

Papers of PLV Action Committee

P212

Descriptive Catalogue



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CONTEXT

Administrative History

The Poor Law Valuation (PLV), more commonly known as Griffith's Valuation, was carried out between 1846–64 under the directorship of Sir Richard Griffith. The survey was used to determine the amount of tax payable towards the support of the poor within poor law unions. The criteria employed for the valuation included a commodity price index, proximity to rail and canal transportation, and proximity to market towns. The resulting survey was arranged by barony and civil parish, and is often utilised as a census substitute for records lost in the destruction of the Public Record Office in 1922. The commodity price index used in the valuation quickly became outdated and inaccurate. However, there was no functioning appeal system, meaning that the valuations remained unaltered for well over a century until the PLV case in the early 1980s.

Growing disquiet concerning the use of the PLV system for setting tax liability and eligibility for grants emerged in the 1960s and 70s. The system was actively being employed and expanded to determine rates on agricultural land, health contributions (Health Contributions Act 1978), education grants (Local Authorities Higher Education Grants Acts 1968 and 1978), liability for income tax, widow's pension and social welfare benefits. Several farmers' groups throughout the country began to form in opposition to this situation, with legal opinions being sought in Cork, Leitrim and Wexford. The various groups met and decided to jointly support one test case to be undertaken in Wexford. In November 1980 plenary summonses were served on Wexford County Council and the Attorney General to challenge the constitutionality of the PLV system. The PLV Action Committee was also established under the auspices of Wexford Irish Farmers' Association (IFA) to collect money and supervise a fund to support the five named plaintiffs on the summons (Michael Brennan, Rory Brown, Dermot Clancy, Bernard Deveraux, Nicholas Fitzhenry). Subscriptions to the PLV Action Fund were collected from around the country. The case was a representative action in which the named plaintiffs represented all those who subscribed, with summonses eventually being served on all county councils in which there were active subscribers.

Judgement in the court case was delivered on 23 July 1982, when Justice Barrington declared the PLV system unconstitutional, with an order that all legal costs be recoverable from the State. An unsuccessful appeal to the Supreme Court was taken against the ruling by the State. Also, a relisting of the case was undertaken in 1984 in order to seek clarification on how the Supreme Court Order was intended to affect specific issues such as liability for rates payment; assessment for health contributions; income tax payment; and qualification for dole, welfare benefits, medical cards and education grants.

With regard to the refunding of subscriptions, further delays emerged due to legal action taken against Reeves and Sons Solicitors. This centred on all moneys due and owing to the PLV Action Committee in respect of the outcome of the case, specifically involving a dispute over interest payments on legal fees taken against Reeves and Sons (defendants) by Richard Donovan, Treasurer, and William Doyle, Chairman (plaintiffs). As a result of the initiation of this action Rory Brown resigned from the Committee. Eventual settlement of the dispute led to the refund of 60 pence in the pound being offered to subscribers in 1997.

Committee Members:

William Doyle, Chairman and Trustee
Michael Brennan, Vice-Chairman and Plaintiff
Rory Brown, Secretary, Trustee and Plaintiff
Richard Donovan, Treasurer, Secretary and Trustee
William Power, Secretary
Dermot Clancy, Trustee and Plaintiff
Bernard Devereux, Plaintiff
Nicholas Fitzhenry, Plaintiff
John Barden
Patrick Butler
James Corcoran
Thomas Doyle
Derek Earle
Peter Hayes
Michael O'Donoghue
Patrick Power
Joshua Tector

Archival History

Deposited by Thomas Doyle, Secretary of the PLV Action Committee, in February 2007. Additional material deposited by Rory Brown in February 2008.

CONTENT AND STRUCTURE

Scope and Content

Material concerning background and running of PLV Action Committee containing committee meeting minutes, circular letters, newscuttings, scrapbook, files regarding State appeal of ruling in favour of PLV Committee and related issues such as capital allowance for farmers, 1980s–90s.

Files regarding refusal of farmers to pay county rates, health contributions, and non-qualification of farmers for higher education grants 1979–84. Commissioning of land surveys to test accuracy of PLV 1980–81. Legal move taken to serve summons on various county councils by receiving signed consent of two representative farmers from each county 1981. Clarification of Supreme Court Order concerning liability for rate payments, health contributions and social welfare benefits, January–June 1984

Files relating to PLV Action Fund established to finance legal action. Mainly contains details of administration of moneys, subscriptions, and audit of fund, 1980–90.

Files and legal documents regarding action taken against Reeves and Sons Solicitors due to disputes over legal costs and interest payments, 1983–97.

Files relating to the partial refunding of PLV Fund subscriptions mainly consisting of subscriber lists and related correspondence, 1980–97.

