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**INSTRUCTIONS**  
TO  
**THE VALUATORS,**

*Printed  
October 15.  
1833.*

APPOINTED UNDER THE 7 GEO. IV. CAP. 69—AND 1 & 2  
WILL. IV. CAP. 61—AND 2 & 3 WILL. IV. CAP. 71.

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INSTRUCTIONS

TO

THE VALUATORS,

APPOINTED UNDER THE 7 GEO. IV. CAP. 62.—1 & 2 WILL. IV.  
CAP. 51.—AND 2 & 3 WILL. IV. CAP. 73.

FOR THE

UNIFORM VALUATION OF LANDS,  
AND TENEMENTS,

IN

IRELAND.

DUBLIN:

JOSHUA PORTER, 72, GRAFTON-STREET.

1833.



## INSTRUCTIONS

TO

### THE VALUATORS,

APPOINTED UNDER THE 7 GEO. IV. CAP. 62.—1 & 2 WILL. IV.  
CAP. 51.—AND 2 & 3 WILL. IV. CAP. 73.

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1. THE Valuators are to be divided into two <sup>Two classes of</sup> classes, viz. Baronial Valuators, and Assistant Valuators.

2. Each Baronial Valuator is to be accompanied <sup>Assistant Valu-</sup> by two Assistant Valuators, who are to obey his <sup>ators to obey</sup> directions, in carrying into effect the detail of these <sup>Baronial Valu-</sup> instructions. <sup>ators.</sup>

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#### QUALIFICATIONS REQUISITE FOR THE VALUATORS.

3. The Baronial Valuators must be experienced <sup>Qualification of</sup> Land Valuators, Land Surveyors, and very neat <sup>Baronial Valu-</sup> Draftsmen. <sup>ators,</sup>

4. The Assistant Valuators must also be expe- <sup>and of Assis-</sup> rienced Land Valuators, and Land Surveyors; it is <sup>tant Valuators.</sup> not necessary that they should all be neat Draftsmen, but the latter qualification would be advantageous.

Three Valuators  
to act together.

5. The Baronial Valuator is always to be accompanied in the field by two Assistant Valuators, and each of them is to set a value upon the portion of land under consideration, according to the plan hereinafter mentioned.

THE BARONIAL VALUATORS

DUTIES OF THE BARONIAL VALUATORS.

Baronial Valuator to subdivide townlands on the map,

6. The Baronial Valuator when in the field, is to subdivide every townland shewn on the Ordnance map of the parish, into any number of portions required, for the purpose of separating the different qualities of land from each other for valuation, according to the system hereinafter mentioned.

to ascertain the contents of the subdivision,

7. In the house, he is to ascertain by measurement on the map, the contents of each of these subdivisions of land, and direct and aid the Assistants in the performance of their portion of the office duty.

to keep a Diary, &c.

8. The Baronial Valuator is to keep a regular Diary, descriptive of the work performed in each day; and at the end of the month he is to transmit to the Commissioner of Valuation, a return of the progress made, according to the form, No. 1, copies of which will be supplied to him.

to be responsible for the quantity of work performed,

9. He will be responsible for the quantity and accuracy of the work performed; and it will be his imperative duty, to report to the Commissioner of Valuation, any instance of want of punctuality in the attendance of any of the Assistants, either in the field, or in the

office; and also any apparent carelessness, inattention, or want of zeal in the performance of his duty.

10. The Baronial Valuator is also to prepare on the ~~first~~ day of every month, a return as per form No. 2, of the several payments made by him during the preceding month. This return is to include his own salary, the salaries of the Assistants, and any contingent expenses which may have arisen during the month, such as pay of attendant labourers, postage, and stationery.

to prepare pay returns.

11. All Note Books, Forms for Parochial and Baronial Tables, Progress Returns, and Pay Returns, will be supplied from the office of the Commissioner of Valuation, together with such other articles of stationery as may be requisite; consequently, unless in case of necessity, the Baronial Valuator is not to supply himself with any stationery.

Commissioner of Valuation to supply all stationery.

12. The Baronial Valuator is to take receipts for all payments made by him; and where such payments exceed the sum of £1. 16s. 11d. the receipt must be on a stamp. When under that sum, the person receiving is to write his name on the return, on a line with the sum paid to him; and if he cannot write, he is to make his mark, and such mark must be witnessed by some person present at the time, who can write, such person not being the individual who pays the money.

Receipts.

Payment.

## DUTIES OF THE ASSISTANT VALUATORS.

Assistant Valuators to act under the direction of the Baronial Valuator in the field,

13. The Assistant Valuators are punctually to meet the Baronial Valuator, at any time and place in the Parish then in progress, which he may appoint, and they are to act under his general direction, in deciding on the lines for the subdivision of each Townland, for the purposes of its valuation; but of course, the Assistant is to give his advice and opinion on each line of subdivision, before it is determined on.

and in the Office.

14. In the house, each of the Assistants is to undertake such portions of the office duty, as may be directed by the Baronial Valuator.

A days' work to consist of seven hours.

15. Each day's work is to consist of seven hours, either actually engaged in the field valuing, or in the office calculating, and drawing up Parochial or Baronial Tables, exclusive of going to, or returning from work.

## OF THE VALUATION.

Lands to be valued according to a uniform principle.

16. The intention of the Legislature in passing the General Valuation Act, 7 Geo. IV. Chap. 62, is, that a valuation of the lands of Ireland should be made on a uniform principle, and scale of prices for agricultural produce; so as to insure that the relative value of the lands within any County, though ascertained at differ-

ent periods;—(and also,—that the relative value of the lands of different and distant Counties, though ascertained at different and distant periods,)—should be the same.

17. To effect this object, the Legislature has determined that the following scale of prices of agricultural produce, shall be considered to be the standard for the valuation of Ireland; and all valuations must be given, as if the standard prices, were the prices of the several kinds of agricultural produce, at the time the valuation was made.

Scale of Prices.

## SCALE OF PRICES,

ACCORDING TO THE 7 GEO. IV. CAP. 62, SECT. VII.

- 25 p. Acre*
18. Wheat, at the general average price of ten shillings per hundred weight, of one hundred and twelve pounds :
- 10.6 p. Acre*
- Oats, at the general average price of six shillings per hundred weight, of one hundred and twelve pounds :
- Barley, at the general average price of seven shillings per hundred weight, of one hundred and twelve pounds :
- Potatoes, at the general average price of one shilling and seven pence per hundred weight, of one hundred and twelve pounds :
- Butter, at the general average price of sixty-nine shillings per hundred weight, of one hundred and twelve pounds :
- Beef, at the general average price of thirty-three shillings per hundred weight, of one hundred and twelve pounds :
- Mutton, at the general average price of thirty-four shillings and sixpence per hundred weight, of one hundred and twelve pounds :
- Pork, at the general average price of twenty-five shillings and sixpence per hundred weight, of one hundred and twelve pounds :

And that all Houses shall be valued at the sum or rent, for which every such House respectively could be

let by the year, deducting therefrom one-third part of such sum, or rent.

And by the additional Acts, the 1 & 2 Will. IV. cap. 51. and 2 & 3 Will. IV. cap. 73, it has been enacted that all Houses which shall not exceed in annual value the sum of £3 sterling, shall be exempted from such Valuation, and also, all lands and tenements strictly of a public nature, or used exclusively for charitable purposes.

19. The Baronial Valuator will be supplied by the Valutors to be supplied with average prices of produce for five years. Commissioner of Valuation, with a Schedule of the general average prices of agricultural produce, at the principal markets of Ireland, for the five years preceding the commencement of the valuation of any County, or Barony.

This Schedule will enable the Valutors to distinguish between the standard prices above-mentioned, and the prices of agricultural produce, which at the time of the valuation, may be considered to be the scale, for the then letting value of land.

By comparing the prices contained in the two Schedules, the Valutors can ascertain what addition to, or deduction from, the then letting prices of land, should be made to render the valuation conformable to the scale of prices prescribed by the Act; and this proportion will be, directly,—as the prices of each article in the five years' Schedule, is to the standard prices of the same articles by the Act, so is the present letting value of any Townland, to the value to be returned for that Townland.

*Such average prices, and the prices in the standard, to be compared.*

*indefinite*

B

*This rule is complicated in practice, — if a whole townland were valued in one kind of produce it would do, as Oats, butter &c. but where the townland produces a variety there is much necessity in applying the rule.*

Proportional  
Scale of prices.

20. The Commissioner of Valuation will also furnish the Baronial Valuator with a proportional scale of value, deduced from the difference of the prices of agricultural produce, for the preceding five years, as compared with those prescribed by the Act.

