

(No. 35.)



1897.

SESSION II.

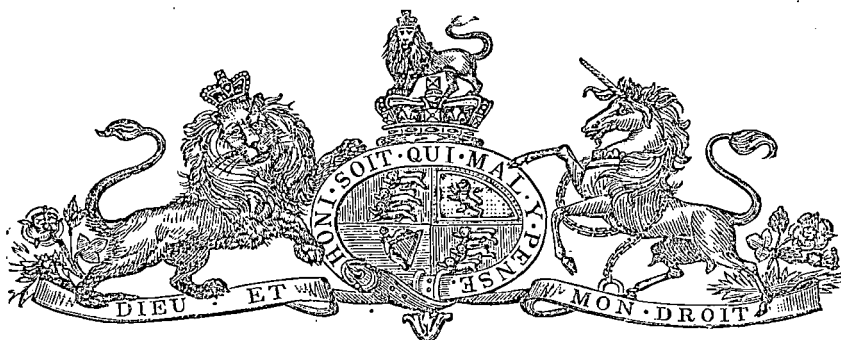
PARLIAMENT OF TASMANIA.

COMMISSIONER OF TAXES:

REPORT FOR 1896.

Presented to both Houses of Parliament by His Excellency's Command.

Cost of printing—£6 10s.



Office of Taxes, Hobart, 15th July, 1897.

SIR,

I HAVE the honour to submit the following Returns, Nos. 1 to 7, explanatory of the work of the Land Tax Branch of the Department during the year 1896; also an analysis of the results of the Income Tax for that year:—

1. Return showing the Number of Items subject to Land Tax, and the Capital Value of the Properties in each District, for the years 1891, 1892, 1893, 1894, 1895, and 1896.
2. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District, for the year 1894, the Amount of Tax collected, and remaining due, on the 31st December, 1896.
3. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District, for the year 1895; the Amount of Tax collected, and remaining due, on the 31st December, 1896.
4. Return showing the Number of Items subject to Land Tax, and Amount of Land Tax for each District, for the year 1896; the Amount of Tax collected, and remaining due, on the 31st December, 1896.
5. Return showing the Number of Items, and Amount of Rural Police Rate for each District, for the year 1894; the Amount collected, and remaining due, on the 31st December, 1896.
6. Return showing the Number of Items, and Amount of Rural Police Rate for each District, for the year 1895; the Amount collected, and remaining due, on the 31st December, 1896.
7. Return showing the Number of Items, and Amount of Rural Police Rate for each District, for the year 1896; the Amount collected, and remaining due, on the 31st December, 1896.

As has been mentioned in previous reports, Return No. 1 shows a steady decline in the Capital Value of properties since the year 1891 of £1,745,778, or an average yearly decline of £349,156, notwithstanding the yearly addition in value caused by the erection of new buildings.

The amount of Land Tax uncollected for the year 1894, as shown by Return No. 2, seems very large, but it must be remembered that the tax in that year was levied at the rate of 1*d.* in the Pound, and that a rebate of $\frac{1}{6}$ *d.* in the Pound was allowed on the amount of all mortgages, which reduced the amount actually outstanding on the 31st December, 1896, to £1776 7*s.* 9*d.*, the greater portion of which has since been collected.

Return No. 3 shows that at 31st December, 1896, there was of Land Tax, 1895, £3687 0*s.* 8*d.* uncollected; but this includes the rebate of $\frac{1}{6}$ th of a 1*d.* in the £1 allowed on all Mortgages,—this reduced the amount actually outstanding to £1195 3*s.* 8*d.*, a large portion of which has since been collected. Return No. 4 shows that at 31st December, 1896, there was of Land Tax, 1896, £10,974 0*s.* 1*d.* uncollected; but this includes the rebate of $\frac{1}{6}$ th of a 1*d.* in the £1 allowed on all Mortgages,—this reduced the amount actually outstanding to £8898 2*s.* 4*d.*, a large portion of which has since been collected.

The Police Rate shows a steady increase, both in the number of items subject to it and the amount: this is especially noticeable in the Mining Districts of the West Coast.

