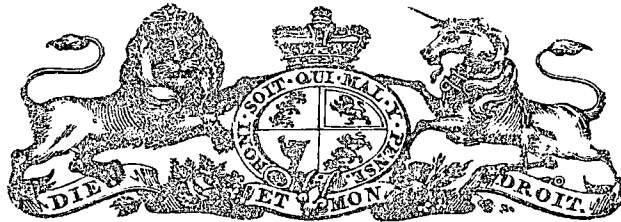


(No. 52.)



1881.

T A S M A N I A.

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

REAL ESTATES DUTIES DEPARTMENT:

R E P O R T.

Laid upon the Table by the Colonial Treasurer, and ordered by the House 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.	

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,

Sir,

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.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Bothwell.....	740 12 8	735 7 1	5 5 7	740 12 8	2 12 2
Brighton	457 16 9	455 13 9	2 3 0	457 16 9	...
Clarence	322 19 9	314 15 6	8 4 3	322 19 9	...
Carnarvon	31 6 3	28 10 9	2 15 6	31 6 3	11 11 6
Franklin.....	387 4 7	367 6 6	19 18 1	387 4 7	0 10 10
Glenorchy	386 3 10	378 3 0	8 0 10	386 3 10	...
Green Ponds	450 19 6	446 15 0	4 4 6	450 19 6	...
Hobart (City)	4300 10 9	4197 13 7	102 17 2	4300 10 9	2 0 6
Hobart (District).....	803 2 4	774 11 4	28 11 0	803 2 4	...
Hamilton	950 12 3	949 10 3	1 2 0	950 12 3	...
Kingborough.....	232 10 8	220 6 8	12 4 0	232 10 8	...
New Norfolk	533 1 3	529 6 3	3 15 0	533 1 3	...
Outlands.....	1183 7 9	1172 8 9	10 19 0	1183 7 9	7 17 1
Richmond	565 13 9	554 6 0	11 7 9	565 13 9	3 15 0
Sorell	469 16 9	466 2 3	3 14 6	469 16 9	...
Spring Bay	258 4 6	254 8 0	3 16 6	258 4 6	...
South Longford.....	256 13 9	252 18 0	3 15 9	256 13 9	11 7 9
	12,330 17 1	12,098 2 8	232 14 5	12,330 17 1	39 14 10

NOTE.—A large proportion 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.	1881.	1880.		1881.			1881			1880.			1881.			Extra Duty 1881 over 1880.					
	No. of Items on Roll.	No. of Items on Roll.	Valuation.	Valuation.	over 1880.	less than 1880.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.								
	£	£	£	s.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
Bothwell	243	259	19,751	9	20,500	12	2	749	3	2	...	740	12	8	768	14	9	28	2	1		
Brighton	374	395	12,209	0	12,333	0	0	124	0	0	...	457	16	9	458	14	8	0	17	11		
Clarence	233	268	8613	0	8458	4	0	...	...	...	154	16	0	322	19	9	317	3	7	...
Carnarvon	84	106	835	0	258	19	8	...	...	...	576	0	4	31	6	3	9	12	0	...
Franklin	1427	1652	10,351	0	10,523	2	3	172	2	3	...	387	4	7	393	3	8	5	19	1		
Glenorchy	410	422	10,299	5	10,399	1	11	99	16	11	...	386	3	10	387	11	2	1	7	4		
Green Ponds	247	255	12,026	0	11,479	18	8	...	...	...	546	1	4	450	19	6	431	3	5	...
Hobart (City).....	4650	4714	114,681	0	116,536	10	0	1855	10	0	...	4300	10	9	4370	2	4	69	11	7		
Hobart (District)	925	933	21,416	10	22,555	16	0	1139	6	0	...	803	2	4	845	16	10	42	14	6		
Hamilton.....	376	421	25,350	3	25,294	0	11	...	...	...	56	2	1	950	12	3	948	6	0	...
Kingborough	613	734	6201	0	6690	11	3	489	11	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	11	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	...	...	...	177	17	5	565	13	9	558	19	7	...
Sorell	465	506	12,528	0	12,512	7	6	...	...	...	15	12	6	469	16	9	469	4	0	...
Spring Bay	157	165	6886	0	6836	15	10	...	...	...	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	10	...
	11,946	12,837	328,849	7	332,088	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 Duty for each District.			The Amount of Duty collected.			The Amount uncollected.			TOTAL.			The Amount of Duty remitted.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Campbell Town	952	2	6	940	2	1	12	0	5	952	2	6	0	6	9
Deloraine	1091	3	6	1079	2	7	12	0	11	1091	3	6	..	..	..
Evandale	1041	6	9	1039	8	3	1	18	6	1041	6	9	..	..	..
Emu Bay	327	7	6	292	6	5	35	1	1	327	7	6	..	..	..
Fingal	929	6	6	915	15	0	13	11	6	929	6	6	..	..	..
George Town	214	18	3	185	17	4	29	0	11	214	18	3	1	7	0
Glamorgan	221	8	9	215	2	0	6	6	9	221	8	9	..	..	..
Longford	1378	17	6	1365	11	0	13	6	6	1378	17	6	0	9	0
Launceston	3167	14	0	3101	5	3	60	8	9	3167	14	0	11	17	0
Portland	311	0	6	306	6	0	4	14	6	311	0	6	..	..	..
Port Sorell	1067	15	6	1002	10	3	65	5	3	1067	15	6	..	..	..
Ross	510	10	6	508	12	0	1	18	6	510	10	6	..	..	..
Russell	229	9	3	222	4	4	7	4	11	229	9	3	..	..	..
Selby	758	18	6	731	1	7	27	16	11	758	18	6	..	..	..
Westbury	1262	15	6	1249	12	6	13	3	0	1262	15	6	..	..	..
	13,464	15	0	13,154	16	7	309	18	5	13,464	15	0	13	19	9

