

The Ayrshire Commissioners of Supply.

Local Government in the 18th and 19th Centuries.*

By Thomas Hamilton, M.A.

Author of "Poor Relief in South Ayrshire, 1700-1845."

INTRODUCTION.

The investigation of county local government in Scotland during the 18th and 19th centuries is a very complicated problem on account of the number of unco-ordinated agencies of local government which then existed. "At intervals of time," one writer informs us, "the Crown had set up sheriffships, royal burghs, justices of the peace, commissioners of supply; a baronial origin marks the regalities and baronies, with their dependent 'unfree' burghs; and the Reformed Church had taken a hand in the work through its kirk sessions."¹ These earlier agencies were further increased by the establishment, during the 19th century, of such important local government units as Parochial Boards and School Boards. The fact that any one duty was, as a rule, shared sometimes by even more than two agencies adds to the investigator's difficulties. We find this divided responsibility in poor relief administration where heritors, kirk session, justices of the peace, presbytery and Commissioners of Supply all played some part; it is found also in the field of education where heritors, the Church and the Commissioners of Supply shared in the work. Similarly the Commissioners of Supply themselves were associated with various other agencies: with the justices of the peace regarding roads, with the freeholders regarding rogue money, with the Church regarding education, and with the Lord Lieutenant regarding military matters. To furnish a complete picture, therefore, of local government in any one county, and to elucidate clearly the inter-relations of the different agencies, the records of all the agencies would require examination. Despite the consultations which must have been necessary between one agency and another, no reference to friction has been found in the records which the writer has examined; no doubt one factor which contributed to the harmonious working of a complicated system was the fact that many individuals were members of more than one agency.

* The Author has pleasure in acknowledging his thanks to Mr. Thomas Pate, Clerk to Ayr County Council, who kindly granted him access to the Minute Book of the Ayrshire Commissioners of Supply. Altogether there are eleven Minute Books extant, and they cover the period 1713-1879, with two gaps 1758-1774 and 1807-1812. The Author is also grateful to Mr. J. E. Shaw, former Clerk to Ayr County Council, who read the proof sheets and offered useful suggestions.

(1) R. S. Rait and G. S. Pryde, "*Scotland*," p. 180.

Although Commissioners of Supply had been appointed prior to 1667 for the purpose of raising taxation, it was in that year that they received statutory recognition when certain important landowners were appointed for each shire.² We learn from the Act of 1667 that 13 Commissioners³ were appointed for Ayrshire, but that number rapidly increased until at certain important meetings during the 18th century as many as 70 Commissioners were present. Landowners who acted as Commissioners did so in virtue of having their names inserted in the annual Act of Supply, and this practice continued until an Act of 1798 stated that the Commissioners of 1797 should remain in office, "additions being made from time to time to fill vacancies."⁴ According to the Act of 1798, however, no person could be a Commissioner of Supply who was not "enfeoffed of £100 Scots per annum real rent in the county where he lives." Nomination was completely dispensed with in 1856, when it was enacted that all proprietors of lands and heritages of a yearly value of not less than £100 could act as Commissioners. Where the yearly value was at least £400, the heir apparent of a proprietor was also qualified to act as a Commissioner of Supply.

As we pursue the results of our enquiry into the functions of the Ayrshire Commissioners of Supply we shall find that their duties extended so rapidly, particularly during the 19th century, that a stage was reached when a complete reorganisation of county local government became necessary. And discontent with a system which recognised only property as a qualification for playing a part in local government added to the need for change. In reviewing the Commissioners' responsibilities one should not be unmindful of the fundamental developments which were taking place in Ayrshire during the period of our enquiry—changes in number and distribution of population, in social habits, in education, in industrial organisation and in transport. These changes, as they developed, created new problems which are in many ways related to the expansion of the Commissioners' responsibilities. The Commissioners overcame their increasing responsibilities by appointing committees to which were remitted functions like finance, bridge repair, police, court-houses, and lunacy; but the work of these committees was carefully examined at the annual meeting of the Commissioners held in April and, when necessary, at a special meeting, so that the Commissioners exercised definite control over all aspects of their work.

Let us now consider the various duties of the Commissioners of Supply.

- (2) J. D. Mackie and G. S. Pryde, "*Local Government in Scotland*," p. 9.
 (3) The Ayrshire Commissioners were:—James, Earl of Lowdon; William, Earl of Kilmarnock; Alexander, Lord Montgomerie; John, Lord Barganie; William, Lord Cochrane; Alexander, Lord Montgomerie; John, Lord Barganie; William, Lord Cochrane; William, Mr. of Cochrane, Colmonell; James Montgomerie of Colfield; Sir John Cochrane of Ochiltree; Sir Thomas Wallace of Craigiewallace; Mr. John Cunningham of Lambrughtoun, advocate; David Boyle of Kelburn; John Mure of Auchindrein; and Alexander Fergusson of Kilkerran, Elder. A.P.S., VII. p. 544.
 (4) S. H. Turner, "*Local Taxation in Scotland*," p. 212.

TAXATION.

Until the 16th century the rule that "the king can, and ought to, live, without any oppression of his people, upon the crown revenues—cane, customs, forests, offices, and all his other emoluments, the lands which he holds in demense and other lands appertaining to him," was the general principle which determined the attitude of the Scottish Parliament to taxation,⁵ and to ensure that income from crown property would not be lessened by its alienation, on more than one occasion Parliament enacted that there should be no alienation without its consent. But despite these efforts to prevent any diminution of the royal income, it became apparent during the 16th century that income from crown property and other sources would have to be augmented. Professor Rait informs us that by 1603 income from crown property and customs equalled only about a third of the national income, and that £36,000 of the remaining income was derived from the land tax.⁶ It was the assessment and collection of this tax which was the original responsibility of the Commissioners of Supply. Unfortunately we have no record of the manner in which the Ayrshire Commissioners executed their duties prior to 1713, the year of the first extant minute of their meetings, but we find, however, throughout the years of the earliest minute book (1713-1755), and in fact until 1836, that procedure regarding the collection of the land tax remained practically constant. During the period of the first minute book, arrangements were made for collecting the land tax at meetings held annually, either in April, May or June; but by 1780 these meetings came to be held regularly on the 30th of April of each year, and remained so until 1889, when county councils were established. The sheriff or the sheriff depute was always present; but, except for intimating the details of the annual Act for "laying on the land tax," he took no part in the proceedings. The convener, the clerk to the Commissioners and the collector of the land tax were appointed annually, but it was customary for the same officials to hold office for several years, and frequently the offices of clerk and collector were held by the same person. A small annual payment was made to both clerk and collector for their services. For many years this payment was rated at 2/8 Scots in the case of the collector, and at 6d in the case of the Clerk, on every £100 Scots of valuation. The land tax was collected quarterly, intimation of the place and time of payment being made at the parish churches, and the money collected was forwarded to the Barons of Exchequer, Edinburgh.

The tax payable was based upon a valuation prepared, and occasionally revised, during the latter half of the 17th century; and it was this valuation which is referred to in the minute books

(5) R. S. Rait, "*The Parliaments of Scotland*," p. 480.

