

# Taxes in England

Mr. W. Allison Davies, the Borough Treasurer of Preston, Lancs., England, has just issued his annual book, showing the rates levied in various English cities and towns, and the "extent to which such rates have been increased or reduced by Municipal undertakings." Such a compilation is indeed valuable not only to municipal men in the Old Country, but in Canada as well, as the following extracts show. . . . For the benefit of those who do not know the system in England, it may be well to state here that the rates, or lo-

cal taxes, are levied on the income of property, or rents. . . . Take, for instance, Preston itself, where the rate is 10s. 7d., which means that for every £1 paid in rent the tenant (who pays the rates direct), has also a rate of 10s. 7d. to meet for the privilege of being a citizen. . . . It will be noted that the average rate works out at 10s. in the £, or 50 per cent. . . . Should the same system prevail in Canada, it would work out approximately 25 per cent.

Rates Levied in Various Cities and Towns in England.  
1918-19.

Name of Town		Census Population, 1911.	Value Rateable	Poor, including Overseers' Ex- penses & Ceme- tery Rtaes.	Police Purposes.	Education.	Free Library.	Boro' or City Rate.	Baths Purposes.	Gen. District or Similar Rate.	Total Rates Levied.	
			£	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	1918-19	1919-20
Country Boroughs:—												
Bath . . . . .	69,173	413,031	1 7½	0 6½	1 4	0 0½	1 1¼	+	4 7	8 7	7 6	
Belfast . . . . .	386,947	1,607,358	1 8¼	(v) 11¼	0 1	0 1¼	1 4¾	0 0¾	3 11¾	8 1	5 9	
Birkenhead . . . . .	130,832	722,000	1 6¾	0 6¼	2 4	0 0¾	0 2¼	0 1¾	3 1½	9 0	7 8	
Birmingham . . . . .	840,202	5,026,517	1 10¼	0 8	3 1¾	0 1¾	2 0	0 2½	2 8½	11 0	9 0	
Blackburn . . . . .	133,052	576,954	1 3½	0 8¼	2 8	0 1	1 11¼	0 1¼	2 3¾	10 0	8 0	
Blackpool . . . . .	60,620	633,403	0 2	0 4¾	1 2¼	0 1	1 5¾	0 0¼	2 3	5 6	5 0	
Bolton . . . . .	18,0885	877,939	1 7¼	0 5	2 0	0 2	2 10¼	0 0¾	2 10¾	9 8	7 8	
Bradford . . . . .	288,505	1,686,438	1 5	0 10	3 3	0 2½	0 11½	0 3¾	3 9¾	10 8	9 0	
Brighton . . . . .	131,250	894,063	2 2½	0 3¾	1 8	0 2½	0 3¾	0 0¾	2 7½	7 4	6 10	
Bristol . . . . .	357,059	1,901,484	1 5¾	0 9	1 10	0 2	0 8	0 0¾	4 0¾	9 8	8 8	
Burnley . . . . .	106,765	455,247	1 1	0 5	2 0½	0 1	1 10½	0 2	3 0½	8 8	6 8	
Cardiff . . . . .	182,280	1,224,143	1 2	0 5½	2 0¾	0 1½	0 10	0 0½	3 5½	8 5	7 10	
Chester . . . . .	39,028	227,424	1 3	0 6	1 10½	0 1	1 8¼	0 2	2 2½	7 7	6 10	
Derby . . . . .	123,410	584,999	1 11¼	0 5½	2 2	0 1½	0 6	0 1½	3 2	8 6	8 0	
Eastbourne . . . . .	52,542	464,929	1 0	0 4	1 0½	0 0½	0 9	0 0½	2 9¾	5 10	5 8	
Grimsby . . . . .	74,659	324,583	2 3½	0 2¼	1 10	0 1	0 10¼	+	4 5	9 4	8 1	
Halifax . . . . .	101,553	492,412	1 4¼	0 6¼	2 8¾	0 1½	0 11	0 1½	5 7½	11 4	10 0	
Huddersfield . . . . .	107,821	604,452	1 0	0 6	2 1½	0 1	0 10½	0 1	4 2	8 6	8 4	
Hull . . . . .	277,991	1,335,493	2 2½	0 9	2 3½	0 1	1 5	0 1	4 6	11 0	9 6	
Leeds . . . . .	452,948	2,269,067	1 8½	0 8¼	2 7½	0 2	0 7¾	0 1¼	5 1½	10 6	9 1	
Leicester . . . . .	227,942	1,157,220	1 10	*	2 3	0 1¾	*	*	5* 9½	9 7	8 2	
