into others according to Mr Griffith's plan, or any other?
22. Were mountain districts classified into inside, outside and remote or how otherwise?

Valuation of houses

23. "Sums which a solvent tenant would contract to pay for it on a lease for a term of years." – *Griffith*, p. 45.
24. Griffith's classification of houses?
 1. New, or nearly new? A+, A., A-.
 2. Medium? B+, B., B-.
 3. Old? C+, C., C-.
25. Were houses measured?

26. Any account taken of their cubical contents, or valuation founded thereon, and how?
27. Was interior examined?
28. Gentlemen's seats?
29. Houses in cities and towns?
Principal Main Street; second Main Street?
30. Difference of value how attained?
31. Stores?
32. Yards?
33. Shops?
34. Back buildings?
35. Mills and manufactories?
36. Any difference made between a rent when let *from year to year* and a *lease rent*?

Source: [*First*] general report relative to the valuations for poor rates, and to the registered elective franchise in Ireland ix-x, H.C. 1841, (293), xxii, 83-86

Appendix 5B

Report on the valuation of the unions of Clonmel – By John O’Donoghue, Esq., assistant poor law commissioner to the poor law commissioners

In obedience to your letter of the 4th March last, requiring me to report on the discrepancies and errors stated to exist in the valuation of Clonmel union, as reported by Messrs. Haig and Deasy, I beg to state that, with that view I have given considerable attention to the subject of the valuation.

In the course of my inquiries, and indeed from the commencement of the valuation of [the] Clonmel Union, I have found that a difference of opinion existed on this subject, some persons considering the valuation to low, others asserting the contrary. I felt it my duty (and perhaps it was the only course open to me) on several occasions to draw attention to the definition of the net annual value as given by the legislature in the 64th section of the Poor Law act, and impress on the valuers the necessity of honest and faithful adherence to that rule. The valuers confess to have been guided by the definition, and to have set on each hereditament the “*reasonable*” rent or value contemplated by the legislature. Notwithstanding this, in the month of December last, when the valuation was concluded, and a rate about to be made preparatory to the administration of relief under the act, some of the guardians signed a protest against the valuation, and I expected that the course pointed out by the act in prescribing a remedy by appeal to the sessions would have been adopted. The sessions commenced in April for the south riding of the county of Tipperary, when there were brought before the assistant barrister, John Howley, Esq., Queen’s Council, who sat in Clonmel, the following appeals:-

By Malcolmsons brothers, for excess of rate, founded on too high valuation of their mills, called Corporation Mills, the net annual value of which was stated in the union rate-book to be 750*l.* this, on hearing the appeal, was reduced to 412*l.* 14*s.* 3*d.*

By Joseph Grubb for excessive valuation of his mills, the net annual value of which, in the rate-book, was 270*l.* This, on appeal, was reduced to 150*l.*

By Thomas Bradley, agent to the British Gas Company. In his case the valuation was reduced from 300*l.* to 100*l.*

The fourth and last appeal was brought by John Stein and Co., distillers, whose Premises were set down in the rate-book at the net annual value of 1,000*l.* This was reduced to 605*l.* The order of adjudication bore date 1 April 1841.

It will thus be seen that no appeal was brought respecting the undue or unfair valuation of the land hereditaments of the union. Whether this proceeded from a conviction on the minds of those previously objecting to the lowness of the valuation, that its degree was so inconsiderable as not to be material, or that the landed proprietors, whose estates were so undervalued, considered that in rising the valuation of their particular properties they would be only increasing the burden on their tenants without any benefit to themselves, the valuation not being raised throughout the union, it is difficult to say. The latter notion has been entertained by certain respectable persons, and it may be inferred with some reason, that the absence of any appeals against the valuation of the land may be attributed to the joint operation of both the causes above referred to.

As Messrs Haig and Deasy do not in their reports produce any other instances of error or discrepancy in the Clonmel Union valuation, than that “the valutors had in all cases inquired into rents, and found them higher than the value which they set upon the tenements,” I am unable in this report to refer to any particular instances beyond those which became the subject of legal investigation. These gentlemen in their report (page 5), restrict the term “*reasonably*,” to “the probability of being able to realize the rent;”

Appendix 5B cont.

and they state that “it has no reference to the reasonableness of the amount of it.” They further state, “that the act has been carried into operation as if the clause had been framed applying the word ‘*reasonably*’ to the rent itself, and not to the probability of being able to realise the rent.”

To this construction (namely of Messrs. Haig and Deasy) there would seem to be serious objections. If it were the intention of the legislature that the term should be restricted as stated by Messrs. Haig and Deasy, it need not have been introduced at all. The simple term “expected” would have answered the purpose, accompanied, as it is, by the other limiting circumstances stated in the definition. The *reasonableness* of the rent must have been at the bottom of the entire definition, and the legislature must have intended the same as if they had said, the “reasonable” rent of which one year, &c. &c. This is the view, which has been adopted by the valutors, even in those unions in which the objections on publication of the valuation have been all on the part of the tenants and none on that of the landlords. The legislature must have been fully aware, that in the state of competition for land which exists in Ireland, before an occupier will part with his land, he will offer a very exorbitant rent for it, and that of course such exorbitant rent may “reasonably” be expected. This, although it would satisfy Messrs. Haig and Deasey’s view of the act, can scarcely have been the contemplation of the legislature.

With respect to the question, whether the Poor Law valuations are on the whole sufficiently accurate to constitute a fair and equal basis for the franchise, I should state that, certain modifications appear necessary in special instances, before the franchise, whatever may be the amount at which the standard should be fixed by the legislature, can be considered to be itself fair and equal. Assuming what must be considered highly probable, that the standard of net annual value as given in the Poor Law act, has been differently applied by different valutors, it appears not unreasonable that the valuations in the unions within each county should, as much as possible, be brought within a reasonable degree of coincidence, or at least that glaring degrees of discrepancy should be removed. For this propose the valuations of such unions as are circumstanced as above-mentioned should be compared. This comparison, which does not appear necessary for mere Poor Law rating purposes, seems absolutely indispensable when it is proposed to found the franchise thereon.

It is obvious that the duty of such modification or revision as would be deemed necessary to render the Poor Law valuations a *fair* and *equal* basis for the franchise, cannot be intrusted [*sic*] to any particular Board of Guardians. The duty might be discharged by the poor law commission, or perhaps with greater advantage by officers appointed for that particular purpose by the executive government.

These views I humbly submit, and have the honour, &c.,

Source: *Seventh annual report of the Poor Law commissioners*, appendix B, no. 3, vi, pp 239-40, H.C. 1841[327], xi, 541-2.