(6) Ibid. p. 489.

as "valued rent." But the valuation thus prepared remained unchanged after the late 17th century, and it therefore became more and more inequitable as, in course of time, land values altered.⁷ It was not one of the Commissioners' functions to alter the valued rent of any particular area of land, but, when estates were sold, and perhaps sub-divided, the valued rent of the whole estate had to be re-allocated among the new owners, the sum total of the sub-divided valuation always being equal to the original valued rent of the whole area or estate concerned. The sub-division and re-allocation of valued rent—or disjunctions as the minute books designate the process—was an important function of the Commissioners of Supply. It was a complicated process involving evidence, sometimes written, but more often oral and on oath, of the tax payable in previous years by the various sections into which the estate was to be divided. According to modern standards the total amount of tax paid for any one year was small indeed. By the Treaty of Union, 1707, Scotland's contribution was fixed at £48,000 sterling yearly when the rate in England was 4/- in the pound, "and so on pro rata."⁸

Little information is available in the minute books relating to the Ayrshire valuation roll on which the land tax was levied,⁹ but we learn, for instance, from a minute of 1728¹⁰ that a small committee was then appointed to examine the valuation roll of the shire; and again on 6th June, 1729, and also on 9th June, 1730, we find similar entries in the minute book. Unfortunately the results of these examinations are not detailed in the records. In 1744 it is stated that no proper "authentic valuation roll" was available, and that the method by which the cess or land tax was apportioned was not fully known. It would appear, however, that a complete roll existed at least in 1759, for we know that the roll was revised in 1797 in the light of changes in ownership effected since 1759. The revised roll was approved by the Commissioners on 30th April, 1798, but it was not until exactly five years later that a certified copy was forwarded to the Barons of Exchequer. A further revision of the roll was effected in 1815, when the Clerk of Supply received £25 for his services.

Towards the end of the 18th century an important Act was passed which made the land tax perpetual,¹¹ but provision was made for the redemption of the tax, the redemption price fluctuating according to the current price of 3% Bank Annuities.¹² As

(7) Turner, *op. cit.* p. 36.

(8) R. S. Rait and G. S. Pryde, "*Scotland*," p. 169.

(9) The rate of assessment throughout the 18th century varied only within narrow limits, the usual rate being £1 1/- Scots on each £100 Scots of valued rent, payable at each of the four terms of 1st June, 1st September, 1st December and 1st March.

(10) Commissioners of Supply Minute (hereafter C. of S.M.), 18th June, 1728.

(11) 38 Geo. III. c. 60.

(12) When Bank Annuities were quoted at £60 to £61 the price payable to redeem £10 of tax was £222 5s 10d, the redemption price increasing proportionately as the price of Bank Annuities increased.

business arising from the purchase and sale of the land tax did not rest with the Commissioners of Supply, this Act tended to diminish rather than to increase the Commissioners' duties. Collection procedure remained as prior to 1798.¹³

To facilitate the collection of the tax, and in accordance with authority given by an Act of 1812¹⁴ the Ayrshire Commissioners divided their county into three districts, each having a sub-collector. Until this date the same person was usually both collector and clerk to the Commissioners, but the Act of 1812 required that the offices of clerk and of collector should be held by different persons. It was not, however, until 1819 that this section of the Act was made operative in Ayrshire, when Hamilton Boswell became principal collector of duties and taxes, and David Shaw, writer in Ayr, became clerk of supply. In 1836 an important change was effected when the appointment of the collector became the responsibility of the Lords of the Treasury.¹⁵ The Ayrshire Commissioners did not willingly acquiesce in this limitation of their powers, and, when they met on 3rd November, 1835, they passed the following resolution: "The Commissioners of Supply of Ayrshire have learned with extreme surprise that an Act of Parliament has lately passed the legislature whereby the Commissioners of Supply in Scotland are deprived of the privilege which they have possessed from time immemorial of selecting and appointing the Collector of Cess and Assessed Taxes in their respective Counties, and that this innovation has been carried through without any explanation whatever to the Counties of Scotland and without any explanation on the part of His Majesty's Ministers, or reasons assigned by them in their place in Parliament." After 1837, the Commissioners continued to fix the rate of assessment, but this became purely formal for the rate remained £16 4/- Scots on every £100 Scots of valued rent, and they continued to decide any question relating to the division and allocation of the old valued rent of lands.

Taxation responsibilities of the Commissioners of Supply were not, however, confined to the collection of the land tax; as the 18th century advanced, duties relating to new methods of taxation were assigned to them. These new taxes came, in course of time, to be classified as "assessed taxes;" but, unfortunately, the information found in the records of the Commissioners of Supply regarding them is most fragmentary. One does, however, find glimpses at least of how the Commissioners implemented their increasing responsibilities.

(13) According to the Budget statement of 6th April, 1949, the present Government intends making redemption compulsory when a property first changes hands on sale or death after 1st April, 1950. 60% of the tax, presumably the figure for Great Britain, the statement informs us, has already been redeemed. "*Glasgow Herald*," 7th April, 1949.

(14) 52 Geo., III. c. 95.

(15) 5 and 6 William IV. c. 64.

First in importance was the window tax. This tax, which was introduced into England in 1696¹⁶ was extended to Scotland in 1711,¹⁷ when a graduated tax was levied on houses having at least twenty windows. As the Ayrshire records are not extant for this period, we do not know what action was taken by the Commissioners, but at least we learn from the minutes that after a later Act was passed¹⁸ the Commissioners loyally took steps to discharge their new duties e.g. the county was divided into districts and assessors were appointed to prepare lists of houses along with the inhabitants' names, and to furnish also a note of the number of windows chargeable, and the rate and duty payable in each case.

The window tax, which was not repealed until 1851, was never a popular tax on account, no doubt, of the visits of assessors and their inquisitorial methods, and it had the detrimental effect of limiting the number of windows in houses. One writer says, for instance, "In Edinburgh a whole row of houses had been built without a single window in the bedroom storey of any house."¹⁹

Other taxes, like the tax on inhabited houses, the tax on people keeping carriages, and the tax on horses kept and used 'for the saddle' (1784), and extended in 1795 to horses used for agriculture, came within the province of the Commissioners of Supply. The collection of these taxes must have required very considerable labour by the collector of the land tax, and we find, on more than one occasion, that he protested against the inadequacy of his remuneration. The collector of 1796 complained that he received only 3d in the pound commission, which he considered totally insufficient.

It was usual for the collector to prepare a statement of the assessed taxes for the consideration of the Commissioners at their April meeting, and, although detailed statements are not furnished in the minute books, evidence shows that the Commissioners were conscientious in their duties. When arrears in 1789 were reported to be considerable, it was decided that "quartering parties" would be sent out if payment were not made within fourteen days; and again in 1805 it was decided, when further complaints were made concerning arrears, that "regular payments of these taxes ought to be strictly enforced." Examples of similar action could be quoted to illustrate that the Commissioners of Supply faithfully discharged their duties relating to the assessed taxes until 1836 when the Lords of the Treasury became responsible for their collection.²⁰

(16) 7 and 8 William III. c. 18.

(17) 8 Anne. c. 4.

(18) 20 George III. c. 3.

(19) S. Dowell, "History of Taxation and Taxes in England," Vol. III. p. 203.

(20) 3 and 4 William IV. c. 64.

ROADS AND BRIDGES.

Responsibilities regarding road and bridge making were assigned by various Acts to the Commissioners of Supply and to the justices of the peace, and here we have an apt example of two agencies being associated, in law at least, in one responsibility. An Act of 1686²¹ required the Commissioners and the justices to meet annually to organise the repair of highways and bridges by forced or statute labour, and an Act of 1719²² enacted that the Commissioners and justices should call the "tenants, cottars and other labouring men" within their respective bounds to work six days annually until the highways were satisfactorily repaired. Despite these requirements—and other Acts contain similar instructions—we find no evidence in the Ayrshire Commissioners' minute books of any such co-operation. However, no doubt, as in Lanarkshire,²³ the justices worked independently of the Commissioners of Supply; but as the Ayrshire justice of the peace records for the 18th century are not extant, it is impossible to formulate a clear picture of the extent to which they implemented their responsibilities. Roads constructed and maintained by forced or statute labour were termed statute labour roads, and, although statute labour gradually came to be commuted for money payments, it was not until the Roads and Bridges Act of 1878 that it was finally abolished.