System of Arrangement**PLV ACTION COMMITTEE**

1	Background and organisation of PLV Committee's legal action, 1980-97	1
2	Challenge to PLV land surveys and related rate payments, health contributions, education grants, 1979-84	5
3	PLV Action Fund, 1980-90	10
4	Legal action against Reeves and Sons Solicitors, 1987-97	14
5	Refunding of PLV subscriptions, 1980-98	18

CONDITIONS OF ACCESS AND USE

Access

Available by appointment to holders of a UCDA reader's ticket. Produced for consultation in microform.

Language

English

Finding Aid

Descriptive catalogue

DESCRIPTION CONTROL

Archivist's Note

Descriptive catalogue prepared by Antoinette Doran, June 2007

1. Background and organisation of PLV Action Committee's legal action, 1980–1997

- P212/1** March–October 1977
- 2 items
- An Foras Talúntais's *Farm and Food Research* journals containing articles regarding problems with the use of PLV system of land valuation.
- P212/2** 8 May 1980
- 1p
- Photocopy of letter from Joe Hickey, Secretary, National Taxation Committee, to Pat Magee, Irish Farmers' Association, Enniscorthy, Co Wexford, regarding the postponement of a decision on the IFA resolution to 'support financially a test case on the constitutionality of the PLV system as a basis for assessing farmers' income tax liability'.
- P212/3** [August 1980–January 1984]
- 22pp
- Scrapbook of newscuttings concerning the constitutionality of PLV and high court legal action taken to challenge it. Also contains three holograph letters of congratulations from well-wishers (Ben Harden, Ballinabanogue, Co Wicklow; Mrs Murphy, Kilmysall, Enniscorthy; Kitty O'Meara, Cappanwhite, Tipperary) to Michael Brennan concerning the PLV Action Committee's court case win.
- P212/4** May 1980–October 1981
- 7 items
- Copies of legal documents and correspondence regarding preliminary papers, opinions and statement of claim made to High Court by the PLV representatives against the Attorney General and Wexford County Council.
- Includes:
- correspondence between Eoghan Clear, Reeves and Sons Solicitors, 51 Merrion Square, Dublin 2 and Rory Brown, Rosemount, New Ross, Co. Wexford concerning the requirements for establishing of a legal case against the PLV system, with

PLV Action Committee Papers

- P212/4 contd** specific reference to legal opinion sought from Rory O'Hanlon, S.C.(27 May–18 December 1980).
- photocopy of legal opinion on constitutionality of taxation based on PLV of agricultural holdings by R. O'Hanlon, 42 Cowper Road, Rathmines, Dublin 6 (20 October 1980).
 - photocopy of preliminary directions on proofs by John D. Cooke (10 April 1981).
 - photocopy of statement of claim made on behalf of the plaintiffs (Michael Brennan, Dermot Clancy, Nicholas Fitzhenry, Bernard Devereux and Rory Brown) by Reeves and Sons Solicitors (22 June 1981).

P212/5 December 1980–December 1983

11 items

Circular letters 'To All Members of the PLV Committee' from Rory Brown, committee secretary, and Willie Doyle, committee chairman, Irish Farmers' Association, Mill Park Road, Enniscorthy, Co Wexford, concerning notice of meetings and legal proceedings.

P212/6 [November 1980–July 1992]

c30 items

Minutes of PLV Action Committee meetings. Predominantly manuscript documents and one bound notebook relating to the legal case, subsequent appeal by the State, and disputes over funding and legal costs with Reeves and Sons Solicitors.

P212/7 [1980–97?]

7 items

Background and contextual information relating to PLV case. Mainly typescript and copied 'fact-sheet' documents regarding circumstances of legal action and information concerning the PLV system used to calculate taxes and benefits.

P212/8 [1981–2]

2 items

Irish Farmers' Association Wexford County Executive journals containing articles regarding PLV case.

PLV Action Committee Papers

- P212/9** [November 1980–December 1982]
25 items
Newscuttings concerning PLV system and high court case from sources such as the *Irish Farmers' Journal*, *Irish Press* and *Irish Independent*.
- P212/10** [1981?]
3pp
Copy typescript statement by Pat McGee for Eoghan Clear regarding background to Bernard Deveraux's PLV grievance and reasons for his nomination as a plaintiff in the case.
- P212/11** 23 October 1981
7pp
Photocopy of defence of the first-named defendant, the Attorney General, delivered by Louis J. Dockery, Chief State Solicitor, Dublin Castle. Defendant denies all claims made by the plaintiffs, including the allegation that the original valuations did not accurately reflect the 'real value of productive capacity of the agricultural lands'.
- P212/12** 23 July 1982
96pp
Bound copy of High Court judgement delivered by Mr Justice Barrington. Judgement includes an outline of the background to the case, evidence examined, relevant legal precedent, and the judgement of unconstitutionality placed on the PLV system.
- P212/13** 28 September 1982
1p
Typescript cover letter from Eoghan Clear, Solicitor, Reeves and Sons, 51 Merrion Square East, Dublin 2, to Pat McGee, Irish Farmers' Association, Mill Park Road, Enniscorthy, Co Wexford, regarding notice of appeal (See P212/14)