Appendix 5C

Comparison of the townland valuation, the poor law valuation and the actual rent paid on the Shirley estate, union of Carrickmacross, County Monaghan

No.	Townland	Contents per Ordnance Survey			Mr. Griffith's valuation			Poor law valuation			Yearly rent according to a valuation made in 1836			No. of tenants	Poor law : rent %	Griffith : poor law %	Griffith : rent %
		a.	r.	p.	£	s.	d.	£.	s.	d.	£.	s.	d.				
1	Alts	129	3	16	83	12	7	105	10	7	95	5	0	20	110.79	79.25	87.80
2	Annaghian	389	1	8	298	2	8	379	0	11	321	5	8	1	117.98	78.65	92.79
3	Annaghmarron	279	2	0	153	17	0	249	11	9	188	14	2	12	132.26	61.64	81.53
4	Ardragh	469	3	4	229	5	5	317	8	3	265	11	10	42	119.51	72.23	86.32
5	Aghacloghan	233	2	4	134	10	7	189	1	5	157	12	6	26	119.95	71.15	85.35
6	Aghalattierew	128	1	21	101	19	9	119	8	2	91	1	10	7	131.09	85.41	111.96
7	Aughantaughy	94	3	22	52	12	2	68	14	3	69	9	0	12	98.94	76.56	75.75
8	Aghanalert	179	0	20	105	2	0	121	4	8	112	9	8	30	107.78	86.69	93.44
9	Aghalile	146	2	13	116	11	9	130	3	0	139	4	8	15	93.48	89.58	83.74
10	Beagh Magheross	152	1	33	100	5	0	108	18	1	108	1	6	24	100.77	92.05	92.76
11	Breagh Mageraclone	174	3	29	87	12	0	114	6	2	106	17	8	23	106.95	76.63	81.96
12	Barndouagh	115	3	3	95	2	10	112	3	2	108	15	4	8	103.12	84.83	87.47
13	Balleghnagern	142	2	15	81	17	4	114	16	0	103	18	2	16	110.48	71.31	78.79
14	Ballycartlan	159	0	28	124	0	10	151	19	3	149	8	2	17	101.71	81.63	83.02
15	Ballinloughan	173	0	13	130	11	9	191	8	3	135	10	8	7	141.23	68.22	96.35
16	Box, Upper	336	3	10	149	2	10	250	19	11	194	16	8	37	128.83	59.42	76.55
17	Box, Middle	255	3	31	115	1	3	158	18	0	122	7	8	33	129.84	72.41	94.02
18	Box, Lower	316	0	23	153	16	2	169	12	11	174	8	0	27	97.27	90.66	88.19
19	Cargaghmore	264	0	9	85	1	3	142	3	5	100	11	4	28	141.37	59.83	84.58
20	Caraghogue	568	1	14	270	2	3	377	11	11	296	9	6	43	127.36	71.53	91.11
21	Carrickmaclim	217	1	25	141	14	11	171	2	2	156	8	2	22	109.40	82.84	90.63
22	Carrickaduy	266	1	3	131	1	5	172	7	9	153	12	8	35	112.21	76.03	85.31
23	Carragartha	354	2	20	185	14	4	262	6	8	229	17	0	32	114.13	70.79	80.80
24	Carrickmacross	66	2	23	777	15	0	774	10	0	719	19	6	36	107.57	100.42	108.02
25	Drummond etra	158	3	37	97	4	4	120	17	8	106	0	6	22	114.01	80.42	91.69
26	Castlan, West																

27	Cionminion	66	1	9	55	6	10	65	19	5	57	8	10	3	114.85	83.89	96.34
28	Cionseedy	297	2	1	187	11	2	257	14	4	198	19	0	28	129.54	72.78	94.27
29	Clogheroolly, Upper	249	3	13	323	18	7	504	7	8	518	2	8	20	97.35	64.22	62.52
30	Clogheroolly, Lower	215	1	6	197	15	0	318	7	10	324	18	0	23	98.00	62.11	60.86
31	Clontrain	191	0	19	138	12	6	166	11	8	124	17	8	19	133.39	83.22	111.00
32	Cionturkmason	149	2	15	120	11	11	148	6	2	135	4	2	12	109.69	81.31	89.19
33	Coolfore	183	2	14	116	12	4	153	9	2	127	7	0	19	120.50	75.99	91.57
34	Comertagh	163	2	25	79	15	11	114	18	7	95	11	10	13	120.23	69.43	83.48
35	Coraghy	216	0	6	133	1	9	166	18	4	140	2	8	36	119.11	79.73	94.97
36	Corbane	280	0	13	141	14	11	180	16	6	148	19	2	25	121.39	78.39	95.16
37	Corcragh	402	1	22	260	18	6	325	8	3	277	18	4	46	117.09	80.18	93.89
38	Corduff Kelly	245	1	9	129	1	2	100	17	4	147	8	4	27	68.42	127.95	87.55
39	Corduff Mountain	267	1	28	116	12	6	168	0	11	140	9	2	20	119.64	69.40	83.03
40	Corrensegagh	151	0	10	108	4	0	142	5	11	124	10	4	17	114.28	76.04	86.90
41	Corleagh Magheross	190	0	15	118	16	2	175	7	5	127	19	8	28	137.03	67.75	92.83
42	Corleagh Magheraclone	252	3	17	143	8	1	159	3	4	149	3	4	26	106.70	90.10	96.14
43	Cormoy	111	3	33	71	11	1	93	3	0	85	6	10	8	109.15	76.82	83.84
44	Cornacarrow	50	2	18	36	3	4	46	1	6	39	13	4	8	116.16	78.50	91.18
45	Cornalaragh	272	0	2	127	12	6	202	13	7	149	3	2	18	135.88	62.97	85.56
46	Coranenty	344	2	37	163	3	0	233	0	0	184	16	6	34	126.07	70.02	88.27
47	Cornassassenagh	284	2	21	150	19	3	216	11	7	178	10	2	30	121.33	69.70	84.57
48	Cornaslue	120	1	15	72	10	10	97	13	4	87	11	10	15	111.50	74.27	82.82
49	Corlober	61	1	32	41	8	2	59	17	2	41	8	2	1	144.56	69.18	100.00
50	Corvally	356	1	37	211	10	0	289	1	11	219	0	8	31	131.99	73.16	96.56
51	Corbracken	278	1	2	185	13	7	223	4	9	200	7	0	21	111.42	83.18	92.68
52	Creeves, Upper	68	2	3	56	1	7	76	2	1	70	1	6	10	108.60	73.69	80.03
53	Creeves, Lower	102	2	11	81	15	5	105	8	7	89	3	6	13	118.23	77.56	91.70
54	Creevedornan	96	2	20	76	18	11	91	8	3	96	2	0	14	95.12	84.17	80.07
55	Crossliato	135	2	24	77	4	1	109	0	3	96	14	6	19	112.70	70.82	79.82
56	Crumlin	266	1	2	177	3	7	266	1	5	188	19	4	33	140.80	66.59	93.76
57	Curksduff	146	2	16	76	0	10	99	12	1	79	2	0	17	125.92	76.34	96.13
58	Curksbane	258	1	15	104	12	2	188	16	2	124	4	0	25	152.02	55.40	84.23
59	Corkeeran	147	1	1	121	4	5	82	7	3	140	7	4	18	58.68	147.18	86.36
60	Derrylahan	218	0	13	157	0	5	196	5	7	181	17	4	23	107.92	80.00	86.34
61	Derryleeg	149	0	8	114	3	10	132	3	0	113	17	10	19	116.03	86.41	100.26

