

1881.

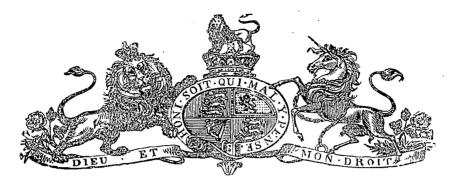
TASMANIA.

LEGISLATIVE COUNCIL.

REAL ESTATES DUTIES DEPARTMENT:

REPORT.

Laid upon the Table by Mr. Moore, and ordered by the Council to be printed, July 19, 1881.



Real Estates Duties Office, Hobart, 4th July, 1881.

SIR,

I HAVE the honor to submit the following Report on the working of this branch of the Department for the year 1880.

I was appointed Commissioner of Real Estates Duties on the 1st April, 1880, but did not obtain permanent office accommodation till the 1st August; and it was not till some time afterwards that the necessary fittings could be put up,—the whole of the work preliminary to the collection of the Duty being done at temporary offices.

When my colleague, Mr. Henry, and I were appointed Commissioners, it was intended to employ Collectors for the different Districts. We considered that the whole of this work could be efficiently carried out from Hobart and Launceston by giving the public all necessary facilities for remitting the Duty in small as well as in large amounts; and we recommended this course to the Government. Our recommendation was approved, and we were gazetted Collectors on the 27th July, 1880.

The effect of our recommendation was to impose on us responsible and arduous duties not contemplated when we were first appointed, and a saving to the Government of an amount nearly equal to the salaries or commissions which would have been paid to the Collectors.

That our opinion was correct is evidenced by the large proportion of the Duty which was collected before any extraneous assistance was employed,—amounting in the Southern Division to £11,806 18s. 8d., out of a gross total of £12,330 17s. 1d.

By arrangement with my colleague, and with your approval, I undertook all business connected with carrying out the Act in the following Districts, forming the Southern Division:—

City of Hobart.	Hamilton.	Clarence.
Hobart (District).	Bothwell.	Richmond.
Kingborough.	South Longford.	Sorell.
Franklin.	Brighton.	Spring Bay.
Glenorchy.	Green Ponds.	Carnarvon.
New Norfolk	Oatlands	1

This Report, therefore, will deal only with matters pertaining to these Districts.

As there was no time available for the preparation of Assessment Rolls for the year 1880, I applied to you to obtain the consent of the Governor in Council to use the Assessment and Valuation Rolls in force in the several Districts on the 1st May, as provided for in Section 5 of "The Real and Personal Estates Duties Act, 1880." The Governor's consent was gazetted on the 27th April, 1880.

The opportunity of appeal against the Assessment Rolls of 1880 was not given in some Districts before the 1st May; I was therefore compelled in those cases to adopt the Rolls for 1879. This necessity occasioned much extra labour in obtaining information of the changes in the occupancy and ownership of properties, and making the necessary alterations in the Rolls.

Errors in the Assessment Rolls, consisting principally in the omission of the address of the owner, imposed on the department a large amount of extra work, retarded the issue of many Demands for Duty, and necessitated the re-issue of many more.

This cause of delay and extra labour has been remedied by Clause 8 of 44 Vict. No. 18, ("The Real and Personal Estates Duties Act Amendment").

The collection of the Duty has been a work of great responsibility and labour; but taking into consideration the difficulties mentioned above, and that this is the first collection made under the Act, it will, I have no doubt, be satisfactory to the Government that of a gross possible total of £12,330 17s. 1d., to be collected in the Southern Division, the sum of £12,098 2s. 8d., has been paid up to the 30th June; a considerable proportion of the balance uncollected (£232 14s. 5d.) is for Duty on Properties which have been abandoned, entered in Duplicate on the Rolls, or for unoccupied Properties the owners of which cannot be found.

The properties the Duties on which have not been paid are principally of small rateable value, and the Duties owing thereon of small amounts.

It was originally intended that the Commissioners should prepare new Assessment Rolls for the whole of the Districts for the year 1881.