Other roads were termed "turnpike roads," and they were maintained by trustees, who, by special Acts of Parliament, were, as in the first Turnpike Act—that of 1714—given power "to erect or cause to be erected a gate or gates, turnpike or turnpikes, in or cross any part or parts of the said highways or roads, and to receive and take for every horse with a load the sum of one-sixth of a penny sterling; and for every cart, wagon or sledge passing, laden or unladen, the sum of one half-penny sterling."²⁴ The Commissioners of Supply as such were not concerned with turnpike roads, and the Ayrshire Commissioners do not appear to have co-operated with the justices of the peace. On the other hand, at least once per year, they considered applications from heritors or from road trustees for financial assistance to construct or repair bridges, and no evidence is available to show that the justices participated in these meetings. Money raised by the Commissioners for bridge building and repairing is referred to in the minute books as "bridge money," and, like the land tax, it was levied upon valued rent. Applications for such assistance were invariably considered by the Commissioners at the meeting at which arrangements were made for levying the land tax, and it was at these meetings that the rate of the "bridge money" assessment was decided upon. In Ayrshire, the first

(21) A.P.S., VIII. pp. 590-591.

(22) 5 Geo. I. c. 30.

(23) C. A. Malcolm, "The Minutes of the Justices of the Peace for Lanarkshire," pp. LXVI—LXXII.

(24) Quoted H. Hamilton, "The Industrial Revolution in Scotland," p. 227.

reference to bridge repairing is recorded in minute dated 20th July, 1715, when the Commissioners took into consideration the condition of the bridges of Doon and Barskimming. Small committees were appointed to examine the bridges and to report regarding their condition and the cost of their repair to a later meeting of the Commissioners. On 9th August, 1715, a report was duly submitted, approved, and an assessment agreed upon to defray expenses. Such references became a regular feature of the Commissioners' minutes and the rate of assessment came to be fixed annually at their April meeting.

The number of petitions considered at any one meeting of the Commissioners varied from perhaps three or four to as many as fifteen, but applications for assistance were rarely refused. It was, however, usual to require the fulfilment of certain conditions before assistance was granted; the earliest condition noted in the minute books required that, when bridges were built by means of a grant from the Commissioners of Supply, the contractors should keep them in repair for seven years. In course of time a number of "standing orders," as they were termed, were prepared, which required that all applications should be accompanied by plans and estimates along with a certificate from the trustees of the district where the repair was to be effected certifying the state of the road fund there. No claim would be admitted, it was affirmed, where no debt on the road fund existed. Other conditions required that the bridges must be completed or repaired within three years of a grant being awarded, and that no grant would be paid until the collector of bridge money was assured that a sum equal to the grant had actually been expended.²⁵ These regulations were strictly enforced. In 1822, for instance, a grant was refused because the regulations regarding a certificate from the road trustees had not been complied with,²⁶ and similar action is not infrequently recorded in the minute books.

In this manner, then, "bridge money" responsibilities were discharged by the Commissioners of Supply until 1831, when the Ayrshire County Road Act made important alterations which involved the association of the Commissioners with the road trustees in this work. After this date Commissioners and road trustees met together when the assessment rate was determined, but the road trustees acting alone controlled the disbursement of the fund. Subsequent to this date consideration of business relating to applications and grants for the construction and repair of bridges became the province of the road trustees, who recorded in their minute books all transactions connected therewith; the clerk of the road trustees superseding the clerk of the Commissioners of

Supply in this work. Thus an important function, with which the Commissioners had particularly concerned themselves for over a hundred years, passed out of their province except that, in conjunction with the road trustees, they fixed the rate of assessment.

The Commissioners of Supply continued to be associated with the road trustees in the administration of bridge money until the important Roads and Bridges Act of 1878²⁷ made far-reaching changes in the existing organisation. Without doubt, the time was ripe, if not overdue, for modernising a system which showed, as one writer informs us, "traces of ancient and even feudal notions." Apart from the weaknesses of the existing arrangements, competition from a rapidly developing network of railways must have aroused those in authority to the need for reform. The Act of 1878 swept away once and for all the system of statute labour, which had prevailed for so long, as well as the turnpike trusts which remained, and established for the county, excluding the burghs of over 5,000 inhabitants which had their own organisation, County Road Trustees, who included Commissioners of Supply and road trustees elected by ratepayers of rural parishes and by certain town councils. Here we have for the first time elected representatives, in addition to those qualified to act because of the possession of land, playing some part in road administration. The executive authority became the County Road Board, a body of not more than thirty in number, between one-half and one-third being "elected trustees." Thus the road and bridge organisation remained until 1889 when the powers and duties of the County Road Trustees were transferred to the newly constituted County Councils.²⁸

ROGUE MONEY.

The Disarming Act of 1725²⁹ authorised the freeholders of every shire, county and district in North Britain to assess their respective area annually "for the amount required to defray the charges of apprehending criminals and of subsisting them in prison until prosecution." Money thus expended was termed "Rogue Money," and it was not until 1868 that this term fell into disuse when money required for criminal prosecutions came to be included in the county general assessment.³⁰ Although the Act of 1725 does not associate the Commissioners of Supply with the administration of rogue money, in practice the Commissioners attended the Michaelmas Head Court Meeting, at which the rogue money assessment was fixed, and we shall find, as we pursue our enquiry, that both freeholders and Commissioners of Supply played an important

(25) C. of S.M., 30th April, 1816.

(26) *Ibid.*, 30th April, 1822.

(27) 41 and 42 Vict. c. 51.

(28) Mackie & Pryde, *op. cit.* pp. 23, 24.

(29) 11 Geo. I. c. 26.

(30) 31 and 32 Vict. c. 82.

part in all matters relating to rogue money. Seldom was any business relating to rogue money transacted at Michaelmas Head Court Meetings other than that of fixing the assessment, and rarely was any financial statement submitted by the collector. It was to the Commissioners' meeting, held in April of each year, that a financial statement of rogue money income and expenditure was submitted.

Before 1752 references in the Ayrshire manuscripts to rogue money, or "prosecution money" as it was sometimes termed, are meagre in the extreme; apart from a note such as, "The Commissioners recommend to the committee to sit and settle with the collector the accounts of bridge and prosecution money,"⁽³¹⁾ no indication is furnished regarding the rate of assessment, nor are there details of expenditure. Regularly from 1752, however, the minute of the October meeting of the Commissioners of Supply and freeholders reads, "The freeholders assess the shire in 3/- Scots to be uplifted in December next, and as much in March next out of each £100 Scots of valuation in the Shire to be applied towards defraying of the expense of prosecuting criminals as the law directs." Although Commissioners of Supply and freeholders were present at the October meeting of 1752, it will be observed that the freeholders alone fixed the assessment; but this was not always the case, for frequently the Commissioners and freeholders acting together did this work; the Commissioners, however, never determined the assessment acting alone: this they considered outwith their province. We find, for example in 1778⁽³²⁾ that, when the Commissioners, at the request of the freeholders, reviewed the rogue money assessment, they decided that it was not their province to augment the rate. Similarly, ten years later, when the Commissioners at a meeting held on 24th May, 1787, recommended their accounts committee to urge the freeholders to increase the rogue money assessment, the freeholders themselves at their October meeting, owing to the poor attendance, referred this business to the next April meeting of the Commissioners, but, when the Commissioners did consider this matter,⁽³³⁾ they decided that they had no authority to alter the rogue money assessment. Thus the matter rested until the next meeting of the freeholders when the assessment was increased from 3/- Scots to 6/- Scots on each £100 Scots of valuation.⁽³⁴⁾ The rate remained 6/- until 1795 when it was reduced to 3/- for two years, being then again increased to 6/-.⁽³⁵⁾

Little information is available in the Ayrshire records concerning the items on which rogue money was expended. We learn, however,

(31) C. of S.M., 15th June, 1751.