P212/14 28 September 1982

7pp

Copy of Supreme Court notice of appeal between Brennan and others versus the Attorney General and the County Council of the County of Wexford. Appeal sought to revoke the judgement made by Mr Justice Barrington concerning the unconstitutionality of PLV and the order of costs payable by Wexford County Council in the matter. Signed by Louis J. Dockery, Chief State Solicitor, Dublin Castle, Dublin 2.

P212/15 February–December 1983

7 items

IFA reports of attendance at PLV committee meetings. Lists containing signatures of attendees and respective districts.

P212/16 October 1983

3 items

Material concerning a possible challenge to Section 26 of the Finance Act 1980 on constitutional grounds. The issue of a 30% ceiling on the amount of capital allowance in farming is considered.

Includes:

- opinion of John D Cooke, Messrs John A Sinnott and Co, Solicitors, Enniscorthy, Co Wexford, stating that such action would be very unlikely to succeed because of 'the very great judicial reluctance to apply constitutional principles in fiscal matters' (21 October 1983).

P212/17 January 1984

1 item (21.5x16.5cms; 8.5x6.5 inches)

Black and white photograph of members of PLV Action Committee outside the Four Courts, Dublin after the Supreme Court declaration that the use of the PLV to set legislation was unconstitutional. Pictured left to right: Joe Rea, President Elect, IFA; Michael Brennan, plaintiff; Rory Brown, plaintiff and secretary PLV Action Committee; Willie Doyle, chairman of the PLV Action Committee.

2. Challenge to PLV land surveys and related rate payments, health contributions, education grants, 1979–84

P212/18 [May 1979–May 1984]

c60 items

Material concerning refusal of payment and summons regarding rates and health fees by farmers. Mainly contains covering letters and accompanying copies of summons, demand notes and final notices forwarded to the PLV Action Committee for advice. Also contains material on refused higher education grant applications based on PLV. Primarily relates to Wexford but also includes addresses in Dublin, Limerick, Waterford and Wicklow.

Includes:

- copy of typescript template letter from complainants addressed to The Rate Collector, Wexford County Council, County Hall, Co Wexford regarding payment of 'alleged rates' 'only under protest' with expected reclamation upon success of court case (not dated).
- typescript statements concerning possible legal consequences of PLV case (not dated).
- covering letters and documents from Patrick McGee, Co-Organiser, Irish Farmers' Association, to Eoghan Clear, Solicitor, Reeves and Sons, 51 Merrion Square, Dublin 2 regarding advice on payments and legal action (22 April 1981–25 April 1984).
- correspondence between Patrick McGee, Co-Organiser, Irish Farmers' Association, and various complainants seeking support in their boycotting of payments (July 1981–October 1982).
- copies of covering letters and summons from John A. Sinnott and Co, Solicitors, Enniscorthy, Co Wexford to complainants regarding legal action (12 August 1981–8 October 1981).
- copy of typescript circular letter from James Kavanagh, Secretary, Economics Section, National Taxation and Credit Committee, Irish Farmers' Association to 'Members of National Council, National Taxation and Credit Committee, County Secretaries and IFA Liaison Officers' concerning the forwarding of details of demands to pay arrears of rates based on PLV which has now been rendered unconstitutional (11 May 1984).

P212/19 March 1980–August 1982

7 items

Letters to Rory Brown, Secretary, PLV Committee, concerning support for the Committee's case, incidence of failed education grant application, funding and related media and scholarly items.

Includes:

- Covering letter from John Lee, National Soil Survey, regarding his paper delivered at the Royal Dublin Society Centenary Symposium (27 March 1980); Photocopy of his published paper entitled

P212/19 contd 'Richard Griffith's Land Valuation as a Basis for Farm Taxation' [April 1980?].

- Typescript letter from Louis McRedmond, Head of Information, RTE, concerning complaints made by Brown and the PLV Committee about the treatment of the PLV issue on the 'Today Tonight' programme (16 August 1982).

