

(No. 33.)



1877.

SESSION II.

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T A S M A N I A.

H O U S E O F A S S E M B L Y.

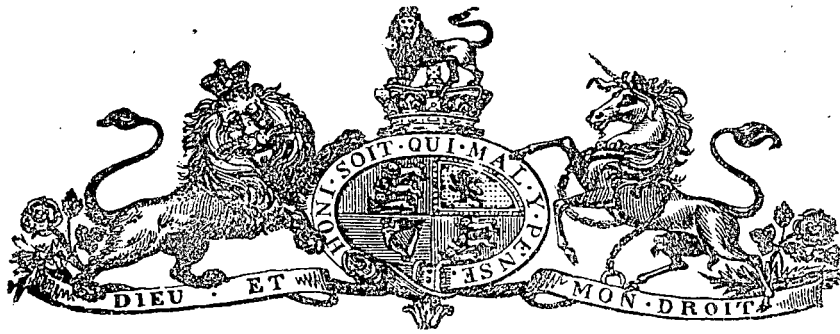
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GLAMORGAN MUNICIPALITY.

PAPERS RESPECTING CLAIM TO CERTAIN PAYMENTS.

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Laid upon the Table by the Colonial Treasurer, and ordered by the House to be printed, May 1, 1877.



Swansea, 5th August, 1876.

SIR,

I AM instructed by the Warden of Glamorgan to call your attention to the large amount of interest due by this Municipality on its overdrawn account at the Bank for this year, viz., £21 7s. 1d.; and to state that this amount has accrued mainly through the delay in the payment of the balance of the Grant in aid for 1875, the payment of which it is now hoped may be no further delayed.

I am further directed to express the hope that you may have some means at your disposal to reimburse this Municipality in the whole or in part of the above amount of interest.

I have, &c.

(Signed)

ALFRED WILLIAM SMITH,

Treasurer Municipality of Glamorgan.

The Hon. the Colonial Treasurer.

ACCOUNTS received at Audit Office on 31 March, 1876; audited and passed on 6 June, 1876.

H. S. B.

RECEIVED from the Auditor 16th instant, and sent on to the Inspector of Police for his certificate.

CHARLES MEREDITH, Colonial Treasurer.  
16. 8. 76.

Rural Municipality of Glamorgan, Swansea, 4th October, 1876.

SIR,

On the 26th August I had the honor of drawing your attention to the great delay that had taken place in paying the balance of Grant in aid due the Municipality of Glamorgan up to the 31st of December, 1875. At the same time I also brought under your notice the amount of interest paid to the Union Bank from the 31st December, 1875, to 31st July, 1876, amounting to £10 10s. 9½d., upon an overdrawn account equal to the amount then due, as follows; viz.—

	£	s.	d.
Balance due on Police account, 1875 .....	139	18	8
Ditto Municipal ditto .....	86	0	0
Total amount due 31st December, 1875 .....	£225	16	8

Though I have not received any reply to my letter of 26th August, I received from the Treasury a notification that the sum of £139 16s. 8d. had been paid into the Union Bank to the credit of the Municipality of Glamorgan, for which sum I have signed a receipt "on account of" balance due to 31st December, 1875. The sum of £86 is still due, and I respectfully urge its immediate payment.

The accounts of this Municipality have for months past been in the hands of the Auditor, and upon an inspection of them it will be seen that the amount collected from—

Dog licences, fees, fines, &c. amount to .....	£	s.	d.
	64	0	0
Thus leaving to be paid by the Colonial Treasurer ....	86	0	0
To make up the salary of Council Clerk.....	£150	0	0

Hitherto the balance due on Municipal account has been paid together with the balance due on Police account.

I beg again to apply to you for the amount of interest—£10 10s. 9d.—charged by the Union Bank upon the overdraft of £225 16s. 8d., which liability would not have occurred if the amount due on 31st December, 1875, had then been paid; for it cannot be supposed for one moment that a Municipal rate should be levied for the purpose of paying interest on an overdraft on Police account, which overdraft was unavoidable through the balance due by the Government not being duly paid.

Again respectfully urging your immediate attention to the above, as interest is accumulating,

I have, &c.

(Signed) JOHN MEREDITH, *Warden.*

*The Hon. the Colonial Treasurer.*

THE Colonial Treasurer will be glad to have the Colonial Auditor's opinion as to whether the Municipal rate of £72 10s. 6d. should or should not form part of the Municipal revenue.

