

Highworth Small Tenements 1849

THE RATING OF SMALL TENEMENTS

The following petition from the church wardens and overseers of the parish of Highworth in the county of Wilts has been presented to the House of Commons:-

“That your petitioners are fully satisfied that it is both fair and just that all property should be equally assessed to the local taxation and consequently that the system of making excused lists is wrong in principle and unjust in its operation; but they are as fully satisfied of the injustice and great evils inseparably connected with existing laws for the collection of poor and highway rates, from the circumstance of the occupiers of small tenements being liable for the payment of such rates, without having a legal power of deducting (as under the land Tax and Property Tax Acts) such payments from their rents.

That previously to the recent general revaluation of parish property, small tenements were not only generally omitted from the rate books, but in a vast number of parishes the rents of such tenements were paid by the parish officers out of the parochial funds. This practice was, however, discontinued on the coming into operation of the Poor Law Amendment Act, but it would not be very difficult to prove that such practice was one of the principal causes of enhancing the rents of cottage property. That as soon as cottages were placed on the rate books, unless the landlords voluntarily paid the amounts of the assessments, such payments became an addition to the already high rents of cottages and cannot be considered, we presume, in any other light than as a tax upon the poor man's industry and a deprivation of the necessaries of life to himself and his family, if paid by him and not repaid by his landlord.

That in 1842 the overseer took out 231 summonses against poor persons in the town and two adjoining tithings for non-payment of poor-rates and subsequently 101 distress warrants were granted. That the excitement amongst the poor became so alarming that it was deemed necessary to swear in 24 of the tradesmen of the town as special constables to protect the overseer and the appointed constables in levying these distrains but after a month's endeavours only three seizures were made and as no purchasers could be found for the articles seized, the greater part of them rotted in possession of the constables. That the expenses attending these extraordinary measures were between 40£ and 50£ and the amounts attempted to be recovered were ultimately excused; but the feelings of animosity in the minds of the poor towards those who were compelled to take an active part in these proceedings were of long continuance. This is, we think, a powerful proof of the impracticability of collecting poor-rates from the poor; and in proof of the cruelty of doing so, your petitioners will here relate the circumstance attending the application in two out of many instances.

The assistant overseer called at a cottage to demand 18d for a poor-rate; he found the man at home and he and his wife with three small children, one an infant, were sitting round a small table dining off potatoes alone. On informing the man his business, the poor fellow exhibited the naked feet of the two older children, or at least nearly naked for the toes of the one that had shoes protruded through them and he assured the assistant overseer that he had but one shirt, that on his body and that he was obliged to lie in bed of a Sunday morning while his wife washed it that he might go clean; and then asked the assistant overseer, if he did not think if he had eighteen pence to spare, he would lay it out for or towards a new shirt or a pair of shoes for one of his children, rather than give it to him for a poor-rate, observing that he thought poor-rates were for poor people to receive instead of to pay.

The other case was that of an aged widow, who had the allowance from the guardians of the poor of 2s and a loaf of bread per week for her maintenance. Of this poor woman the assistant overseer had to demand 2s for a poor-rate. The poor woman was reading a chapter in the Bible and on his making known to her his business, she drew from her pocket a small box, in which she had 1s which she assured him a daughter who was in service had given her the day before to purchase some little comforts which her allowance was unequal to. This shilling the poor woman offered towards the amount of the rate, observing that the Lord would temper her wants to her means, but it seemed hard to have to part with her last penny for such a purpose.

That your petitioners are aware that the evils set forth in this petition are not new to your hon. House and to obviate them it has been proposed that all cottages under 6£ rateable value should be uniformly exempted from rating; this proposal appears to your petitioners very unfair towards holdings above that sum, for it is notorious that many owners and occupiers of 4£ and 5£ rateable value are better able to pay than a class whose petty trade compels the renting of a front house at from 8£ to 10£; besides there are some who have invested the greater part of their capital in the erection of cottages under the rateable value of 5£ and who get a handsome percentage for the outlay and such persons would have the whole of this property exempted from local taxation if such a proposal were entertained.

That the remedy which your petitioners pray your hon. House to adopt is, to abolish excused lists and to empower overseers when rating holdings not exceeding from 5£ to 6£ rateable value to make the rate upon the landlord, allowing him 25 per cent discount as a remuneration for occasional void cottages and other contingencies; or if it be deemed more convenient and proper to continue to rate the occupier to make the overseer's receipts for poor-rates and the receipts for highway rates, a legal tender to the landlord in lieu of so much rent, after the same manner as receipts for land-tax and property-tax. And your petitioners will ever pray.

Signed by the Churchwardens, Overseers and Assistant-Overseer

We, the undersigned, justices of the peace, acting in and for the division of Swindon, in the county of Wilts, readily join in the prayer of the above petition and we do so because we have at present no jurisdiction over the owners of cottage property as to the rates assessed on such property and feeling that under the existing law of rating small tenements, we are placed in a most difficult position. We are frequently called upon to sign very numerous excused lists and from the circumstances which are given in evidence of the utter inability of the poor persons whose names are entered in them to pay rates we are induced to sign them, although we feel satisfied when doing so we assisting in exempting property of considerable value from the payment of a just proportion of the local taxation.

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