

**THE NEW VALUATION.**

**MOTION AT CORPORATION MEETING.**

At the meeting of the Council, Mr. Coppinger moved the following resolution—

"That we find the burden of taxation due to the recent revaluation of our city is exorbitant and excessive. That the over-taxation caused by said revaluation is highly detrimental and prejudicial to our trade and commerce, and places Waterford in an unfavourable and unfair position as compared with other towns in competition for trade and business. That it is essential, therefore, that the new valuation be suspended forthwith for a period of say 5 years or until such time as other towns have been revalued. That we call upon the Government to make the necessary arrangements accordingly, and to revert immediately to the old valuation. That copies of this resolution be sent to President Cosgrave, and the Ministers of Finance, Local Government, Industry and Commerce, and the local members of the Dail."

Councillor Coppinger said he had great pleasure in proposing the resolution, as he thought it was very necessary just now, in face of the over-taxation that had been imposed on the city in consequence of the recent revaluation. This was not a new motion. A somewhat similar resolution was proposed in the Corporation about two years ago, to be exact, Oct. 1924, by Councillor Edward Walsh, seconded by Councillor Norman; and, as a result, a deputation was sent to Dublin to interview the responsible Minister concerned. But he did not think very much was done; but at least he understood that a promise was made with regard to the Income Tax, which, as a result of the revaluation, meant an increased burden on the ratepayers of 25,000 per year. A promise was received that Income Tax on the new valuation would not come into operation until the end of the quinquennial period which a number of people understood, expired in 1929. He did not know whether anything was definitely known as to whether this period expired, the promise had not been observed by the Government, and, as a result, the property taxpayers in Waterford had received demand notes for this 25,000 extra. That is a very serious item; and, needless to say, the people could not afford to pay these charges owing to the present serious condition of trade, and more particularly when Waterford had not, for the past 12 months, been favoured with grants for unemployment in the same way as other towns in Ireland. There was only 2300 all together given for unemployment. They were given a sum of 21,000 a couple of months ago, but 2700 of that represented a sum charged in connection with the Donaghy to Property Act, which President Cosgrave told the Mayor and a deputation would be refunded in the shape of Road grants. There was another item of 211,000 excess licensed duty. That amount was going altogether out of Waterford. Not a penny of it was being spent in Waterford. It all went to the Central Government, and was absolutely a dead loss to Waterford. He could not see why the Government should ask Waterford people to contribute more than any other part of Ireland. Then they had the excess demand in connection with the County Board of Health. In consequence of the revaluation, that had gone up by about 25,000. The reason they had to pay between 24,000 and 25,000 extra was because their contribution to the County Home was based on the valuation of the city as compared with the county. Now the county had not been revalued. As the valuation of the county had not gone up in proportion to the city, they would have to bear this enormous increase, which the county would not have to bear any of it; but, rather, benefit at the expense of the city. That was another strange condition of affairs. Another awful thing about the revaluation was the taxation of charitable and religious institutions was asked to pay about 22,000 in rates. With regard to one of these charitable institutions, the Good Shepherd Convent, they had a laundry, and out of private charity they maintained 127 penitents and 50 young orphans without receiving a penny grant from the Corporation or the Government. In the ordinary course of events, these penitents and orphans would become chargeable on the rates; so, therefore, it seemed a very unfair thing that these institutions should be asked to pay in such circumstances. As he had said, these taxes had never been put on these institutions before, and they could imagine what would have been said if it had been done by the British Government. Why, they would have had the whole of Ireland up in revolt.

Proceeding, Councillor Coppinger gave statistics in regard to the taxation of Waterford as compared with other centres. The population of Waterford was 26,666, and taking the valuation at 277,000, it meant that the rates per head amounted to 22 17/9. In Clonmel the rates per head amounted to 22 5/-, or 12/9 less than Waterford. So, if they wanted to buy clothes, etc., cheaper, they should go to Clonmel. In Kilkenny the rates per head were 20/10 or 17/11 less per head than in Waterford. In New Ross the rates per head were 26/7 or 22/2 per head less. In Carrick-on-Suir the rates per head were 12/3 or 21 7/7 less. Waterford could not hope to prosper, or even hold its own against these conditions. Unless something was done to rectify such a bad state of affairs, it would only be a matter of time before they had no trade practically at all in the city. He suggested that the members should give the Corporation all the help possible in opposition to such a state of affairs, and try to bring some pressure to bear on the Government to alter and, if possible, to have the revaluation suspended for some time, say, for five years, or until such time as there had been a general revaluation of the whole country on the same basis as Waterford.

Councillor Drea seconded the resolution. He asked if it would not be possible to recover the 20,000 which had been marked down as irrecoverable rates. He held that the valuations on business houses in the city were absolutely too high. It was not the intention of those who called for the revaluation that the valuations should be increased in the way they had been. All they had desired was a levelling up of the valuations in just proportion.

Councillor Quinlan was understood to say that this was just all camouflage.

Councillor Denny said he was in favour of the resolution. He had always been against the revaluation of the City of Waterford before the whole of Ireland was revalued. The

business people in the city had suffered more by the revaluation than anybody else. He thought, in the interests of the city, and under all the circumstances, the revaluation ought to be postponed. The Corporation at the time were in a very great hurry to have the city revalued. They could not get it done quickly enough and would listen to no reasons against it. Now they found that they had jumped out of the frying-pan into the fire. The Corporation that insisted on the revaluation was responsible for all the trouble.

Councillor Edward Walsh said that while they commended Councillor Coppinger's motion and deplored the results of the revaluation they could not forget that the motion was rather belated and, he thought, futile. He was a member of the deputation that went to Dublin, and all he could say was that they were treated in a most cavalier fashion. It was one of the most influential deputations that had ever left Waterford, and it was headed by their representative, Capt. Redmond. A most unanswerable case was put up and arguments used that could not be disputed. But they fell on deaf ears. They saw the result now. The rates had been struck last March on the new valuation, and two-thirds of them collected now. How could they, therefore, hope to have any result from this protest? They could only bring before the public the terrible wrong inflicted on them, and see what could be done in connection with the Income Tax, so as to make the Government keep its promise. He did not even know how that could be done, because they had received their second application for the Income Tax, part of which had been also collected. He thought any belated appeal they made now would have no effect.

The Mayor said he was in agreement with the previous speakers. He had been a member of the old Sims Feen Corporation that had been responsible for having the city revalued. When they called for the revaluation of the city at that time what they wanted was a levelling-up process. They recognised that a very large number of people in the city—some of the people now talking of the rates being so high—who were getting off too light. Their idea at the time was to get a general levelling-up and to have each ratepayer pay his proper and fair share. When the Dublin valuers came along and clapped on the proposition valuations they protested in a most emphatic manner.

Councillor Coppinger said that President Cosgrave, in his letter to the Good Shepherd Convent, had stated that the valuation could not be changed owing to the terms of the Constitution. "The sooner," he said, "we get a new Constitution the better."

Mayor—Hear, hear.  
Councillor Coppinger's resolution was passed, Messrs. Jacob, Connolly and Denny dissenting.

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