P212/20 8 October 1980; 13 October 1980

2 items

Copy of covering letter from Michael O'Kennedy, Minister for Finance, to Ray MacSharry, Minister for Agriculture, concerning enquiries made on behalf of Michael Gallagher with the Valuation Office (13 October); Typescript letter of reply from S. MacArthur, Secretary of Comissioner of Valuation, to Private Secretary of Minister for Finance, concerning details of Michael Gallagher's land valuation in Cleighran, Co Leitrim. It is stated that under the current legislation it is not possible to re-value the holding (8 October).

P212/21 November 1980–March 1981

6 items

Poor law land valuations and alternative surveys in Co Wexford.
Includes:

- typescript correspondence between Rory Brown, Secretary, PLV Committee, and Dr Michael O'Sullivan, Deputy Director, An Foras Taluntais (The Agricultural Institute), 19 Sandymount Avenue, Dublin 4, regarding the survey of particular farms concerning their productivity, soil types and suitability with a reply instructing contact with Rory Murphy, Chairiman, An Foras Taluntais (25 November 1980; 12 March 1981).
- copies of typescript letters from Pat McGee, Co-Organiser, Irish Farmers' Association, to Rory Brown regarding the institute and the possibility of including the issue of resource tax within the PLV case (16 March 1981; 31 March 1981).

P212/22 [January 1981–November 1984]

14 items

Material regarding the payment of rates by Richard Donovan. Mainly contains demand notices for rate payments and farmers health contributions.

Includes:

- typescript copy letter from Richard Donovan, Ballymore, Camolin, Co Wexford, to Michael Stafford, County Rates Collector,

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- P212/22 contd** Ballyhust, Taghmon, Co Wexford outlining reasons for failure to pay rates, including a negative income from farming; active participation in the PLV appeal case; and a claim against the county council in respect of the freehold of Ferns Dispensary (23 October 1981).
- P212/23** April–May 1981
- 3 items
- Request for revision of holdings by Mrs Edward G Morrison, Enniscorthy to the Commissioner of Valuation. Mainly copies of typescript letters concerning the request for revision of holdings by Mrs Edward G Morrison in Ballymore, Enniscorthy to the Commissioner of Valuation.
- Includes:
- copy of government publication entitled *Land Valuations* compiled by Valuation Office (January 1968)
- P212/24** [June 1981]
- 3pp
- Manuscript notes summarising a letter by Eoghan Clear regarding the role of Dr Lee and Dr Ormonde as expert witnesses in the PLV case (See P212/25).
- P212/25** July 1981
- 2pp
- Draft copy letter from Rory Brown, Hon Secretary, PLV Action Committee, IFA Farm Centre, Mill Park Road, Enniscorthy, Co Wexford to Dr Pierce Ryan, Director, An Foras Taluntais, 19 Sandymount Avenue, Dublin 4, concerning the calling of Dr Lee and Dr Ormonde of the Agricultural Institute as expert witnesses regarding the farms of the plaintiffs and the relevance of the PLV system. Contains reassurances that there will be no liability to the Institute as Lee and Ormonde will be called as individual experts in their field rather than Institute representatives. The alternative of commissioning a report by the Institute on the plaintiffs' five farms and a number of other farms of comparable size is also raised.

P212/26 August–October 1981

3 items

District court case of Mrs Marie Hatton, Borrmount, Enniscorthy, Co Wexford concerning non-payment of rates.

Includes:

- copy of typescript letter from Eoghan Clear, Reeves and Sons Solicitor, to Pat McGee, Irish Farmer's Association, regarding adjournment of district court date (28 August 1981).
- Circular letters encouraging support for Marie Hatton by farmers outside the courthouse in order to gain publicity for the rates issue (October 1981).

P212/27 17 September 1981

1p

Typescript letter from George S. Warren, George W. Warren Estates (Gorey) Ltd, Estate Agents, Valuers, auctioneers, Gorey, Co Wexford, to William Doyle, Cooladine, Enniscorthy, confirming their willingness to carry out valuations of farm properties.

P212/28 [1981]

12 items

Plenary summons served on county councils on behalf of PLV Action Committee subscribers. Material relating to the legal move taken to serve summons on county councils by receiving the signed consent of two farmers from each participating county to represent all county subscribers. Mainly correspondence between Pat McGee, Co-organiser, Eoghan Clear, Solicitor, Rory Brown, Hon Secretary.

P212/29 20 January 1985

2pp

Holograph letter from Rory Brown to Patrick McGee expressing his satisfaction at the outcome of the case and suggesting the arrangement of a Committee meeting.