Principle of  
valuation in the  
field.

21. In practice, the Valuators are in the first instance to rate the land at the rent for which a fair Landlord would let it to a respectable tenant, exclusive of all the buildings on such land, which exceed the sum of £3 in annual value. Such valuation, being made with reference to the average prices of agricultural produce for the preceding five years from the commencement of the valuation of any County; and afterwards, a deduction from, or addition to, such present letting value, may be made according to the proportion alluded to in the foregoing Section. 19. —

How to value  
Woods,

22. All Woods and Plantations, are to be valued according to the agricultural value of the land on which they grow, without reference to the timber.

also bogs.

23. All uncultivated Bogs, and Mosses, or Turbaries, are to be valued as pasture, and no price is to be set upon the Turbary, on account of its product as fuel; the vicinity to turf banks, being one of the local circumstances to be considered, as tending to increase the value of the neighbouring arable land.

Commons.

24. All Commons to be valued in the same manner as other lands.

## HOW THE DUTIES ARE TO BE PERFORMED.

### Field Duties.

25. In commencing the valuation of any Townland, the Valuators are to examine it generally, so as to ascertain whether or not, it consists of one uniform quality of land; or whether, as will most frequently be the case, it contains several varieties, both in the quality and value. In the latter case, it will be necessary to subdivide the townland, in such a manner, that each portion, shall contain land of nearly the same quality and value.

Land to be subdivided according to quality.

26. The divisions laid down on the Ordnance maps, are confined to County, Barony, Parish, and Townland boundaries, but in addition to these territorial boundaries, the maps shew all bogs, lakes, rivers, streams, roads, bye roads, plantations, gardens, houses, ancient forts, and other remarkable objects; these data, with occasional measurements, will be found sufficient to enable the Baronial Valuator to mark on the map, any particular point or line of division he may require.

Division of land shown on the Ordnance maps.

Let us suppose, for example, he wishes to draw a line on the map, dividing a dry upland hill, from a moory pasture situated at its base.

27. To effect this object in an accurate manner, he is to fix himself on some angle or point which easily be ascertained on the boundary of the Townland,

How to lay out the subdivisions on the map.

close to the change in the quality of the land; and then looking along the line of such change he will fix on some house, or other object, marked on the map either in the townland under consideration, or in an adjoining one, which coincides with such line; and then by applying a ruler to the map, he can draw a line from the angle point at which he stands, towards the house or other object fixed on; by this means, he will be enabled in a very accurate manner, to mark on the map the line of division required.

28. By following up this principle, every Townland may be subdivided into any requisite number of portions, each representing a difference in the quality, or value of the land.

Subdivisions to be numbered.

29. Each subdivision, when marked on the map, is to be numbered, and the valuation of it made on the spot.

Each Valuator is to enter his opinion of the value of the lot in his field book.

30. In ascertaining the value of the land contained within the division of the Townland under consideration, each of the Valuers is carefully to examine the whole of it,—and having ascertained the nature and depth of the soil, and the quality of the subsoil, by digging up the surface,—is to write down his opinion on a blank leaf of his note-book; afterwards, when called upon, he is to show his book to the Baronial Valuator, who will enter the opinions thus collected in *his* field book, and having done so, read out the value noted by each Valuator.

Value of the lot to be agreed upon.

31. The three Valuers are then to converse on the matter, each giving his reasons in support of the value fixed on by him; and having considered the

subject, they are to agree upon the value by the acre, which is to be put on the subdivision.

32. When any considerable difference of opinion exists between the Valuers, respecting the value of any subdivision, it is to be examined a second time; and if they do not then agree, the subdivision is to be further divided into two or more parts, and a separate value set upon each.

where much difference occurs lot to be subdivided.

33. When the value per acre of the subdivisions is determined, it is to be entered in the proper column in the field book, on the same line with the number of the subdivision.

Acres value to be entered.

#### Duties in the House.

34. The Baronial Valuator will ascertain the contents of each subdivision of every Townland that has been valued; and to effect this object in an accurate manner, he is to take a second copy of the Ordnance map of the Parish, which is never to be taken into the field. On this map he is to lay down, by light red lines, the several subdivisions of Townlands, which had been marked on the *field map*, and compute the areas of each, either by triangles, or by parallel lines drawn through the map, at the distance of 20 perches from each other, according to the scale; and afterwards equating the boundary lines of the subdivision, where they cross the parallels, obliquely; this latter

How to ascertain contents of the subdivisions.



plan, in practice, will be found correct and expeditious.

35. The contents of the several subdivisions being thus ascertained, the value of each is to be calculated from the price fixed upon in the field, corrected by the additions, or subtractions, for local circumstances, hereinafter described, and entered in the field book, in its proper column.—*See form of field book annexed.*

Corrections for local circumstances, as hereinafter directed.

A fair field book to be made,

also valuation tables.

The whole to be transmitted to the Commissioner of Valuation,

together with the map of the parish.

Rough field books to be signed,

36. On the completion of the original field books of any Parish, a fair copy is to be made, having an index alphabetically arranged; and afterwards, valuation tables of lands and houses, are to be drawn out, according to the form given in the 10th Section of the Act, vii. Geo. IV. cap. 62, and forwarded to the Commissioner of Valuation,—together with the fair, and rough field books, and the map of the Parish;—previously to transmitting which, each of the Assistant Valuators is to sign his own field book, immediately below the amount of the valuation of each Townland.

also fair field books.

37. It will also be the duty of the Baronial Valuator, together with the Assistant Valuators, to sign their names in one fair field book for each Parish, below the amount of the valuation of each Townland,

*and if it should happen that two parties should be at the valuation of separate parts of a townland, each party is to sign that portion of the valuation value by that party, whether lands or houses.—*

### PRINCIPLE ON WHICH THE VALUATION OF LAND IS TO BE MADE.

38. All lands are, in the first instance, to be valued as if placed in an ordinary situation, and any addition, or deduction, which it may be necessary to make on account of local circumstances, is to be reserved for consideration, until the out-door work of the valuation of any Parish, shall have been completed; at which time, it may be supposed, that the Valuators will have become so well acquainted with the Parish; as to be enabled to form a just opinion of the proportionate addition, or deduction, which should be made on account of situation and local circumstances: But, as it may frequently happen, that particular local circumstances may affect certain townlands, or portions of townlands, which are independent of their general locality, such peculiarities are to be taken into consideration, on the spot.

All lands to be valued as if placed in an ordinary situation,

and allowances for local circumstances are to be made in the house.

Circumstances peculiar to the place, to be considered on the spot.

39. The most important of these peculiar local circumstances, are,

These peculiar local circumstances, are,

1. *Steepness, which creates additional expense in cultivating, carrying manure, crops, &c.*
2. *Exposure to injurious winds.*
3. *Different varieties of soil occurring in small patches in the same field.*
4. *Bad fences, and ill-shaped fields.*
5. *State of farm, or townland roads.*

*Note*

40. *Steepness*.—The deduction to be made for steepness, should be proportioned to the inconvenience the farmer sustains in ploughing, manuring, &c. say from 1s. to 4s. per acre; but the latter deduction should only be made, where the difficulty of ploughing &c. on account of steepness, is very great.

Where land is so steep that it cannot be ploughed, but is cultivated by the spade, it might be valued as if under pasture. When it is so full of knolls or rocks, as not to be capable of being ploughed with convenience, it should also be valued as pasture land.

Exposure,

41. *Exposure*.—Where lands are exposed to westerly winds, the crops are frequently injured in the months of August, and September; 3s. in the pound might be deducted from the value of such lands, as compared with similar lands in a sheltered situation.

Occurrence of different kinds of soil in the same field,

42. *Different varieties of soil*, occurring in the same field, lessens the value of good land; inasmuch as the crops will not ripen on lands of different qualities, at the same time. Some must be cut earlier, some require more seed, &c. &c. In such situations the superior land should be reduced from 1s. to 3s. in the pound, from the price it should otherwise bear.

Bad fences, and ill-shaped fields,

43. *Bad fences*.—For bad fences, and for ill-shaped fields, 1s. in the pound might be deducted from the value; when well fenced, &c. the value might be increased 1s. in the pound.

44. When the *farm roads* within any townland, and inconvenient farm roads, have been inconveniently laid out, and are not sufficiently formed, or drained, a slight deduction might be made say about 6d. in the pound.