62	Derrynaglagh	278	1	29	188	10	10	239	0	6	198	6	4	35	120.53	78.88	95.07
63	Derrynascobe	164	2	1	111	1	4	148	11	6	117	5	8	20	126.68	74.75	94.70
64	Doague	322	1	35	186	0	2	215	8	4	176	12	4	32	121.97	86.35	105.32
65	Descart	226	2	12	161	4	4	199	0	0	171	4	10	26	116.21	81.01	94.15
66	Donouge	237	2	21	211	11	5	283	2	9	271	0	2	21	104.48	74.72	78.07
67	Duhatty	458	0	17	425	9	7	518	6	2	351	8	4	2	147.49	82.09	121.08
68	Drombracken	219	3	15	143	15	10	190	18	8	165	17	4	34	115.11	75.31	86.69
69	Dromberagh	340	1	17	163	18	5	234	5	10	196	19	2	46	118.95	69.96	83.23
70	Dunaree, Middle	299	0	15	113	0	4	163	1	10	145	15	4	32	111.89	69.30	77.53
71	Dunaree, Intin	340	1	34	129	3	3	199	8	4	163	11	4	40	121.92	64.77	78.97
72	Drombaw	191	2	3	119	14	5	133	3	10	135	11	8	16	98.24	89.89	88.30
73	Drombroagh	187	1	10	158	7	2	162	11	8	133	9	2	25	121.82	97.40	118.66
74	Drombroan	126	0	35	82	15	10	101	18	0	93	5	0	15	109.28	81.25	88.78
75	Dromlary	160	1	24	115	1	2	161	4	10	103	2	4	18	156.37	71.36	111.58
76	Droncarrow	232	1	36	129	18	4	187	8	8	179	4	8	25	104.58	69.31	72.48
77	Drongawney	346	2	27	190	18	5	245	16	0	228	11	0	32	107.55	77.67	83.54
78	Dromgreenny	255	1	8	190	7	9	258	8	9	245	14	4	19	105.18	73.67	77.48
79	Dromertoughmore	134	1	7	92	18	0	109	13	10	96	16	4	12	113.30	84.69	95.95
80	Dromerlaughbeg	141	3	37	95	18	10	123	13	4	110	10	10	12	111.87	77.58	86.79
81	Dromgenis	417	2	1	245	16	0	323	10	7	275	6	2	38	117.52	75.97	89.28
82	Dromgoan	119	3	27	107	13	0	132	15	0	116	3	0	14	114.29	81.09	92.68
83	Dromguosset	196	2	11	143	12	8	170	0	0	147	5	8	26	115.42	84.49	97.52
84	Dromturk	158	1	15	90	18	0	142	10	5	118	6	0	18	120.47	63.78	76.84
85	Dooragh	172	1	25	76	16	7	103	9	2	86	1	0	20	120.23	74.26	89.28
86	Enagh	253	1	5	171	16	0	228	17	2	191	12	2	33	119.44	75.07	89.66
87	Eavory	190	3	30	88	5	6	127	3	5	104	9	6	19	121.72	69.41	84.49
88	Faraghy	199	1	24	100	15	2	136	19	9	113	0	0	22	121.23	73.55	89.17
89	Farthagorman	124	1	28	74	16	6	100	5	10	87	1	4	14	115.19	74.61	85.94
90	Farthas	263	1	1	265	5	6	332	4	5	389	5	10	25	85.34	79.85	68.14
91	Greaghdroimit	174	3	3	102	4	2	135	7	3	120	13	4	25	112.18	75.51	84.70
92	Greaghdroinnisk	141	3	2	297	1	8	104	12	1	96	0	6	14	108.93	87.89	95.74
93	Greaghlane	449	1	32	297	16	3	303	8	10	253	11	4	43	119.67	97.90	117.15
94	Greaghliatcapple	350	1	6	163	16	8	232	5	8	192	9	6	36	120.68	70.53	85.12
95	Greaghlonge	449	1	32	207	1	3	303	8	10	253	11	4	43	119.67	68.24	81.66
96	Greaghnarogur	232	0	14	152	4	4	185	15	8	169	14	4	22	109.47	81.93	89.69

97	Greaghwillin	252	3	10	161	10	4	195	6	8	175	9	2	19	111.33	82.69	92.05
98	Killogally	183	2	34	117	5	2	168	1	8	127	1	6	10	132.27	69.76	92.27
99	Killinure	155	1	13	98	10	9	130	1	9	117	4	8	18	110.96	75.75	84.05
100	Knocknacran, East	152	1	20	112	17	10	130	12	3	114	9	2	28	114.11	86.43	98.63
101	Knocknacran, West	179	3	12	119	1	3	149	1	10	143	13	4	20	103.78	79.86	82.87
102	Lattilianigan	122	1	29	75	16	5	98	11	5	86	5	4	17	114.26	76.92	87.89
103	Latinalbany	184	1	12	124	1	2	140	18	4	128	17	4	22	109.35	88.04	96.27
104	Lavagilbany	232	0	6	159	16	9	204	17	6	183	14	6	27	111.51	78.02	87.00
105	Leeg McMahon	303	0	24	202	11	11	286	12	7	245	18	6	15	116.55	70.68	82.38
106	Leeg Marron	153	0	11	102	2	5	127	0	4	96	11	2	19	131.54	80.40	105.76
107	Leitrim	178	0	8	139	1	2	178	18	9	165	14	6	16	107.97	77.71	83.91
108	Leghimore	270	1	15	232	10	9	277	11	0	233	18	10	27	118.64	83.78	99.40
109	Leoris, North	259	3	24	124	2	6	145	14	8	147	17	6	23	98.55	85.17	83.94
110	Leoris, McKenna	282	0	1	122	16	8	169	15	0	146	6	4	29	116.02	72.36	83.95
111	Lisnacullen	28	1	19	24	9	3	34	8	8	21	12	0	3	159.41	71.04	113.25
112	Lisserill	159	0	11	91	10	2	100	11	0	102	1	4	17	98.51	91.01	89.66
113	Liscorran	337	0	35	193	6	11	255	15	11	223	14	10	24	114.33	75.59	86.41
114	Lisdoonan	171	2	10	101	19	2	123	12	1	112	13	6	22	109.70	82.49	90.49
115	Lisdrumturk	201	1	33	114	4	10	153	12	4	120	15	8	23	127.18	74.37	94.58
116	Lisnacleagh	179	2	32	113	13	5	155	17	5	123	14	6	19	125.98	72.93	91.87
117	Lisnafedely	189	2	35	141	3	2	171	7	2	161	0	8	15	106.41	82.38	87.66
118	Lisnaguiveragh	163	2	20	89	17	6	127	7	11	119	7	6	22	106.72	70.55	75.29
119	Lisakeeny	99	0	18	79	8	1	85	6	7	81	4	2	8	105.07	93.06	97.78
120	Lisatellister	181	3	5	97	10	2	132	14	10	98	18	6	9	134.18	73.46	98.57
121	Lossets Magheross	273	3	34	321	1	7	487	10	8	489	19	0	55	99.51	65.86	65.53
122	Lossets Magheraclone	43	0	11	37	8	10	41	6	2	35	9	10	1	116.39	90.64	105.49
123	Lurgans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Mason Lodge	119	2	11	118	2	11	150	4	1	115	8	4	1	130.14	78.66	102.36
125	Mullaghboy	321	2	34	210	10	10	289	1	4	209	2	2	18	128.67	78.25	100.69
126	Mullaghgaro	155	0	4	125	12	10	145	0	5	138	0	0	20	105.09	86.64	91.04
127	Mullaghcroghery	159	2	18	115	13	4	144	13	11	129	16	8	27	111.45	79.94	89.09
128	Mullaghmacateer	157	3	30	111	6	3	147	16	0	138	15	8	20	106.50	75.31	80.21
129	Mullinclavan	85	1	14	73	5	11	78	3	7	76	16	2	9	101.78	93.75	95.43
130	Mullintornan																
131	Nurebeg																

