(No. 69.)



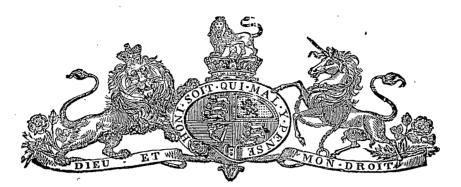
1867.

TASMANIA.

## SUCCESSION DUTY ACT.

REPORT OF SELECT COMMITTEE.

Laid on the Table by Mr. Gleadow, and ordered by the House to be printed, 1 October, 1867.



Lands' Titles Office, 20th September, 1865.

## Sir,

HAVING observed that, from your place in Parliament, you have stated that the duties of Commissioner of the Succession Duties Act are to devolve upon me, I consider it necessary, in order to prevent future embarrassment, that I should at once address you on the subject.

I am willing, as I ever have been willing, to assist the Government or to serve the public in any capacity in which I may be competent to advance their interests; and although it is certainly not a usual course, nor I think hardly a fair one, to impose upon an Officer who accepted a particular post at a fixed salary additional duties without increase of emolument, yet, in consideration of the financial exigencies of the Government, I should not object to undertake any additional work which I felt that I could perform.

The duties, however, of Commissioner under the Succession Duties Act are not of such a character.

As you yourself have stated in Parliament, the Act is one which cannot be understood by a layman; and it cannot be denied that, in carrying out its provisions, many points must arise either involving most intricate questions of law only to be decided by a professional man, or requiring abstruse calculations which can only be worked out by the practised skill of an Actuary or regular Accountant.

In neither of these capacities have I had any training: in neither of them have I sufficient knowledge to enable me to deal with questions in regard to Succession Duties.

It is true that it is proposed that Mr. Adams should be appointed to advise me in matters of law; but I can assure the Government that his time is now completely taken up with his duties under the Real Property Act; and that if the investigations requisite under the Succession Duties Act are to be carried out by him, it can only be by a most disastrous and dangerous neglect of the delicate and important duties of his present office. Either his examinations of Titles must be constantly delayed, to the vexation and injury of the applicants, or they must be conducted with a degree of haste, and in the midst of interruptions wholly incompatible with safety. One single error might involve the loss to the Government of thousands of pounds. It is, therefore, obviously most impolitic to burden an Officer, upon whose care and caution so much depends, with multifarious duties of a totally different kind, and thus to divert his mind from work which, to carry out properly and safely, requires, in my opinion as the head of the Department, his whole time, attention, and legal ability.

But, even assuming that Mr. Adams were able and willing to give me his advice on all legal points, the Act makes no mention whatever of a Solicitor, and the whole responsibility rests entirely with the Commissioner. Thus, whilst I should be accountable both to the Government and the public for everything done under the Act, I should in reality be but blindly carrying out the decisions of another person; decisions of which I should be unable to understand the ground, the nature, or the effect. In such a false position as this no man of independent feeling would willingly place himself.

Therefore, Sir, believing that were I to attempt to discharge the duties of Commissioner, my ignorance of law, and my inexperience in the business of an Actuary, would inevitably lead me to commit errors entailing the most serious consequences both to the Government and to private individuals, I have no alternative, in my conscientious view of what is due either to the public or myself, but to state to you respectfully but explicitly that I feel myself unable to accede to the

arrangement which you propose, and that, whilst I regret that I am unable to assist the Government, I must decline to assume responsibilities foreign to the whole practice and experience of my previous official life, and which, therefore, I should be utterly unable to fulfil with benefit to the community or credit to myself.

> I have the honor to be, Sir,

Your most obedient Servant,

W. TARLETON, Recorder of Titles.

The Hon. the Attorney-General.

Attorney-General's Office, 22nd September, 1865.

I HAVE to acknowledge the receipt of your letter of the 20th instant, which I will take an early opportunity of laying before my Colleagues; but, before doing so, I should feel obliged by your informing me whether I am to consider that you tender your resignation in the event of the Government determining to adhere to their proposed consolidation of the Office of Commissioner of Succession Duties with those of the Recorder of Titles.

I have the honor, &c.,

R. B. MILLER.

WM. TARLETON, Esq., Recorder of Titles.