#### OF LAND IN AN ORDINARY SITUATION.

45. This term is meant to apply to all varieties of Land in an ordinary situation is usually land, which may be considered to be in a medium situation, in respect to the *county* in which it is contained. Such land should be distant from three, to five miles, from a principal market town, having a fair road to market—not particularly sheltered or exposed—not very conveniently circumstanced, as to fuel, lime, or other manures. In maritime counties, the elevation of land, in an ordinary situation, will be from 100, to 150 feet, above the level of the sea. In inland counties, at the medium elevation of the low land,—say from 200, to 300 feet, above the level of the sea.

from three, to five miles distant from a principal market town.

In maritime counties it is elevated from 100 to 150 feet above the sea.

46. The general circumstances which enhance the value of land, and which are to be taken into consideration in the house, are, General circumstances which affect the value of land.

1. *Goodness of climate, which includes shelter from injurious winds, &c.*
2. *Vicinity to limestone quarries, to sea manure, or turbary.*
3. *Good roads to market, or to sea manure, or turbary.*

Value of land increases in proportion to its vicinity to towns.

In addition to which, it may be observed, that the value of land increases, *in proportion to its vicinity to cities, or towns*; and that the amount of such increase in value, will in a great measure, be regulated by the number, and value of the houses of any town.

Value not affected beyond the distance of four miles.

47. With the exception of very large cities, or towns, the value of land is rarely affected at the distance of four miles from any town; and in ordinary cases the influence of towns does not extend beyond three miles. It may be said to end, where the distance renders it too expensive to draw stable, or other manure from the town; or where the town is too remote, or too small, to afford a convenient market for the sale of potatoes, milk, hay, or straw.

48. To enable the Valuers, in different baronies of the same county, to make a similar increase in the value of land, as they approach towns of similar sizes, and circumstances, it will be useful to attend to the following classification of towns:

Towns classed.

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 1000 houses.
- A. Cities or large towns. (52.)*

Small villages only increase the value of the gardens.

49. *Small villages*, consisting of from 30, to 60 houses, do not influence the value of land in the neighbourhood, beyond the gardens, or fields, immediately behind the houses;—the increase in such cases,

above the ordinary value of land, will rarely exceed 2s. in the pound.

50. *Large villages and small market towns*, containing from 150 to 300 houses, usually increase the value of land round the town, for a distance of about half a mile. For the first quarter of a mile, this increase will be about 5s. in the pound; and for the next quarter, about half that sum.

Large villages increase the value of land for half a mile.

51. *Large market towns*.—The annual value of town parks, in the immediate vicinity of such towns, will exceed, by about 15s. in the pound, the price of similar land in ordinary situations; and such town parks will usually extend to about one furlong, in every direction from the town;—beyond this point, to the distance of half a mile from the town, the adventitious value of the land will gradually decrease to 10s. in the pound;—at half a mile, to 5s. in the pound;—at one mile, to 2s. 6d. in the pound;—and at one and a half miles, the influence of such towns, on the value of land, may be said to terminate.

Large market towns, one mile and one half.

52. *For cities or large towns*, a similar system must be followed. Here the annual value of the town parks, will be at least double the price of similar land, in ordinary situations; and this increased value will extend about one furlong, in every direction, from the houses of the town;—beyond which point, the adventitious value will gradually decrease, for the next quarter of a mile, to 15s. in the pound;—at the termination of a mile, to 10s.;—at two miles, to 3s.;—and at three

Cities and large towns, three miles.

miles from the town, its influence on the value of the land, may be considered to be at an end.

53. It is to be observed, that the foregoing scale, for the increase in the value of land, in the vicinity of towns, is not to be considered as limiting, in any degree, the judgment of the Valuers, but it is to be used by them as a principle upon which they are to act, being guided in each case, by the peculiar local circumstances of the land under consideration.

#### DECREASE IN THE VALUE OF LAND.

Principle on which deductions are to be made.

54. The principle on which a deduction is to be made, from the value of land, of the same quality, as other land in an ordinary situation, is similar to that which regulates the increase. The principal circumstances which have a tendency to lower land in value, in addition to those enumerated in Art. <sup>53</sup>27, are,

1. *Elevation, which by deteriorating the climate, diminishes both the quantity and quality of the produce.*
2. *Distance from proper markets for the sale of the produce.*
3. *Difficulty of access, on account of bad roads.*
4. *Distance from lime, from marl, from sea, or other manures, and fuel.*

Inferiority of climate owing to elevation.

55. *For inferiority of climate*, owing to elevation, whether in the interior or exterior of mountains,

independent of other considerations, a deduction must be made from the value of each particular variety of soil, as compared with the same kind in an ordinary situation, of from 2s. to 5s. in the pound; but in high mountains, it will be necessary sometimes to deduct as much as 10s. in the pound. It is to be observed, that the climate in the *interior* of mountains is much damper, more foggy, and more liable to frost and snow, than at the same elevation on the *exterior* declivities. It is also to be observed, that mountain grazing land is less valuable, in proportion to its extent, and distance from the fertile country.

56. *Distance from markets*, lessens the value of land. In corn countries, where oats, bring a penny per stone less at the local market, than at the county market, or next sea port; or where it costs one penny per stone to carry it to such market, more than it would to carry it from land, in an ordinary situation, to the same market,—the land should be valued 2s. 6d. in the pound less than land of a similar quality in an ordinary situation. The distance which oats can be carried for one penny a stone, is about 20 miles.

Distance from market lessens the value of land,

57. All lands which are difficult of access, on account of bad roads—which are distant from limestone quarries, from sea manure, or from fuel, may be considered of less value, than similar land in an ordinary situation, which does not labour under those disadvantages; and when any land is subject to the whole, or any of those disadvantages, a proportionate diminution must be made in the value, say from 1s. to 3s. in the pound.

also difficulty of access.

### HOW TO CARRY THOSE INSTRUCTIONS INTO EFFECT.

To carry instructions into effect.

Valuators to consider whether the parish is in an ordinary situation, as respects the county at large.

58. Having completed the out-door work of the valuation of any parish, the Valuators should, in the next place, consider whether as a whole, such parish should be classed as one in an ordinary situation; that is to say, whether the quarter, or at least a considerable portion of the land comes within the description already given, in Section 45, of land in an ordinary situation, as respects the county at large. If it should appear, on consideration, that the parish is in an ordinary situation, then, the allowances, whether in addition or deduction, need only be made on those lands, whose local situation, and circumstances, render an addition, or deduction necessary.

if not, a proportionate deduction should be made,

59. If on the contrary, it should appear that the parish is situated in a hilly or elevated country,—at the base of mountains, or is partly hilly, and partly mountainous,—the Valuators should consider what deduction should be made in the price of the land in an ordinary situation, as compared to the parish under consideration;—and that of land in an ordinary situa-

for a hilly parish about 5s. in the pound.

tion, as compared with the county at large. Let us suppose, that the Parish under ~~under~~ consideration is hilly, and situated at the base of mountains, and that its ordinary land is elevated 500 feet above the level of the sea:—under these circumstances, a deduction should be made of about 5s. in the pound, from the prices put on similar land in an ordinary situation, in a better climate, distant from mountains, and say about

100 feet above the level of the sea. This being determined on, the scale for the parish may be said to be formed,—as from this, as a ground work, the several additions, or deductions for local situation, or circumstances, are to be made.

60. In following up this plan, the relative value to be placed on land in an ordinary situation, in any parish, may be determined, as compared with that in an ordinary situation in respect to the county at large; and the relative additions or deductions made with respect to the local circumstances of all other lands within the parish.—But in addition to the elevation, and other circumstances to be taken into consideration by the Valuators, while determining the proportionate value of the ordinary land of any parish, as compared with the ordinary land of the county at large,—they should also consider, the prices which the principal kinds of agricultural produce bear, in the neighbouring or local market, as compared with those which the same kinds of agricultural produce, bear at the principal markets, or sea ports of the country, and make suitable deductions on account of those disadvantages.

Local prices of agricultural produce should be taken into consideration.

DESCRIPTION AND ARRANGEMENT  
OF SOILS.

61. It is of importance that the Baronial, as well as the Assistant Valuators, should enter in their field books, a short, but clear description of the nature of the soil, and subsoil, of every Valuation lot, or portion of ground, which may come under their consideration, and that precisely the same meaning should be applied, by all the Valuators, to the same descriptive word.

Clear and accurate description of soils important.

62. To render this description as uniform as possible, it will be desirable that the following classification, and description of soils, should be adopted.

Soils chiefly composed of combinations of the primitive earths.

63. All soils, with the exception of peat, are composed of certain mixtures, or combinations of some of the primitive earths, together with animal and vegetable matter in a decomposed state, and certain saline compounds, and the oxide of iron. These bodies always retain water, and exist in different proportions in different lands.