CHARLES MEREDITH, *Colonial Treasurer.*  
9. 10. 76.

I THINK the amount raised by a special rate must be considered Municipal revenue; and on referring to the resolutions of Parliament on the subject of Municipal grants from the Treasury, and the form of declaration required to be taken and forwarded by the Warden of each Municipality, with the account upon which such grant is claimed, I have no doubt that the plan adopted in respect to the account of the Municipality of Glamorgan is correct.

W. LOVETT.

*Audit Office, 11 Oct. 1876.*

*The Hon. the Colonial Treasurer.*

*Colonial Treasury, Hobart Town, 11th October, 1876.*

SIR,

I HAVE the honor to acknowledge the receipt of your letter of the 4th instant, which I have been delayed replying to in order to obtain the Colonial Auditor's opinion on the accounts. I have now received that officer's report, which is to the effect that the amounts raised by a special rate must be considered Municipal revenue; and that, after referring to the resolutions of Parliament on the subject of Municipal grants from the Treasury, as well as the form of declaration required to be taken and forwarded by the Warden of each Municipality with the account upon which such grant is claimed, he is of opinion that the plan adopted in respect to the accounts of the Municipality of Glamorgan is correct. In the face of this opinion, the subsidy account will not be disturbed further than to pay over to the Bank the balance due in aid of Municipal revenue, namely, £13 9s. 6d.

I have, &c.

(Signed) CHARLES MEREDITH.

JOHN MEREDITH, *Esq., Warden, Glamorgan.*

*Swansea, 28th October, 1876.*

SIR,

FOR your information, I beg to state that in the auditing the accounts of this Municipality I have never been required until this year to insert the Special Municipal Rate in the form supplied to the Government showing the expenditure and income of this Municipality.

I have, &c.

(Signed) ALFRED WILLIAM SMITH, *Treasurer.*

*The Warden of Glamorgan, Cambria.*

*Council Chambers, Swansea, 28th October, 1876.*

SIR,

I HAVE the honor to acknowledge the receipt of your letter of the 11th instant, which the flooded state of the rivers prevented the due delivery of; and since its receipt I have been, through illness, unable to reply to it sooner. I note that my letter to you of the 4th instant was referred to the Colonial Auditor in order to obtain that officer's opinion on the account, and that his report is to the effect "that the amount raised by a special rate must be considered Municipal revenue, and that after referring to the resolutions of Parliament on the subject of Municipal grants from the Treasury, as well as the form of declaration required to be taken and forwarded by the Warden of each Municipality with the account upon which such grant is claimed, he is of opinion that the plan adopted in respect to the account of the Municipality of Glamorgan is correct;" and "in the face of this opinion the subsidy account will not be disturbed further than to pay over to the bank the balance due in aid of Municipal revenue, namely, £13 9s. 6d."

I beg to point out to you that this is the first occasion any exception has been taken to the claim of this Municipality, on Municipal account, to make up the difference between the amount received for fines, fees, and licences, and £150, clerk's salary.

Since the "resolution of Parliament on the subject of Municipal grants from the Treasury" have been in force, a special rate has been annually levied in Glamorgan for the purpose of paying Warden's salary, inquests, stationery, travelling expenses, election expenses, interest, &c., and that special rate has always been devoted to the purposes for which it was levied. I am at a loss to understand in what respect the special rate of 1875, £72 10s. 6d., (considering the specific purpose for which it was levied), can be construed Municipal revenue in the sense in which the Colonial Auditor treats it, any more than depasturing licences, or road rates, over both of which the Municipal Council have control.