The time occupied in the necessary work of collecting the Duty and obtaining information from the purchasers of land on credit, in order to carry out the provisions of Sect. 36, prevented the possibility of this being done; it was, therefore, considered advisable to adopt the Assessment and Valuation Rolls in force in all the Districts for the year 1881, under the power reserved to the Commissioners in Sect. 15, and to prepare new Rolls of all the Districts for the year 1882.

As opportunity of appeal had been already afforded, it has been necessary to hold Courts of Appeal in the Districts of Sorell, Kingborough, Bothwell, Glenorchy, and Hamilton only.

For the purpose of obtaining the information necessary to enable me to prepare Assessment Rolls for the year 1882, for the Districts in the Southern Division, notices have been issued to the occupiers or owners of property in some of the Districts, requiring a written statement of particulars relating thereto; these notices are being issued for the remaining Districts.

As these notices are returned, new Rolls will be prepared from the information obtained thereby, and from other sources that may be available.

I have the honor to be,

51r,

Your obedient Servant,

FRANCIS BUTLER, Chief Commissioner.

To the Hon. W. R. GIBLIN, Colonial Treasurer.

(1.)

A RETURN showing the Amount of Duty for each District for the Year 1880, the Amount collected, the Amount remitted, and the Amount uncollected up to the 30th June, 1881.

NAME OF DISTRICT.	Total Amount of Duty for each District.	The Amount of Duty collected.	The Amount uncollected.	TOTAL.	The Amount of Duty remitted.
Bothwell Brighton Clarence Carnarvon Franklin. Glenorchy Green Ponds Hobart (City) Hobart (District) Hamilton Kingborough New Noriolk	322 19 9 31 6 3 387 4 7 386 3 10 450 19 6 4300 10 9 803 2 4 950 12 3 232 10 8	£ s. d. 735 7 1 455 13 9 314 15 6 28 10 9 367 6 6 378 3 0 446 15 0 4197 13 7 774 11 4 949 10 3 220 6 8 529 6 3	£ s. d. 5 5 7 2 3 0 8 4 3 2 15 6 19 18 1 8 0 10 4 4 6 102 17 2 28 11 0 1 2 0 12 4 0 3 15 0	£ s. d. 740 12 8 457 16 9 322 19 9 31 6 3 387 4 7 386 3 10 450 10 6 4300 10 9 803 2 4 950 12 3 232 10 8 533 1 3	£ s. d. 2 12 2 11 11 6 0 10 10 2 0 6
Outlands	1183 7 9 565 13 9 469 16 9 258 4 6	1172 8 9 554 6 0 466 2 3 254 8 0 252 18 0	10 19 0 11 7 9 3 14 6 3 16 6 3 15 9	1183 7 9 505 13 9 409 16 9 258 4 6 256 13 9	7 17 1 3 15 0 11 7 9 39 14 10

Note.—A large propertion of the amounts outstanding on 30th June consisted of duplicate entries or other errors in the Rolls, or of unoccupied properties the owners of which cannot be found.

ABSTRACT of the Valuation Rolls for the Years 1880 and 1881, showing the Number of Items, Valuations, and Amount of Duty.