Primitive earths.

64. The primitive earths which usually enter into the composition of soils, are three in number, namely,

1. *Clay, or Argillaceous,*
2. *Silex, or Siliceous, and*
3. *Lime, or Calcareous.*

Here put q 72.

65. Argillaceous earth, forms the basis of all clays:— Argillaceous earth, the basis of all clays, In soils, it is usually combined with siliceous sand; this is the case in Potters' clay, or pipe clay, where the proportion of siliceous sand generally amounts to 60 per cent.

66. Brick clays are composed of argillaceous earth, combined with the siliceous, and sometimes with calcareous earth, but the siliceous always predominates. The colour of clays, as yellow, blue, brown, and red, is derived from an admixture of different proportions of the oxide, or rust of iron, with the clay.

\*  
SILEX, OR SILICEOUS EARTH.

67. This earth is the principal ingredient in most soils; it is found nearly in a pure state, in flint, and in transparent siliceous sand. Rabbit sand, is, for the most part siliceous; it is usually whitish, yellowish, or brownish white, and rarely red. These several tints of colour are occasioned by the admixture of different proportions of oxide of iron.

Siliceous earth. Rabbit, and other sands, are nearly pure siliceous earth.

\*  
CALCAREOUS EARTH, OR LIME.

68. This earth usually occurs in the form of limestone, in which case the pure lime, or calcareous earth, is combined in nearly equal portions with an aerial acid, called carbonic acid, which is expelled by the heat of our common lime kilns.

Calcareous earth,

D

\* Head these like Art. 50. 51. 52. &c.

in soils is usually combined with carbonic acid,

Calcareous earth, as it occurs in soils, is usually combined with carbonic acid, though sometimes it occurs combined with sulphuric acid; in this latter case it is called gypsum. All shells contain lime and carbonic acid.

effervesces when touched with acids.

70. The presence of calcareous earth in a soil, may be easily detected, by pouring a few drops of oil of vitriol, or diluted muriatic acid, (spirit of salt,) on a small portion of it; if the soil contains lime, an effervescence will take place, and the briskness and duration of effervescence will be in proportion to the quantity of lime contained in the soil\*.

Primitive earths when pure are white and infusible.

71. All the forgoing primitive earths, argil, silix, and lime, when in a pure state, appear in the form of white powder, like flour: and each of them when unmixed with other substances, is infusible, in the strongest heat of our furnaces.

#### ARRANGEMENT OF SOILS.

Soils classed under four heads.

72. All soils may be arranged under four heads, each representing the characteristic ingredients, as

\* Should it be necessary, (as may sometimes happen, (to ascertain the exact proportion of lime, a soil may contain; the object can easily be effected by weighing half an ounce of the soil, and having poured on it a wine glass full of dilute muriatic acid—let the mixture stand for 24 hours; then pour off the clear liquid; add water and stir; when the earthy matter has subsided, pour off the clear water, and suffer the residuum to dry, till it assumes the same consistence it had, when the acid was first poured on: weigh the residuum, and the loss of weight will indicate the proportion of lime to the insoluble matter.

1. Argillaceous, or clayey,
2. Siliceous, or Sandy,
3. Calcareous, or limy, and
4. Peaty, or boggy. —

\* 73. For practical purposes, it will be desirable to subdivide each of these classes:— Classes subdivided. Subdivisions not good.

Thus argillaceous soils may be divided into three varieties, viz.

Clayey,  
Clayey Loam, and  
Argillaceous Alluvial. } *both the same, — Clayey loam is Clayey soil*

Of Siliceous soils, there are four varieties, viz.

Sandy,  
Gravelly, — *might be in limestone gravel sub.*  
Slaty, and — *occurs in argillaceous districts*  
Rocky. — *is found in limestone districts*

Of Calcareous soils, we have three varieties, viz.

Limestone,  
Limestone Gravel, and  
Marl. } *These are the subsoils, a limestone soil is proper but not the others, unless Marl is the subsoil, which I never saw under a Vegetable mold —*

Of Peat soils, two varieties, viz.

Moor, and  
Peat, or Bog.

#### OF CLAYEY SOILS.

74. All soils in which clay forms the predominant ingredient, should be termed clayey, but the proportion, as well as the colour of the clay, which enters into the composition of such soils, are various.

75. When a soil consists chiefly of blue, or yellow tenacious clay, upon a retentive subsoil, it is nearly Clay, on a retentive subsoil, is nearly unfit for tillage,

\* *I do not like the Subdivisions. — there are too many. — more than can be sustained in arrangement.*

may be improved by adding sand.

Clayey soils, graduate from cold and stiff to open.

unfit for tillage; while, on an open subsoil, it may easily be improved; clayey soils containing a due admixture of sand, lime, and vegetable matter, are well suited to the growth of wheat, and are classed among the most productive soils, where the climate is favourable; soils of this description, will therefore graduate from cold stiff clay soils, to open clay soils, in proportion as the admixture of sand, and vegetable matter, are more or less abundant, and the subsoil more or less retentive of moisture.

### ~~Loamy Soils.~~ Loams

Loam, an earthy compound, containing argil and siliceous, and frequently lime, and vegetable, and animal matter.

76. Loam is an earthy compound, consisting chiefly of the argillaceous and siliceous earths, it frequently contains lime, and also considerable portions of vegetable and animal matter, the whole being friable, and reduced to a finely pulverized state. When a fine loam is mixed with sand, gravel, clay, or peaty matter, it is called sandy, gravelly, clayey, or peaty loam, as the case may be; but the term loam, is here meant to comprehend soils of a fine tilth, which are chiefly composed of the argillaceous and siliceous earths, and do not form clods, if ploughed in wet weather.

A stiff clay may be converted into a rich loam.

77. A stiff clay, by a judicious admixture of sand, peat, lime, and stable manure, may become a rich loam after long cultivation; but numerous ploughings, exposure to winter frosts, &c., are requisite to

pulverize the clay, and intermix with it, the sand, lime, peat, &c.

78. A strong clayey loam, usually contains about one-third part, and sometimes more, of clay, the other ingredients consisting, of sand or gravel, lime, and vegetable and animal matter;—the sand being the predominant ingredient.

Strong clayey loams contain one-third part of clay.

79. A friable clayey loam, differs from a strong clayey loam, in its containing less clay, and more sand; in this case, the clay is more perfectly intermixed with this sand, so as to produce a finer tilth, the soil thereby becoming less retentive of moisture, is more easily cultivated in wet weather. *Sandy*, or *gravelly* loams, are those in which sand or gravel predominate so much, as to render the soil open, and free, and not sufficiently retentive of moisture.

Friable clayey loams contain more sand,

are less retentive of moisture.

Sandy loams not sufficiently retentive.

### *Argillaceous Alluvial Soils.*

80. Alluvial soils are generally situated in flats, on the banks of rivers, or lakes, or on the sea shore, and are evidently a deposition from water: they are frequently composed of a fine argillaceous loam, but as might be expected from such an origin, the subsoils usually consist of different materials, arranged in successive layers of clay, shells, sand, &c. On the sea shore, and on the margins of lakes, the clay subsoils usually contain much calcareous matter in the form of broken shells, and sometimes thick beds

Alluvial soils situated in flats,

have been deposited by water;

their subsoils usually contain shells.



occur, consisting altogether of shells, or of white marl. As the value of the subsoil, as well as the soil itself, will in a great measure depend, on the proportion of lime, it may contain, it will occasionally be advisable to ascertain this proportion, which may easily be effected by the system of analysis already described in Section 70.

Alluvial soils  
very productive.

81. Rich alluvial soils, are more productive than any other species, when out of the influence of floods; but as usual, there are great varieties in the nature and values of such soils; we meet with clayey, loamy, sandy, ~~see calcareous~~ &c.

82. The flat land, or holmes, on the banks of rivers, are occasionally open and sandy, but frequently they are composed of the most productive loams.

#### OF SILICEOUS SOILS.

##### Sandy Soils.

Sandy soils graduate from sandy loams to pure sand,

are of different values according to the quality of the sand.

83. Sandy soils will give all the gradations from an open sandy loam, to pure sand. Such soils vary very much in their colour, and value, according to the quality of the sand. White shelly sands, which are usually situated near the sea shore, are sometimes very productive, though they contain but a small portion of earthy matter.

##### Gravelly Soils.

84. Gravelly soils, are those in which coarse sand, or gravel predominates. Where there is a sufficient admixture of loam, such soils usually produce excellent corn crops.