## Lands' Titles Office, 23rd September, 1865.

Sir,

SIR,

I HAVE the honor to acknowledge the receipt of your communication of the 22nd instant, in which you request to be informed, whether you are to consider that I tender my resignation in the event of the Government determining to adhere to their proposed arrangements in regard to the Office of Commissioner of Succession Duties; and, in reply, I beg to inform you that I have no intention of resigning the appointment which I hold as Recorder of Titles under the provisions of the Real Property Act.

The duties of that Office I am still prepared to fulfil to the best of my ability, in accordance with the contract which I entered into with your predecessor, Mr. W. L. Dobson, and which is set forth in his letter of the 6th May, 1862.

As regards the Office of Commissioner of Succession Duties, it is no question with me, as I have already intimated to you, of additional work or increased emolument. I should be happy to meet the convenience of the Government, and would cheerfully assume the duty did I only know how to perform it. But, as a man without legal education, ignorant of the Law of Conveyancing, unable even to understand the legal phraseology of the Act, and furthermore unskilled in the higher branches of Arithmetical science, I am utterly incompetent to discharge it; and I have, therefore, considered it the most straightforward course to decline to undertake that which in my conscience I feel I should be unable to perform.

I have, however, no desire to stand in the way of any arrangement which the Government may deem it desirable to make in regard to a consolidation of Offices; and I am prepared at once to make way for some properly qualified person, and to retire from my present position under the provisions of the Superannuation Act, upon the pension to which, under the 5th Section of that Act, I should be entitled for 23 years of service.

I have only further to add that, as a proof of my thorough sincerity, I am perfectly willing that the subject should be referred to the Solicitors named in the margin<sup>\*</sup>; and if a majority of them will give it as their opinion that a layman can adequately fulfiil the duties of Commissioner, I will make no further objection to attempt their discharge.

I have the honor to be,

Sir,

Your obedient Servant, W. TARLETON, Recorder of Titles.

The Hon. the Attorney-General.

\* Messrs. Allport, C. Butler, Gleadow, Ritchie, Grubb, Crisp.

Colonial Secretary's Office, 24th December, 1866.

You are aware that Parliament during its recent Session rejected the Vote for the Succession Duties Department.

I know that you are desirous to afford the Government the full benefit of your services during office hours, and that at present you have considerable leisure on your hands.

Under these circumstances my Colleagues and myself desire to obtain your concurrence in the transfer to your Department of the duties now performed by the Succession Duties Department.

I am, &c.

W. TARLETON, Esq.

MY DEAR SIR,

My DEAR SIR,

Lands' Titles Office, 27th December, 1866.

(Signed)

IN reply to your note of the 24th instant, I beg to assure you that you are quite right in assuming that I am desirous of affording my services to the Government in any capacity in which they can be made available.

Therefore, although I still entertain very grave doubts as to my competency to fulfil the duties of Commissioner of Succession Duties, I defer to the wishes of yourself and your Colleagues, and concur in the transfer of those duties to the Department at present under my charge.

Since, however, I undertake this additional office solely at the instance of the Ministry, and in opposition to my own judgment, it should be clearly understood that I shall not be held responsible for errors or omissions arising from ignorance, and not attributable to neglect, carelessness, or wilful misconduct; and I should desire to be furnished with a communication to this effect from yourself as the Head of the Ministry. On my part, I will pledge myself to do all in my power to avoid mistakes, and to perform the functions of Commissioner to the best of my ability.

## I am, my dear Sir, Yours faithfully,

W. TARLETON.

RICHARD DRY.

The Honorable Sir RICHARD DRY, Colonial Secretary.

My dear Sir,

Colonial Secretary's Office, 8th January, 1867.

I AM in receipt of your letter of the 27th ultimo, in which you express your concurrence in the proposed transfer of the duties of Commissioner of Succession Duties to the Department under your charge, on the condition that you shall not be held responsible for errors or omissions arising from ignorance, and not attributable to neglect, carelessness, or wilful misconduct.

In reply I beg to state that the Government have full confidence in your ability to discharge the duties imposed upon you, and feel that they may relieve you from responsibility on these grounds with perfect safety to the Public Service.

Believe me to be,

My dear Sir,

Faithfully yours,

RICHARD DRY.

W. TARLETON, Esq.

JAMES BARNARD, GOVERNMENT PRINTER, TASMANIA.