What are the facts? In 1875 the Glamorgan Municipal Council levied a special rate of 3d. in the £ to provide funds to pay Warden's salary, £50, leaving a balance of £22 10s. 6d. for inquests, printing, election expenses, &c.; but what does the Municipal account show on balance being struck 31st December, 1875:—

Warden's Salary .....	£	s.	d.
Treasurer .....	50	0	0
Inquests .....	12	0	0
Stationery .....	7	14	6
Chairs .....	10	5	8
Travelling Expenses .....	7	7	0
Election Expenses .....	1	10	6
Interest.....	19	12	0
Printing.....	14	9	1
Stamps .....	14	11	3
Repairs to Clock.....	0	4	7
	0	8	0
	<hr/>		
Special Rate .....	138	2	7
	72	10	6
	<hr/>		
Carried to Debit, 1876 .....	65	12	1
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We have, therefore, to levy a special rate, not only to meet the current expenses for 1876, but also to pay the balance to debit 31st December, 1875, amounting to £65 12s. 1d., and this balance is calculated upon the faith of the claim of this Municipality, £86, being duly paid by the Colonial Treasurer. I am aware that in some of the wealthy Municipalities a general rate of 7d. or 8d. is sufficient for all purposes municipal; but in Glamorgan, in addition to 9d. in the £, we have to levy a special Municipal rate to pay Warden and other expenses, which in no case has been less than 3d. in the £, at the same time the Municipal subsidy being duly paid. On forwarding to the Colonial Auditor the accounts of this Municipality for 1875, the special rate did not appear in the police account,—it has never been so included, but at the request of the Colonial Auditor the Municipal Treasurer inserted it, though no reason was given why it was required.

It appears to me that the action taken by the Colonial Auditor, if persisted in, will greatly embarrass all rural Municipal bodies who are obliged to levy a special rate. For in what way is the Warden to be paid, funds provided for expenses of inquests, election expenses, &c.? It seems very clear to me that in Municipalities where the fines, fees, &c. do not amount to much, no special rate will be levied for fear of the Colonial Auditor appropriating it.

Trusting that you will see the justice of the claim for the full amount, £86, and hoping to receive a cheque for the same,

I have, &c.

(Signed) JOHN MEREDITH.

The Hon. Colonial Treasurer.

REFERRED to the Colonial Auditor for his perusal.

CHARLES MEREDITH, Colonial Treasurer.  
31. 10. 76.

PERUSED and returned with thanks.

W. LOVETT,  
Audit Office, 1st Nov. 1876.

Swansea, Glamorgan, 11th November, 1876.

SIR,

ON the 28th October I had the honor of addressing a letter to you in reply to yours of the 11th ultimo, relative to the balance of Municipal subsidy due to 31st December, 1875, to which letter I have not received any reply.

On the 7th instant a Call of the Municipal Council of Glamorgan was made, and at the meeting of the same (held that day) the correspondence between the Warden and the Colonial Treasurer was laid before the Council, and after due consideration a Resolution was passed, which Resolution I have the honor herewith to enclose you a copy of.

I take this opportunity of also sending you a copy "Memorandum showing the items certified by the Inspector of Police as correct, and on which Grant in Aid for the year 1874 has been calculated," "Municipality of Glamorgan."

I have, &c.

(Signed) JOHN MEREDITH, Warden.

The Hon. the Colonial Treasurer, Hobart Town.

(Copy.)

Proposed by Mr. Councillor E. C. Shaw, and seconded by Mr. Councillor Lewis Amos:—  
"That the Warden be instructed to address the Colonial Treasurer again on the subject of the Municipal subsidy, and that in the event of the money not being paid the matter be brought under the notice of the Governor in Council."

Carried unanimously at a Meeting of the Municipal Council held on the seventh day of November, 1876.

WALTER PRICE, Council Clerk.

MUNICIPALITY OF GLAMORGAN.

MEMORANDUM showing the items certified by the Inspector of Police as correct, and on which Grant in Aid for the Year 1874 has been calculated.

	POLICE FUND.	£ s. d.	£ s. d.
Expenditure .....		..	329 6 6
Assessment, at 9d. in the Pound .....		226 10 9	
Grant in Aid .....		102 15 9	
			<u>£329 6 6</u>
	MUNICIPAL FUND.		
Dog Licences .....		47 15 0	
Fees and Fines .....		29 7 3	
Slaughtering Licences .....		1 10 0	
General Sessions .....		1 17 0	
Licensing Act .....		1 0 0	
Grant in Aid .....		68 10 9	
			<u>150 0 0</u>

Payments by Cheque for Balance..... £171 6s. 6d.

(Signed) F. M. INNES, Colonial Treasurer.

Council Chambers, Triabunna, 25th October, 1876.