Liverpool . . . . .	753,353	5,118,860	2 8 4	1 8 0	2 8 5¾	0 8 1¾	0 8 9½	0 8 1½	4 8 7¾	10 8 8¾	8 8	
Manchester . . . . .	714,385	4,853,370	1 11½	0 5	2 2	0 2	0 11	0 2¾	4 3	9 7	8 5¾	
Merthyl Tydfil . . . . .	80,990	275,243	3 11	0 5¼	3 9¾	0 1	0 6	+	4 2	13 8	10 4½	
Northampton . . . . .	90,064	413,545	1 6	0 5½	2 9½	0 1	0 11	+	3 11¼	9 7	7 7	
Norwich . . . . .	121,478	476,340	3 0	0 7	2 6	0 1	0 8½	0 0½	4 5½	11 3	11 0	
Nottingham . . . . .	259,904	1,297,399	1 10	0 7¼	1 11¾	0 1	+	0 0¾	6 0¾	9 10	8 1	
Oldham . . . . .	147,495	558,418	1 5¾	0 8	2 1	0 2¼	1 0¾	0 4¾	5 1½	10 8	8 8	
Plymouth . . . . .	207,490	1,099,095	1 8 ¾	0 5½	1 8¾	0 0¾	0 6	+	4 3	8* 2½	7 3	
Portsmouth . . . . .	231,141	1,155,720	1 7½	0 5¼	1 6½	0 1	0 9	+	2 9½	7 0	6 8	
Preston . . . . .	117,113	480,266	1 0¾	0 5¾	1 10	0 1¼	0 9¾	0 1	3 1	10 7	8 8	
Rochdale . . . . .	91,428	445,763	1 9	0 5¼	1 9	0 2	2 4	0 2¼	3 9¾	10 9	8 0	
St. Helens . . . . .	96,551	393,617	1 6	0 5¼	3 8½	0 1¾	3 10½	0 1	0 11¼	11 0	7 7	
Salford . . . . .	231,380	1,118,047	2 2¼	0 8	2 4½	0 2	2 0¼	0 2	3 8¾	10 5¾	8 6	
Sheffield . . . . .	459,916	2,124,385	1 8¾	0 7¾	2 4½	0 1¾	0 6¼	0 3¼	4 4¾	10 0	9 3¾	
Southampton . . . . .	119,039	658,650	3 0½	0 5	2 0¾	0 1	0 6¾	0 0¾	3 8¾	9 8 5¾	8 5½	
South Shields . . . . .	108,649	463,294	2 2	0 6¾	1 11½	0 1	+	0 1¼	3 9¼	8 5	7 9	
Stockport . . . . .	125,774	589,630	1 5	0 4¼	1 10½	0 1	1 9¾	0 1	4 1¾	10 7	7 10	
Stoke . . . . .	234,534	848,014	2 3¾	0 5½	2 5½	0 1½	1 5¼	0 2	4 11¼	11 11	9 11½	
Sunderland . . . . .	151,159	712,900	1 11¼	0 9¼	2 4	0 1	0 4	0 1¼	2 8½	8 6	7 8	
Swansea . . . . .	114,63	624,806	1 8¼	0 7	2 7½	0 1¼	1 1½	+	3 3½	9 8	8 7	
Walsall . . . . .	92,130	294,111	2 10	0 9	3 6½	0 0¾	0 11½	0 1	3 10½	11 5	8 7	
Warrington . . . . .	72,166	315,927	1 8¾	0 4	2 1½	0 1¾	0 8½	0 1½	4 11¼	9 4	8 0	
West Ham . . . . .	289,030	1,340,735	2 5½	0 9¾	3 6¾	0 1	1 1	0 1¼	4 8¼	14 0	11 3	
Wigan . . . . .	89,171	347,896	1 2½	0 5½	2 0½	0 2	1 3	0 1	5 4	10 8¾	9 0½	
Wolverhampton . . . . .	95,328	438,937	2 9½	0 5	2 7¼	0 1¼	0 8	0 1¼	5 3½	11 7	9 3	
Ashton-under-Lyne . . . . .												
Chesterfield . . . . .	37,406	160,3033	1 8¼	0 5½	1 11¾	0 1	0 5	+	4 3	10 0	8 5	
Colchester . . . . .	43,452	196,113	1 9½	0 9¼	1 7¾	0 1	0 11¼	+	4 7	10 11	10 0½	
Crewe . . . . .	44,970	174,511	1 0½	+	2 5¼	+	0 5½	+	3 0¾	8 6	7 5	
Eccles . . . . .	41,944	192,139	0 11	0 5	1 11	0 1	0 2 ½	0 2¼	3 3¾	8 6	7 2	
Heywood . . . . .	26,698	121,846	0 11	0 6	1 8	0 1	0	0 1½	3 10½	10 6	9 6	
Hyde . . . . .	33,437	149,220	1 8¾	0 5¼	1 7¼	0 1	0 6	0 3½	3 9½	9 5¾	7 11	
Keighley . . . . .	43,487	212,206	1 2¼	0 5½	1 9	0 1¾	0 4	0 3	3 8¾	9 8	8 4	
Lowestoft . . . . .	33,777	145,156	1 9¼	*	1 11	0 1	0 5	+	4 6	10 6	10 0	
Metropolitan Boroughs:—												
Hammersmith . . . . .	121,603	884,152	1 11¼	0 9¾	2 4	0 0½	0 8¾	0 1¾	1 1¼	8 8	7 10	
Islington . . . . .	27,403	1,803,777	2 1¾	0 10	2 4¼	0 0½	+	0 1¾	1 1¾	8 3	7 10	
Kensington . . . . .	172,317	2,449,540	1 6½	0 9¾	2 4¼	0 0½	+	0 0½	1 10	8 4	6 11½	
Westminster . . . . .	160,61	7,000,813	1 5¾	0 10¾	2 4¼	0 0¼	+	0 0¼	1 0¼	7 8 9¾	6 8 9¾	