P212/30 January–June 1985

6 items

Clarification of results of Supreme Court Order. Mainly correspondence between Eoghan Clear, Pat McGee, Jim Kavanagh and James Kavanagh, Economics Section, National Taxation and Credit Committee regarding the relisting of the PLV case in the Supreme Court. This action was taken in order to seek clarification on how the Supreme Court Order was intended to affect specific issues such as liability for rates payment; assessment for health contributions; income tax payment; and qualification for dole, welfare benefits, medical cards and education grants.

Includes:

- manuscript notes by Richard Donovan regarding the need for an order to clarify the application of the high court decision (11 January 1985).

3. PLV Action Fund, 1980–90

P212/31 [January 1980–September 1981]

10 items

Covering letters for subscriptions labelled 'dockets accounted for'.

Includes:

- covering letters from Ben Harden, Ballinabanogue, Arklow, Co Wicklow, to Oliver Kehoe regarding subscriptions by Wicklow branch of the IFA (1 May 1980–2 April 1981).

P212/32 [December 1980–February 1982]

34 items

Covering letters from individual farmers sending subscriptions to the PLV Action Fund. Subscriptions sent from counties across Ireland including Wexford, Cork, Kildare, Tipperary, Meath, Wicklow, Clare, Kilkenny, Limerick, Galway, Mayo, Dublin, Roscommon, Kilkenny.

P212/33 [November 1980–March 1982]

19 items

Donations to PLV Committee Action Fund. Material regarding the donation of monies from farmers in the form of subscriptions which, in the event of a Supreme Court win, were to be returned less portions incurred in the form of unrecouped expenses. Consists mainly of typescript information and circulars for fundraisers regarding procedures and basis of donations.

P212/34 [1981–82]

c20 items

File entitled 'PLV Audit' containing receipts of expenses incurred during the PLV case. Primarily contains receipts of meals, hotels and petrol sent to Richard Donovan, Treasurer.

Includes:

- Pat McGee's weekly report and expenses forms of costs incurred while attending hearing and high court dates (14 December 1981–8 March 1982).

P212/35 [February 1981–May 1995]

24 items

PLV Action Committee Bank of Ireland transactions and authorisations predominantly involving Richard Donovan. Mainly concerns transfer of funds and account details.

Includes:

- correspondence between Richard Donovan, Ballymore, Camolin, Co Wexford, and Oliver Kehoe, Bank of Ireland, New Ross, Co Wexford regarding confirmation of transfer of funds from deposit account to current account (18 February 1981–3 January 1982) and concerning a bank guarantee for a new trustee joint account to facilitate the legal costs of the appeal to the Supreme Court taken by the State (19 January 1984).
- manuscript book-keeping journal of PLV accounts containing 'summary of moneys handled by trustees' (1989?).
- correspondence with Richard Donovan and Myles Courtney, Invertment Adviser, Bank of Ireland, 12 The Quay, New Ross, Co Wexford regarding the lodgment of £32,660.12 from Reeves and Sons Solicitors into the trustees deposit account (28–30 July 1991).

P212/36 [April 1981–October 1983]

37 items

File of correspondence regarding PLV fund contributors.

Includes:

- correspondence between Richard Donovan, Joint Treasurer, PLV Appeal Committee, and Adrian Leddy, Regional Development Officer, IFA Donegal Co-Executive, Raphoe, Co Donegal, concerning the inclusion of names from the IFA Fighting Fund on the list of supporting plaintiffs lodged in the PLV High Court case (17 February–21 September 1982).
- letters from Patrick Deasy, Cork, regarding additional lists of subscribers (October 1981); and fears over the PLV Committee's financial position (30 October 1983).

P212/37 May 1981–June 1982

9 items

Material concerning monies deposited by the PLV Action Committee. Mainly account statements for deposit account in the Agricultural Credit Corporation Limited, Castle Hill, Enniscorthy, Co Wexford.

Includes:

- typescript letter from Oliver Kehoe, Bank of Ireland, New Ross, Wexford to Richard Donovan regarding the best available bank deposit rates (19 May 1981).

P212/38 [August 1981–August 1982]

9 items

Material concerning PLV funds lodged in deposit account of Agricultural Credit Corporation and the withdrawal of said funds.

Includes:

- cover letter from Pat McGee to Richard Donovan regarding documents and the lodgement of £30,000 with Bank of Ireland (15 April 1982?).

P212/39 October 1981–April 1982

13 items

Mainly copies of correspondence between Eoghan Clear, Reeves and Sons Solicitors, committee members, and various parties whose services were retained by the PLV Action Committee regarding payment of fees.