NAME OF DISTRICT.	1880. No. of Items on Roll.	1881. No. of Items on Roll.	1880. Valuation.		1881 Valua			18 over	81 1880		1881 less tha 1880.	n	188 Amount		uty.	188 Amount		ty.	Extra Du 1881 over 18	
	£	£	£ s	-ŀ			\overline{d} .	£		$\frac{-}{d}$	£ s.	<u>d</u> .	£		\overline{d} .	£		\overline{d} .	£ s.	\overline{d} .
Bothwell		259		9	20,500		$\frac{a}{2}$		s. 3	<i>a</i> . 2		u.		$rac{s.}{12}$	и. 8		s. 14	u. 9	28 2	۵.
Brighton		995		őΙ	12,333	0	õ		0	ő	•••			16	9		14	8	0 17	11
Clarence	233	268		ŏl	8458	4	0		•	୍ଧ	154 16	0		19	9	317	3	7	•••	
Carnarvon		106		ŏΙ	258	19	8	· ·	••	- 1	576 0	4	31	6	3	9	$1\overset{\circ}{2}$	ó	•••	
Franklin	1427	1652	10,351	ňΙ	10,523	2	3		2	3	•••	-	387	4	7	393	3	8	5 19	1
Glenorchy	410	422	, ,	5	10,399		111		$\tilde{16}$	- 1			386	_	10	387	1Ĭ	$\check{2}$	1 7	4
Green Ponds	247	255	12,026	ō	11,479	_	8		••		546 1	4		19	6	431	3	5		_
Hobart (City)	4650	4714	114,681	οľ	116,536		Õ	1855		0	•••	_		10	9	4370	$\tilde{2}$	4	69 11	7
Hobart (District)	925	933	21,416 10		22,555			1139	6	ŏ	•••		803	2	4	845	16	ιÖ	42 14	6
Hamilton	376	421		3	25,294		11	}	•••	-	56 2	1		12	3	948	6	0		
Kingborough	613	734		이	6690		3	489		3			232	10	8	258	14	8	26 4	0
New Norfolk	680	736	14,215	0	14,509	10	1	294	10	1	•••		533	1	3	543	15 1	[1]	10 14	8
Oatlands	595	752	31,557	0	31,824	0	1	267	0	1			1183	7	9	1192	15	3	9 7	6
Richmond	421	468	15,085	0	14,907	2	7			ļ	177 17	5	565	13	9	558	19	7		
Sorell	465	506	12,528	0	12,512	7	6	١.	••		15 12	6	469	16	9	469	4	0		
Spring Bay		165	6886 (0	6836	15	10	١.			49 4	2	258	4	6	256	7	7		
South Longford	46	51	6845	0	6418	13	3		••		426 6	9	256	13	9	240	13 1	LO	•••	
	11,946	12,837	328,849	7	332,038	6	2	5190	19	9	2002 0	7	12,330	17	1	12,450	19	3	194 18	8

Real Estates Duties Office, Northern Division, Launceston, 4th July, 1881.

SIR.

I have the honor to submit for your information the following Report on the Northern Division of the Real Estates Duties Department for the year 1880, with three explanatory Returns:—

- 1. A Tabulated Statement of the total amount of Duty for each District, the amount collected, the amount remitted, and the amount uncollected up to the 30th day of June, 1881.
- 2. A Comparative Return of the Valuation Rolls for the years 1880 and 1881, showing the number of items, the valuations and amount of Duty, with columns giving the increase and decrease in each District respectively for the two years.
- 3. A Return showing the reduced value and amount of rebate for each District, in accordance with Clause 36 of the Real Estates Act, upon all lands purchased from the crown under the provisions of the Waste Lands Act, 34 Vict. No. 10.

I commenced my duties in April, 1880, and had to contend with a full share of the initial difficulties inseparably connected with the formation and starting into working order a new Department of such importance and magnitude as the one above named.

For the better and more efficient working of the Act the Island has been divided.

The Northern Division consists of 15 Districts, having an aggregate number of items on the Rolls of 11,985, and the total amount of Duty being £13,464 15s. These figures do not include any real estate owned or occupied by any Friendly Society, nor any crown land held under lease or licence either for depasturing purposes or for mining, nor any crown land occupied for business purposes in the mining districts.

I issued the first lot of demands upon the 22nd day of July, and have collected, mainly through the Post Office, the sum of £13,154 16s. 7d., leaving £309 18s. 5d. as the balance of Duty for 1880 uncollected on the 30th June.

The Real and Personal Estates Duties Act, 1880, is susceptible of improvement in various matters of detail of more or less importance, some of which I have had the honor to bring under your notice. Notwithstanding these defects I consider the law effective; and it has in my opinion worked smoothly, and the intentions of the Legislature have, I think, been accomplished so far as the provisions of the Act have been brought into operation. As a source of revenue it has, I believe, come up to the estimate; whilst the demands of the State have been satisfactorily met without even the ratepayer's proverbial grumble.