132	Nuremore	118	2	32	81	12	3	104	18	8	63	0	6	1	166.49	77.78	129.49
133	Peash	211	11	21	139	9	3	148	9	8	153	12	6	18	96.65	93.92	90.78
134	Rateragh	551	1	30	312	1	9	400	19	11	347	8	0	75	115.43	77.83	89.84
135	Rayans	164	2	28	85	7	2	107	17	10	81	12	4	7	132.19	79.11	104.58
136	Rakeragh	163	0	3	108	7	4	304	17	4	110	5	8	16	276.44	35.55	98.26
137	Shancoagh	429	3	19	274	11	6	329	7	1	301	13	10	27	109.17	83.37	91.01
138	Skalkill	365	1	19	209	9	9	277	2	4	231	10	10	31	119.68	75.60	90.48
139	Sreenty	459	2	11	257	18	7	327	16	1	284	0	4	35	115.42	78.68	90.81
140	Tonanevee	309	0	14	218	9	0	257	18	9	236	8	0	34	109.11	84.69	92.41
141	Tullyougherny	162	1	37	102	12	6	137	9	6	134	5	8	15	102.38	74.65	76.42
142	Tullynaskeragh, E & W	463	0	17	278	1	6	383	6	0	364	0	2	43	105.30	72.55	76.39
143	Tirnadrola	92	1	2	73	2	11	81	15	3	76	12	2	9	106.73	89.46	95.48
144	Tirogarvan	222	0	35	175	18	5	186	5	11	165	14	2	5	112.42	94.43	106.16
145	Ummerafree	367	2	23	168	2	8	265	14	7	204	16	2	33	129.75	63.27	82.09
Total/Average		31,177	2	17	20,197	14	11	26,298	6	3	22,858	1	0	3,006	115.05	76.80	88.36

Source: Extracted from Seventh annual report of the poor law commissioners: appendix D, no. 3. Reports of assistant poor law commissioners on the valuation of unions in Ireland, I, report on the valuations of the unions in the counties of Antrim, Armagh, Down, Louth and Monaghan by Edward Gulson, Esq. assistant poor law commissioner, enclosure no. 1, pp 219-21, H.C. 1841, [327], xi, 521-3

Appendix 5D

Letter from Griffith to Lord Elliot, Irish Office, London, 22 March 1844

I have had the honor to receive your letter of the 13th instant requesting explanation & information on certain points relative to the principles on which the general valuation of Ireland is formed.

For the sake of clearness I shall quote the several paragraphs of your Lordships' communication and shall reply to each in order.

1st [quoting from the Lord Lieutenant's letter] In the appendix to the Report of the Commissioners on Grand Jury Presentments (presented in 1842) at page 81 you state "In fact the land is valued at the rate it would reasonably let for the a solvent tenant on a lease of 21 years if the standard prices for agricultural produce contained in the act were the average prices of the principal markets of Ireland at the time the valuation was made". This statement is confirmed in the last paragraph at page 83 – from which paragraph it appears to be a fair inference that you ascribe the whole difference between your valuation & the usual letting in the country to the competition for land amongst the peasant farmers, or some other disturbing cause and that you consider your valuation approximately to what the land ought to be let for and 'actually is very near' the rent taken 'by many of the principle proprietors of the country'. At the same time you admit that your valuation is 25 per cent under the full or rack rent value.

[Griffith's reply to the above] In replying to the foregoing, I have to state that the amount of rent paid by tenants in Ireland for lands of similar quality & circumstances varies materially on different estates[.] On many of the large estates which are well regulated and where the tenants live comfortably, the rent paid would very nearly correspond with the scale of the general valuation were the average prices of agricultural prices similar to those contained in the act and in several instances in the county of Londonderry and other counties the amount of rent paid was found to agree very nearly with the amount of the valuation in each case, though the average prices of agricultural produce were at the time the valuation was made $\frac{1}{8}$ or 2s. 6d. in the pound higher than the standard prices contained in the act. Yet still if we compare the amount of rent paid [to] the valuation of the land on an average of the smaller estates or lands, sublet by middlemen, we find that the amount of the valuation of rent is usually 25 per cent under such rent

The above mentioned variations in the letting of land is observable in all parts of Ireland and I believe that similar differences occur in the other parts of the empire.

It is true that the desire to possess land and, in most districts, the difficulty of procuring it increases the facility of procuring high rents and as the lands of Ireland, excepting in some districts of the Northern Counties, are let by tenders received from applicants and not by valuation made by the landlord, persons desiring to possess a farm frequently offer more than a fair value for it and the landlord or his agent will be naturally inclined to let the land to the highest respectable bidder - and hence this system has a tendency to raise the rents above the fair or reasonable value.

On the whole when we take into consideration the improving state of the agriculture of Ireland & the present low prices of produce I am of the opinion that the scale of the valuation may be about $\frac{1}{8}$ or 12½ per cent below the fair letting rent, but that it is $\frac{1}{4}$ or 25 percent under the average lettings of the small estates or lands let by middlemen.

Appendix 5D cont.

[Again quoting from Lord Elliot's letter] 2nd In the 7th report of the poor law commission App B No. 3 page 381, Mr Gulson says 'Mr Griffith states as his opinion, after "careful perusal of the terms of the 64th section of the act, that the Poor Law valuation ought to exceed the Government Valuation by 33 per cent and if 33 per cent were added to his valuation, the total would be about equal to the fair average rental of the property.'"

[Griffith's reply] These two opinions do not appear to coincide, as, in the second case, in order to ascertain the fair average letting value an addition of which in the first was declared to be nearly on a par with the rental of the large landed proprietors although 25 per cent below the rack rent ('rack' being evidently used in the sense of excessive).

In explanation of this query I have to observe that if the high rent of an acre of land be 20 shillings, & the valuation be 15 shillings, the valuation is $\frac{1}{4}$ or 25 per cent under the rental, & if we take the valuation at 15 shillings, & wish to raise it to the rental we must add $\frac{1}{3}$ equal [to] 5 shillings or 33 per cent to the valuation to make up the amount of the rent or 20 shillings.

I should further wish to observe with reference to the foregoing query, that in my communication with Mr Gulson I am not aware of having stated that the addition of 33 per cent would be about equal to a fair rent value of property, I intended to convey an opinion similar to that expressed by me on several occasions that, that addition would make the General Valuation equal to the average high rental of property in Ireland.

In regard to the valuation generally and the principle on which it is formed, I would observe, that the standard scale of agriculture prices contained in the act was taken from the average prices of agriculture produced at all the principal maritime markets for one year soon after the termination of the French war, [I] believe 1816 or 1817; and previously to commencing the valuation in the year 1830, I ascertained what were the average prices at the maritime markets for the five years antecedent to that year, & I found that they were $\frac{1}{8}$ or 2s. 6d. in the pound higher than the prices contained in the act. Consequently, having valued the land in the first instance at the rate of which the principal landlords of the country were in the habit of letting it, it became necessary in order to reduce it to the scale of the act, to deduct $\frac{1}{8}$ or 2s. 6d. in the pound from such value.

To ensure uniformity the same relative scale of value has since been preserved & I hope to continue it to the termination of the work, so that any addition, or deduction which it may at any time be necessary to make such addition or deduction will be relative throughout the country.

The land is in every case valued under all the local circumstances whether of advantage or disadvantage in which it is placed the principal considerations being the state of agriculture, prices at local markets, distance from those markets, nature of roads, climate, elevation, aspect, steepness, facility or difficulty of procuring manures, fuel etc, etc. The whole of the foregoing being independent of the nature and depth of the soil & quality of the subsoil which are all ascertained by digging up the surface.