(32) *Ibid.*, 30th April, 1778.

(33) *Ibid.*, 30th April, 1788.

(34) *Ibid.*, 26th October, 1788.

(35) The income received from Rogue Money assessments was small, being £47 18s 0d sterling when the rate was 3/-, and £95 16s 0d when the rate was 6/-.

that money was disbursed in awarding a very small aliment to prisoners awaiting trial, to fiscals' expenses in prosecuting criminals, and to certain expenses incurred by the sheriff. The manner in which the "aliment per day" to prisoners was fixed illustrates clearly how the duties of local government agencies were not exactly defined, and how a remarkable overlapping of work occurred. In April, 1799, for instance, when the Commissioners of Supply considered that the existing allowance of one penny half-penny per day was totally inadequate for a prisoner's support, they recommended the freeholders to review this problem. The freeholders delayed making a decision owing to the poor attendance at their meeting, but the Commissioners of Supply at their next meeting increased the allowance to four pence. The freeholders appear to have acquiesced in this decision, at least no disapproval is noted in their minutes regarding the increase effected. In April, 1801, the allowance was reduced to threepence, and raised again to fourpence in 1803. "The funds of the rogue money from which the aliment is drawn could well afford the augmentation," the minute informs us. It is curious that the Commissioners of Supply, who were not the assessing authority, should have made these alterations, but no criticism of this action is noted in the minutes of the Michaelmas Head Court meetings.

While it was accepted that the cost of the maintenance of prisoners before trial was a legitimate charge against the rogue money account, the responsibility for their maintenance after trial remained for some years a matter of dispute between the Royal Burgh of Ayr and the county freeholders. A committee, appointed by the freeholders in 1817 to enquire into the practice of other areas, reported that the method of solving the problem at issue varied from area to area. In Edinburgh prisoners were maintained by the crown, the investigating committee informs us; in certain other burghs they were maintained at the expense of the burgh; and in certain counties at the expense of the rogue money. The committee itself believed that maintenance expenses after trial were not a legal charge against the rogue money, but the magistrates at Ayr strongly dissented from this view. The problem was not clarified until 1825, when the Lord Advocate ruled that the responsibility for maintaining prisoners rested with the burghs and that from Whitsunday, 1825, no payment should be made from the rogue money for that purpose.⁽³⁶⁾ We find no further reference to this matter in subsequent minutes.

We have observed that the Disarming Act of 1725⁽³⁷⁾ vested in the freeholders of each county the management of rogue money. This arrangement remained in operation until 1833 when the

(36) C. of S. M., 30th April, 1825.

(37) *Supra.* p. 159.

Representation of the People in Scotland Act,³⁸ transferred this responsibility to the Commissioners of Supply. We find from the local records that the Ayrshire Commissioners commenced their new duties on 30th April, 1833, when they fixed the assessment rate at £16 4/- Scots on each £100 Scots of valued rent. Their collector was authorised to levy the assessment along with the portions of the land tax which were payable in December and in March. Apart from determining the rate of assessment, the Commissioners of Supply had played an important part in the administration of rogue money prior to 1832, for they had regularly at their April meeting most carefully examined rogue money expenditure, so that the Act of 1832 did not effect as great a change in procedure as one might at first suppose.

In the absence of exact scales of fees, the payment of fiscals remained a constant cause of difficulty to the Commissioners of Supply, and when in 1829 the Commissioners did prepare a scale, a year later they questioned their competence to make such regulations; and so, at a meeting held on 30th April, 1830, it was resolved to ask the sheriff to prepare a table of fees. The sheriff, however, was reluctant to act, and it was not until 1837 that accounts were audited according to a table prepared by him. Another cause of vexation to the Commissioners was the complexity of the arrangement of accounts, which is emphasised in the following quotation: "Thus, suppose an assault in any of the towns or villages of the county, and a prosecution for the offence takes place before the sheriff; the district agent states the first part of the proceedings in his accounts, the next part is to be found in that of the sheriff's fiscal, another part in the sheriff clerk's account, and another in the constable's."³⁹ The Commissioners' finance committee considered that all these accounts should be included in the accounts of the sheriff's fiscal, and this recommendation, if acted upon, would have involved an improvement in the existing arrangements. Apart from the method of account-keeping, the increasing expenditure which, for instance, rose from £548 19s 10d in 1834 to £751 13s 1d in 1839, must have caused the Commissioners much concern.

During the period 1845-1878 the main problem confronting the Commissioners continued to relate to duties and rates of payment of the district fiscals. In some ways complications had arisen after the establishment of the county police force, for then it sometimes happened that enquiries regarding offences were made by the fiscals when, in the opinion of the Commissioners, they ought to have been undertaken by the police as part of their normal duties. Having a watchful eye on expenditure, the Commissioners did not

wish enquiries made by the fiscals, which required special payment, when that work could be executed by the police. Difficulties regarding the payment of fiscals remained a problem for the Commissioners; the fiscals desiring payment for actual work done, while the Commissioners favoured payment by salary. Perhaps more as a temporary compromise than as a final solution, new scales of payment were prepared and came into operation in 1862. The temporary nature of the compromise arrived at is illustrated in the fact that a few years later a committee was appointed to enquire into the feasibility of payment by salary, but no solution was reached. Since 1861, however, a small salary, which was intended to cover all claims, except special outlays sanctioned by the finance committee, had been paid to the sheriff's fiscals at Ayr and Kilmarnock.

After 1868 the term "rogue money" passed into desuetude, and expenses previously defrayed from it were charged, with certain other county expenditure, against the county general assessment. But this change did not involve any alteration in administration, the Commissioners continuing, as previously, to examine at their April meeting expenditure incurred by the various district fiscals along with certain incidental expenditure involved in connection with the justice of the peace courts. For the year ending 30th April, 1878, the total expenses thus incurred amounted to £2076 18s 3½d from which was deducted £1177 0s 4d being the amount received from fines, leaving a balance of £899 17s 11½d to be defrayed from local taxation.

POLICE.

Adequately organised county police forces are of much more recent origin than is generally supposed. The burgh police, one writer informs us, "had been created specifically and deliberately" in 1833,⁴⁰ but it was not until fifteen years later that the establishment of a county police force became a legal obligation of the Commissioners of Supply. It is true that by an Act of 1839 Commissioners of Supply were authorised to levy an assessment to finance the establishment of a police force, but all counties did not take advantage of the authority so conferred upon them.

Prior to the Act of 1839 the administration of county police work rested with the justices of the peace, but the system was ineffective. According to an investigator of the Lanarkshire justices of the peace Records, constables were appointed by the justices at their quarter sessions, two being appointed from each parish, but the constables so appointed were required to serve only for a period of six months. The office was not always readily accepted, and for

(38) 2 and 3 William IV. c. 65.
(39) C. of S.M., 30th April, 1836.

