

SONNET.

BY GOWAN LEA.

Author of "Sonnet," "Translations from the German," &c. &c.

I heard a strange voice calling unto me;
 Say, did it fall from you ethereal air,
 So wonderfully pure its tone and rare;
 Or was it breathed across the lonely sea?
 Again the same voice sounded full and free—
 "Time" am I called; behold me everywhere:
 For destiny hath given to my care
 The Past, the Present, and the great To Be.
 Go thou unto the bill-top. I will show
 Myself to thee when busy day is done,
 And twilight shadows gather thick below:
 For only to the great Infinite One
 Am I made visible in the noon's pure glow:
 Man seeth me but in the setting sun."

WHAT IS "GRIFFITH'S VALUATION?"

"Griffith's Valuation" is a phrase often heard, but not always understood, in regard to Irish affairs. The tenant farmers of the South and West of Ireland refuse to pay rents above the rate allowed by "Griffith's Valuation." During the great famine year, 1846, a general valuation of Ireland was undertaken solely as a basis of taxation, with one great end in view—uniformity of taxation throughout the Island. There never was an idea at that time of making the valuation a permanent standard of value. The first survey or valuation of land, undertaken by the authority of the British Government, was in 1826. Its object was to give a uniform basis for the assessment of county, and other charges levied by the grand juries.

Sir Richard Griffith had had early experience as a practical farmer in Kildare. He studied in London and Edinburgh the allied sciences of chemistry, geology and mineralogy, and for two years was pupil to a well-known agricultural and professional valuator in the Lothians, where, as in other parts of Scotland, farms are let on the nineteen-years' system. He carefully prepared for the valuations and surveyors a complete set of valuations, founded on those issued by him in 1827. Sir Richard was appointed to carry these instructions out, and he continued at the head of his department until 1863. He did not commence his duties until 1830, and then the system which he adopted fixed the valuation according to the current prices of the day, with reference to the capabilities of the soil, modified by peculiar local circumstances. Under the Poor Law Act separate valuation of tenements for the assessments of poor rates was undertaken, and as these were in the hands chiefly of local valuers inconvenient, and in some cases injustice, was experienced. To remedy these a Tenement Valuation Act was passed in 1846, subsequently merged in the Act now in force—15th and 16th Vic., chap. 63—passed in 1852, under which Act Sir Richard Griffith was appointed Commissioner.

As we have said, the object of the valuation was to secure uniformity in the adjustment of taxation, and had hitherto been irregular, and arranged upon no fixed basis. The nominal value of property was based upon the revenue it was capable of yielding, and was, as in most instances, much below its real value. This was so evident that Sir Richard Griffith's rule to ascertain the correct value of property was to add one-third to his own valuation, "which would give," to use his own words, "very nearly the full rent value of the land under ordinary circumstances." By this it will be seen that the Government actually collected one-third less in taxes than Irish property was really worth. But while the Act of Parliament, based on this valuation, specified that the rent of house-property should be computed under it, it does not appear absolutely clear that it should be taken as a basis for the rental of land. For purposes of taxation, the Act states that the valuation of land "shall be made upon the net value thereof with reference to the average prices of several articles of agricultural produce therein specified." The supposition that the valuation applied to house property rather than to land is strengthened by a subsequent section of the Act which sets forth that "the net annual value of a house means the rent for which one year with another, the same might in its actual state be reasonably expected to let from year to year." No such words are used with respect to land. However, this is a minor point, and one which does not carry much weight; because common justice would demand that if an assessable reduction was made in house property during that period of great distress, it would also apply to farms and small tenant holdings.

The scale of prices fixed by the Act may have been arbitrary, yet they were fixed according to the prices which prevailed when the Act was passed, and they were so only as the groundwork of a uniform valuation. If Griffith's valuation, therefore, had been made with special reference to the adjustment of rent in 1852 it is quite clear that it would be wholly unsafe as a guide to the letting value of the same lands in 1880. Those familiar with dealings in Ireland know that when a farm is let neither landlord nor tenant regulate the valuation as a measure of the rent, or even as a guide to its amount, knowing perfectly well that the valuation had been come at for the purpose of ascertaining the probable amount of poor rate, or other local taxation. In Dublin it is notorious that the valuation of the houses is extremely low, and is no criterion to the *bona-fide* rent. Since 1852 prices have frequently risen, and yet the valuation has remained unaltered—so that the excess

