

**LOCAL TAXATION: A
CRITICISM OF
FALLACIES, AND A
SUMMARY OF FACTS**

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Local Taxation: A Criticism of Fallacies, and a Summary of Facts by John Noble

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BY JOHN NOBLE,

*Author of "National Finance," "The Queen's Taxes," "Fiscal Legislation,"
&c., &c., &c.*

"It is expedient to make owners as well as occupiers directly liable for a certain proportion of rates."—*Report of Select Committee of the House of Commons on Local Taxation, 1870.*



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CONTENTS.

	PAGE
1. MR. R. DUDLEY BAXTER ON LOCAL GOVERNMENT AND TAXATION, AND MR. GOSCHEN'S REPORT -	1
2. THE GLADSTONE GOVERNMENT AND LOCAL TAXATION - - - - -	41
3. PARLIAMENTARY FALLACIES. FROM THE DEBATES ON LOCAL TAXATION - - - - -	55
4. MR. J. J. COLMAN'S PAPER ON LOCAL TAXATION, READ AT THE SOCIAL SCIENCE CONGRESS IN NORWICH, 1873 - - - - -	133
5. A SUMMARY OF FACTS COMPILED FROM THE LATEST LOCAL TAXATION RETURNS - - -	140



PREFACE.

THE attempts that have been made in recent years, and are still continued with remarkable perseverance, to obtain a re-adjustment of Local Taxation in favour of landed proprietors, and thus to throw an additional burden upon the general public, already heavily taxed in comparison with the class seeking relief, render the question one of great and pressing interest. The Government of Mr. Disraeli have proceeded as far as they are able in the direction above indicated ; they are now stopped for want of means, and a breathing time is afforded in which it is to be hoped the public will examine the question, and decide whether they ought not themselves to seek relief, but in quite another direction. In the following pages the whole subject is fully and carefully examined, with a view of presenting a complete *resumé* of the facts of the case, and an accurate statement of the arguments employed on both sides. The work is divided into five parts or sections, of the contents of which a summary is appended.

The First Part consists of an examination into the accuracy of the statistics and the soundness of the arguments employed by Mr. Dudley Baxter in his work on Local Taxation, in which he attacked Mr. Goschen's report, and claimed to have pointed out a series of errors and fallacies, which destroyed all the credit and authority of that document. Mr. Baxter's work was con-

sidered so valuable by the Local Taxation Committee, of which Sir Massey Lopes was the Parliamentary spokesman, previous to his location at the Admiralty, that a considerable number of copies was purchased for gratuitous circulation. The author has therefore given it a careful examination, and claims to have demonstrated that it abounds in errors as to fact, and fallacies as to theory, which completely vitiate its conclusions, and render it worthless as a guide for legislation.

The Second Part narrates the mode in which the attacks of the landowners upon the pockets of the ratepayers were met by Mr. Gladstone's Government, recounts its proposals for the amendment of Local Government and readjustment of Local Taxation, and demonstrates the groundless character of the complaints, so repeatedly urged by Conservative speakers, that the interests of the ratepayers were ignored by his administration.

The Third Part reprints the main arguments employed during the Local Taxation debates of the last and of the first two sessions of the present Parliament, in favour of relieving owners of property at the expense of the ratepayers generally, accompanied by an enquiry into the accuracy of their statements and the reality of the alleged grievance. It contains extracts from the speeches of Sir Massey Lopes, Mr. Poll, Mr. C. S. Read, Mr. Corrance, and other known advocates of that policy, with a demonstration of the errors and fallacies upon which their demands are based. It also contains extracts from and comments upon speeches of Sir Stafford Northcote, Mr. Sclater Booth, and Mr. Disraeli, in defence of the policy of the present Government, and from the

criticisms of Mr. Gladstone, Mr. Fawcett, and the Marquess of Hartington.

The Fourth Part contains an examination of some errors in a paper read by Mr. J. J. Colman at the Social Science Congress, held at Norwich in 1873, in which he put forward the claims of town ratepayers to some relief, analagous to that sought by the Local Taxation Committee of the Chambers of Agriculture, on behalf of the landowners.

The Fifth Part is a summary of facts, compiled from the latest Parliamentary Returns, and contains an analysis of Local Taxation, showing the proportions borne respectively by the towns and the rural districts.

LONDON, *March*, 1876.