

value of from £700 to £1,000 a year as the lowest limit for such buildings as St. Patrick's Cathedral and Christ Church.

In 1871 Mr. Goschen proposed to abolish exemptions, and in his speech in the House of Commons said :—

“ We propose to take one intelligible and uniform system, and to render every hereditament, corporeal and incorporeal, liable to these burdens, with the exception only of certain kinds of property of the nature of a rent-charge. The effect of these proposals will be that Government property will be rated ; but the rule must be universal. We believe that the claims of Government property to exemption are very considerable, and if claims are set up on behalf of municipal buildings, charities, and the like, it must clearly be understood that it may be necessary for us to reconsider our decision on this point.”

Exemptions still exist in England, and the payment of rates on Government property is still a voluntary act. In practice, however, there are not nearly as many exemptions as in Ireland. Rates are imposed on many hospitals, churches, and other such institutions.

In 1865 a return was made of the property exempted from rates in all Ireland, and the annual rateable value of such exempted property amounted to £348,104. It is now probably nearly £500,000.

In 1863 a similar return was made of all houses, buildings, and lands exempted from rating in the city and county of Dublin. The annual value of exempted property was :—In the city, £58,447 ; in the county, £21,112. The property exempted in the city comprises barracks, gaols, courts, and other public buildings, the value of which, if assessed on the principle I have suggested, would be very much larger than it is at present. A revaluation of the city on this principle, and the abolition of all exemptions, whether total or partial (owing to undervaluation), would go far to relieve many properties in Dublin from a taxation that is felt to be not only heavy but unjust.

VI.—*Causes of Slow Progress of Political Economy.* By Samuel Haughton, Esq. (of Eccles-street).

[Read, 18th February, 1879.]

POLITICAL Economy has not of late made progress in public estimation, nor can it be placed in rank, by its most ardent admirers, as a science of which the laws—it may almost be said any one law—were undoubted or capable of positive proof.

This state of opinion is partly due to the over-estimate of many writers and advocates, who assumed for this science a position of eminence or control over human affairs, which control is not granted by man, without much contest and directing management, to any of the exact sciences, however clear or forcible may be their laws. These writers asserted that this science of mere wealth was to be the master, not the servant, of man—that, wealth was to be the perfection of human attainments, and that other human feelings,

social, political, artistic, etc., were to be guided and controlled by that one master desire of civilized society !

No assumption could be more extravagant or more unjustifiable, even if the hypotheses on which it rests had been clearly sustained by facts and figures. To no science is man slavishly submissive ; he sails his ship almost in teeth of the wind ; he drives a train in motion out of the straight line, and employs a power which ought to burst the boiler, but becomes our slave under proper management. He sends a messenger of death, overcoming for a time the law of gravity, by another explosive force, which is also our slave—but at times asserts its power by slaying our sailors instead of our enemies. Examples might be given *ad nauseam*, but are not required. To say that the laws of wealth should not be interfered with by other laws seems to be about as absurd as to insist that man should not climb heights, nor raise weights, nor pump water, because the laws of gravity were controlled ; nor that the medical man should employ antidotes against poisons. One plain illustration, embracing two laws at least, may be useful. A chimney-pot blown down kills the father of a family ; the survivors claim damages ; the defendant pleads the law of storms, the law of gravity, the Malthusian over-population theory, and the advantage to the community from every death ; the judge admits that he has stated all the laws exactly, but that other laws—humane, social, political, and even an economic law to diminish poor-rates, all demand that the defendant should pay for his fault in not overcoming by the law of good mortar the two strong natural laws of storm and gravity.

Such, as above touched on, are some of the causes why Political Economy has not progressed. But there is another and perhaps more serious fault arising from and to a great extent dependent on the above state of opinion. This is the weakness of many modern economists, who yield and bow down before the odium attached to theories of wealth, because these theories or laws are cold, heartless, and cruel ; and in order to mitigate the bad character given to the science there is an attempt to soften the rigor of the laws of wealth by attaching to them the laws of some similar sciences ; somewhat as if a wise man attempted to redeem the character of a fearful storm which destroyed shipping and towns, by saying that storms are not at all so bad and destructive, because electricity can be chained to send messages round the world. All laws of nature are cold, heartless, and cruel, if not properly bitted and bridled. The mathematician, astronomer, chemist, geologist, and botanist, when eager to square circles, measure distances, weigh proportions, discover age of world, and invent new protoplasm, are by no means anxious about the wealth, health, education, or morals of mankind ; and although the political economist may have more relations with these latter than belongs to the calculation of the sun's distance, yet he should chiefly devote himself to the discovery and proof of the exact laws of wealth, using the sciences nearest to his own, much as the biologist, or physiologist, or naturalist uses the older and more exact sciences to discover new facts or to attempt to prove hypotheses.