(40) Mackie & Pryde, *op. cit.* p. 20.

that reason the justices had authority to fine or imprison those who declined appointment.⁴¹ In many instances it was only with reluctance that appointments were accepted, and acceptance did not always mean a ready enforcement of the law.⁴²

We learn from the records of the Ayrshire Commissioners that in 1830 a Head Constable and three constables were appointed, the constables being assigned to Girvan, Newmilns and Beith. These constables would appear to be the first policemen appointed in Ayrshire on a full-time basis. Unfortunately the officers appointed to Girvan and Newmilns were soon discharged for their inefficiency; but, at the Commissioners' meeting at which this decision was made, the advantage of having a constable at Beith was noted. This constable remained in office until 1841, when, in view of the important Act of 1839,⁴³ definite steps were taken to form at least the nucleus of a county police force. It has been noted that the freeholders had been authorised in 1725 to levy an assessment to defray the expenses of prosecuting and maintaining criminals. Now the Commissioners, who had since 1832 assumed the freeholders' responsibilities regarding rogue money, were authorised by this new Act, "if they shall so determine," to levy an additional assessment for establishing and maintaining an efficient police force. This Act, which was to inaugurate important developments in county police administration, was considered by the Ayrshire Commissioners on 5th April, 1839, when a committee, under the convenership of Sir C. D. Fergusson, was appointed to investigate the expediency of adopting its provisions. This Committee's recommendation that a county police force should be established, and that the sum of £540 should be the initial "additional assessment" for that purpose, was adopted.⁴⁴ Considerable delay occurred, however, before the assessment was levied, for the committee appointed to implement the decisions of the meeting of the 26th June considered the sum voted quite inadequate and declined to act.⁴⁵ The matter was not finally settled until the April meeting of 1841⁴⁶ when the motion of Sir Charles D. Fergusson that the additional assessment be increased to £1,000 was approved by forty eight votes to seventeen.⁴⁷ The 1839 Act

(41) C. A. Malcolm, "The Minutes of the Justices of the Peace for Lanarkshire," pp. XIV-XV.

(42) To furnish a complete picture of the police system which existed in Ayrshire prior to 1839, one would have to consult the records of the Ayrshire justices of the peace in conjunction with the records of the Commissioners of Supply, but the former records for Ayrshire are not extant prior to 1895.

(43) 2 and 3 Vict. c. 65. This Act was rather curiously named an "Act to amend the mode of assessing the Rogue Money in Scotland and to extend the purposes of such Assessment."

(44) C. of S.M., 26th June, 1840.

(45) Ibid., 4th August, 1840.

(46) Ibid., 30th April, 1841.

(47) The assessment was levied in terms of the Prison Act, 2 and 3 Vict. c. 42, upon all property detailed in the valuation books of the county according to valued rent, and also upon the annual value of houses and lands not so included. Here we have, therefore, an important broadening of the basis of rating. Further changes were made in the method of assessment in 1846 and, finally, after the passing of the Valuation Act of 1854, police, rogue money, and prison assessments were levied on all lands and heritages according to their annual value as entered in the valuation roll in terms of this Act.

was not, therefore, brought into operation in Ayrshire without opposition. Eventually a committee, charged with the important duty of appointing a Superintendent of Police, was appointed, with Sir Charles again as convener. In October, 1841, this committee,⁴⁸ reported that William Thomson of Edinburgh had been appointed Ayrshire's first Superintendent of Police at a salary of £160 per annum with, in addition, an allowance of £40 for a horse. The Superintendent, for his part, was authorised to engage fourteen constables at wages ranging from 14/6 to 17/- per week with, in their case, a grant to cover the cost of a coat, a greatcoat and a hat annually. Thus Ayrshire now possessed—small in number though it was—its first county police force, and we find in the report of the Police Committee, submitted to the Commissioners in 1842, that the institution of the new police force had resulted in a marked decrease in vagrancy.⁴⁹

From 1841 to 1857, when it became obligatory for the Commissioners of Supply in all counties to establish police forces, the development of the Ayrshire force, along with the provision of cells and station houses, made rapid progress so that Ayrshire must have been favourably placed when, by the Act of 1857,⁵⁰ further progress was demanded. An important innovation of this Act was that financial assistance in the form of a grant equal to one-quarter, later (1874) increased to one-half, of the annual cost of maintaining the new forces in both county and town, was to be defrayed by the state. Yet grants, in their initial year of payment and even later, were not accepted by certain burghs which considered them an invasion of their ancient privileges⁵¹ but this attitude was not long maintained. Grants were payable only when the forces concerned were certified efficient by an inspector of the Home Department, and in no case was a grant awarded a burgh with a population of less than 5,000. The small burghs were thus compelled, in their own financial interests, and no doubt also in the interest of efficiency, to combine with their county.

When the Ayrshire Commissioners met on 20th October, 1857, to consider the implications of the new Act, they decided that their police force should be increased from its existing strength of 30 men to 60 men and that the chief constable's salary should be increased to £300. In the case of the chief constable's assistants salary rates ranged from £115 per annum for a superintendent to 16/- per week for a third class constable. These substantial increases, both in personnel and in remuneration, were duly approved by the Secretary of State. Rapid progress was made with

(48) C. of S.M., 26th October, 1841.

(49) Ibid., 30th April, 1842.

(50) 20 and 21 Vict. c. 72.

(51) Mackie & Pryde, op-cit. p. 150.

the provision of police stations; from the minute of 30th April, 1858, we learn that a decision was then made to erect new premises in Ayr, west of the Infant School in Charlotte Street, as a Principal Police Station, to include accommodation for a Superintendent and a Sergeant, a guard room for single constables, lock up cells, an office of the Chief Constable, and a store. On 30th April, 1860, it was reported that stations at Ayr, Catrine, Dalry, Irvine and Girvan had been completed at a cost of £4,200. By 1st May, 1871, 15 station-houses were in occupation in the county as well as two temporary stations. And so progress continued until 1878 when the authorised strength of the Ayrshire Force was 120 men and the estimated expenditure for that year £4,014 6s 2d. But planned increases in the force were not easily implemented. The Chief Constable, for instance, reported in 1876 that he found himself unable to maintain the authorised force owing to frequent resignations and to the lack of suitable applicants. The Commissioners, hoping to remedy this unfortunate state of affairs, agreed to the Police Committee's recommendation that certain increases be effected in pay and emoluments.

There is no doubt that the administration of the County Police Force was one of the most important functions of the Ayrshire Commissioners of Supply from 1841, when the County Police Force was established, until 1890 when responsibility for this work passed to the newly constituted Joint Committee of the Commissioners of Supply and the County Council. The development of the Force and the erection of police stations throughout the county must have necessitated planning and organisation on a considerable scale. It is quite clear, from an examination of the minute books, that the Commissioners discharged these important responsibilities with care and thoroughness.

PRISONS.

"In Scotland until a comparatively recent period," one authority informs us, "imprisonment was never awarded as punishment except for a short period."⁵² The old forms of punishment were death or dismemberment, forfeiture of civil rights and banishment; imprisonment was rather a method of detaining an accused until trial, yet in some cases the maintenance of a person in prison was a very serious obligation. If a debtor, for instance, was apprehended, committed to the burgh goal, and later escaped, the magistrates of the burgh, as its representatives, became liable for his debts out of the patrimony of the town.⁵³

(52) David Murray, "Early Burgh Organisation in Scotland," vol. II, p. 136.

(53) *Ibid.*, 510-519.