In reply to the last query being: whether or not the valuation bears any fixed relation to the gross produce of the soil. I have to state that that the ground work of the whole depends on such considerations. If there had not been attended to it would have been impossible to put a fair value on cultivated land in distant districts and preserve the same relative scale where the system of agriculture is essentially different. Thus in the county of Down and adjoining Counties, the produce of land of the same intrinsic value will be nearly 50 per cent greater than in the western districts of Mayo, Galway,

Appendix 5D cont.

or Roscommon, and in consequence a proportionate difference is made between them & our scale for proportion of produce to the value of land is as follows.

Description	Valued at per statute acre	Proportion of produce taken as rent	High rents
Arable Land	From 20s. to 30s.	$\frac{1}{4}$	$\frac{1}{3}$
Ditto	10s. to 20s.	$\frac{1}{6}$	$\frac{1}{4}$
Ditto	Under 10s.	$\frac{1}{8}$	$\frac{1}{6}$
Pasture lands	20s. to 30s.	$\frac{1}{2}$	$\frac{2}{3}$
Inferior and mountain	_____	$\frac{1}{8}$	$\frac{1}{2}$

The proportion which the rent should bear to the produce, on good arable lands has usually been and set down in Scotland at $\frac{1}{3}$, and for inferior lands at $\frac{1}{4}$, & taking this as the key, I would appear that what I call high rents would be considered fair rents or even moderate in many parts of Scotland but we must take into account the imperfect state of agriculture in our most improved districts as compared to the Lothians, Berwickshire or Roxburghshire and if labour be the same, & the produce much less, the rent should be reduced in proportion to cover the extra cost of production the same adjustment is applicable, but in an increased ratio to poor and unclaimed lands where agriculture is in a backward state, and accordingly suitable reductions have been made.

In pasture lands the proportion of rent to produce is materially increased, because the cost of production is comparative trifling, it will consist chiefly in interest of capital invested in the purchase of stock and the loss by casualties.

Source: Griffith to Lord Elliot, 22 March 1844 (N.A.I., O12 10, pp 61-64 [folio]).

Appendix 5E

Griffith's townland valuation and the poor law guardians' valuation of several unions compared (1842)							
County	Population 1841.	Area as per poor law guardians	Poor Law Valuation	Area as per Ordnance Survey	Griffith's Townland Valuation	Poor law val as % of townland valuation	Poor law area as a % of OS area
		St. acre	£	St. acre	£	%	%
Antrim	351,496	745,753	675,208	693,065	474,353	142	1.08
Carrickfergus	9,379	16,700	16,975	16,700	13,521	126	1.00
Armagh	232,393	328,076	318,635	312,328	241,912	132	1.05
Carlow	86,228	221,342	193,839	221,292	166,739	116	1.00
Cavan	243,158	477,360	274,754	466,261	250,733	110	1.02
Clare	286,394	827,994	301,309				
Cork	773,398	1,843,650	1,256,224				
Cork City	80,720	2,683	156,378				
Donegal	296,448	1,193,443	276,884	1,185,641	225,049	123	1.01
Down	361,446	611,919	638,532	611,209	455,714	140	1.00
Dublin	140,047	222,714	558,794				
Dublin City	232,726	3,700	668,123				
Fermanagh	156,481	457,195	203,485	417,735	170,668	119	1.09
Galway	422,923	1,565,726	504,080	1,476,717	437,031	115	1.06
Galway Town	17,275	628	26,208	22,492	26,877	98	0.03
Kerry	293,880	1,186,126	348,694				
Kildare	114,488	418,436	313,852	418,415	290,591	108	1.00
Kilkenny	183,349	508,811	349,945				
Kilkenny City	19,071	921	47,444				
King's County	146,857	493,985	241,221	493,019	234,251	103	1.00
Leitrim	155,297	392,363	139,690	376,212	120,920	116	1.04
Limerick	281,638	678,224	524,111				
Limerick City	48,391	2,618	94,346				
Londonderry	222,174	518,595	297,849	508,741	220,430	135	1.02
Longford	115,491	269,409	170,208	257,221	150,785	113	1.05
Louth	111,979	201,434	206,497	202,159	194,922	106	1.00
Drogheda	16,261	472	29,340				
Mayo	388,887	1,363,882	295,398	1,321,281	299,852	99	1.03
Meath	183,828	579,899	580,643	577,043	527,331	110	1.00
Monaghan	200,442	319,757	251,188	318,734	203,348	124	1.00
Queen's County	153,930	424,854	242,481	424,854	250,015	97	1.00
Roscommon	253,591	607,691	288,568	585,407	289,033	100	1.04
Sligo	180,886	461,753	211,698	451,086	190,653	111	1.02
Tipperary	435,553	1,061,731	735,361				
Tyrone	312,956	806,640	366,622	778,543	277,553	132	1.04
Waterford	172,971	460,884	296,089				
Waterford City	23,216	669	64,592				
Westmeath	141,300	453,468	321,232	433,769	290,606	111	1.05
Wexford	202,033	576,588	404,160	573,200	394,693	102	1.01
Wicklow	126,143	500,178	296,784	499,894	232,052	128	1.00
Total	8,175,124	20,808,271	13,187,441			116	

Source: Extrapolated from: *Returns ... of the several counties ... of which the valuation under act 6 & 7 Will. IV, c.84 has been completed*, p. 2, H.C. 1847 (701), lvi, 367; Arthur Moore, *The poor law unions ...* (Dublin, 1847), p. 71.

Appendix 5F

Classified return of waste land I Ireland according to Richard Griffith, 1844

Griffith's townland valuation and the poor law guardians' valuation of several unions compared (1842)							
County	Population 1841.	Area as per poor law guardians	Poor Law Valuation	Area as per Ordnance Survey	Griffith's Townland Valuation	Poor law val as % of townland valuation	Poor law area as a % of OS area
		St. acre	£	St. acre	£	%	%
Antrim	351,496	745,753	675,208	693,065	474,353	142	1.08
Carrickfergus	9,379	16,700	16,975	16,700	13,521	126	1.00
Armagh	232,393	328,076	318,635	312,328	241,912	132	1.05
Carlow	86,228	221,342	193,839	221,292	166,739	116	1.00
Cavan	243,158	477,360	274,754	466,261	250,733	110	1.02
Clare	286,394	827,994	301,309				
Cork	773,398	1,843,650	1,256,224				
Cork City	80,720	2,683	156,378				
Donegal	296,448	1,193,443	276,884	1,185,641	225,049	123	1.01
Down	361,446	611,919	638,532	611,209	455,714	140	1.00
Dublin	140,047	222,714	558,794				
Dublin City	232,726	3,700	668,123				
Fermanagh	156,481	457,195	203,485	417,735	170,668	119	1.09
Galway	422,923	1,565,726	504,080	1,476,717	437,031	115	1.06
Galway Town	17,275	628	26,208	22,492	26,877	98	0.03
Kerry	293,880	1,186,126	348,694				
Kildare	114,488	418,436	313,852	418,415	290,591	108	1.00
Kilkenny	183,349	508,811	349,945				
Kilkenny City	19,071	921	47,444				
King's County	146,857	493,985	241,221	493,019	234,251	103	1.00
Leitrim	155,297	392,363	139,690	376,212	120,920	116	1.04
Limerick	281,638	678,224	524,111				
Limerick City	48,391	2,618	94,346				
Londonderry	222,174	518,595	297,849	508,741	220,430	135	1.02
Longford	115,491	269,409	170,208	257,221	150,785	113	1.05
Louth	111,979	201,434	206,497	202,159	194,922	106	1.00
Drogheda	16,261	472	29,340				
Mayo	388,887	1,363,882	295,398	1,321,281	299,852	99	1.03
Meath	183,828	579,899	580,643	577,043	527,331	110	1.00
Monaghan	200,442	319,757	251,188	318,734	203,348	124	1.00
Queen's County	153,930	424,854	242,481	424,854	250,015	97	1.00
Roscommon	253,591	607,691	288,568	585,407	289,033	100	1.04
Sligo	180,886	461,753	211,698	451,086	190,653	111	1.02
Tipperary	435,553	1,061,731	735,361				
Tyrone	312,956	806,640	366,622	778,543	277,553	132	1.04
Waterford	172,971	460,884	296,089				
Waterford City	23,216	669	64,592				
Westmeath	141,300	453,468	321,232	433,769	290,606	111	1.05
Wexford	202,033	576,588	404,160	573,200	394,693	102	1.01
Wicklow	126,143	500,178	296,784	499,894	232,052	128	1.00
Total	8,175,124	20,808,271	13,187,441			116	