If gifted with the knowledge, or ability, or energy to do the work

I would not presume to suggest the following idea to writers, teachers, and students of Political Economy. Assuming that free trade is the economic law most readily accepted as beyond dispute, I ask can it be positively demonstrated? Has it been proved except by the assertion (which proves to most thinkers the absurdity of protection) that if one thing be protected all ought to be; the necessary conclusion being that at last we must come to local protection laws, and that each family must live within itself and by itself.

What the present positive age requires is positive array of facts and figures from all lands and nations (which have made any approximation to free trade), to prove the benefits to wealth from its adoption, in so far as adopted, in commerce, lands, labour, and general trades. The question of duties for revenue, land laws, short hours, etc., licence laws, and other restrictions, should be considered as so many guides of the laws of wealth, just as the various practical workers of the world guide and control various laws of nature by skilful use and application of other laws. The answer to this suggestion may be, that the money profit of free trade in its most extended sense has been demonstrated clearly more than once. My reply would be that strong probability of evidence is accepted by some minds as proof; that we still require more positive proof; and further, that the economic intellects which may feel satisfied with the exactness of the above great law could find other laws to be confirmed by proof, and might thus better occupy their acute minds than by hot discussions on the meanings of words such as cost, value, rent, etc. Rate of wages (included above under free labor) is a branch almost more important than any question of the day. It has never yet been demonstrated beyond doubt that such rate depends on supply and demand, and that legislation for short hours, education of children, and strikes, are without effect one way or other economically, in course of time, although socially good or bad according to the conduct of the moment.

We jokingly accuse our American cousins of wiring storms to us across the Atlantic. Do any of us, even those who dispute the accuracy of the prophets, for a moment pretend that those observers of laws are cold-blooded calculators, who heartlessly announce destruction and misery to men who will not take precautions to fight against the storms, or who are unfortunately so situated as to be unable to defend themselves?

The economist who states that labour and accumulation are laws of wealth, gives the results of long experience. He tells men that if they do not work and save they must either starve or become paupers; and we must not forget that the United Kingdom is the only country where the *right of life* is acknowledged by legislation, and that in no other land is public relief of the poor regarded as one of the chief duties of a state.

It seems to me that this question of poor relief belongs to a branch of science—sociology—of which we still know even less than we do of Political Economy, and of which, probably, the latter ought to have been a follower rather than a leader, and that the laws of society ought to guide and modify the strict laws of wealth according

to the knowledge gained by the scientific investigator, who might possibly be forced to the opinion that the great extension of poor-relief in this kingdom has been necessitated by the continued violation for centuries of the economic laws of free-trade in goods, land, and labour, as well as by the neglect of the law of savingness, which fault all are ready to condemn—especially when eager to cast blame on the poor, who are too often judged or measured by a standard of enlightenment, which is not always enforced with equal sense of justice when considering the faults and follies of the better educated classes.

If the present depressed state of affairs continue much longer we must prepare ourselves to fight over again free-trade against protection. The reciprocity ideas now so prevalent are merely a form of protection, and economists must be ready to combat such fallacies most vigorously, and to assert and to prove the erroneous weakness of treaties of commerce; or boldly and honestly to confess that we have been wrong, and that experience does not sustain theory. There can be no compromise as to the law. If freedom be right the treaties of commerce are mere concessions to erring public opinion; if the latter be right, the amount of protection can only be decided by the predominating influence of different interests on our rulers of the day.

VII.—*Observations on the Intestate Widows Acts, Ireland.* By George H. Smith, B.L., District Registrar, Probate Division, Armagh.

[Read, 6th May, 1879.]

SURPRISE has frequently been expressed at the fact that so little practical result has followed from the passing of the Acts of 36 & 37 Vic. c. 52, and 38 & 39 Vic. c. 27, and that the persons for whose benefit these enactments were introduced and sanctioned have to a very slight extent indeed availed themselves of their provisions. The main purpose sought to be accomplished by these measures—popularly known as the “Intestate Widows Acts”—was to enable the property of individuals in the humblest rank to be placed in train for distribution, at an expense bearing some relation to the financial condition of the parties concerned, and to the extent of the assets to be dealt with; but unhappily this commendable intention has been frustrated by the defects of the provisions of the Acts themselves. As a consequence, the number of cases annually dealt with under these statutes throughout Ireland has never exceeded 26 out of a total of about 400, which, except for the complications involved in the procedure, might have been carried out at small cost to needy and deserving litigants.

Those who introduced these measures (in 1873 and 1875) were no wiser in their generation than the authorities who instituted the Judgment Mortgage Act of 1850, for all alike deemed it unnecessary