From Return (A.) it will be seen that there has been an increase on amount of Income Tax collected on account of the year 1896, as compared with former years, the progressive total amounts being, for 1894, £25,651 5s. 1d.; for 1895, £29,646 10s. 8d.; for 1896, £31,793 14s. 11d. (this latter amount will be increased when amounts owing are paid); and that the number of Assessments is also larger than heretofore.

Since last Report was written, a taxpayer was detected in an attempt to evade payment of a portion of Income Tax for which he was liable, and his books were inspected, with the result that he had to pay a penalty, including extra tax, of £120 8s. It is to be hoped that *this* incident will have a beneficial effect on the operation of the Act, as I am afraid that sufficient care has not been taken hitherto by many traders in the preparation of their returns.

The Fees for Inspection of Machinery are now collected by this Office.

Mr. Francis Butler, who has held the position of Commissioner ever since the Tax on Real Estate was passed, in 1880, has been on leave of absence since 1st September last.

CHAS. MITCHELL, *Commissioner of Taxes.*

The Honourable the Treasurer.

No. 1.

RETURN showing the Total Number of Items subject to Land Tax, and Amount of Capital Value of the Properties in each District, for the Years 1891, 1892, 1893, 1894, 1895, and 1896.

DISTRICT.	1891.		1892.		1893.		1894.		1895.		1896.	
	No. of Items.	Capital Value.	No. of Items.	Capital Value.	No. of Items.	Capital Value.	No. of Items.	Capital Value.	No. of Items.	Capital Value.	No. of Items.	Capital Value.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.
Bothwell	270	499,171 0 0	272	501,543 0 0	277	498,845 0 0	277	495,440 0 0	280	394,007 0 0	279	389,867 0 0
Brighton	398	335,549 0 0	400	336,714 0 0	402	330,689 0 0	400	324,698 0 0	412	300,872 0 0	414	296,417 0 0
Campbell Town	432	659,545 0 0	432	657,555 0 0	438	658,367 0 0	437	631,805 0 0	439	572,178 0 0	438	577,944 0 0
Carnarvon	264	55,104 0 0	298	59,138 0 0	298	59,098 0 0	299	56,550 0 0	283	54,478 0 0	282	54,608 0 0
Clarence	409	242,284 0 0	476	275,096 0 0	498	281,598 0 0	588	280,866 0 0	596	269,935 0 0	611	271,202 0 0
Deloraine	1240	878,998 0 0	1250	880,840 0 0	1253	877,871 0 0	1242	847,550 0 0	1217	792,081 0 0	1212	780,232 0 0
Emu Bay	1731	542,764 0 0	1731	548,990 0 0	1726	558,895 0 0	1719	555,582 0 0	1655	547,098 0 0	1630	544,560 0 0
Evandale	435	635,462 0 0	432	636,862 0 0	429	636,149 0 0	430	628,702 0 0	422	600,802 0 0	421	592,200 0 0
Fingal	655	579,623 0 0	656	581,294 0 0	657	578,225 0 0	655	564,318 0 0	641	530,084 0 0	640	505,469 0 0
Franklin	1840	502,874 0 0	1848	503,781 0 0	1841	482,898 0 0	1830	465,963 0 0	1826	448,084 0 0	1803	441,264 0 0
George Town	599	167,320 0 0	596	168,405 0 0	597	168,866 0 0	596	157,149 0 0	595	149,639 0 0	593	147,887 0 0
Glamorgan	274	167,517 0 0	270	167,104 0 0	272	166,982 0 0	271	166,109 0 0	275	151,534 0 0	270	147,683 0 0