SIR,

I HAVE the honor to call your attention to a matter that will seriously affect this Municipality. The Colonial Auditor writes to say that the revenue derived from our special rate (collected in this Municipality) would be considered to form an item in reducing the amount of subsidy guaranteed by the Government to make up the Municipal revenue to £150. Trusting you will take some steps in this matter in preventing such a gross injustice,

I have, &c.

(Signed) GEORGE ALBERT MACE,  
Warden, Spring Bay.

The Hon. the Colonial Treasurer, Hobart Town.

REFERRED to the Colonial Auditor for his perusal. This appears to be a similar case to that of Glamorgan.

CHARLES MEREDITH, *Colonial Treasurer.*  
26th October, 1876.

PERUSED and returned with thanks.

W. LOVETT, *Audit Office, 1st November, 1876.*

*Swansea, 29th November, 1876.*

SIR,

I HAVE the honor to draw your attention to my last two letters to you on the subject of balance of Municipal subsidy due to the Municipality of Glamorgan for the year 1875.

While Parliament was in Session I have no doubt but that you were unable to attend to this matter. Now, however, that an adjournment has taken place, I trust you will be pleased to give it your earliest attention, as the Municipal account at the Union Bank is considerably overdrawn, and the Municipal Council may at any time be called upon to pay the amount of overdraft.

I have, &c.

(Signed) JOHN MEREDITH.

*The Hon. the Colonial Treasurer, Hobart Town.*

TREASURER acknowledges ; hopes to reply next post.

J. E. P.  
5. 12. 76.

*The Treasury, 30th November, 1876.*

MEMO.

THE point has been raised as to what is Municipal revenue within the meaning and intention of the Resolutions of Parliament making grants to Municipalities,—paragraph No. 2;—and with special reference as to whether a Municipal rate collected during the year 1875 should or should not form part of the Municipal revenue. The Colonial Auditor has been consulted, and he considers that the rate is revenue, and therefore must be part of the Municipal revenue. Will the Solicitor-General be good enough to peruse the papers and advise the Colonial Treasurer as to how, in the Solicitor-General's opinion, the rate should be treated?

Particular attention is directed to Paper No. 50, Volume 15, Session 1867, by which it will be seen that the various calculations of the probable grants in aid towards the salary of the Council Clerk are based on "Municipal revenue derived from fees and fines, &c., *i.e.*, or the like."

CHARLES MEREDITH, *Colonial Treasurer.*

*The Solicitor-General.*

It is almost impossible, with confidence, to answer the question "What is Municipal revenue within the meaning and intention of the Resolutions of Parliament making grants to Municipalities," because such meaning and intention seem not to have been defined by Parliament, and the expression is not to be found in "The Rural Municipalities Act, 1865," (29 Victoria, No. 8,) or in any other Act that I am acquainted with.

But it appears to me that a special rate "levied for the purpose of paying Warden's salary, inquests, stationery, travelling expenses, election expenses, and interest," (see letter from Warden of Glamorgan to Colonial Treasurer, dated 28th October last) comes within the meaning of Municipal revenue; for I take it that that term is synonymous with the words "Municipal fund" used in Section 119 of "The Rural Municipalities Act, 1865," which Section enables the Municipal Council to make and levy separate rates, or one general rate, for Municipal purposes, and provides that such rates when received shall form part of the Municipal Fund.

If then the Warden's salary and other expenses before referred to are paid out of the special rate, that rate must have formed part of the Municipal Fund, or, in other words, of the Municipal revenue.

Again, Section 179 provides that all moneys payable to and received by each Municipality under the said Act, not otherwise specifically appropriated, shall be applied in carrying out and effectuating all or any of the objects and purposes of that Act or any of the Acts relating to Municipalities. Payment of the Warden's salary is one of the objects of the Act, (see Section 76) and

the rate levied for the purpose of paying him is money payable to and received by the Municipality, and is to be applied to the purpose for which the rate is levied, and therefore it, like all other moneys received by the Municipality under that Act and not otherwise specifically appropriated, forms part of the Municipal Fund.

ROBT. P. ADAMS.

5th December, 1876.

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*The Treasury, 8th December, 1876.*

MY DEAR MR. FORSTER,

THE Treasurer is in a little difficulty with regard to the Grants in Aid to Municipalities; and though you have retired from active service, still he is not afraid that you will refuse to give the benefit of your opinion, which of course will be grounded on a long experience of the working of the "Grants in Aid."