We have observed that the freeholders, and later the Commissioners of Supply, were responsible for the management of rogue money and thus for the prosecution and the maintenance of prisoners before trial, but the erection and upkeep of prisons was the responsibility of the burghs, although sometimes they received voluntary assistance from the counties.⁵⁴ The Ayrshire Commissioners of Supply became associated with the magistrates of the Royal Burgh of Ayr, for instance, in the third decade of the 19th century when, at the request of the magistrates, they appointed annually a committee to co-operate with the jail committee of the burgh of Ayr. The Commissioners agreed to defray one half of the aliment not only of prisoners awaiting trial but also of convicted prisoners, as well as one half of the cost of medical attendance and of the salary or wages of the prison keeper and of his assistants; it being understood that all other expenses relating to the jail would be borne by the town.⁵⁵

During this period of co-operation various reforms were effected in the administration of Ayr prison, and prison accommodation itself was improved, so that perhaps it was unfortunate that the Prison Act of 1839⁵⁶ involved a completely new organisation. According to this Act a County Prison Board, consisting of fourteen persons elected by the Commissioners of Supply, two by each of the burghs of Ayr and Kilmarnock, and one by the burgh of Irvine was established. The sheriff of the county was ex-officio a member of the Board. On 30th April, 1840, Ayrshire's first County Prison Board was constituted, and thereafter, until 1877, it was constituted annually at the April meeting of the Commissioners at which the Board's report for the previous year was considered. It was the responsibility of this Board to impose upon the county⁵⁷ a prison assessment from which was defrayed the cost of prisons managed by the Board, and from which also a contribution, fixed by the General Board of Directors of Prisons for Scotland, was payable as Ayrshire's contribution to the cost of erecting and maintaining the central prison at Perth.

Much additional expenditure was soon to be incurred by the need for increased prison accommodation at Ayr and at Kilmarnock. The Ayrshire Commissioners, at their meeting on 30th April, 1849, considered a report from the County Prison Board which advised

(54) "An Act of 1597 ordered all burghs to provide within three years, at their own expense 'sure' jails for the detention of offenders against both criminal and civil laws." W. M. Mackenzie, "The Scottish Burghs," p. 150. The Ayr prison or tolbooth, which was situated in the Sandgate, was described by an Act of 1816 as being "insecure, confined, damp and ill-adapted for the purpose." A new prison was constructed as the west portion of the County Buildings, the erection of which was completed in 1823. That part of the County Buildings fronting Wellington Square is precisely as erected in 1823.

(55) C. of S.M., 30th April, 1836.

(56) 2 and 3 Vict. c. 42.

(57) The assessment for the whole county was apportioned between the landward part of the county and the burghs of Ayr, Kilmarnock and Irvine upon a basis of population. For method of assessment see above, footnote 47.

that a small prison of fifteen cells should be erected at Kilmarnock, and that Ayr Prison should be enlarged by the addition of 100 cells, the cost of the Kilmarnock project being £2,000 and that of the Ayr one £10,000. According to statute,⁵⁸ it was competent for the total expenditure to be distributed over a period of years, but the approval of the Commissioners of Supply was necessary before the Prison Board's financial plans could be implemented. No difficulty, however, arose for the Commissioners unanimously agreed to the Prison Board's complete project. After the General Board of Directors of Prisons had given their sanction to this scheme for additional prison accommodation⁵⁹ the Commissioners levied an assessment of £1,013 15s 2d on the landward area of the county as the first instalment of its share of the total cost; Ayr contributed £97 15s 7d, Irvine £40 18s 10d, and Kilmarnock £120 5s 0d, making a total of £1272 14s 7d.

The County Prison Board reported further lack of accommodation for males in Ayr Prison in 1875, but this problem did not have to be solved by the County Prison Board in conjunction with the Commissioners of Supply, for by the Prisons (Scotland) Act, 1877, the administration and management of all prisons in Scotland was transferred to the central government. Henceforward all that remained for the Commissioners to do was to appoint visiting committees to the Ayr and Kilmarnock prisons. If the Commissioners' responsibilities were being widened in some directions, here at least they were being relieved of one part of their work. No doubt, as one writer suggests, the change in administration was related to improvements in transport which made it possible to convey prisoners speedily from one part of the country to another. And no doubt the point of view "that greater efficiency would be attained by a few large prisons under the central government than by many small ones under local management"⁶⁰ played some part in bringing about the change in prison management required by the Act of 1877.

MILITARY AFFAIRS.

(a) Defence.

During the period of the Napoleonic wars we find frequent references to defence matters in the minute books of the Commissioners of Supply. This is not surprising, for the fear of invasion, in certain areas of England at least, caused much concern, and this fear had its repercussions in Scotland. The references do not as a rule relate to meetings attended by Commissioners of Supply alone.

(58) 7 and 8 Vict. cap. 34.

(59) C. of S.M., 25th October, 1849.

(60) Mabel Atkinson, "Local Government in Scotland," p. 15.

Before any statutory defence measures were organised in Ayrshire, various voluntary plans were brought into operation, and in these plans freeholders, justices of the peace, heritors, as well as Commissioners of Supply, played a notable part. The meetings to consider such business were usually convened by the Lord Lieutenant of the county.

A typical meeting attended by freeholders, justices of the peace, heritors, and Commissioners of Supply was held on 10th April, 1794, when a decision was made to raise at least two troops of fencible cavalry, and when it was agreed that the financial requirements should be solved by those present assessing themselves at the rate of 6d per £1 Scots of valued rent. But all present did not fulfil their obligations, for we find at a later meeting⁶¹ the complaint made that several persons had not paid their assessments. A further effort to organise defence was made by the Lord Lieutenant, the Earl of Eglinton, a few months later when he and his Deputies decided that a roll should be made of the "respectable inhabitants of the country parishes," who should engage to serve under the Lord Lieutenant "for preserving the internal tranquility of the county and for repelling any foreign invasion." Some years later (1797), when a decision to establish a camp in the vicinity of Ayr for the protection of the Ayrshire coast was made, it was resolved, no doubt in order that the troops so encamped should be at least to some extent mobile, to solicit offers for the use of horses and carts should the need arise. By 24th February, 1797, many offers had been received and the necessary form of obligation signed.⁶²

Such then were some of the purely voluntary efforts made by local persons to assist their county in its period of difficulty, but early in the 19th century statutory obligations regarding defence matters were placed upon the Commissioners of Supply. An Act of 1802⁶³ fixed a certain number as Ayrshire's quota to the Ayrshire Additional Force and, in parishes where the required number of men was not raised, the Commissioners were directed to levy a rate on the defaulting parish which would produce a sum of £20 for every man the parish was short of its quota. On 5th August, 1806, the Ayrshire Force was 46 men under strength, and in consequence the Commissioners of Supply had to assess the area concerned for the

(61) C. of S.M., 24th July, 1794.

(62) The form of obligation reads, "Whereas it has been signified to us that there is a probability of some troops being encamped in the neighbourhood of the Town of Ayr for the protection of that part of the coast; and that it would be of great importance that these troops might be speedily conveyed upon any emergency to whatever point it might be necessary to order them:—We, the undersigned, oblige ourselves upon any alarm requiring immediate transportation of troops to furnish for that purpose the number of Men, Horses and Carts annexed to our several subscriptions without any charge to Government when required by the Lord Lieutenant or his Deputies to do so, it being understood that this obligation for furnishing our Men, Horses and Carts is limited to the County of Ayr, at most to a stage beyond it." C. of S.M., 27th January, 1797.

(63) 42 Geo. III. c. 91.

sum of £920. Soon, however, the Commissioners were relieved of this responsibility for in 1806, by a complete reversal of policy, it was enacted that money paid in fines should be repaid.⁶⁴ Another responsibility of the Commissioners of Supply related to levying an assessment to provide allowances to wives and dependants of men serving in the Ayrshire militia,⁶⁵ and in this work they received assistance from the kirk session treasurers, who disbursed the allowances. For the year ending 30th April, 1805, £1,262 18s 6d was disbursed to families in Ayrshire, and £212 11s 10d to Ayrshire families resident outwith the county. This sphere of the Commissioners' work continued until the termination of the Napoleonic Wars in 1815.