Source: Extrapolated from: *Returns ... of the several counties ... of which the valuation under act 6 & 7 Will. IV, c.84 has been completed*, p. 2, H.C. 1847 (701), lvi, 367; Arthur Moore, *The poor law unions ...* (Dublin, 1847), p. 71.

Appendix 6A

Average prices of agricultural produce as compiled by Griffith for 1849-51

LEINSTER.

	WHEAT, per Cwt.			OATS, per Cwt.			BARLEY, per Cwt.			POTATOES, per Cwt.			BUTTER, per Cwt.		
	1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Athy	8 10	8 4	8 10	6 -	5 1	5 5	6 9	5 2½	5 7½	3 4	3 2	2 11	-	-	67 6
Athlone	8 1½	7 11½	7 9½	5 10	5 4	5 8	-	-	-	3 8	3 7	3 9	66 5	64 10	61 3
Carlow	9 4½	9 1½	8 3	5 11	5 4	5 1½	6 3	5 8½	5 10½	3 11	2 10	3 5½	68 8½	72 9	75 1
Dublin	9 2½	8 10	8 10	6 2½	5 8	6 3½	6 8	5 5	6 5	5 2½	4 -	4 6½	62 7	63 4	70 10
Dundalk	8 5½	8 5	8 7½	4 10	5 3½	6 -	5 11½	5 6½	6 5½	3 7½	3 4½	4 -	-	68 1½	79 4
Drogheda	9 -	8 10	8 8½	6 3½	5 7	5 11	6 7	5 7	6 4	4 11	4 3½	3 9½	65 11	66 -	74 8
Kilkenny	9 3½	8 4	8 2½	5 5	5 3	5 6	6 3	5 1	6 1	3 10	-	3 9	67 2	71 10	75 -
Longford	7 6	8 1½	8 -	6 1	5 1½	5 2½	-	-	5 1½	4 2	2 6	3 3½	57 8	51 4	63 5½
Maryborough	9 1	8 7½	8 4	4 -	3 7	5 2½	5 2	-	-	3 3½	3 2½	2 10½	-	63 -	75 8½
Mullingar	-	-	-	5 8	5 2½	5 9½	-	-	-	4 -	3 6	3 9½	65 6½	68 3½	76 -½
Navan	8 6½	8 4	8 4½	6 2	5 8	5 11	-	-	-	-	3 4	60 10	61 10	69 7	-
Tullamore	8 7	7 4	8 -½	5 8	4 4	4 7½	6 7½	4 9	5 7	3 11	2 2	2 4	74 8	-	-
Wexford	8 10	8 3	8 5½	5 6	5 -	6 9	6 9½	5 9	6 5½	3 6	4 -	4 7	64 10	61 10	74 6
Total Averages	8 8½	8 4½	8 4½	5 8	5 1½	5 6½	6 4	5 4½	6 -	3 11½	3 4	3 6½	65 5	65 1½	71 11
	8 6			5 5½			5 10½			3 7½			67 5½		

ULSTER.

Armagh	8 11	8 -½	7 9½	6 4	5 8	5 3½	5 10	5 7	5 8	4 2	3 6	3 6½	72 4	76 9	82 -
Belfast	9 3½	8 1	8 2½	6 1	6 1	5 10½	5 11	5 6	6 2	4 2½	4 -½	3 8½	74 8	66 3	78 10
Ballyshannon	8 8	7 -	7 9½	6 5	5 2	5 5½	7 1	5 2	5 8½	3 2	3 1	3 5½	54 5	69 3	64 9
Cavan	7 9½	7 6½	8 6	5 10½	5 1	5 10	-	-	-	5 1	3 7½	3 11	59 10	60 1	71 9½
Coleraine	8 11	7 3	7 6½	6 3	5 10	5 6	7 1	5 7	6 2½	3 10	3 -	3 3½	63 -	63 11	71 -½
Carrickmacross	9 4½	8 7½	8 4	5 9	6 4	5 5	5 9½	5 2	5 8	5 8½	3 3½	3 8	64 6	62 7	73 6
Cookstown	-	-	-	5 -½	4 11½	6 10	-	-	-	3 11½	3 -	2 11	70 6	77 -	76 1
Downpatrick	8 10	7 7	8 2½	5 10½	5 8½	5 10½	5 11	5 1	5 3½	4 2	4 -	3 8½	73 4	72 4	76 -½
Euniskillen	7 8	-	7 11½	5 8	5 9	5 9½	6 4	5 8	5 9	3 8½	3 5½	4 1	60 5	56 -	80 10
Londonderry	8 8	8 -	7 6½	5 10	5 7½	5 9½	6 2	5 9	5 11½	2 8½	3 9	3 10½	73 1	75 -	74 1
Monaghan	9 8	8 6	8 6½	6 -½	5 10½	5 8½	7 5½	7 1	5 6	4 11	4 4	3 7	67 6	73 -	73 1½
Newry	8 5½	7 11½	8 2½	5 11½	5 4½	5 6½	6 4	5 1½	6 3½	4 8	4 2	4 1½	59 8½	59 6	79 4
Omagh	-	-	-	5 10	5 4	5 6	-	-	-	3 8	3 4	3 8½	66 6	67 8	72 7½
Strabane	7 2½	7 4	7 4½	5 9	5 6	5 6½	-	-	-	3 9½	3 -	3 8½	66 1	70 -	77 5
Total Averages	8 7½	7 9½	8 -	5 10½	5 6½	5 7½	6 4½	5 6½	5 9½	4 2½	3 6½	3 7½	66 1½	67 1	75 1½
	8 1½			5 8½			5 11			3 9½			69 5½		

MUNSTER.

Cork	9 4	7 10	7 4½	5 6	5 -	5 4½	6 -½	5 -½	5 6½	-	-	4 8	63 10	69 10	60 6
Clonmel	8 5	8 -½	7 7½	6 7	5 1	5 6½	7 9	5 11	6 2	4 8	3 -	3 8½	68 3	71 -	73 3½
Ennis	8 4½	8 2½	7 11½	5 11½	4 11½	5 10½	5 -½	5 3½	5 5	4 9½	3 6½	3 11½	-	-	-
Limerick	9 3	8 2	7 11½	6 -	5 3	5 8	6 1	5 9	5 7½	-	-	4 4	49 -	-	68 11
Nenagh	8 8½	8 6	7 9½	5 3	5 2	-	-	-	5 1½	2 10	3 2	2 2	-	-	69 1
Roserea	9 3	8 2	8 3	4 4	5 2	5 6½	4 0	5 4½	5 11	3 6	4 -	2 8	-	-	-
Trillick	8 6	7 10	7 5½	5 4	4 11	5 7½	5 10	6 2	5 2½	4 1	4 3	4 4	-	-	-
Waterford	8 11½	8 3	8 5	5 3	6 7½	5 4½	6 3	5 7½	5 7½	6 2	6 2½	4 -	68 6	74 9	79 1
Total Averages	8 10	8 1½	7 7½	5 4½	5 3½	5 6½	5 11	5 6½	5 6½	4 4	3 10½	3 8½	62 2	71 11	69 9½
	8 2½			5 4½			5 7½			3 11½			67 11½		

Appendix 6A cont.