Gravelly soils. - not Silicious when the gravel is limestone

##### Slaty Soils.

85. Slaty soils occur in mountains, which are composed of slate rock, either coarse or fine grained; in ploughing or digging the shallow soils on the declivities of such mountains, a portion of the substratum of slate gradually intermixes with the soil, which thus becomes slaty.

Slaty soils contain shivered slate. -

might be in argillaceous, as well as silicious soils - soil of the slate.

##### Rocky Soils.

86. A soil may be denominated rocky, where it is composed of a number of fragments of rock, intermixed with mould. Such soils are usually shallow, and the substratum consists of loose broken rock, presenting angular fragments.

Rocky soils, If this should occur in a limestone country the rocky should not be put among the silicious.

## OF CALCARIOUS SOILS.

Limestone soils rest on a substratum of limestone.

87. Calcareous, or limestone soils, are those which contain an unusual quantity of finely pulverized limestone. Such soils are rarely met with, except in limestone ~~counties~~ <sup>districts</sup> where the substratum is limestone. The best grazing lands are of this kind.

## Of Limestone Gravel Soils.

Limestone gravel soils.

88. In limestone counties we frequently find calcareous, or limestone gravel, and sometimes calcareous sand, forming a predominant ingredient in soils; consequently when this occurs, the term calcareous, or limestone gravel, or sand, should be introduced.

Marly soils contain clay-marl, and white marl.

89. *Of marly soils*, there are two kinds, that which contains clayey marl, or calcareous matter, combined with clay, and white marl, which is evidently a deposition from water, and is only found on the margins, or bottoms of lakes, sluggish rivers, and small bogs. On the banks of the Shannon, beds of white marl of this kind occur, upwards of twenty feet in thickness.

90. Where either clayey, or white marl, enters into the composition of soils, so as to form an important ingredient, such soils may be denominated marly.

## MOORY SOILS.

91. Flat moory soils are distinguished from all the foregoing, by their containing more or less peaty matter, assuming the appearance of a black, or dark brown friable earth. Upland moory soils, and those on the sides of mountains, usually contain a portion of gravel, which has been turned up by the plough or spade. Moory soils are specifically light, in proportion to the quantity of peaty matter they contain. Where the peat amounts to one-fourth, and the remainder consists of a clayey loam, the soil is usually productive, particularly when the substratum consists of clay, or clayey gravel.

Moory soils consist of peaty matter combined with clayey loam.

92. When the peaty matter amounts to one-half, the soil is less valuable, inasmuch as it will not produce good corn crops, unless frequently manured.

93. When the peat amounts to three fourths of the whole, the soil becomes very light, and the value decreases in proportion to the increase of the quantity of peat in the soil.

*Peaty, or Boggy Soils.*

94. Peaty, or boggy soils, are essentially composed of peat, or bog, and when first brought into cultivation, usually present a fibrous texture, and contain no earthy matter beyond that which is pro-

Boggy soils essentially composed of peat.

duced by burning the peat. When the bog is shallow, the residuum produced by burning, sometimes yields red, or yellow ashes, amounting in weight to one-eighth of that of the bog previous to burning, but it rarely happens that the ashes amount to more than one-tenth, or one-twelfth of the original weight of the bog. In deep bogs, the ashes produced by burning the surface, are usually light and white, and do not amount to more than one-eightieth part of the original weight of the bog.—Such white ashes are of little or no value as manure.

Valuable in proportion to their production of red, or yellow ashes. 95. Peat soils may therefore be considered to be valuable, in proportion to their production of red, or yellow ashes.

White ashes of little value. 96. Where peat soils yield only a small quantity of white ashes, their value is trifling, unless when covered by a heavy coat of loamy earth, or clay. This gives a comparative solidity to the soil, and renders it capable of producing corn crops; but frequent manuring will be requisite to ensure tolerable crops. For this reason, all peat soils should be valued at a low rate, as compared with earthy soils, though the latter do not, perhaps, yield much more abundant crops; but it is to be borne in mind, that corn grown on bog, is usually specifically lighter, has a thicker husk, and yields less flour, or meal, than corn grown on earthy soils; and that the quantity of inferior grain produced, is much less than might be expected from the bulk of straw.

Corn grown on peat, of inferior quality.

97. In describing in the field book the different qualities of soils, the following explanatory words may be used as occasion may require:—

Stiff,  
Friable,  
Strong,  
Light,  
Deep,  
Shallow, or light,  
Dry,  
Wet,  
Sharp,  
Fine,  
Cold,  
Sandy, or }  
Gravelly, }  
Slaty,  
Worn,  
Poor,  
Hungry.  
Soft

#### EXPLANATION OF THE ABOVE TERMS.

98. *Stiff*.—Where a soil contains a large proportion, say one-half, or even more, of tenacious clay, it is called stiff. In dry weather this kind of soil cracks, and opens, and has a tendency to form into large, and hard lumps, particularly if ploughed in wet weather.

99. *Friable*.—Where the soil is loose and open, as is generally the case in sandy, gravelly, and moory lands.

100. *Strong*.—Where a soil contains a considerable portion of clay, and has some tendency to form into clods, or lumps, it may be called strong.  
*Very light. Where light with respect to its weight.*
101. *Deep*.—Where the soil exceeds ten inches in depth, the term deep may be applied.
102. *Shallow*.—Where the depth of the soil is less than eight inches, ~~in describing soils the word light is sometimes used instead of shallow~~
103. *Dry*.—Where the soil is friable, and the subsoil porous, (if there be no springs,) the term dry should be used.
104. *Wet*.—Where the soil, or subsoil, is very tenacious, or where springs are numerous.
105. *Sharp*.—Where there is a moderate proportion of gravel, or small stones.
106. *Fine*.—Where the soil contains no gravel, but is chiefly composed of very fine sand.
107. *Cold*.—Where the soil rests on a tenacious clay subsoil, and has a tendency when in pasture to produce rushes, and other aquatic plants.
108. *Sandy, or Gravelly*.—Where there is a large proportion of sand, or gravel, through the soil.
109. *Slaty*.—Where the slaty substratum is much intermixed with the soil.

110. *Worn*.—Where the soil has been a long time under cultivation, without rest or manure.
111. *Poor*.—Where the land is naturally of bad quality.
112. *Hungry*.—Where the soil contains a considerable proportion of gravel, or coarse sand, resting on a gravelly subsoil; on such land manure does not produce the usual effect.  
*Soft. — Where the soil feels soft and is usually light, in the bed basaltic soils of Dorset and Antium hills occurs.*
113. The *colours of soils* may also be introduced, as brown, yellow, blue, grey, red, black, &c.
114. Also where applicable, the words steep, level, shrubby, rocky, exposed, &c. may be used.

#### CLASSIFICATION OF SOILS,

*With reference to their Value.*

115. Soils, with reference to their value, may be divided into <sup>five</sup> ~~six~~ classes:—

- A *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.*

Soils classed with reference to their value.

*Prime Soils.*

	May be valued at per statute acre, from		s.	s.	d.
Prime soils.	116. A 1.	Superior arable, strong, deep rich, either alluvial, or upland, and clear of spots of waste, springs, or other imperfections,	30.0	to	27.0
	A 2.	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,	27.0	to	25.6
	A 3.	Superior arable, not so deep, or strong as the foregoing, or being a little steep, or exposed,	24.0	to	21.6

*Medium Soils.*

Medium soils.	117. B 1.	Good medium loams, or inferior alluvial land, of an even quality,	21.0	to	18.0
	B 2.	Good loams, mixed with moory, or light hilly spots, deducted,	18.0	to	15.0
	B 3.	Medium land, even in quality, but rather shallow, steep, rocky, or exposed to injurious winds,	14.0	to	11.6

*Poor Soils.*

	May be valued at per statute acre, from		s.	s.	d.	Poor soils.
118. C 1.	Rather shallow, or cold, or mixed, or steep, (inferior land.)	12.0	to	10.0		
	C 2.	Cold, or shallow, or gravelly, or mixed, or steep, poor, or worn, (bad land.)	10.0	to	8.0	
	C 3.	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.)	8.0	to	6.0	

*Cultivated Moors, or Bogs.*

119. D 1.	Good moory soil, well drained, on a good subsoil,	15.0	to	12.0		
	D 2.	Medium moory soil, drained, and in good condition,	11.0	to	9.0	Cultivated moors, and bogs.
	D 3.	Poor moory, or boggy arable, wet, or unmixed with earth,	9.0	to	6.0	

*Natural Pastures.*

E 1.	Good green shrubby, or rocky, or steep, low land pasture, or green pasturable mountain, with spots of rock, or heath interspersed,	8.0	to	6.0	Good pasture.
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*Microscopic relative*

*partly great to 1/2 in state*

May be valued  
at per statute acre,  
from

	s.	d.
E 2. Good heathy mountain, with green pasture through the heath, ...	6.0	3.0
	<del>5</del>	<del>3</del>
E 3. Good heathy pasture, with spots of green pasture intermixed, ...	3.0	1.0
	<del>3</del>	<del>1</del>
E 4. Heathy pasture, high, and remote; or cut away bog, partly pasturable, ...	1	0. 4d.
E 5. Red bog, or coarse high, remote mountain tops, ...	4 <sup>d</sup>	
	<del>3d.</del>	to 1d.

