

**REPORTS AND
SPEECHES ON
LOCAL TAXATION**

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Reports and speeches on local taxation by George J. Goschen

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GEORGE J. GOSCHEN

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ON

LOCAL TAXATION.

BY

GEORGE J. GOSCHEN, M.P.

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P R E F A C E .

IN the following pages I republish, in a form more accessible to the general public than Parliamentary Blue-books, a Report on the subject of Local Taxation which I made to the Lords of Her Majesty's Treasury when I was President of the Poor Law Board, and a Draft Report submitted by me as Chairman to the Select Committee of the House of Commons on Local Taxation in 1870. I have included in the volume a correspondence which passed between Mr. Julian Goldsmid, Member for Rochester, and myself, on the subject of the former Report, and two Speeches which I delivered in the House of Commons during the Session of 1871 on the subject of Local Taxation and Local Government Reform. I have also added Abstracts of the two Bills which I introduced on behalf of the Government into the House of Commons in the same Session, entitled "Rating and Local Government Bill," and "Rating and House-Tax Bill." To general readers parts of the Speeches would scarcely be intelligible without the means of reference to the contents of these Bills.

I regret that, in republishing these documents, I have no leisure to enter into the controversies which they have raised, or to reply to the comments which have been made with regard to them. I must limit myself to stating :—

First, as regards the statistics of my Report to the Treasury, that I have throughout used official records, or acknowledged statistical authorities such as Marshall's 'Digest,' Porter's 'Progress of the Nation,' and other publications, English and

foreign, of an equally authoritative character; that in the rare cases in which I have had recourse to estimates, owing to the incompleteness of the official Returns, I have stated the fact that they were estimates, and have taken maximum amounts, leaving the smallest margin for any possible error, the official data upon which the estimates are based being in every case recorded; and that I have personally given the greatest possible attention to every one of the statistical statements included in the Report, and am distinctly responsible for their correctness and for the mode of tabulation adopted. I will add that there has been in the Report no selection of particular years or of particular Returns; I have tabulated every item of trustworthy information which a vigorous research has enabled me to discover.

Secondly, as regards the Bills, that there is no foundation for the charge that the proposal made to apportion the rates between owner and occupier involved confiscation as regards the owners. The Bill in question proposed a distinct provision, with regard to existing contracts, to indemnify owners on terms even more favourable to them than the recommendation embodied in the resolutions of the Select Committee which dealt with this subject (*vide post*, pp. 175-176, and 209).

With regard to the comments made upon my selection of the Parish as the unit of Local Government, I may briefly state that I assigned to the Parish no functions which are not now possessed by officers of the Parish. I proposed the Parish as the unit for the collection of rates, which, with very rare exceptions, it is now, and I transferred to a single Parochial Board, with a defined mode of election, functions now distributed between the Vestry and various parochial officers, such as Overseers, Inspectors of Watching and Lighting, and Highway Surveyors, but I did not take any functions from a larger area in order to assign them to a smaller. The spirit of the legislation which I recommended was indeed in an exactly opposite direction. The constitution of the units was especially framed

with the view of facilitating their combination into larger aggregate areas for all the more important parts of Local Government. The Parish was simply to be the common denominator of all other areas, its own duties being limited within the smallest possible compass.

Some of the most serious objections which have been taken to my Report to the Lords of the Treasury are very clearly stated in the able letter of Mr. Julian Goldsmid, to which, together with my reply to it, I venture to call particular attention (*vide post*, pp. 141-150).

The question of the incidence of rates as between owners and occupiers, which I consider to be the most important point in the whole controversy respecting Local Taxation, has been more fully dealt with by me in my Draft Report submitted to the Select Committee (*vide post*, pp. 163-172) than in any other portion of the present volume.

It only remains for me to state, as regards my Report made to the Lords of the Treasury, that I have republished in this volume the principal portion of Appendix A., but that I have omitted some of the more detailed and elaborate statements which are of less general interest, and are less necessary for the general understanding of the subject with which the Report was concerned. The omitted portion consists mainly of a detailed Statement of Local Receipts and Expenditure (Appendix A. Part I. Statement V.), of which I now republish the Summaries only, and of some Statements in Appendix A. Part IV., relating to Local and Imperial Taxation in foreign countries. I would refer those of my readers who would wish to study those Statements to the Parliamentary Paper No. 470, Session 1870. For the sake of convenience, I have everywhere retained in the republished Report and in Appendix A. the references to the omitted statements and their notes as they stood. I have also omitted, in order to reduce the bulk of the volume, Appendices

B. and C. of the Report, the first of which contained reports from our representatives abroad on local taxation in various European countries, and the latter the accounts of the Corporation of the City of London. Both will be found in the Parliamentary Paper to which I have referred above. I have caused all the statements which are here reprinted to be carefully revised, but the corrections made have been mainly clerical.

It may be right to add that subsequent investigations have proved the correctness of my statements as regards local taxation. The expenditure for poor relief has slightly increased since the date of my report, and the statistics of the two last years have slightly added to some of the other items, but the broad facts shown in my Report to the Treasury, and the percentages worked out in its tables, will be found to be but very slightly modified by the experience of the two years which have since elapsed.

I trust that the great attention which the subject of Local Taxation has excited, and the serious interests involved, may be held to justify my republishing, in a form accessible to the general public, the information which it has been in my power to collect after the most careful examination of this large and difficult subject.

GEORGE J. GOSCHEN.

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