Glenorchy	479	315,633 0 0	493	321,958 0 0	505	320,210 0 0	558	316,734 0 0	559	300,022 0 0	564	294,380 0 0
Green Ponds	243	263,858 0 0	244	263,588 0 0	245	255,061 0 0	257	254,667 0 0	257	214,217 0 0	257	212,662 0 0
Hamilton	468	517,661 0 0	471	518,135 0 0	470	485,292 0 0	471	475,596 0 0	448	452,959 0 0	438	444,870 0 0
Hobart	4918	3,155,462 0 0	4993	3,205,177 0 0	5055	3,243,191 0 0	5093	3,203,458 0 0	4201	3,059,828 0 0	4230	3,042,172 0 0
Kingborough	790	195,503 0 0	812	203,725 0 0	814	200,809 0 0	822	201,222 0 0	806	194,728 0 0	830	195,107 0 0
Latrobe	842	361,616 0 0	865	373,535 0 0	869	371,239 0 0	868	362,732 0 0	847	342,484 0 0	846	330,704 0 0
Launceston	4056	2,797,438 0 0	4112	2,828,783 0 0	4137	2,815,688 0 0	4165	2,549,899 0 0	4117	2,460,557 0 0	4139	2,442,646 0 0
Longford	936	1,098,248 0 0	935	1,098,541 0 0	942	1,093,816 0 0	941	1,073,609 0 0	929	1,022,353 0 0	935	1,019,765 0 0
Macquarie	505	29,192 0 0	1065	148,853 0 0	1091	178,665 0 0	1130	166,201 0 0	978	130,323 0 0	1053	142,033 0 0
Mersey	3564	1,346,009 0 0	3822	1,362,942 0 0	3800	1,318,403 0 0	3794	1,288,480 0 0	3618	1,222,283 0 0	3611	1,202,634 0 0
New Norfolk	766	325,761 0 0	767	327,022 0 0	763	322,266 0 0	775	315,256 0 0	763	293,837 0 0	753	291,443 0 0
New Town and Queenborough	1380	782,266 0 0	1424	813,886 0 0	1464	825,906 0 0	1501	831,262 0 0	1562	828,539 0 0	1614	832,005 0 0
Oatlands	788	916,783 0 0	794	914,476 0 0	795	887,188 0 0	801	867,788 0 0	807	776,169 0 0	797	767,099 0 0
Portland	295	64,956 0 0	299	66,843 0 0	302	67,417 0 0	300	66,634 0 0	297	65,232 0 0	291	66,404 0 0
Richmond	481	337,219 0 0	465	320,594 0 0	465	318,200 0 0	462	311,886 0 0	462	276,523 0 0	456	271,515 0 0
Ringarooma	924	416,820 0 0	916	417,503 0 0	900	405,472 0 0	893	417,171 0 0	881	403,369 0 0	887	392,490 0 0
Ross	149	382,570 0 0	149	382,643 0 0	149	382,705 0 0	152	374,080 0 0	153	298,556 0 0	155	318,096 0 0
Russell	517	170,787 0 0	523	174,386 0 0	527	174,779 0 0	533	174,832 0 0	548	176,242 0 0	547	175,845 0 0
Selby	1698	911,086 0 0	1710	914,091 0 0	1724	912,481 0 0	1736	853,089 0 0	1717	826,256 0 0	1715	818,745 0 0
Sorell	492	262,856 0 0	481	262,948 0 0	479	264,588 0 0	483	265,043 0 0	495	252,569 0 0	500	252,677 0 0
South Longford	73	182,333 0 0	73	182,183 0 0	74	196,572 0 0	74	177,941 0 0	69	160,841 0 0	68	158,361 0 0
Spring Bay	223	176,201 0 0	221	175,686 0 0	221	175,685 0 0	221	170,692 0 0	219	157,086 0 0	220	156,669 0 0
Westbury	1223	858,489 0 0	1227	857,606 0 0	1225	852,117 0 0	1218	840,851 0 0	1204	820,518 0 0	1203	811,525 0 0
TOTAL	34,360	21,134,958 0 0	35,522	21,452,426 0 0	35,709	21,361,353 0 0	36,006	20,733,915 0 0	34,578	19,546,313 0 0	34,761	19,389,180 0 0

RETURN showing the Total Number of Items subject to Land Tax, and the Amount of Land Tax for each District for the year 1895, the amount of Tax collected and remaining due on 31st December, 1896.