High mountain  
pasture, and  
bog.

Foregoing not  
to limit the  
judgment of the  
Valuators.

121. The foregoing classification, and scale of prices, for different kinds of land, are merely intended to assist the Valuators, in forming their judgment; but the extremes of the value set down for each variety, is by no means, to limit the price, which the Valuators may think it right to determine on, for any particular lot of land.

Letters not to  
be used in field  
books.

122. The letters affixed to the different qualities, and values of soils, will be useful to the Valuators in selecting the proper class for each kind of soil, and may be used by them in conversation; but these letters are not to be entered in their field books, with the description of the soil in each lot, as such description should be full, and clear, so as to be easily understood, by any person who may have occasion to read them.

## INSTRUCTIONS FOR THE VALUATION OF HOUSES.

123. ACCORDING to the Valuation Act, 7 Geo. IV. cap. 62, sec. 7. and 1 & 3 Will. IV. cap. 73, sec. 2, already quoted in section 17 of these instructions, all houses, whether public or private, which exceed in annual value the sum of £3. sterling, are to be valued at the sum, or rent they would reasonably let for by the year, in the state in which they are found at the time of Valuation; and subsequently, *one-third* part is to be deducted from such Valuation.

124. In carrying this enactment into effect, the Valuation is to be made as if each house were to be let, independently of all the land; but it is to be borne in mind, that the person who occupies the house, is also in possession of the land, the whole of which will have been included in the Valuation of the townland.

125. The yearly rent, at which a house should be valued, is the sum, which a solvent tenant would contract to pay for it, on a lease for a term of years; the tenant being obliged, by the covenant, to keep all the buildings in repair, and to give them up in good tenantable order, at the termination of the lease.

The value of a house is the sum which a solvent tenant would pay for it on lease for a term of years.



Houses, whether finished, or unfinished, to be valued in the state in which they are found.

126. Houses that are building, are to be valued in the state in which they are found, and this principle of valuation extends to stores, yards, inclosed wharfs, &c. in towns.

Corn mills, to be valued as ordinary buildings, but an addition is to be made for water power,

127. Corn mills should be valued as ordinary buildings of the same description, and afterwards an addition is to be made for water power, and also for local situation, if near a town, or in a good corn country, distant from other mills.

also flax mills,

128. Flax mills are to be valued in a similar manner to corn mills; but in consequence of the declining state of the linen manufacture, the addition for water power, or local situation, should be moderate, say about one-half the sum, added for corn mills, under similar circumstances.

also manufactories, but no addition to be made for machinery.

129. Bleach mills, manufactories, distilleries, and such like, are to be valued as buildings independently of their machinery.

Houses of a public, or charitable nature, not to be included in the parish lists,

130. In making up the tables, or lists for the county valuation, all houses, tenements, or lands of a public nature, or which are used solely for charitable purposes, within any parish, are to be deducted from the valuation of such parish; 2 & 3 Will. IV. cap. 73, sec. 2; but in the fair field book, such houses, tenements, &c. are to be entered by themselves, at the bottom of the leaf or leaves, containing the detail of the valuation of any townland.

their value to be entered separately.

131. The greater number of the houses, lands, and tenements, which should be exempted from the valuation, as above stated, will be found in the following lists, viz.

Lists of exemptions from county assessments.

132. All parish churches, presbyterian meeting-houses, and other meeting-houses, and Roman catholic chapels, exclusively used for public worship, or for schools, together with the inclosed yards belonging to each, also all consecrated burying grounds:—

Houses of worship, and consecrated burying grounds,

133. All gaols, houses of correction, court-houses, sessions-houses, hospitals, infirmaries, lunatic asylums, alms-houses, public work-houses, police barracks, and other buildings, exclusively used for public purposes, together with the yards, or gardens belonging to each, and inclosed within their walls:—

gaols, and other county buildings,

134. All public exchanges, mayoralty houses, public market houses, shambles for the sale of flesh or fish, for which no custom, or rent is paid to private individuals:—

public buildings belonging to towns,

135. All parish, or other charity school houses, exclusively used for that purpose:—

136. All barracks, forts, ordnance storehouses, waterguard barracks, and stores, being the property, or in the occupation of the crown, together with all property belonging to the crown, included within the precincts, or inclosures of all barracks, forts, &c.:—

ordnance buildings,

137. All custom-houses, excise houses, offices, stores, storeyards, and vaults belonging to the crown.

custom, and excise buildings.

138. It will sometimes happen that a school house, or other building, strictly of a public or charitable nature, may not exceed the sum of three pounds in annual value, and consequently must be omitted in the list of exemptions; but if it should happen, that a small inclosed yard, or garden, be attached to such school-house, or other public building, it will be necessary to value such separately from the townland in which it may be situated, in order that it may be deducted, as not liable to taxation; and such yard or garden so deducted, shall be entered in the fair field book, at the bottom of the leaf containing the exemptions, as already directed in section 130.

#### OF TENEMENTS.

Of tenements.  
All buildings connected with, or contiguous to, any dwelling house, form a part of the same tenement.

139. All dwelling houses with their out-buildings, barns, stables, warehouses, yards, and offices, belonging to, or contiguous to any house, and occupied therewith by one and the same person, or persons, or by his, or their servants, as one entire concern, or undivided tenancy, or holding, are to be valued together, and shall be considered to be one tenement. All porter's lodges are to be considered to form a portion of the house tenement, unless the occupier pays a rent for it.

The payment of rent by a tenant creates a distinct tenement.

140. Where a cottier tenant occupies one end of a farm-house, for which he pays an annual rent, and has access to his portion, by an outside door, made for the purpose, such occupation forms a distinct tenement.

141. Where a similar dwelling accommodation is given to a cottier tenant, as a portion of his annual wages, such dwelling is also to be considered as a separate tenement.

142. Where a portion of a farm-house, has been given up by a farmer to his father, or mother, and no rent is paid for it to the farmer, or where a father, or mother, in giving up a farm to their son, retains a portion of the house for his, or her dwelling-house, during his, or her lifetime, such occupation does not form a distinct tenement from the farm-house, no consideration in the way of rent being paid for such portion.

Where no rent is paid, a house though divided, to be valued as one tenement.

#### SYSTEM BY WHICH THE VALUATION OF HOUSES IS TO BE DETERMINED.

143. As houses in the country are rarely let separately from the land, some difficulty arises in determining what would be the fair letting value of such buildings:—

144. To lessen this difficulty, and at all events, to equalize the valuation of country houses, tables have been prepared by which the value of any building may be determined by ascertaining its cubical contents; (particular tables being used for each variety of building;) and also, the state of repair of the building at the time of measurement.

Value of houses determined by measurement, and calculated by tables.

(or the extent of area it covers.)



Houses diminish in value as ascertained by their cubical contents in proportion to their heights.

145. It is to be observed, that houses of one story 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.

Tables have been calculated to meet this difficulty.

146. To meet this difficulty, the tables have been calculated on a portion of a house, containing *ten square feet*, multiplied by the height; and it has been so arranged, that the proportionate price given for a measure, containing ten square feet, and ten feet in height, is greater than for a square containing ten feet, and twenty feet in height, or for a square containing ten feet, and thirty or forty feet in height:— For example; in an ordinary new dwelling-house, the price given by the table for a square containing ten feet, and ten feet in height, is 1s. 1½d. For a square containing ten feet of a similar house, twenty feet in height, the price is 1s. 11d. For a square containing ten feet, and thirty feet in height, the price is 2s. 5½d.; and for a square containing ten feet, and forty feet in height, the price is 2s. 9d.

All houses to be measured, length, breadth, and height.