Under the new Auditor the point has been raised as to what is Municipal revenue, the Auditor and Law Officers contending that all moneys received for the purposes of the Municipality must form part of the Municipal Fund. Well, in the case of Glamorgan a special Municipal rate has been levied and the sum of £72 collected, which sum has been inserted as part of the Municipal revenue, thereby reducing the subsidy payable by the Treasury to the "Municipal Fund" by a like amount. This, as a matter of course, has very much embarrassed the Treasurer for the District, who contends that it never was the intention of the Legislature to include moneys of this kind when making the calculation for Grant in Aid, but only fees and fines, dog licences, slaughtering licences, and items of the same nature. Such a difficulty never occurred in your time, therefore Mr. Meredith is inclined to think that there must have been some reason for your treating the accounts as indicated, that is, merely including fees, fines, &c. As the whole scheme originated during your reign, will you be so kind as to favour the Treasurer with your observations on the point. Hoping you will excuse the trouble,

I have, &c.

(Signed) J. E. PACKER.

JOHN FORSTER, *Esq., Avoca.*

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*Hanlith, 9th December, 1876.*

MY DEAR PACKER,

CONCEIVING that the Legislature never intended that moneys raised by a "Municipal rate" over 9d. in the £ should be carried to the credit of the general Municipal revenue in the calculation of the Grant in Aid, I never included them, but confined myself to the excess of police expenditure over the 9d., and the fees and fines, &c.

No objection was ever made to my doing so either by Parliament, Ministers, or Auditor; and I think I am not wrong in saying that I had the concurrence of a Law Officer for doing so.

It appears to me that if the opinion now laid down is acted upon, Hobart and Launceston would be entitled to "Nil."

In haste, &c.

(Signed) J. FORSTER.

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REFERRED for the opinion of the Honorable Attorney-General.

CHARLES MEREDITH.  
12. 1. 77.

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By the Resolution of Parliament of Session 1867 it was resolved that in any Municipality where the *Municipal Revenue* does not amount to £150 a year, the Government shall make up the deficiency. The question in the present case is, what is included in the term *Municipal Revenue*? I am of opinion that this term must be taken to mean the same matters as "The Municipal Fund," mentioned in Section 169 of "The Rural Municipalities Act, 1865." Section 119 of that Act provides for the levying of separate rates or of one general rate, and makes no distinction between them. Section 169 provides that "all moneys payable to the Municipality shall be paid to the Treasurer of the Municipality, shall be carried by him to an account called 'The Municipal Fund,' and *all moneys whatsoever* received by the Treasurer under this Act shall be paid into a Bank to the account of the Municipal Fund." I think, therefore, under this Act all moneys received on any account must be taken as going to make up the £150 mentioned in the Resolution of 1867, with the exception of the Police Rate, which is specially provided for. Though it appears unjust to a

Municipality that because it levies a special rate for the payment of a Warden's salary, &c., it should receive less from the public funds, I cannot read the Act in any other way.

The question is one with which the Legislature might well be called upon to deal.

C. HAMILTON BROMBY.  
30th January, 1877.

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*Council Chambers, Swansea, 30th December, 1876.*

SIR,

In referring to your letter of the 5th instant, addressed to my predecessor, on the subject of the subsidy account of this Municipality, in which you promise, "on receipt of a certain report, to give a definite answer to the points raised, I beg to inform you that the answer has not yet reached me, and to remind you that it is now the close of the year, and the accounts of the Municipality for 1876 cannot be proceeded with until this question is settled.

I have, &c.

(Signed) EDWARD CARR SHAW, *Warden.*

*The Hon. the Colonial Treasurer, Hobart Town.*

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*Council Chambers, Swansea, 24th January, 1877.*

SIR,

I BEG leave to call your attention to a telegram received from you on the 12th instant, viz. "Regret inability to reply to your letter by the post." Not having received any communication from you since on the subject of my letter, I respectfully beg to remind you that it is urgent and necessary that the question should be settled as soon as possible.

I have, &c.

(Signed) EDWARD CARR SHAW, *Warden.*

*The Hon. the Colonial Treasurer.*

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TREASURER acknowledges, and intimates that the Papers are with the Attorney-General. Will advise as soon as received.—26. 1. 77.