(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.		1881.		1881 less than 1880.	1880.		1881.		Extra Duty 1881 over 1880.
			Valua- tion.	Valua- tion.	Valua- tion.	Valua- tion.		Amount of Duty.	Amount of Duty.			
Campbell Town	392	468	£ 25,390	£ 26,185	£ 795	..	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Deloraine	918	1077	29,098	28,886	..	212	1091 3 6	1083 4 6	..	..	..
Evandale	394	415	27,769	28,052	283	..	1041 6 9	1051 19 0	10 12 3	..	..
Emu Bay	666	822	8730	18,130	9400	..	327 7 6	679 17 6	352 10 0	..	..
Fingal	575	662	24,782	24,124	..	658	929 6 6	904 13 0	..	..	..
George Town	345	429	5731	5723	..	8	214 18 3	214 12 3	..	..	..
Glamorgan	220	246	5905	6010	105	..	221 8 9	225 7 6	3 18 9	..	..
Longford	752	780	36,770	36,905	135	..	1378 17 6	1383 18 9	5 1 3	..	..
Launceston	2628	2777	84,472	90,165	5693	..	3167 14 0	3381 3 9	213 9 9	..	..
Portland	312	563	8292	8746	452	..	311 0 6	327 19 6	16 19 0	..	..
Port Sorell	2421	2758	28,474	29,819	1345	..	1067 15 6	1118 4 3	50 8 9	..	..
Ross	130	143	13,614	13,588	..	26	510 10 6	509 11 0	..	..	..
Russell	320	359	6119	6129	10	..	229 9 3	229 16 9	0 7 6	..	..
Selby	895	1179	20,238	21,212	974	..	758 18 6	795 9 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 Purchase.	Rebate of Duty to Credit Purchase.	Net Value.	Net Amount of Duty.
		£	£ s. d.	£	£ s. d.	£	£ s. d.
1	Campbell Town	26,432	991 4 0	247	9 5 3	26,185	981 18 9
2	Deloraine	29,830	1118 12 6	944	35 8 0	28,886	1083 4 6
3	Evandale	28,199	1057 9 3	147	5 10 3	28,052	1051 19 0
4	Emu Bay	18,648	699 6 0	518	19 8 6	18,130	679 17 6
5	Fingal	24,715	926 16 3	591	22 3 3	24,124	904 18 0
6	George Town	6019	225 14 3	296	11 2 0	5723	214 12 3
7	Glamorgan	6101	228 15 9	91	3 8 3	6010	225 7 6
8	Launceston	90,656	3399 12 0	491	18 8 3	90,165	3381 3 9
9	Longford	36,968	1386 6 0	63	2 7 3	36,905	1383 18 9
10	Port Sorrell	31,281	1173 0 9	1462	54 16 6	29,819	1118 4 3
11	Portland	9843	369 2 5	1097	41 2 11	8746	327 19 6
12	Ross	13,700	513 15 0	112	4 4 0	13,588	509 11 0
13	Russell	6248	234 6 0	119	4 9 3	6129	229 16 9
14	Selby	21,770	816 7 6	558	20 18 6	21,212	795 9 0
15	Westbury	34,786	1304 9 6	406	15 4 6	34,380	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.*