The Act contemplates a fair and equitable assessment of the whole of the Real Estate in the Island, according to the standard of value in Clause 17. This very necessary and important work has yet to be carried out.

After mature consideration the Southern Commissioner and myself were reluctantly obliged to admit our inability to effect a thorough and satisfactory revision of the Valuation Rolls by the 1st day of August next, that being the date when the Duty becomes payable. We therefore decided to ask your concurrence to the adoption of the District Rolls as a standard of value for the current year, in conformity with the 16th Clause, and that immediate steps be taken in accordance with the law to compile new Rolls for 1882.

The prime cause of this enforced delay in making a new valuation in conformity with the Act is, undoubtedly, the extra work consequent upon the collection of the Duty through the Post Office instead of employing local collectors, as designed by Clause 8 of the Act.

The central office system has proved an unqualified success; and the only improvement I can suggest would be some inducement for more prompt payment of the Duty, either by allowing a rebate if paid within a certain time, or a surcharge by way of penalty if not paid within the time named. This principle is, I believe, now in operation under the Scab Act.

By the present plan of collection, the salaries of the collectors, which, at the lowest estimate, would be an amount equal to 5 per cent. upon the total amount of the Duty, have been thereby saved, and a large fund of necessary and valuable information has been received, the greater part of which would never have reached this office under the district system.

The Comparative Return, No. 2, gives the amount of Duty for 1880 as £13,464 15s., and for 1881, £14,177 0s. 6d. The increase, £746 3s. 6d., is unquestionably a large sum for one year; and I deem it desirable to point out that nearly the whole of this amount is the product of new items which find a place upon the Rolls for the first time.

Number 3 Return is intended to show the working of the rebate principle, as designed by the 36th Clause of the Real Estates Act, upon all lands purchased from the crown under the credit clauses of the Waste Lands Act, 34 Vict. No. 10.

The Return gives the reduced value and amount of rebate of Duty for each District, and serves to illustrate how the totals of the Rolls for the current year are affected thereby, and also to what extent the amount of Duty is lessened by the application of this principle.

This Return also indicates in a minor degree the growing prosperity of the Colony, in its evidence of the progressive settlement of the waste lands in the agricultural areas and in the immediate vicinity of the numerous mining centres in many of the Northern Districts.

I have the honor to be, Sir,

Your obedient Servant,

SAMUEL HENRY, Commissioner.

The Hon. W. R. Giblin, Colonial Treasurer.

(1.)

A RETURN showing the Amount of Duty for each District for the Year 1880, the Amount collected, the Amount remitted, and the Amount uncollected up to the 30th June, 1881.

NAME OF DISTRICT.	Total Amount of Duly for each District.	The Amount of Duty collected.	The Amount uncollected.	Total.	The Amount of Duty remitted.		
Campbell Town Deloraine Evandale Emu Bay Fingal George Town Glamorgan Longford Launceston Portland Port Sorell Ross Russell Selby Westbury	929 6 6 214 18 3 221 8 9 1378 17 6 3167 14 0 311 0 6 1067 15 6 510 10 6 229 9 3	£ s. d. 940 2 1 1079 2 7 1039 8 3 292 6 5 915 15 0 185 17 4 215 2 0 1865 11 0 3101 5 3 306 6 0 1002 10 3 508 12 0 222 4 4 731 1 7 1249 12 6	£ s. d. 12 0 5 12 0 11 1 18 6 35 1 1 13 11 6 29 0 11 6 6 6 9 13 6 6 66 8 9 4 14 6 65 5 3 1 18 6 7 4 11 27 16 11 13 3 0	£ s. d. 952 2 6 1091 3 6 1041 6 9 327 7 6 929 6 6 214 18 3 221 8 9 1378 17 6 3167 14 0 311 0 6 1067 15 6 510 10 6 229 9 3 758 18 6 1262 15 6	£ s. d. 0 6 9 1 7 0 0 9 0 11 17 0 		

(2.)