FORWARDED to the Honorable the Attorney-General, who is asked to at once look into the papers forwarded from this office on 13th January, 1877. The question involved is a grave one: Are special rates to be taken as Municipal revenue in estimating grants in aid of Municipalities? Looking at Paper No. 50, Aid to Municipalities, 1867, Volume 15, House of Assembly Journals, it appears to me that "The Municipal Revenue derived from fees and fines" is the only revenue contemplated in connection with grants in aid.

CHARLES MEREDITH.  
26. 1. 77.

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*Colonial Treasury, Hobart Town, 6th February, 1877.*

SIR,

WITH reference to correspondence which has taken place as to the treatment of a special rate levied by the Municipality for the year 1875, I have now the honor to forward for your information copy of the opinion given by the Hon. the Attorney-General\*, which confirms the view taken by the Solicitor-General and the Colonial Auditor. As you are aware, this question has arisen in consequence of a more searching audit of the accounts and a strict interpretation of the existing law. As it is very doubtful whether the Legislature intended that moneys raised by special rate in the manner in point should be treated as ordinary Municipal revenue, when adjusting the subsidy accounts I shall take an early opportunity to bring the subject under notice of Parliament with a view to the matter being settled, so as not to disturb the former way of dealing with the receipts of the Municipality in determining the amount of Grant in aid.

I have, &c.

(Signed) CHARLES MEREDITH, *Colonial Treasurer.*

*The Warden, Glamorgan.*

\* Also sent to Spring Bay.

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## MEMO.

I HAVE inserted the Special Municipal Rate in the accounts, and am informed that no remissions have been made. I would have entered the amount, but was under the impression that it was not done when the accounts were audited by Mr. Forster. I observe that the accompanying declaration requires it.

*The Hon. the Colonial Treasurer.*

ALFRED WILLIAM SMITH.  
*Swansea, 11. 8. 76.*

TASMANIA } I, ALFRED WILLIAM SMITH, Treasurer of the Municipality of Glamorgan, do hereby  
(TO WIT.) } solemnly and sincerely declare that the annexed Account, marked A., contains a true and correct statement of all moneys expended in maintaining its Constabulary Force for the period therein named; and also a true statement of Receipts of Municipal Revenue from all sources (excepting Grant in aid from the Government) during the year 1875; all which matters I conscientiously believe to be true. And I make this declaration under the provisions of the Act of this Island, intituled *An Act for the Abolition of extra-judicial and unnecessary Oaths.*

ALFRED WILLIAM SMITH, *Treasurer.*

Taken before me this thirtieth day of March, 1876.

JOHN MEREDITH, *J.P.*

*Council Chambers, Swansea, 10th February, 1877.*

SIR,

IN acknowledging receipt of your letter of the 6th instant, forwarding the opinion of the Hon. the Attorney-General on the subject of the subsidy due by the Government to this Municipality, I would venture very respectfully to point out that I think the Attorney-General may have overlooked the 179th clause in the Municipal Act, which to my mind bears specifically upon the question at issue. Now it appears to me that, when the Corporation imposes a rate to be "specifically appropriated" to a certain purpose, it should be so appropriated. This rate was levied to raise revenue to pay the Warden and meet sundry other local expenses,—and not to pay the salary of the Clerk which was otherwise provided for,—as the clause clearly points out what is to be done with any balance which may remain, thereby showing that the money is in the control of the Council, (as it has power to raise what sum it requires), and is a rate for local purposes only; whereas the Police tax, dog taxes, &c. are what might be called Imperial taxes, as they are fixed by statute, and the Council has no control over them excepting that of collecting; and it was from any deficiency in this source of revenue that police and clerk's pay were supplemented by the Government.

Trusting you will again pardon me in addressing you on the subject,

I have, &c.

(Signed) EDWARD CARR SHAW, *Warden.*

*The Hon. the Colonial Treasurer.*

P.S.—I would add that the Treasurer informs me our account is overdrawn at the bank some £500, the greater portion of which is subsidy due by the Government for 1875-6, and upon which interest is going on; and unless funds are paid into the Bank our little Municipal Government will be brought to a dead-lock through want of funds.

E. C. S.

THE Colonial Treasurer replies that he has referred to Section 179 of "The Rural Municipalities Act," and cannot see that it in any way touches the point which has given rise to this correspondence; and therefore refers the Warden to the letter from the Treasury, dated 6th instant.

J. E. P.  
16. 2. 77.