147. In order to determine the value of any house, the Baronial Valuator, and his Assistants, are, in the first instance, to ascertain by measurement of the external walls, the number of measures, each consisting of ten square feet, it contains; they are also to measure the height, and afterwards, having examined the building with care, each Valuator is to enter in his book, in a similar manner to that directed for the

valuation of land, the *quality letter*, which according to the tables, determines the price at which each measure containing ten square feet, multiplied by the height is to be calculated.

Quality letter to be entered by each Valuator in his field book.

148. In carrying this measurement into effect, one of the Assistant Valuators, and the attendant labourer, are to take the dimensions; the whole of which are to be entered in two field books, one to be kept by the Baronial Valuator, and the other by the second Assistant.

The signification of the letters, as given in the tables, are as follows:—

Quality letters are,

#### NEW, OR NEARLY NEW.

A, New, or nearly new,

149. *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,

- 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.*

C, Old.

OLD.

C+. Old, but in repair;—

C. Old and out of repair;—

C-. Old, and dilapidated, scarcely habitable.

Further explanation of letters.

150. It is to be observed, that the letter A, in the tables, represents all buildings which are new, or nearly new. The letter B, all buildings which cannot be considered to be either new, or old, and which, in the tables are called medium; and the letter C, represents old buildings. But as it may sometimes happen that a house, or other building, of several years standing, which if new, or nearly so, should be marked A+, is perhaps too good to be rated as B+, or medium; in such cases, according to circumstances, the letter A, or A-, may be used, and the building calculated accordingly. It will generally happen that a building of superior solidity and finish, though erected say thirty years, will still appear so sound and perfect, that it could not justly be classed as medium, while a house nearly new, but of very inferior building, and finish, should be classed in the B, or medium column: No buildings which shew evident signs of deterioration, should be classed higher than medium;—and it will even be necessary in some cases, to class houses in the C, or old column, though they may not have been built more than 10 or 15 years, in consequence of bad masonry, and materials; but such instances will rarely occur, except in office buildings.

151. Each Valuator is to enter in his book, at the same time with the quality letter, the sum, which in his opinion, the building under consideration, would let for by the year, in an ordinary situation.

Valuators to enter their opinions of the annual value of each house,

*Discretionable in making a separate valuation of each separate office in a tenement*

152. The Baronial Valuator having entered his opinion in his book, is successively to copy into his book, from the books of his assistants, the quality letter, and estimated value of the building, as made by each of them. He is afterwards to read aloud the three opinions, and having conversed on the matter, the quality letter, and estimated value of the building, are to be agreed upon by the party, and entered in each of their field books.

153. Where a doubt exists on the minds of the Valuators, as to the value of a house, it will be necessary that one or more of them, should examine the interior of such house.

Where they differ in opinion, the interior of the house to be examined.

*All houses worth above £2.10.0 a year, to be measured and none under that value need be measured.*

154. In estimating the value of a house, if it should happen that some of the Valuators value it under £2. 10s.—and others above that sum, such house is to be measured, and calculated on the spot, so as to assist the judgment of the Valuators on future similar occasions.

Where a doubt exists, as to whether a house is, or is not, worth more than £2. 10s. per ann. such house to be measured, and calculated on the spot.

155. It is to be observed, that this estimated valuation, is to be made on the supposition, that the building under consideration, is placed in an ordinary situation; and any allowance, whether in addition, or deduction, on account of the local situation, being favourable, or unfavourable, is to be made after the

All buildings to be valued as if placed in an ordinary situation.

valuation of the land, and houses of the parish, has been completed; at which period, it may be supposed, that all the Valuers will have become so well acquainted with the relative value of different situations in the parish, as to be enabled to give a just opinion, as to what per centage, whether in addition, or deduction, should be allowed for any building, on account of local situation.

And an allowance, whether in addition, or deduction, to be made after the valuation of the parish has been completed.

Particular local circumstances to be noted on the spot.

156. To enable the Valuers to form a correct opinion of the *particular local circumstances* of any house, each is to enter in his field book, on the spot, any peculiarity in the situation which occurs to him,—namely,—the elevation, aspect, exposure to winds, abundance or scarcity of water, or any other peculiar local advantage, or disadvantage.

#### OF THE TABLES.

Description of the tables,

nine in number.

157. The tables that have been calculated for determining the value of buildings by measurement, are nine in number; four of which relate to dwelling-houses, and five to offices of different descriptions.

#### Table for Dwelling Houses.

Dwelling-houses slated,

Thatched,

with inferior building, or materials.

158. 1. Includes all *slated dwelling-houses*, built with stone, or brick, and lime mortar.  
 2. *Thatched houses*, built with stone, or brick, and lime mortar.  
 3. *Thatched houses*, having stone walls, with mud, or puddle mortar; dry stone

walls pointed, or mud walls of the best kind.

4. *Basement stories* of slated houses, used as dwellings.

#### Table for Offices.

1. Includes all *slated offices*, built with stone, or brick walls, with good lime mortar.
2. *Thatched offices*, built with stone, or thatched, brick walls, and lime mortar.
3. *Thatched offices*, having stone walls, with inferior mud or puddle mortar, dry stone walls pointed, or good mud walls.
4. *Thatched offices*, built with dry stone walls.
5. *Basement stories*, or cellars used as stores.

159. Where offices consist of open sheds, as is frequently the case with cow-houses, turf-houses, &c. the price per square, according to the quality letter, should be reduced one-fourth, one-third, one-half, &c. in proportion as the building is more or less perfectly enclosed, or finished with lofts, doors, windows, &c. in the manner of stables, coach houses, granaries, &c.

for open sheds proportionate deductions to be made.

160. Where new fronts, or other additions have been made to gentlemen's houses, care should be taken to ascertain whether any portion of the original house has become useless, or comparatively of little

New additions to houses generally lessen the value of the older portions.

value, in consequence of the erection of the new building; that is to say, windows may have been built up, certain rooms may have necessarily become passages to the new building, &c. In all such cases a considerable deduction should be made from the prices given by the tables, for such portions of the house, say one-fourth, one-third, one-half,—as each case may require.

Where there are too many offices, a deduction should be made,

161. When an unusual number of farm buildings, or other offices, connected with a gentleman's residence, have been erected, notes should be taken of such as are not in use, and which shew evident signs of dilapidation, with a view to their being rated low, or omitted altogether, as useless.

also for manufactories not in use.

162. Where buildings belonging to linen bleach greens, or other manufactures, are out of use, and shew evident signs of abandonment, and dilapidation, such buildings should be rated very low,—one-third, one-half, two-thirds, &c. being deducted as the case may require, from the amount given by the tables.

Valuators to remember, that no building should be valued at more than it would reasonably let for, at the time, and in the state in which it is found.

163. The Valuators should bear in mind, that all buildings are to be valued at the sum, or rent, they would reasonably let for, by the year, in the situation in which they are placed; and if the buildings belonging to bleach-greens, or other manufactures have been originally erected in injudicious situations, or if owing to the decline of the business for which they were erected, they have been abandoned and become useless; such buildings should be considered rather

as an incumbrance, than a benefit to the land; and consequently a nominal value only should be placed on them; unless it is probable that they may be beneficially converted to other uses; but such deductions or omissions, whether for farm buildings, or manufactories, should never be finally determined on, until the approbation of the Commissioner of Valuation be first received on each particular case.

Where large deductions are proposed, Commissioner of Valuation to be consulted.

164. Where a number of farm houses are clustered together, a deduction of from five, to ten per cent. should be made from the usual value of such buildings, to cover the injury, and inconvenience the occupants sustain from this circumstance.

Deduction for farm houses clustered together,

165. Where a townland is occupied by a farmer, or a number of farmers, on which large houses have been erected, which are unsuitable for farm dwellings, care should be taken, that the value of the land, and houses 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 being unsuitable; 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.

also for houses not suited to the purpose for which they are used.

166. Large public buildings are to be valued as dwelling-houses, due allowance being made for deficiency in internal divisions, and finishing,—namely, ten, twenty, thirty, per cent. &c.

Public buildings to be valued as dwelling-houses, with an allowance for want of internal finish.

Manufactories to be valued as offices, with an addition for solidity, &c.

167. Large mills, store houses, manufactories, bleaching concerns, &c. of a superior class, are to be valued as offices; a proportional per centage, in addition, being made for unusual solidity, and finish.

#### HOUSES IN CITIES, AND TOWNS.

In valuing houses in towns, a per centage must be added to the amount given by the tables.

168. In valuing houses in towns, and cities, the same tables are to be used, as for houses in the country,—but as houses in towns are more valuable in proportion to their cubical contents, than country houses, an addition to the price per square, containing ten feet, is in every case to be made, equal to the difference.

Amount of per centage to be determined by the average of the rents paid.