ABSTRACT of the Valuation Rolls for Years 1880 and 1881, showing the Numbers of Items, Valuations, and Amount of Duty.

NAME OF DISTRICT.	1880. No. of Items on Roll.	1881. No. of Items on Roll.	1880. Valua- tion.	1881. Valua- tion.	1881 over 1880.	1881 less than 1880.	1880. Amount of Duty.		1881. Amount of Duty.			Extra Duty 1881 over 1880.		
			£	£	£	£	£	s. d.	£	s.	d.	£	s.	\overline{d}
Campbell Town	392	468	25,390	26,185	795		952	2 6	981	18	9	29	16	3.
Deloraine	918	1077	29,098	28,886		212	1091	3 6	1083	4	6	1		
Evandale	394	415	27,769	28,052	283		1041	6 9	1051	19	0		12	3
Emu Bay	666	822	8730	18,130	9400		327	76	679	17	6	352	10	0
Fingal	575	662	24,782	24,124		658	929	6 6	904		0	i	••	
George Town	345	429	5731	5723		8		18 3	214		3	_	••	_
Glamorgan	220	246	5905	6010	105		221	8 9	225		6	1	18	9
Longford	752	780	36,770	36,905	135			17 6	1383		9	5	1	3
Launceston		2777	84,472	90,165	5693		3167		3381	3	9	213	9	9
Portland		563	8294	8746	452	••	311	06	327	19	6	16	19	0
Port Sorell		2758	28,474	29,819	1345	••		15 6	1118		3	50	8	9
Ross	130	143	13,614	13,588		26	510		509		0	1	• :	
Russell	320	359	6119	6129	10	• • •		9 3	229		9	0	7	6
Selby	895	1179	20,238	21,212	974	••		18 6	795		0	36	10	.6
Westbury	1017	1163	33,674	34,380	706	••	1262	15 6	1289	5.	0_	26	9	6
•	11,985	13,841	359,060	378,054	19,898	904	13,464	15 0	14,177	0	6	746	3	6

(3.)

ABSTRACT of the Various Districts, showing Rate Value, Rebate, and Net Balance of Value and Duty.

No.	NAME OF DISTRICT.	Total Rate Value according to Roll.	Total Amount of Duty.	Reduced Value of Land on Credit Pur- chase.	Rebate of Duty to Credit Purchase.	Net Value.	Net Amount of Duty.		
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	Campbell Town Deloraine Evandale Emu Bay Fingal George Town Glamorgan Launceston Longford Port Sorell Portland Ross Russell Selby Westbury	29,830 28,199 18,648 24,715 6019 6101 90,656 36,968 31,281 9843 13,700 6248	£ s. d. 991 4 0 1118 12 6 1057 9 3 699 6 0 926 16 3 225 14 3 228 15 9 3399 12 0 1386 6 0 1173 0 9 369 2 5 513 15 0 234 6 0 816 7 6 1304 9 6	£ 247 944 147 518 591 296 91 491 63 1462 1097 112 119 558 406	£ s. d. 9 5 3 35 8 0 5 10 3 19 8 6 22 3 3 11 2 0 3 8 3 18 8 3 2 7 3 54 16 6 41 2 11 4 4 0 4 9 3 20 18 6 15 4 6	£ 26,185 28,886 28,052 18,130 24,124 5723 6010 90,165 36,905 29,819 8746 13,588 6129 21,212 34,380	£ s. d. 981 18 9 1093 4 6 1051 19 0 679 17 6 904 13 0 214 12 3 225 7 6 3381 3 9 1383 18 9 1118 4 3 327 19 6 509 11 0 229 16 9 795 9 0 1289 5 0		
		385,196	14,444 17 2	7142	267 16 8	378,054	14,177 0 6		

SAMUEL HENRY, Commissioner.

Real Estates Duties Department, Launceston, 4th July, 1881.