

TITHE RENT-CHARGE AVERAGES.

TO THE EDITOR OF THE DUBLIN EVENING MAIL.  
November, 10, 1856.

SIR—As the public mind is now excited on the subject of the averages in the tithe rent-charge, may I request the insertion of a certificate of tithe composition, together with a letter, which I have addressed to the Ecclesiastical Commissioners for Ireland? I enclose my card, and am yours faithfully,  
\_\_\_\_\_, Rector and Vicar of \_\_\_\_\_.

COPY OF TITHE COMPOSITION CERTIFICATE FOR THE PARISH OF \_\_\_\_\_.

"We, the Reverend \_\_\_\_\_, and \_\_\_\_\_, Esq., Commissioners, duly appointed and sworn under, and by virtue of an act made in the fourth year of the reign of King George the Fourth, entitled, 'An Act to provide for the establishing of Composition for Tithes in Ireland for a limited time, to ascertain and fix a true and just composition for all tithes arising, growing, yielded, or payable within the parish of \_\_\_\_\_, in the counties of \_\_\_\_\_, do hereby certify that the true and just amount of composition for all tithes whatever within said parish is \_\_\_\_\_ sterling, British, by the year, of which sum of \_\_\_\_\_ sterling, British, the whole is due and payable to the \_\_\_\_\_ as a composition for the tithes claimable by him as rector and vicar of the said parish.

"And we do further certify that the average price of wheat, &c., &c., &c.

"And that the average price of oats, being the corn principally grown in the county of \_\_\_\_\_, for the period of seven years, ending the first day of November, one thousand eight hundred and twenty-one, is fifteen shillings and two pence farthing per barrel, according to the average prices extracted from the *Dublin Gazette*.

"Dated the 29th day of October, 1827.

\_\_\_\_\_, Commissioners of the Parish of \_\_\_\_\_.

TO THE ECCLESIASTICAL COMMISSIONERS FOR IRELAND.  
Nov. 10, 1856.

SIR—As a clergyman deeply interested in the question of the tithe rent-charge averages, respecting which a suit has been lately carried on, and, as I conceive, an unfair decision come to, I would earnestly call upon the Ecclesiastical Commissioners for Ireland not to suffer the property of the church to suffer loss by any want of effort on their part to set aside the judgment delivered against them and the Archbishop of Tuam at the Westport Quarter Sessions last month.

"If the question be fairly argued before the Queen's Bench, and full evidence brought forward, there can be little doubt as to the result, and, therefore, no expense should be spared on a point of such moment.

"The law, I am aware, does not permit any alteration in the certificate of composition, but it does permit its proper reading and construction, and the following statement of \_\_\_\_\_, surviving Tithe Commissioner for the parish of \_\_\_\_\_, shows, in the clearest possible manner, what that reading and construction should be of my certificate, and, of course, of the certificate for Westport, as both certificates are alike with regard to the averages.

"And it can be clearly shown that 15s. 2½d. was never intended or meant by the Tithe Commissioners, in either case, to be any other than 'Irish Currency,' as the averages would have been absolutely incorrect were this sum of 15s. 2½d. taken as British money.

"K \_\_\_\_\_, Nov. 6, 1856.

"I have no hesitation in saying that the intention of the Commissioners in the \_\_\_\_\_ case was to give the average price of grain from the *Dublin Gazette* in Irish currency, and that the word British was put after the £ on account of the act so recently passed changing the currency to British. The average for the years previous to 1821, it would be hard to have expressed that average in a currency from that in which it was printed in the \_\_\_\_\_.

\_\_\_\_\_, Tithe Commissioner of the Parish of \_\_\_\_\_.

"The words of the certificate, though dated 1827, are these—'According to the average prices extracted from the *Dublin Gazette*;' and you see the period (by act of parliament) of the averages was between 1814 and 1821, the period of Irish currency, so that the insertion in the certificate of the words 'Irish currency' had been, in fact, altogether superfluous!

"Under such circumstances, it appears to me (most respectfully I say it) that a heavy responsibility attaches to the Ecclesiastical Commissioners for Ireland if they fail to maintain, by every means in their power, the property entrusted to their faithful guardianship.

"Amongst the many I have consulted there is not a dissentient opinion as to the reading of the certificate in the sense of 'Irish currency,' and reading it so, saves the unfair reduction of the tithe rent-charge.—I have the honour to be, &c., \_\_\_\_\_ Incumbent of \_\_\_\_\_."

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TITHE COMMUTATION.

SIR—As your readers may feel anxious to know the result of the corn averages for the several years to Christmas last, published by authority in the *London Gazette* of yesterday, viz.:

Wheat	... 6 6	per imperial bushel.
Barley	... 3 8	"
Oats	... 2 7	"

I beg to state for their information that each 1000 of tithe-rent-charge will, for the year 1856, amount to 830.18s. 1½d., which is a little more than 4 per cent. above the last year's value.

The following statement from my "Annual Tithe Commutation Tables" will show the worth of 1000 of tithe-rent-charge for each year since the passing of the Tithe Commutation Act, viz.:

For the year	£	s.	d.
1837	98	13	9½
1838	97	7	11
1839	95	7	9
1840	98	15	0½
1841	102	12	5½
1842	105	8	2½
1843	105	12	2½
1844	104	3	5½
1845	103	17	11½
1846	102	17	8½
1847	99	18	10½
1848	102	1	0
1849	100	3	7½
1850	98	16	10
1851	96	11	4½
1852	93	16	11½
1853	91	13	5½
1854	90	19	5
1855	89	15	8½
1856	93	18	11½
20 years	1972	12	7½

General average for 20 years £98 12 7½

CHARLES M. WILCOX, Actuary,  
University Life Assurance Society,  
25, Suffolk-street, Pall Mall East,  
12th Jan. 1856.

1857—99.13.7½

The following opinions recently obtained from the Right Hon. J. Napier, M.P., and also from one of the law officers of the crown, may prove interesting to some of our readers:—

OPINION OF J. NAPIER, ESQ., Q.C.

I am of opinion that it is not lawful to deduct on account of poor-rate from any fractional part of a pound of tithe rent-charge.

The question is raised on the construction of the 67th section of 1 & 2 Vic. c. 56. The deduction is a matter of positive enactment, and cannot be claimed to any greater extent than the express words of the statute fairly warrant. Under the 74th section, the deductions from each pound of the rent is allowed; but, in addition, a proportional amount "for any less sum than a pound." These latter words are omitted in the 76th section, and I do not find any equivalent expressions. The point of the law is, therefore, whether the sections justify the inference that the decision of the provisions as to fractional parts of a pound, was intended to leave undisturbed the grammatical construction of the words as they stand in this section. This plainly is to confine the deduction to each pound in value, and not to allow it for any less sum.

The course of modern decision is very strongly in favour of a liberal and grammatical construction: I may add, that if it could be held that the reduction were allowable, where the sum is under One Pound, it would follow that the insertion of the express words in the 74th section, and their decision in the 76th were equally nugatory and the same in effect.

JOSPH NAPIER.

OPINION OF ONE OF THE LAW OFFICERS OF THE CROWN.

The landlord has a right to deduct the rate struck, whatever it may be, from each pound which he actually pays the clergyman in May or November; but no right whatsoever to deduct the rate upon the entire tithe-charge from the half-yearly rate.