of rent which Sir Richard Griffith had calculated at 33 per cent. may be safely set down as much higher at the present time. For instance: in 1877, when the late Government brought in a bill to authorize a new tenement valuation of Ireland, the increase in the scale of prices over 1852 was: wheat, 33.3 per cent.; oats, 58.6; barley, 51.5; flax, 22.4; butter, \$5.7; beef, 97.2; mutton, \$2.1; and pork, 60.4 per cent.; with other considerations which cannot be overlooked, especially the rise of wages which affects to-day the increased value of all agricultural produce. So that we see there must be still a greater difference in values between the years 1846 and 1880. But even in the former year, according to "Thom's Almanack," the valuation was considerably too low, unequal, and less than that of lands of similar quality in other parts of Ireland which were more recently valued." This brings us to two conclusions:—First, the British Government even in that day (in respect to land valuation, at least) had no desire to press heavily on the Irish tenant. Secondly, it shows us the inconsistency of the Land League.

Supposing that Ireland was an independent nation, would it be likely to frame its tariff upon a value prevailing on commercial articles thirty-four years ago? The absurdity of such reasoning is obvious. And yet the same principle rules in the arrangement of land values as obtains in other things possessing a marketable value. To illustrate the unwillingness of the Irish tenantry to have a rule work both ways, it is stated that the landlord of a property in Carlow received a protest from his tenants refusing to pay any rent exceeding "Griffith's Valuation." When the rents were collected, the tenants were asked if they would stand by the consequences? Each man said he would. Much to their astonishment they were told that in future their rents would be raised twenty per cent., that being the amount they were then paying under the valuation fixed by Sir Richard Griffith. In this case the land had increased in value. Even Mr. Parnell's tenants, until recently, have never been allowed the benefit of that valuation; although Mr. Parnell made a reduction to his tenants of twenty per cent. some time since. His attention having been drawn to the fact, he has lately issued a circular in which he says: "If the statement you have been receiving up to the present did not reduce your cash payments to the Poor Law valuations you will be entitled to claim credit at the next payment for any such excess." Should he succeed in his object, Mr. Parnell's concession will be one of the chief obstacles to the successful working of the reform he would carry out, because who knows but that somebody else, in their misapplied zeal for Ireland's good, might not suggest even a lower valuation than Sir Richard Griffith's? Taken as a basis for the payment of rent in 1880, it is simply to destroy all freedom of contract; the freedom of supply and demand, and to defraud the owner of the land of his just revenues, in order to benefit the tiller of the soil.

ALTERATIONS IN THE PRAYER BOOK.

A correspondent writing to the *Church Review* with reference to the document from Queen Elizabeth in Parker's Registers at Lambeth, authorising certain alterations in the lessons and for translating the Prayer Book into Latin, says:—"I submit that this document is of no more legal validity than the famous Advertisement of 1566, which are well known never to have been confirmed by the Crown. The document of 1560-1, which has hitherto passed as being a legal instrument, is equally void of any authority. It purports to be 'letters patent' issued by the Queen, under the Great Seal, to her Commissioners. Now I contend that it is nothing of the kind: 1. There is no enrolment on the Patent Rolls of any such instrument. 2. It purports to be given under the Queen's signet, thereby implying that it is a 'Signet Bill' directed to the Keeper of the Privy Seal, to prepare a privy seal for letters patent to issue. There is no such document on the file of the Signet Bills, nor is there any such record on the Privy Seal file. 3. It purports to bear the sign manual of the Queen, but none such is to be found on the Chancery file of signed bills by Elizabeth in the third year of her reign. The truth is, the document does not exist anywhere in the Public Record Office, but in what is called the State Paper Department. There, in Vol. XVI. of the Domestic Papers of Elizabeth, this precious record is to be found on a half sheet of foolscap. It is dated January 12, 1560-1, not January 22, as in Archbishop Parker's registers. The instrument is very short, and does not contain the whole of the matter as set out in the registers. The additions are on another sheet, in the handwriting of Cecil, and were evidently made after the Queen had signed the first sheet, if she ever did sign it. It remains but for me to add that the State Paper Office records are not in the legal custody of the Master of the Rolls, though in the Public Record Office. They are in the custody of the Secretary of the State for the time being; and many of them have been in private hands prior to their present place of deposit."

MRS. SCHLIEMANN helps her husband in all his scientific labours, superintending excavations under his direction and bravely disregarding sun and dust. She wears while engaged in this work a plain, trim dress and jacket, and carries a stout umbrella.

FOOT NOTES.