LEINSTER.

BEEF, per Cwt.			MUTTON, per Cwt.			PORK, per Cwt.			FLAX, per Cwt.			
1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.	
s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
44 1	43 6	41 8	54 8	51 4	50 6	-	-	-	-	-	-	Athy.
45 1	42 11	36 6	46 8	46 8	50 7	-	-	-	-	-	-	Athlone.
50 -	51 4	44 1	53 10	54 5	51 6	-	-	-	-	-	-	Carlow.
40 1½	39 4	40 7	50 -	48 9	51 2½	40 10	35 -½	32 1½	-	-	-	Dublin.
-	-	-	-	-	-	-	-	-	-	-	-	Dundalk.
46 4	41 1	42 10	53 3	51 4	51 3	50 4	38 6	-	-	-	-	Drogheda.
40 5	39 8	46 3	44 4	41 2	42 -	-	-	31 6	-	-	-	Kilkenny.
42 2	39 9	37 8½	49 9	49 11	46 8	41 10	-	-	-	-	-	Longford.
42 -	40 10	42 10	46 11	48 3½	50 10	-	-	-	-	-	-	Maryborough.
44 4	44 4	42 11½	51 6½	50 11½	49 10½	-	-	41 6	-	-	-	Mullingar.
39 10	41 1	42 -	42 10	46 8	47 11½	-	-	-	-	-	-	Navan.
42 -	42 -	-	46 8	51 4	-	-	-	-	-	-	-	Tullamore.
34 3	40 2	36 6½	42 2	49 6	48 -	44 4	37 4	33 1½	-	-	-	Wexford.
42 6½	42 5	41 3½	48 6½	49 2½	49 11½	41 4	36 11½	34 9½	-	-	-	Total Averages.
	42 1			49 2½			38 8½					

ULSTER.

46 8	51 10	38 3	49 9	53 11	51 4	42 2	37 1	39 5½	57 5	67 9	56 10	Armagh.
46 8	46 8	43 7	53 3	51 4	54 6	42 7	36 2	37 2	44 8	50 10½	56 -	Belfast.
47 5	43 4	42 9½	61 -	44 -	45 8½	-	-	-	-	-	-	Ballyshannon.
43 6	43 6	42 5	48 2	49 9	51 4	-	-	-	31 2	43 4	43 9½	Cavan.
39 11	39 2	37 9	42 -	-	43 10	40 7½	35 6½	36 6	-	-	56 2	Coleraine.
47 3	39 8	43 2	56 4	51 -	49 -	43 1	37 2	-	-	-	51 -	Carrickmacross.
40 6	37 8	39 1	42 9	41 9	43 4	37 4	32 11	38 3	-	-	54 1	Cookstown.
38 6	40 2	40 8½	47 10	47 8	48 11	-	-	34 -	49 4	63 10	56 -	Downpatrick.
44 10	51 4	42 -	44 10	51 4	43 2	-	-	-	31 5	39 10½	42 -	Enniskillen.
38 1	36 9	40 7½	43 11	41 -	46 3	38 -	31 8	33 5½	44 6	62 2	52 2½	Londonderry.
43 6	40 10	43 4	50 10	48 9	52 1	40 -	37 5	38 6½	37 6	-	53 6	Monaghan.
44 4	42 -	39 9½	49 4	46 4	48 1½	41 2	35 8	39 4½	-	-	52 6½	Newry.
40 3	42 -	39 5	42 8	38 10	44 10½	-	-	-	43 10	50 11	62 9	Omagh.
37 4	35 -	39 5½	41 3	39 8	45 1½	-	-	-	-	-	51 9	Strabane.
42 9	42 1½	40 10	48 1½	46 6½	47 8½	40 10	35 5½	37 1	42 10	52 6	52 5	Total Averages.
	41 10½			47 5½			37 9½			49 3		

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47 8	42 -	51 4	49 7	48 9	54 3	35 7	30 5	36 9	-	-	-	Cork.
44 10	40 10	42 -	48 2	47 -	50 8	41 3	36 4	-	-	-	-	Clonmel.
32 8	-	-	40 10	-	-	-	-	-	-	-	-	Ennis.
34 10	38 -	39 -	42 2	50 2	51 9	39 8	31 3	-	-	-	-	Limerick.
-	-	42 -	-	-	49 -	-	-	-	-	-	-	Nonagh.
30 5	39 8	41 7½	40 5	41 4	48 -	-	-	30 8	-	-	-	Roscrea.
-	-	-	-	-	-	-	-	-	-	-	-	Trillick.
38 1	40 3	39 3	45 1	46 -	44 4	54 -	53 10	37 11	-	-	-	Waterford.
39 7	40 2	42 6½	44 4½	47 3	40 8	42 7½	37 11½	38 1	-	-	-	Total Averages.
	40 9			47 1½			39 6½					

Appendix 6A cont.

LEINSTER.

BEEF, per Cwt.			MUTTON, per Cwt.			PORK, per Cwt.			FLAX, per Cwt.			
1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.	
s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
44 1	43 6	41 8	54 8	51 4	50 6	-	-	-	-	-	-	Athy.
45 1	42 11	36 0	46 8	46 8	50 7	-	-	-	-	-	-	Athlone.
50 -	51 4	44 1	53 10	54 5	51 6	-	-	-	-	-	-	Carlow.
40 1½	39 4	40 7	50 -	48 9	51 2½	40 10	35 -½	32 1½	-	-	-	Dublin.
-	-	-	-	-	-	-	-	-	-	-	-	Dundalk.
46 4	41 1	42 10	53 3	51 4	51 3	50 4	38 6	-	-	-	-	Drogheda.
40 5	39 8	46 3	44 4	41 2	42 -	-	-	31 6	-	-	-	Kilkeny.
42 2	39 9	37 8½	49 9	49 11	46 8	41 10	-	-	-	-	-	Longford.
42 -	40 10	42 10	46 11	48 3½	50 10	-	-	-	-	-	-	Maryborough.
44 4	44 4	42 11½	51 6½	50 11½	49 10½	-	-	41 6	-	-	-	Mullingar.
39 10	44 1	42 -	42 10	46 8	47 11½	-	-	-	-	-	-	Navan.
42 -	42 -	-	46 8	51 4	-	-	-	-	-	-	-	Tullamore.
34 3	40 2	36 6½	42 2	49 6	48 -	44 4	37 4	33 1½	-	-	-	Wexford.
42 6½	42 5	41 3½	48 6½	49 2½	49 11½	41 4	36 11½	34 9½	-	-	-	Total Averages.
42 1			49 2½			38 8½			-			