P212/40 October 1981–October 1985

27 items

Funding and expenses of PLV Action Committee. Documents regarding the fund established to facilitate the PLV Committee's high court legal action and related expenses and legal fees incurred therein. Mainly concerning the joint account opened by the trustees (Rory Brown of Borris House, Borris, Co Carlow, Dermot Clancy, Kilmannock, Campile, New Ross, Co Wexford and Richard Alexander Donovan, Ballymore, Camolin, Co Wexford) in Bank of Ireland, 14 The Quay, New Ross, Co Wexford and guaranteed by the Irish Farmers' Association for the fund. Also material regarding the term loan account established by the trustees in 1984.

Includes:

- copy of declaration of trust by the trustees (named above) declaring that they 'will receive and hold all moneys collected by the PLV Action Committee' (28 October 1981)
- copy of typescript letter from Richard Donovan, Hon Treasurer, PLV Action Committee, to the Manager, Bank of Ireland, New Ross, relating to a term loan account opened by the trustees in February 1984 to 'meet the immediate costs of defending the appeal to the Supreme Court taken by the State' against the July 1982 ruling (24 September 1985].

P212/41 December 1983–February 1984

3 items

Material concerning financial transactions involving Reeves and Sons Solicitors.

Includes:

- typescript copy letter from Richard Donovan, Rory Brown and Dermot Clancy (trustees of PLV Action Fund) to The Manager, Bank of Ireland, 14 The Quay, New Ross, Co Wexford stating that Reeves and Sons have been given authority to ensure ‘that the first moneys received from the proceeds of taxation of costs ...will be applied...in discharging the principle and interest’ on the trustee’s joint account (19 January 1984).

P212/42 25 February 1987

3 items

Audit of PLV Committee Action fund. Correspondence between William Doyle, Chairman, PLV Committee, Richard Donovan, Ballymore, Camolin, Co Wexford and Tom Brazil, Sheil, Kinnear and Co, Chartered Accountants, Enniscorthy, Co. Wexford concerning the initiation of a full audit of funds relating to the PLV legal proceedings.

P212/43 May 1989–February 1990

8 items

Material concerning the loss of an index containing record of contributors who lodged funds into PLV account in Bank of Ireland, New Ross. Mainly correspondence between Richard Donovan, Ballymore, Camolin, Co Wexford and Oliver Kehoe, 178 Balham High Road, London, SW12 9DQ concerning Kehoe’s handling of the Bank of Ireland PLV account in New Ross and the loss of an alpha index containing the records he kept of said account transactions.

P212/44 Not dated

10pp

Typescript copies of calculations for Wexford districts (Enniscorthy, Wexford, New Ross, Gorey) with respect to subscriptions collected for PLV Action Fund. Calculations list branch name, amount collected and estimated final figure.

**4. Legal action against Reeves and Sons
Solicitors, 1987-97**

P212/45 November 1984-September 1995

c50 items

Legal action taken by trustees of PLV Committee (Richard Donovan and William Doyle) against Reeves and Sons Solicitors. Primarily features the correspondence of Richard Donovan, Ballymore, Camolin, Co Wexford, with various parties involved in the legal dispute. Mainly contains correspondence between Richard Donovan and Andrew Healy, Beatty and Healy, solicitors for the plaintiffs, regarding case proceedings; offers of settlement; disputes over amounts due to the PLV Action Committee; and meetings with Eoghan Clear and other Reeves and Sons representatives. The dispute centres on the failure of Reeves and Sons to provide a proper accounting of the moneys received for account of the Committee. A formal claim for accounting was filed in the High Court by the above mentioned trustees (March 1993).

Includes:

- copy of Statutory Instruments, Solicitor's Accounts Regulations No 2 of 1984. (22 November 1984).
- copy of Judgement delivered by Justice Walsh in relation to the Supreme Court case between the Attorney General, Frank McGarry, Paddy O'Hara, Patricia Mulligan, Neil Cremin, John Hamilton, plaintiffs, and Sligo County Council, defendants. Case relates to question of whether the costs awarded to the plaintiff should carry interest (5 May 1989).
- correspondence between Rory Brown, Cloghala, Gowran, Co Kilkenny, and Richard Donovan regarding Brown's aversion to any legal action against Reeves Solicitors, his wish to conclude the entire case as soon as possible, and his personal friendship with Eoghan Clear (6 July 1989-28 February 1992).
- manuscript transcriptions of Statement of Account from Reeves and Sons Solicitors and other manuscript notes regarding financial transactions, meetings with counsel, and case developments by Richard Donovan [1989?-1995].
- typescript document entitled 'Introduction to the issues with Reeves & Co.' which outlines in detail the background and developments of the legal action. Also includes manuscript additions at the end relating to further developments (14 September 1992).
- statement to be printed in *Irish Farmers' Journal* communicating the PVL Action Committee's regret in the long delay of refunds to subscribers and outlines the legal proceedings taken against Reeves and Sons.(1992).
- notices of fees from Sheil Kinnear, Chartered Accountants to Trustees, PLV Action Committee outlining charges for professional services rendered with respect to the auditing of PLV Action fund and calculations of costs due by Reeves and Sons (3 June 1992; 15 February 1995).