EXPENSIVE PHOTOGRAPHS.—One would have thought there were already photographs in plenty, and to spare, of Mlle. Sara Bernhardt, but it seems that Zarony, of New York, has offered no less than \$1,500 if the talented actress will permit him the sole right of taking portraits during her brief stay in that city. A large number of cartes and cabinets will have to be sold before a profit of 300l. can be made. The largest sum ever paid in England for a portrait negative is still, we believe, that given by Messrs. Marion & Co., for a cabinet picture of the Prince of Wales in Masonic dress. It was purchased for \$57, and in this case the negative was not new, but had been extensively printed from. An equestrian portrait of the late Emperor of the French was only valued at 300 francs, on the occasion of a recent lawsuit, while two little negatives taken by an itinerant photographer at St. Germain, of Thiers, the day before that state-man's death, were sold for 3,000 francs, or 120l.

JOHN'S MORNING LECTURE.—John W.—was the bellman of a certain village not far from Glasgow, and not over sober in his habits. One Saturday evening he happened to get rather much of the barley-bree, and left his house early next morning, to be out of the road of Bell, his wife, "whose tongue," he said, "ne'er lay still, but was aye wag, wagging." Bell gave him only a short scree on Saturday evening, deferring her long lecture till the next morning; but, behold, when she awoke, John was gone! However, she quickly put on her clothes, and went straight to the steeple, where she found John; it being his constant place of resort on Sunday mornings. John heard her lecture with patience for some time, but seeing there would be no end of her clattering, commenced ringing the bell with such a tremendous fury that it put the whole village in an uproar. A great concourse of the villagers having come to the church, whence the sound proceeded, asked John how he had rung the bell so loud and so early. "To tell ye the truth," said John, "I tried if the tongue of the kirk bell would drown the sound of the lang tongue o' my ain Bell; besides, I thought that some o' ye would like to hear a morning lecture."

THE WORKING HOURS OF LIFE.—Suppose that a man throw away in every year fifty-two days for Sundays, thirteen days for illness, vacations, and interruptions; and suppose that for forty-five consecutive years he works three hundred days a year—a very large average—that would give a man, in the mature part of life, 13,500 days. If you please, there isn't any doubt about that. Supposing that a man have health and industry enough to work ten hours in each of these 13,500 days, he will have 135,000 working hours. A man who is forty, however, has but 90,000 hours left; a man who is sixty has so few hours left that I don't want to shock you by mentioning their number. Calculate for yourselves how much time is left you. At the end of 135,000 hours the mature working portion of a life is ended, and there is no doubt this proposition. Positively, the pulpit knows something on this point. Time moves in a straight line, never in a circle. We say Tuesday comes back to Tuesday, Wednesday to Wednesday, January to January. The name comes back to the name, but not the thing to the thing. In no circle goes time, but in a straight line, an eagle's flight, forth and right on. The trees stay, but the leaves fall; and you and I are leaves, not trees.

A DUMFRIES TERRIER.—The *Dumfries Standard* furnishes us with the following story.—A family recently left Dumfries for a fortnight's holiday, and the servant took with her their little dog while she went to stay with her friends in Annan. He remained with her in Annan till that day week, going out and in, when she took him with her to Langholm by a very circuitous route. They went by train to Kirkpatrick-Fleming, then walked to Chapelknowe, where a friend drove them to Gilknochie station, and they arrived by train at Langholm when it was quite dark. The next day, after enjoying a good dinner, the little fellow disappeared a few minutes before two o'clock, and turned up in Annan at her father's house precisely at five, so tired that he showed no inclination to ramble any more, at least for that day. The dog is half-terrier, and was brought from Langholm when only a few weeks old. He has never been there or in Annan since, except on this occasion. The distance between the two places is eighteen miles by the shortest road, so that while engaged in ferreting out his way back, he must at the same time have gone at the rate of six miles an hour. Such an instance of canine sagacity is by no means rare, but it is certainly very astonishing and well fitted to read a lesson of humility to man with all his boasted pride of intellect and of reason.

A REPROOF FROM WASHINGTON.—One day during the American Revolution an officer, not dressed in uniform, was passing on horseback by some military works that were being repaired by a small squad of soldiers, and he found the leader of the party merely standing by and looking on at the operations, which were being carried on with difficulty, owing to the small number of the men. The officer seeing the state of affairs, and that assistance was much needed, inquired of the man why he did not render a little aid instead of only standing idle. The latter in astonishment turned round, it is said, "with all the pomp of an emperor," and

replied, "sir, I am a corporal!" "You are, are you?" said the officer; "I did not know that;" and raising his hat in solemn mockery he continued, "I ask your pardon, Mr. Corporal." He then dismounted from his horse, threw off his coat, and not until he was tired out with sheer hard work did the stranger cease to render his assistance to the squad; and then, turning to the corporal, he said to him, "Mr. Corporal, when you have such another job as this, and have not men enough, send for George Washington, and he will come and help you a second time." And, to the utter amazement of the poor corporal, he found that the unknown officer who had addressed him was indeed no other than his own Commander-in-Chief.