District.	No. of Items.	Amount of Capital Value.	Amount of Tax.	Amount of Tax collected.	Amount outstanding.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
SOUTHERN DIVISION.					
Bothwell	280	394,007 0 0	820 15 7	710 3 0	110 12 7
Brighton	415	301,622 0 0	626 14 8	573 10 1	53 4 7
Campbell Town	441	587,868 0 0	1191 17 11	1099 11 4	92 6 7
Carnarvon	283	54,688 0 0	113 9 0	103 13 3	9 15 9
Clarence	601	271,353 0 0	562 4 4	485 11 9	76 12 7
Franklin	1831	448,844 0 0	932 17 11	846 5 5	86 12 6
Glamorgan	275	151,534 0 0	315 11 10	283 5 4	32 6 6
Glenorchy	559	300,022 0 0	630 17 1	578 0 3	52 16 10
Green Ponds	257	214,217 0 0	446 3 7	406 19 9	39 3 19
Hamilton	448	453,259 0 0	943 10 8	728 4 10	215 5 10
Hobart	4218	3,071,128 0 0	6373 5 5	5839 11 5	533 14 0
Kingborough	810	195,528 0 0	405 8 6	373 17 1	31 11 5
Macquarie	987	131,717 0 0	271 2 8	209 12 11	61 9 9
New Norfolk	765	295,487 0 0	611 19 11	546 15 1	65 4 10
New Town and Queenborough	1586	837,991 0 0	1725 15 10	1461 6 8	264 9 2
Oatlands	810	783,441 0 0	1616 16 0	1400 9 9	216 6 3
Richmond	463	276,803 0 0	576 0 4	533 5 6	42 14 10
Ross	155	320,281 0 0	621 18 9	584 0 8	37 18 1
Sorell	495	252,569 0 0	526 2 2	482 19 2	43 3 0
South Longford	70	160,841 0 0	335 1 6	297 19 2	37 2 4
Spring Bay	219	157,086 0 0	327 3 6	258 15 5	68 8 1
Total Southern Division	15,968	9,660,286 0 0	19,974 17 2	17,803 17 10	2170 19 4
Less Mortgage Abatements at One-sixth Penny ($\frac{1}{6}d.$) in the £...					1526 6 11
					644 12 5
NORTHERN DIVISION.					
Deloraine	1217	792,081 0 0	1649 15 11	1495 6 10	154 9 1
Emu Bay	1655	547,098 0 0	1139 7 2	946 10 6	192 16 8
Evandale	422	600,802 0 0	1251 12 2	1207 19 0	43 13 2
Fingal	641	530,084 0 0	1104 3 1	1033 8 7	70 14 6
George Town	595	149,639 0 0	311 11 1	286 14 10	24 16 8
Latrobe	847	342,484 0 0	713 6 4	672 16 5	40 9 11
Launceston	4117	2,460,557 0 0	5125 6 5	4855 13 2	269 13 3
Longford	929	1,027,353 0 0	2140 4 1	2040 13 7	99 10 6
Mersey	3618	1,222,283 0 0	2545 15 5	2309 12 5	236 3 0
Portland	297	65,232 0 0	135 16 5	120 16 10	14 19 7
Ringarooma	881	403,369 0 0	840 2 5	781 2 2	59 0 3
Russell	548	176,242 0 0	366 18 9	360 3 10	6 14 11
Selby	1717	826,544 0 0	1721 13 4	1603 10 2	118 3 2
Westbury	1204	820,518 0 0	1709 3 11	1524 6 10	184 17 1
Total Northern Division	18,688	9,964,286 0 0	20,754 16 6	19,238 15 2	1516 1 4
Less Mortgage Abatements at One-sixth of One Penny in the £...					965 10 1
					550 11 3
TOTAL	34,656	19,624,572 0 0	40,729 13 8	37,042 13 0	3687 0 8
Less Mortgage Abatements...					2491 17 0
Net amount outstanding					1195 3 8

No. 5.

RETURN showing the Total Number of Items subject to Rural Police Rate for each District for the Year 1894, the Amount of Rate collected and remaining due on 31st December, 1896.