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- P212/45 contd**
- letters from Andrew Healy, Beatty and Healy Solicitors, to Richard Donovan concerning motions for judgement and unsuccessful out-of-court settlement (16 September 1993–17 May 1995).
 - copy Statements of Claim between William Doyle and Richard Donovan, plaintiffs, and Reeves Solicitors, defendants, by Peter Finlay and Joseph Finnegan (1993–95)
 - copy of Plenary Summons and General Endorsement of Claim by Peter Finlay (1993).
 - copy of Defence against Statement of Claim by Frank Duggan, Reeves Solicitors (23 February 1995).

P212/46 [September 1985–November 1995]

c50 items

Additional file regarding dispute with Reeves and Sons over costs, interest payments and the refunding of subscriptions.

Includes:

- correspondence between Richard Donovan, Eoghan Clear, and Tom Brazil, Sheil Kinnear and Company, Chartered Accountants, Farm Centre, Enniscorthy, Co Wexford, regarding interest due to PLV Action Fund under high court order, Shell Kinnear's audit of said Fund, and dispute over fees charged by Reeves and Sons with respect to interest claims (27 September 1985–12 January 1990).
- copies of correspondence between Beatty and Healy Solicitors, 23 Pleasant Street, Dublin 8, and Reeves and Sons, regarding requests for copies of legal papers and the recovery of sums due to the PLV Action Committee. The threat of legal proceedings by the Committee is communicated (5 December 1985–23 November 1992).
- copies of correspondence between Beatty and Healy Solicitors, 23 Pleasant Street, Dublin 8 and trustees of the PLV Action Committee regarding legal action against Reeves and Sons (24 April 1989–10 November 1992).
- copies of documents requested by Beatty and Healy Solicitors, 23 Pleasant Street, Dublin 8, on behalf of the Committee containing statement of accounts, court orders, certificate of taxation, certificate of legal costs [1985–92?].
- typescript copy statement of claim between William Doyle and Richard Donovan, plaintiffs and Reeves and Sons Solicitors, defendants regarding all moneys due and owing to the PLV Action Committee.(not dated).
- copy of circular letter regarding notice of meeting on 7 December 1995 which also states '(T)he legal proceedings taken against Reeves Solicitors to recover money due to the Committee have been settled following a substantial lodgement in Court by them' (20 November 1995).

- P212/47** February 1987–March 1992
25 items
Material regarding analysis of payments made to Reeves and Sons Solicitors by PLV Action Committee. Mainly contains correspondence between Richard Donovan and Tom Brazil, Sheil Kinnear, Chartered Accountants and manuscript and typescript accounts of payments to Reeves and Sons.
- P212/48** 30 March 1989
13pp
Certificate of legal costs from the trustees of the PLV Action Committee to Reeves and Sons, Solicitors. Prepared by J Connelly, Lowe and Sons, Legal Costs Accountants, 2/3 Inns Quay, Chancery Place, Dublin 7.
- P212/49** 4 April 1989
2pp
Certificate of interest due to Messrs Reeves and Sons from the trustees of the PLV Action Committee to Reeves and Sons, Solicitors. Prepared by J Connelly Lowe and Sons, Legal Costs Accountants, 2/3 Inns Quay, Chancery Place, Dublin 7.
- P212/50** 10 May 1991
27pp
Draft opinion regarding claim to interest on legal costs paid. Opinion composed by Bernard Barton BL, Counsel, based upon the papers sent by the agents (Beatty and Healy Solicitors) on behalf of the querist (Trustees of the PLV Action Committee).
- P212/51** February 1995–February 1997
25 items
Material concerning taxation of costs for high court case between William Doyle and Richard Donovan, plaintiffs, and Reginald Roper, Eoghan Clear and Alan Harrison practising under the style and title of Reeves and Sons Solicitors, defendants. Mainly correspondence between Richard Donovan and Andrew Healy, Beatty and Healy

P212/51 contd Solicitors regarding the payment of costs awarded to the plaintiffs; certificate of taxation; counsel's fees; and calculations by Cyril O'Neill and Co, Legal Cost Accountants.