(b) Militia Stores.

From 1815 to 1854 the Commissioners of Supply do not appear to have played any part in military affairs, but in 1854 by the Militia (Scotland) Act⁶⁶ certain responsibilities were assigned to them relating to accommodation for the accoutrements, clothing and stores of the local militia, if the Lord Lieutenant petitioned that the existing accommodation was unsatisfactory. On 8th November, 1854, the Ayrshire Commissioners received intimation from the Earl of Eglinton and Winton emphasising that the existing store attached to the County Buildings was "wholly insufficient" for the increased establishment of the Royal Ayrshire Militia. The Commissioners, however, were reluctant to act in the matter, and, although a committee was appointed with powers to take the necessary steps to fulfil their responsibilities, we find that as late as 1857, the Commissioners decided to petition Parliament, emphasising that the militia was not a local force but a national one, and that the new Act laid "a very undue burden upon heritable property in Scotland."⁶⁷ And so it was not until 1858, when the committee reported that no possibility existed of the Commissioners being relieved of this new responsibility, that effective steps were taken to implement the Act. It was then agreed that ground should be feued at the south-west end of the Barracks Yard at an annual charge of £12 18s 9d, and that house accommodation for two sergeants and a store should be constructed at a cost of £1,270.

In April, 1860, it was reported that this accommodation had been completed and handed over to the Lord Lieutenant, the Commissioners retaining responsibility for the feu duty payable and for repairs. Soon, however, owing to the amalgamation of the Ayrshire and Galloway regiments, additional accommodation was

(64) 46 Geo. III. c. 51.

(65) 43 Geo. III. c. 83.

(66) 17 and 18 Vict. c. 106.

(67) C. of S.M., 30th January, 1857.

required; in 1862 Wigtown agreed to make a contribution of £500 to defray part of the cost of the necessary alterations, provided that a similar sum should be returned in the event of the forces being at a later date separated.

The Military Forces Localisation Act of 1872 empowered counties to transfer buildings used as military stores to the state, and so the Ayrshire Commissioners, doubtless glad to be relieved of one of their many duties, at once opened negotiations with the Secretary of State. On 11th March, 1873, negotiations were completed when the Ayrshire store was sold for £3,300. The money so received was allocated as follows:—The County of Ayr received £2,321 16s 6d (which was spent in effecting improvements to the County Buildings,) the County of Wigtown £500, and the Burghs of Ayr, Irvine and Kilmarnock £190 11s 4d, £67 1s 5d and £200 10s 9d respectively.

EDUCATION.

An important Act of 1696 required the heritors and minister of every parish to "meet and provide a commodious house for a school and settle and modify a salary to a Schoolmaster, which shall not be under One hundred merks, by equal proportions."⁶⁸ This Act empowered the presbyteries, if the heritors failed to fulfil their obligations, to apply to the Commissioners of Supply, who were given authority to appoint a schoolmaster, charging the cost to the heritors. One writer has suggested that the success of the Act of 1696 can be attributed to the power given to the Commissioners "to take the place of a defaulting parish,"⁶⁹ but it is doubtful if the evidence available would substantiate such a general statement. At any rate, we find only two references to education in the records of the Ayrshire Commissioners of Supply—one in 1821 when a schoolmaster was appointed by the Commissioners to Auchinleck Parish School, and the second in 1852, which is noted in the next paragraph. Other investigators, however, have found that in the counties of Angus and of Aberdeen, on various occasions during the 18th century, the Presbyteries appealed to the Commissioners when the heritors defaulted; but these appeals were not always attended with success.⁷⁰

An Act of 1803,⁷¹ which gave further definition to the Commissioners' responsibilities in the field of education, stated that if the heritors and minister did not make an appointment within four

(68) A.P.S. Vol. X. p. 634.

(69) Atkinson, op. cit. p. 248.

(70) See I. J. Simpson, "Education in Aberdeenshire before 1872," pp. 108-109, and J. C. Jessop, "Education in Angus," p. 75.

(71) 43 Geo. III. c. 54.

calendar months from the commencement of a vacancy, the Presbytery should apply to the Commissioners of Supply who had power "jure devoluto" to fill the vacancy. It was in terms of this Act that in 1852 the appointment of a Schoolmaster for the Parish of Kilmarnock was referred by the Presbytery of Irvine to the Ayrshire Commissioners of Supply. When the Commissioners met on the 23rd March, 1852, to consider this matter, they appointed a committee to take the necessary steps to select a properly qualified Schoolmaster for Kilmarnock. On the 30th April the committee's recommendation that Mr. Alexander Smith, Classical Teacher and Rector of Forres Academy, should receive the appointment, was accepted. Thus the Ayrshire Commissioners, on the only two occasions on which appeal was made to them by a Presbytery of their county, loyally fulfilled their legal obligations.

COURT HOUSES.

New responsibilities were assigned to the Commissioners of Supply by the Sheriff Court Houses Act of 1860⁷² which stated that, if representation were made to the government pointing out that the court house accommodation of any county was defective, the Commissioners should effect the alterations which the Secretary of State considered necessary. Shortly after this Act was passed, representation was made that both the Ayr and Kilmarnock court houses required improvement. With this problem in view the Ayrshire Commissioners met on 14th December, 1860, and, after considering a report by Mr. Matheson of the Board of Works on the condition of the court-houses, they appointed a committee to make recommendations regarding improvements.

This committee's original suggestion was that £3,100 should be spent in improving the court-houses in Kilmarnock, but owing to the disapproval of the Treasury, considerable modifications in this plan were made. Eventually the Kilmarnock buildings, which had been erected under special Act obtained by the Commissioners of Police in 1851, were conveyed to the Commissioners of Supply in 1866 at a cost of £2,643 2s 6d, which included the cost of furnishings, repairs and additions. A grant of £1,325 3s 3d was received from the Government leaving £1,317 19s 3d to be paid by the county and burghs.⁷³

In Ayr, conditions were more complicated for the court buildings there were vested in Commissioners of County Buildings named under a local Act of 1816,⁷⁴ and these Commissioners had no

authority, it was ascertained, to transfer the buildings to the Commissioners of Supply except by a special Act of Parliament.⁷⁵ This at one time the Commissioners of County Buildings agreed to do, but after the matter was considered by the Commissioners of Supply this decision was rescinded and the alternative suggestion, made by the Commissioners of Supply, that the necessary improvements in court-house accommodation should be effected in terms of the Act of 1816 was adopted. This plan, although it meant that the whole cost of the alterations would have to be defrayed without any government grant, met with the unanimous approval of the Commissioners of Supply.⁷⁶ It was later agreed to place the Procurator Fiscal and the Sheriff Clerk of Ayr on the same footing as they would have been had the improvements been effected under the Sheriff Court Houses Act by allowing them occupy their offices free of rent and without charge for cleaning, lighting and heating.⁷⁷ With the exception of the special arrangement made regarding the Ayr buildings, the expenditure involved in connection with court house accommodation was defrayed partly by government grant and partly by an assessment levied upon owners of lands and heritages within the burghs of Ayr, Irvine, and Kilmarnock, as well as within the landward part of the county. The assessment was small in amount, the usual rate in Ayrshire being one halfpenny in the pound. After 1870 this assessment was merged in the county general assessment,⁷⁸ and, finally, by the Local Government Act, 1889, the court-houses were transferred to the County Council.

VALUATION.