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46 8	51 10	38 3	49 9	53 11	51 4	42 2	37 1	39 5½	57 5	67 9	56 10	Armagh.
46 8	46 8	43 7	53 3	51 4	54 6	42 7	36 2	37 2	44 8	50 10½	56 -	Belfast.
47 5	43 4	42 9½	61 -	44 -	45 8½	-	-	-	-	-	-	Ballyshannon.
43 6	43 6	42 5	48 2	49 9	51 4	-	-	-	31 2	43 4	43 9½	Cavan.
39 11	39 2	37 9	42 -	-	43 10	40 7½	35 6½	36 6	-	-	56 2	Coleraine.
47 3	39 8	43 2	56 4	51 -	49 -	43 1	37 2	-	-	-	51 -	Carrickmacross.
40 5	37 8	39 1	42 9	41 9	43 4	37 4	32 11	38 3	-	-	54 1	Cookstown.
38 6	40 2	40 8½	47 10	47 8	48 11	-	-	34 -	49 4	63 10	56 -	Downpatrick.
44 10	51 4	42 -	44 10	51 4	43 2	-	-	-	31 5	39 10½	42 -	Enniskillen.
38 1	36 9	40 7½	43 11	41 -	46 3	38 -	31 8	33 5½	44 6	52 2	52 2½	Londonderry.
43 6	40 10	43 4	50 10	48 9	52 1	40 -	37 5	38 6½	37 6	-	53 6	Monaghan.
44 4	42 -	39 9½	49 4	46 4	48 1½	41 2	35 8	39 4½	-	-	52 6½	Newry.
40 3	42 -	39 5	42 8	38 10	44 10½	-	-	-	43 10	50 11	52 9	Omagh.
37 4	35 -	39 6½	41 3	39 8	45 1½	-	-	-	-	-	51 9	Strabane.
42 9	42 1½	40 10	48 1½	46 6½	47 8½	40 10	35 5½	37 1	42 10	52 6	52 5	Total Averages.
41 10½			47 5½			37 9½			49 3			

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47 8	42 -	51 4	49 7	48 9	54 3	35 7	30 5	36 9	-	-	-	Cork.
44 10	40 10	42 -	48 2	47 -	50 8	41 3	36 4	-	-	-	-	Clonmel.
32 8	-	-	40 10	-	-	-	-	-	-	-	-	Ennis.
34 10	38 -	30 -	42 2	50 2	61 9	39 8	31 3	-	-	-	-	Limerick.
-	-	42 -	-	-	49 -	-	-	-	-	-	-	Nonagh.
30 5	39 8	41 7½	40 5	41 4	48 -	-	-	30 8	-	-	-	Rosrees.
-	-	-	-	-	-	-	-	-	-	-	-	Trillick.
38 1	40 3	39 3	45 1	46 -	44 4	54 -	53 10	37 11	-	-	-	Waterford.
39 7	40 2	42 6½	44 4½	47 3	40 8	42 7½	37 11½	38 1	-	-	-	Total Averages.
40 9			47 1½			30 6½			-			

Appendix 6A cont.

LEINSTER.

BEEF, per Cwt.			MUTTON, per Cwt.			PORK, per Cwt.			FLAX, per Cwt.			
1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.	1849.	1850.	1851.	
s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
44 1	43 6	41 8	54 8	51 4	50 6	-	-	-	-	-	-	Athy.
45 1	42 11	36 6	46 8	46 8	50 7	-	-	-	-	-	-	Athlone.
50 -	51 4	44 1	53 10	54 5	51 6	-	-	-	-	-	-	Carlow.
40 1½	39 4	40 7	50 -	48 9	51 2½	40 10	35 -½	32 1½	-	-	-	Dublin.
-	-	-	-	-	-	-	-	-	-	-	-	Dundalk.
46 4	41 1	42 10	53 3	51 4	51 3	50 4	38 6	-	-	-	-	Drogheda.
40 5	39 8	46 3	44 4	41 2	42 -	-	-	31 6	-	-	-	Kilkenny.
42 2	39 9	37 8½	49 9	49 11	46 8	41 10	-	-	-	-	-	Longford.
42 -	40 10	42 10	46 11	48 3½	50 10	-	-	-	-	-	-	Maryborough.
44 4	44 4	42 11½	51 6½	50 11½	49 10½	-	-	41 6	-	-	-	Mullingar.
39 10	41 1	42 -	42 10	46 8	47 11½	-	-	-	-	-	-	Navan.
42 -	42 -	-	46 8	51 4	-	-	-	-	-	-	-	Tullamore.
34 3	40 2	36 6½	42 2	49 6	48 -	44 4	37 4	33 1½	-	-	-	Wexford.
42 6½	42 5	41 3½	48 6½	49 2½	49 11½	41 4	36 11½	34 9½	-	-	-	Total Averages.
	42 1			49 2½			38 8½					

ULSTER.

46 8	51 10	38 3	49 9	53 11	51 4	42 2	37 1	39 5½	57 5	67 9	56 10	Armagh.
46 8	46 8	43 7	53 3	51 4	54 6	42 7	36 2	37 2	44 8	50 10½	56 -	Belfast.
47 5	43 4	42 9½	61 -	44 -	45 8½	-	-	-	-	-	-	Ballyshannon.
43 6	43 6	42 5	48 2	49 9	51 4	-	-	-	31 2	43 4	43 9½	Cavan.
39 11	39 2	37 9	42 -	-	43 10	40 7½	35 6½	36 6	-	-	56 2	Coleraine.
47 3	39 8	43 2	56 4	51 -	49 -	43 1	37 2	-	-	-	51 -	Carrickmacross.
40 6	37 8	39 1	42 9	41 9	43 4	37 4	32 11	38 3	-	-	54 1	Cookstown.
38 6	40 2	40 8½	47 10	47 8	48 11	-	-	34 -	49 4	63 10	56 -	Downpatrick.
44 10	51 4	42 -	44 10	51 4	43 2	-	-	-	31 5	39 10½	42 -	Enniskillen.
38 1	36 9	40 7½	43 11	41 -	46 3	38 -	31 8	33 5½	44 6	62 2	52 2½	Londonderry.
43 6	40 10	43 4	50 10	48 9	52 1	40 -	37 5	38 6½	37 6	-	53 6	Monaghan.
44 4	42 -	39 9½	49 4	46 4	48 1½	41 2	35 8	39 4½	-	-	52 6½	Newry.
40 3	42 -	39 5	42 8	38 10	44 10½	-	-	-	43 10	50 11	62 9	Omagh.
37 4	35 -	39 6½	41 3	39 8	45 1½	-	-	-	-	-	51 9	Strabane.
42 9	42 1½	40 10	48 1½	46 6½	47 8½	40 10	35 5½	37 1	42 10	52 6	52 5	Total Averages.
	41 10½			47 5½			37 9½			49 3		

MUNSTER.

47 8	42 -	51 4	49 7	48 9	54 3	35 7	30 5	36 9	-	-	-	Cork.
44 10	40 10	42 -	48 2	47 -	50 8	41 3	36 4	-	-	-	-	Clonmel.
32 8	-	-	40 10	-	-	-	-	-	-	-	-	Ennis.
34 10	38 -	39 -	42 2	50 2	51 9	39 8	31 3	-	-	-	-	Limerick.
-	-	42 -	-	-	49 -	-	-	-	-	-	-	Nonagh.
39 5	39 8	41 7½	40 5	41 4	48 -	-	-	30 8	-	-	-	Roscrea.
-	-	-	-	-	-	-	-	-	-	-	-	Trillick.
38 1	40 3	39 3	45 1	46 -	44 4	54 -	53 10	37 11	-	-	-	Waterford.
39 7	40 2	42 6½	44 4½	47 3	40 8	42 7½	37 11½	38 1	-	-	-	Total Averages.
	40 9			47 1½			39 6½					