District.	No. of Items.	Amount of Rateable Value.	Amount of Rate.	Amount of Rate collected.	Amount outstanding.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
SOUTHERN DIVISION.					
Carnarvon	310	2950 0 0	108 13 9	105 5 6	3 8 3
Franklin	2174	20,159 0 0	754 9 3	734 0 7	20 8 8
Kingborough	900	8760 10 0	327 17 0	318 12 2	9 4 10
Macquarie	2132	24,213 11 0	741 9 7	650 0 9	91 8 10
New Town and Queenborough	1853	47,179 0 0	1764 4 10	1714 13 10	49 11 0
South Longford	89	7912 10 0	284 18 3	281 4 3	3 14 0
Total Southern Division	7458	111,174 11 0	3981 12 8	3803 17 1	177 15 7
NORTHERN DIVISION.					
Emu Bay	2029	28,797 0 0	1015 0 6	959 11 8	55 8 10
George Town	1220	14,333 5 0	453 12 5	443 10 1	10 2 4
Latrobe	1032	15,164 0 0	567 4 0	545 12 5	21 11 7
Mersey	2498	31,005 0 0	1160 4 10	1140 19 9	19 5 1
Portland	654	7523 18 8	245 5 6	208 3 1	37 2 5
Ringarooma	1851	19,350 11 2	634 2 11	587 5 5	46 17 6
Russell	807	9815 0 0	361 6 10	355 7 1	5 19 9
Selby	1889	33,438 0 0	1243 17 9	1211 0 10	32 16 11
West Devon	1953	24,020 0 0	899 13 0	868 7 6	31 5 6
Total Northern Division	13,933	183,446 14 10	6580 7 9	6319 17 10	260 9 11
Southern Division	7458	111,174 11 0	3981 12 8	3803 17 1	177 15 7
Northern Division	13,933	183,446 14 10	6580 7 9	6319 17 10	260 9 11
TOTAL	21,391	294,621 5 10	10,562 0 5	10,123 14 11	438 5 6

No. 6.

RETURN showing the Total Number of Items subject to Rural Police Rate for each District for the Year 1895, the Amount of Rate collected and remaining due on 31st December, 1896.

District.	No. of Items.	Amount of Rateable Value.	Amount of Rate.	Amount of Rate collected.	Amount outstanding.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
SOUTHERN DIVISION.					
Carnarvon	323	3022 0 0	110 16 6	104 3 9	6 12 9
Franklin	2211	18,845 6 0	705 1 10	682 2 2	22 19 8
Kingborough	884	8764 0 0	328 4 7	319 12 6	8 12 1
Macquarie	2485	26,590 16 0	820 11 0	659 12 7	160 18 5
New Town and Queenborough	1882	47,112 0 0	1764 0 4	1729 6 1	34 14 3
South Longford	94	7959 10 0	284 4 7	279 3 0	5 1 7
Total Southern Division	7879	112,293 12 0	4012 18 10	3774 0 1	238 18 9
NORTHERN DIVISION.					
Emu Bay	2042	28,431 0 0	1007 10 7	948 8 0	59 2 7
George Town	1258	15,088 15 0	469 13 8	448 10 9	21 2 11
Latrobe	1015	15,160 0 0	566 10 1	538 13 7	27 16 6
Mersey	2517	31,162 0 0	1165 9 6	1116 0 3	49 9 3
Portland	619	7246 9 2	243 4 1	236 11 0	6 13 1
Ringarooma	1741	19,173 15 3	634 6 8	584 19 7	49 7 1
Russell	807	9880 0 0	365 4 9	358 14 10	6 9 11
Selby	1914	34,089 0 0	1269 1 9	1201 16 10	67 4 11
West Devon	1957	23,840 0 0	892 15 9	857 4 4	35 11 5
Total Northern Division	13,870	184,070 19 5	6613 16 10	6290 19 2	322 17 8
Southern Division	7879	112,293 12 0	4012 18 10	3774 0 1	238 18 9
Northern Division	13,870	184,070 19 5	6613 16 10	6290 19 2	322 17 8
TOTAL	21,749	296,364 11 5	10,626 15 8	10,064 19 3	561 16 5

No. 7.