HOTEL PONTALBA.—The house-warming of the Rotaschills in their magnificent new residence, the Hotel Pontalba, in the Rue St. Honoré, will be attended by a general gathering of the family, every member of which within reach is convoked for the occasion. The Hotel Pontalba has a strange history. It once stood in the Faubourg St. Germain, and was the property of a rich creole lady of New Orleans, whose property attained at one time to countless millions, from the sudden turn of caprice which had sent the population of New Orleans to the side of the river whereon she had before possessed nothing but a tract of barren marshy land. Her marriage with the Marquis de Pontalba was considered, at the time, the greatest support to the decaying noblesse of the court. M. de Pontalba who was in all things a man of antique and exalted courage, after bearing patiently with the caprice and passion of the lovely, but ill regulated creole—one day, after a terrible scene, in which the marquise had reproached him with his poverty, and reminded him that the superb hotel and all within was her own—he quietly withdrew, and taking his children with him, went to inhabit a small apartment on the fifth floor of the adjoining house, overlooking the gardens of the Hotel Pontalba. He neither deplored nor boasted of the step he had taken, but simply regarded it as an event in his life consequent on others which had gone before. The children, attired in homely garments befitting their father's fortune of 6,000 francs a year, were beheld by the marquise at play in the courtyard of the house they inhabited, and every Sunday at Mass they appeared with the plain straw hats and thick leath boots appropriate to their new condition. In vain did the unhappy marquise sue for forgiveness—in vain did she implore of her husband to relent. With a man of his temperament, no forgetfulness of the reproach was possible, and the anguish of the mother's heart may be imagined, when she resolved to leave at once the neighbourhood. But the hotel, a very marvellous architecture of the richest and most finished kind, could not be left behind, and it was brought stone by stone to the Faubourg St. Honoré, and rebuilt where it now stands, a thing of beauty to delight the eyes of visitors to Paris by its exquisite symmetry and the perfection of its properties.

LITERARY.

EUGENE-MARTIN LABICHE, the dramatist, was received at the French Academy recently as the successor to M. De Sacy.

OLIVER WENDELL HOLMES, JR., the son of the poet-physician, is giving a course of twelve lectures on the Common Law before the Lowell Institute, Boston.

THE dowager Lady Lytton has announced that the new edition of her book, "A Brighter Life," was put forth without her knowledge and under a misapprehension as to her wishes.

R. WORTHINGTON announces for immediate publication, Mr. Scribner's new volume entitled "Studies in Song;" a new edition of "Pompeii: its Remains and Re-discovery;" and "Pictures and Painters," giving sketches of the lives of the chief artists of the English school, with critical notes on their style and standing.

CHARLES T. LONGDON'S "Reminiscences of a Journalist," which first appeared in the *Tribune*, have been collected in a volume and make a very interesting addition to the chronicles of the time. The author has a word to say about a great many notable persons, and his criticisms are valuable for their sound judgment and insight.

ESTELLE ANNA LEWIS, the author of "Sappho" and other poems, and whose *nom de plume*, Stella, has been known to the earlier as well as the later generations of *Home Journal* readers, died last week in England. Mr. William J. Hopkin, Secretary of the American Legation, attended the funeral as a representative of Minister Lowell, and Mr. Ingram, the biographer of Edgar A. Poe, and other members of the literary world were present. Her remains were deposited in the Catacombs of Kensal Green Cemetery, preparatory to removal to New York, according to the directions of her will.

THE *Times* has apparently cut itself adrift from the good old traditions of British journalism and adopted a profession which, however noble and praiseworthy it may be, is not usually associated with the British press, namely, that of a negotiator of marriages. In a late number of the *Times*, a letter in French is published, addressed to the editors, in which he is asked if he negotiates marriages, and if so, he is requested to state the remuneration expected. As this letter is inserted as news without any comment whatsoever, it may be presumed that the *Times* editor considers the negotiation of marriages part of his professional duties.

NEVER RETURN.

It is said that one out of every four real invalids who go to Denver, Col., to recover health never return to the East or South except as a corpse. The undertakers, next to the hotel-keepers, have the most profitable business. This excessive mortality may be prevented and patients served and cured under the care of friends and loved ones at home, if they will but use Hop Bitters in time. This we know. See another column.