169. The rents paid for some of the houses, in any town, can easily be ascertained, and this information will enable the Valutors to determine the allowance, in addition, which should be made to the price given by the tables;—but, as owing to peculiar local circumstances, the houses of different streets in the same town will let at very different prices, it will be necessary, where the town is large, to make several classes of situations, and to fix a particular addition, or per centage, to the prices given in the tables for each class.

Streets or situations in towns to be classed.

In small towns there will be two or three classes, but ten or even more in large towns.

170. In small towns, two, or three classes will generally be found sufficient; but in large towns, there will frequently be from eight to ten, and even more.

171. In *villages*, and *small market towns*, an addition of twenty-five per cent. to the prices of the tables, will generally be found sufficient.

For villages, 25 per cent. to be added to tables.

172. In *moderate sized market towns*, the prices given in the tables will be doubled for the best situations in the main street, near the market place; and in the second and third classes, the prices will vary from fifty, to twenty-five per cent. above the tables; and in *large market towns*, the prices for houses of the first class, in the best situations, will be about twice and one half, those of the tables.

For moderate sized towns the table prices will be doubled for the best situations.

173. In dividing the streets, or houses of any town into classes, the Valutors are, in the first instance, to fix on a medium situation, or street; and having ascertained the rents of a number of houses in it, they are, by measurement, to determine what per centage, in addition to the country table, should be made, so as to produce results similar to the average of the ascertained rents.

In classing towns, a medium situation to be taken, as the standard, to, or from which, additions or deductions may be made.

174. It is to be observed, that owing to peculiar circumstances, the rents of similar houses in towns, in similar situations, will not always be the same; but, in a general valuation for taxation, the relative value of houses is to be ascertained, without any regard to such contingencies, or peculiarity of tenure, as may affect the actual rent paid;—consequently, the average rent of similar houses is to be taken as the guide.

175.—Having determined the per centage to be added to the price given in the tables, for houses in

medium situations,—the standard for the town about to be valued, may be considered as formed,—and from this standard per centages, in addition, are to be made for better, and best situations,—or for any number of superior classes of houses, or of situations, which the size of the town may render necessary.

176. In a similar manner, per centages, in deduction from the medium standard, are to be made for houses in inferior, and bad situations, &c. and these per centages, whether in addition or deduction, must, in a great measure, be regulated by the variation in the amount of the average of the ascertained rents.

Land occupied by houses, streets, yards, &c. to be deducted from the townland as waste.

177. In valuing cities, and towns, the quantity of land occupied by the streets, houses, offices, warehouses, or other back buildings, belonging to the tenement, together with the yard, is to be deducted from the contents of the townlands, and entered as waste lands; the value of such land <sup>is</sup> being included in the value of the houses, &c.

Yard room to be considered.

178. Attention should also be paid to the extent of yard room in the rere; where the yard is large, and easy of access, a proportionate addition to the value of the tenement should be made; and a deduction where the yard is small, or of difficult access, or both.

Back buildings.

179. Where buildings in the rere of houses in towns, have been converted into dwellings, offices, or stores, and let as such by the year, they should be valued as separate tenements from the original house.

180. In towns, a shop for the sale of goods, is always the most valuable part of a house,—and any house that has much front, and affords room for two, or three shops, is much more valuable, than the same bulk of house, with only one shop, or without any, as in a private house.

A shop the most valuable part of the house.

181. Where a large house, and a small one, have each an equally good shop, the small house is more valuable in proportion to its cubical contents.—In small towns, from three to eight pounds should be added to the value of the lesser building, as ascertained by measurement, on account of the shop; and in large towns, from five to twenty pounds, according to situation.

Addition to be made for shops in small houses.

#### OF LEASE RENTS, AS COMPARED TO RENTS FROM YEAR TO YEAR.

182. It is generally admitted to be more advantageous for landlords, to have tenants bound by lease, than to let their houses by the year, or half year,—though at an increased rent.

183. Where the tenant has a lease, he is obliged to keep the house in repair at his own expense, and there is no risk of its being occasionally unoccupied.—In valuing houses, therefore, a difference should be made between a yearly rent, and a lease rent. For a new house, the deduction should be about two shillings

Rents of houses let on lease lower than those let to tenants at will.

in the pound, in favour of the lease rent; for a medium house, about three shillings in the pound; and for an old house, about four shillings in the pound.

184. In all houses, whose annual value is under five pounds, the rent, from year to year, is higher in proportion to the cubical contents, than in larger houses let in the same manner; but the landlord runs a greater risk of tenants running away, without paying their rent,—and from dilapidation. For this reason, in reducing such small houses, when let by the year, or half year, to lease rents, at least twenty per cent. or four shillings in the pound should, be deducted.

#### PECULIARITIES RESPECTING SITUATIONS.

Value of large houses lessened by the vicinity of mean houses.

185. Where large houses, and small mean houses, are situated close to each other, in the same street, the small houses are advanced in value, by the proximity to the large ones, and the large ones are deteriorated,—particularly where the latter are used as private dwellings; in such cases, proportionate allowances must be made.

#### OF GARDENS IN TOWNS.

Value of gardens to be added when houses exceed £3. per annum.

486. Where the house, and its adjoining offices in a town, exceed the annual value of *three pounds*, the garden adjoining or appertaining to such house, and which is held therewith, under the same tenure, may be valued along with it, according to the principle of valua-

tion hereinafter mentioned; but in making up the schedule, the value of the house and garden, must be kept in separate columns, and one-third part having been deducted from the value of the house, the value of the garden may then be added to it, in a third column as the value of the tenement.

*1/3<sup>rd</sup> must also be taken from the land before adding it to the 2/3<sup>rd</sup> of the house Value. —*

187. In respect to fixing a value on a garden, belonging to a house in a town, it is to be observed, that according to the Act,—all lands are to be valued as if yielding some kind of agricultural produce,—which includes green crops of all kinds, for feeding cattle, as well as potato, meadow, and grazing ground;—but neither orchards, vegetable gardens, or pleasure gardens, in the immediate vicinity of towns, can be rated as such, they must be valued, as if producing agricultural crops, under the most favourable circumstances.

Gardens to be valued as if producing agricultural crops under the most favourable circumstances.

*General Valuation Office,*

*Dublin, January 1st, 1833.*

**RICHARD GRIFFITH,**  
*Commissioner of Valuation.*

When there is a good earthy soil, there is usually a good subsoil - the soil cannot be kept good, if a bad subsoil is intermixed, unless it is corrected by manure.

The subsoil which is very good in some places would prove very bad in others. - A stiff clayey subsoil, is very bad under a cold clayey loam, - whereas it would be good under a light soft loam, a friable gravelly loam, or moor. -

No. 1.]

GENERAL

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Return of Progress made between

Names of Parishes.	DATE.
	First Week, ..
	Second Week, ..
	Third Week, ..
	Fourth Week, ..
	Fifth Week, ..

To RICHARD GRIFFITH, Esq. }  
 Commissioner of Valuation. }



## GENERAL VALUATION OF IRELAND.

County of

Barony of

Return of Progress made between the

Day of

and the

Day of

183

Names of Parishes.	DATE.	No. of Days in the Field.	No. of Acres valued, chiefly Arable.	No. of Acres valued, chiefly Mountains.	Total No. of Acres valued.	No. of Days in the Office.	OBSERVATIONS.
	First Week, ..						
	Second Week, ..						
	Third Week, ..						
	Fourth Week, ..						
	Fifth Week, ..						

To RICHARD GRIFFITH, Esq. }  
 Commissioner of Valuation. }

Baronial Valuator.

## GENERAL VALUATION OF IRELAND.

County of

Barony of

Return of the several Payments made between the

Day of

and the

Day of

183

Names of Persons employed.	Nature of Employment.	No. of days	Rate per Week.			Amount of Salary.			Labour.			Postage.			Stationery.			Total Amount.			We the undersigned, have received the Sums placed opposite our Names.
			£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Total, £																					

has come before me, and maketh Oath on the Holy Evangelists, and saith, that he was employed by RICHARD GRIFFITH, Esq. Commissioner of Valuation, as Baronial Valuator in the County of \_\_\_\_\_ during the Month of \_\_\_\_\_ 183 and saith, that the several Payments made by him, amounting in the whole to the Sum of \_\_\_\_\_ as set forth in the above Return, were paid to the Persons therein named, to the amount and for the purposes therein specified, without his having retained or received any per-centage or other deduction from any Person whatever.

Sworn before me, this

Day of

183

} Baronial Valuator.

} J. P. County of

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THE VALUATION OF THE

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