RETURN showing the Total Number of Items subject to Rural Police Rate for each District for the Year 1896, the Amount of Rate collected and remaining due on 31st December, 1896.

District.	No. of Items.	Amount of Rateable Value.			Amount of Rate.			Amount of Rate collected.			Amount out-standing.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
SOUTHERN DIVISION.													
Carnarvon	312	2746	0	0	101	1	9	96	8	3	4	13	6
Franklin	2265	18,623	5	0	696	10	7	670	10	5	26	0	2
Kingborough	910	8948	0	0	330	7	4	321	17	0	8	10	4
Macquarie	2406	26,150	3	6	803	14	4	702	2	9	101	11	7
New Town and Queenborough.....	2105	48,868	0	0	1826	6	1	1778	4	7	48	1	6
South Longford	90	7178	10	0	261	19	3	258	6	11	3	12	4
Total Southern Division.....	8088	112,513	18	6	4019	19	4	3827	9	11	192	9	5
NORTHERN DIVISION.													
Emu Bay.....	1990	27,128	0	0	962	19	4	896	5	5	66	13	11
George Town	1545	17,563	15	0	525	8	6	469	13	1	55	15	5
Latrobe.....	1001	14,771	0	0	551	8	10	562	8	8	Cr. 10	19	10
Mersey.....	2526	31,162	0	0	1165	2	9	1087	17	9	77	5	0
Portland	590	7040	7	6	238	3	7	208	14	6	29	9	1
Ringarooma	1688	18,470	7	9	620	15	8	582	14	4	38	1	4
Russell	780	9777	0	0	360	13	1	355	11	8	5	1	5
Selby.....	1925	33,948	0	0	1262	14	10	1167	6	8	95	8	2
West Devon.....	1989	22,969	0	0	860	4	8	836	1	9	24	2	11
Total Northern Division	14,034	182,829	10	3	6547	11	3	6166	13	10	380	17	5
Southern Division	8088	112,513	18	6	4019	19	4	3827	9	11	192	9	5
Northern Division	14,034	182,829	10	3	6547	11	3	6166	13	10	380	17	5
TOTAL	22,122	295,343	8	9	10,567	10	7	9994	3	9	573	6	10

ANALYSIS of Results under Income Tax Act, 1894, and Amendments.

INCOME TAX, 1896, TO 31st MAY, 1897.

NET INCOME.	DEDUCTIONS.		NET TAXABLE INCOME.													ANALYSIS OF TAXPAYERS ON INCOMES.												
	Under Sect. 23, Sub-sect. 7.	Other Deductions.	TOTAL.	FROM PROPERTY.				FROM PERSONAL EXERTION.									Under £100.		£100 and under £250.		£250 and under £400.		£400 and under £750.		£750 and under £1000.		Above £1000.	
				No.	From Interest.	No.	From other sources.	No.	Trade.	No.	Profes- sion.	No.	Salaries and Wages.	No.	Agricul- tural &c. Pursuits.													
																No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.
£ 1,097,726	£ 244,480	£ 70,539	£ 782,707	412	£ 143,876	240	£ 276,416	614	£ 138,013	242	£ 62,900	1136	£ 145,590	80	£ 15,912	1371	£ 76,290	814	£ 127,769	131	£ 38,872	263	£ 139,720	48	£ 41,077	97	£ 358,979	
				£420,292				£362,415									Average, £55·6		Average, £156·95		Average, £296·7		Average, £531·25		Average, £855·75		Average, £3700·8	
				652				2072									Average Income, £280											
				Total Number Taxpayers, 2724.													Actual Income Tax, £33,054											
Average Tax paid by each, £12 2s. 7d.																												

(A.)

INCOME TAX.

Number of Assessments, 1894.....	2368
" " 1895.....	2433
" " 1896.....	2729
Revenue on account of 1894	£ s. d.
" " 1895	25,651 5 1
" " 1896	29,646 10 8
" " 1896	*31,793 14 11

* £700 more will doubtless be collected = £32,493 14s. 11d.

WILLIAM GRAHAME, JUN.,
GOVERNMENT PRINTER, TASMANIA.