Includes:

- copy of Plaintiff's Costs taxed pursuant to Notice of Acceptance compiled by Beatty and Healy Solicitors [17 July 1995).
- invoice from Beatty and Healy Solicitors to William Doyle and Richard Donovan for all professional services relating to the dispute between the plaintiffs and the defendants in relation to legal fees and interest charges in the PLV case, which include the institution prosecution of proceedings, three motions to Court meetings, negotiations, and lengthy calculations. Total of invoice amounts to £9037.42 (29 July 1996).
- copy of Certificate of Taxation stating that the costs of the plaintiffs have been taxed to the sum of £8050.78. by Taxing Master James Flynn (11 February 1997).

5. Refunding of PLV subscriptions, 1980–98

P212/52 [1980–97]

c60 items

File containing manuscript and typescript lists of contributors. Majority of lists include name, address and amount subscribed. Mainly contains detailed lists of Wexford branches, as well as other county lists including Carlow, Clare, Cork, Dublin, Galway, Kildare, Laois, Leitrim, Limerick, Longford, Mayo, Meath, Roscommon, Sligo, Tipperary, Waterford and Wicklow.

P212/53 14 October 1992

44pp

Hardback copybook containing manuscript entries for contributors from Cork with front cover title 'Richard O'Donovan (sic), Ballymore, Camolin, Co Wexford'. Contains an attached holograph cover letter from Patrick Deasy, Ballinaloughy, Ballinhassig, Co Cork (14 October 1992).

P212/54 [October 1995–March 1998]

c60 items

Material concerning the eventual partial refunding of PLV subscriptions at a return of 60 pence in a pound. Mainly correspondence of committee with various branches regarding subscription names and amounts.

Includes:

- letter from Andrew Healy, Beatty and Healy Solicitors to Reeves and Sons Solicitors regarding the settlement or escalation of legal action. Letter contains manuscript note by Richard Donovan concerning costs and the approved use of £21,500 in case (29 June 1995).
- typescript list of names and addresses of PLV Committee (November 1995).
- holograph letter of resignation from Rory Brown, Cloghala, Gowran, Co Kilkenny, to PLV Action Committee expressing thanks for the Committee's 'support and fund-raising activities' and resigning as both a Committee member and a trustee (4 December 1995).
- typescript and manuscript PLV Action Committee minutes outlining action taken against Reeves and Sons; the resignation of Rory Brown as a committee member and a trustee; the nomination of Richard Donovan as Hon Secretary to act alongside

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the office of treasurer and William Doyle as trustee of the PLV Action Fund; and the possible return of 65–70 pence in the pound to subscribers. As well as the settlement of the Reeves and Son legal action, the distribution of the net total of £65,890, and the refund of 60 pence in the pound (7 December 1995; 24 April 1997).

- Bank of Ireland Confirmation of Deposit Statements for a fixed term deposit account of the PLV Action Fund (August–December 1996).
- deed of appointment of William Doyle as trustee of the PLV Action Fund and reaffirmation of Dermot Clancy and Richard Donovan as continuing trustees (24 April 1997).
- correspondence between Richard Donovan and Andrew Healy, Beatty and Healy Solicitors, regarding the deed of appointment of trustees, Rory Brown's resignation, remittance of funds, winding up of the case, and wording of notices accompanying refunds (3 May 1996–13 May 1997).
- material concerning notice to be placed in *Irish Farmers' Journal* and the *Farming Independent* regarding the posting of cheques to those recorded as having contributed £20 or more and instructing all those who do not receive payment but are in possession of an official receipt to contact the committee [May–June 1997].
- typescript copy letter from Richard Donovan to Rory Brown regarding re-routing of Brown's refund, and an enquiry concerning a contribution made by Joseph Stephenson, Ringwood, The Rower, Co. Kilkenny, to Brown of which there is no record (28 July 1997).
- draft manuscript letter of condolence to James Devereux upon the death of his brother, Brendan, from the PLV Action Committee (27 January 1998).

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[May 1997–March 1998]

c20 items

Additional file concerning PLV refunds. Mainly contains covering letters and returned cheques for reissuing due to the death of the named subscriber.

P212/56

[October 1980–February 1996]

6 items

Material relating to Patrick Deasy, Ballinaloughy, Ballinhassig, Co Cork.

Includes:

- Allied Irish Bank deposit account book in the name of Ballinhassig Rate Payers c/o Patrick Deasy (15 October 1980–7 May 1984)
- typescript letter from Walter MacEivilly, Hughes and MacEivilly

P212/56 contd

Solicitors to Deasy, acknowledging receipt of a cheque for £120 legal fees relating to the Ballinhassig Rate Payers Association. (22 May 1981).

- Holograph letter from Deasy to Richard Donovan with names of contributors in Ballinhassig Ratepayers Association (5 February 1996).