We have observed the nature of the duties of the Commissioners of Supply in relation to the land tax, and have noted that after 1839, with the passing of the Prison Act, the basis of assessment for certain purposes was widened so that, when the Valuation Act of 1854 was passed, the Commissioners of Supply did not lack experience in valuation problems. It was no doubt the aim of the Valuation Act of 1854⁷⁹ to evolve a uniform system of valuation which would be the basis of assessment for all local rates. This Act provided for the appointment for every county and royal burgh in Scotland of a valuator, whose duty it was to enter on a roll the gross annual value of all lands and heritages. Appeal could be made from the assessor to the valuation committee of the Commissioners of Supply, and finally to the Lands Valuation Appeal Court, which

(75) We are informed by a minute of 7th October, 1862, that the Ayr buildings were erected under the Act of 1816 at a cost of about £20,000 which was raised by an assessment on the County of Ayr and the Royal Burghs of Ayr and Irvine. The buildings were designed to give accommodation for the following officials: the Sheriff, the Sheriff Clerk, the Procurator Fiscal, the Clerk of Supply, the Clerk of Peace, the Commissary Clerk, the Town Clerk, and the Clerk to the Road Trustees.

(76) C. of S.M., 7th October, 1862.

(77) Ibid., 30th April, 1865.

(78) 31 and 32 Vict. c. 82.

(79) 17 and 18 Vict. c. 91.

(72) 23 and 24 Vict. c. 79.

(73) C. of S.M., 30th April, 1866.

(74) 56 Geo. III. c. 19.

consisted of two judges of the Court of Session.⁸⁰ Classes of property like railways, canals, tramways were not valued by a local assessor, but by a functionary entitled the Assessor of Railways and Canals. On 30th April, 1856, the committee appointed to discharge the Commissioners' responsibilities under this important Act, reported that the valuation roll had been prepared at a cost of £1,034 4s 8d. The valuation of the county, excluding royal and parliamentary burghs, was £640,925 19s 5½d, and that of the railway systems £54,526 17s 7d, making a total of £695,452 17s 0½d. After the initial roll had been prepared the cost of preparing subsequent rolls was small, some years no assessment for valuation purposes being levied at all. By 1878 the total valuation of the County had reached the figure of £1,264,759 1s 7d.

CONCLUSION.

We have traced with a limited measure of detail the main administrative functions of the Ayrshire Commissioners of Supply, but this is not an exhaustive study of the Commissioners' responsibilities. Their duties, for instance, under the Contagious Diseases (Animals) Act, the County Voters' Registration Act, and the Lunacy Acts might also have been included in this survey. Within the limits of this article, it has not been possible to refer to the contributions made by outstanding Commissioners to the organisation of local government, or to describe in detail the views of the Commissioners upon contemporary problems. No doubt many striking personalities converged on Ayr for the April meeting of the Commissioners of Supply, which must have been to many in the county a day of great interest and importance. We have frequent glimpses of the more human aspects of these meetings in the recorded views of the Commissioners regarding current happenings, and in the appreciative references they made to the work of their more talented members.

The Commissioners evinced a lively interest in the problems of their day, and the results of their petitions to Parliament would form a study in itself; but it must suffice here to furnish pointers to some of the principal problems on which their views are registered in the minute books. They were entirely antagonistic, for instance, to the Jacobite Rebellion of 1745. At a meeting held on 19th February, 1746, a small deputation was appointed, the minute informs us, "to attend H.R.H. the Duke of Cumberland and in the name of the County to congratulate him upon his arrival in this part of the United Kingdom and on the success he had already had against the Rebels and to assure him of their zeal,

loyalty, and firm affection to the Royal Family and their detestation and abhorrence of such attempts as the present unnatural Rebellion." They supported the Treaty of Union with Ireland of 1801 when, in addressing George III, they took the opportunity "of offering Your Majesty our most sincere and heartfelt congratulations upon the completion of that great and important event—the Union of Great Britain and Ireland,"⁸¹ and they rejoiced with King George III on what they considered was the conclusion of the war against Napoleon. "We hope that the attainment of these Blessings, will not lull us into a treacherous security, but what we have procured by our moderation, by our vigilance we shall preserve—That the blessings we have been enabled to attain, Providence will render permanent. That we shall now cultivate the Arts of Peace with as much assiduity, as we shewed fortitude in sustaining the Toils of War. That harmony and union may prevail in your Kingdom, and prosperity within your Palace, and we pray that Providence may long preserve a life, endeared to the Nation, by every virtue; that it may sweeten it with every comfort, and that neither foreign wars, political commotions nor domestic tumults may disturb the remainder of your life."⁸² As a final example of the Commissioners' manifold interests one may quote their petition in favour of the construction of the Glasgow, Paisley, Kilmarnock and Ayr Railway in the following words, "The Humble Petition of the Commissioners of Supply of the County of Ayr sheweth that your Petitioners feel deeply interested as the Inhabitants of one of the most extensive and flourishing divisions of Scotland in the success of every undertaking which has for its object the improvement and prosperity of North Britain and particularly of that portion of it with which they are more immediately connected. Your Petitioners have learned with much satisfaction that a Bill is authorised to be brought into Parliament for the establishment of a line of Railway leading from Glasgow to the towns of Kilmarnock and Ayr passing through Paisley and Johnstone, and thereby forming a line of the most certain, easy and expeditious communication between the principal towns of manufacture and commerce in Scotland. This measure will, your Petitioners humbly conceive, tend greatly to the improvement of habits of successful industry, and to the encouragement of that spirit of useful and judicious commercial and agricultural enterprise for which the western division of Scotland is already conspicuous."

As long as the main weight of taxation rested on owners of property, progress towards an elected form of local government could hardly be expected, so it is not surprising that when the elective principle was adopted in 1889 important changes in the incidence of taxation were made. It would be erroneous to imagine,

(80) Atkinson, *op. cit.* pp. 320-21.

(81) C. of S.M., 8th January, 1801.

(82) *Ibid.*, 6th July, 1802.

however, that all who paid local taxation prior to 1889 played some part in local government. "Many owners of small properties and feuars in country towns," one writer informs us, "paid county rates without having any representation."⁸³ But there were other factors which emphasised the need for change. With the improved facilities for education since the establishment of School Boards in 1872, and with the expansion of commercial development which brought in its train a new form of wealth, it became clear that the time had arrived when the possession of land could no longer be the one prerequisite of playing a part in county administration. And so the Local Government (Scotland) Act of 1889 swept away the whole basis of the county system which was based upon land ownership, and established County Councils elected triennially by all ratepayers. The new Councils assumed wide responsibilities including many of the powers and duties not only of the Commissioners of Supply, but also of the County Road Trustees and of the Justices of the Peace. The Commissioners of Supply, however, continued to hold office so long as they retained their qualifications, and the county clerk became their clerk. They were required to meet annually at the same place and on the same day as the May meeting of the County Council to elect not more than seven members to the Standing Joint Committee of the County Council and the Commissioners of Supply, not more than seven members also being elected by the County Council. Important functions were assigned to this committee. It became the Police Committee under the Police Act of 1857, and as such administered the police force of the county. It also exercised wide control over capital expenditure, for its authority was required before expenditure could be incurred upon the erection of buildings, the construction and improvement of roads and bridges, and the acquisition of land for any capital work. In this way the Commissioners of Supply retained, through their representation on the Standing Joint Committee, considerable control over county expenditure. By the Local Government (Scotland) Act of 1929⁸⁴ Standing Joint Committees were abolished and with their abolition all duties of the Commissioners of Supply came to an end.

(83) Turner, *op. cit.* p. 239.

(84) 19 and 20 Geo. 5. c. 25.