

LOCAL GOVERNMENT.

MUNICIPAL INSTITUTIONS.

ONLY of recent years has the question of Local Government received the attention which its importance demands, the states of the Commonwealth that have adopted general systems being Victoria, Queensland, South Australia, and Tasmania. New Zealand, however, has also for a number of years been divided into districts with local governing powers. It will be noted, from the information given in the following pages, that the Acts controlling Local Government vary considerably, especially as regards the election of representatives and presiding officers, method of valuation, and rating powers; but the particulars available in regard to each state are not sufficiently exhaustive to admit of making any effective comparison between the systems of the different provinces.

The first portion of this chapter is devoted to an account of the local bodies operating under the various Municipal Acts, while the particulars relating to Boards and Trusts, for the establishment and control of which special Acts have in most cases been passed, will be found in the second part.

NEW SOUTH WALES.

The first Act providing for the establishment of a Local Council in this state was passed in 1842, when the City of Sydney was incorporated. In 1867, the Municipalities Act became law, but as that Act left it optional for any district to become constituted as a municipality, only a small proportion of the area of the state is incorporated.

Under the provisions of the original Acts, the aldermen were elected by the ratepayers (except in the City of Sydney, where both owners and occupiers voted), and the mayors were chosen by the aldermen. By legislation enacted in 1900 the franchise was extended to tenants and lodgers in the city of Sydney.

During 1900 the Sydney Corporation Amending Act became law. Under its provisions the city is divided into twelve wards, each returning two aldermen, instead of into eight wards, each represented by three aldermen, as heretofore. The mayor is still elected by the aldermen, as the proposal to provide for his election by the citizens was not carried. Other important amendments are those providing (1) for the abolition of auditors elected by citizens, with the substitution of Government inspectors to audit the accounts; and (2) for the resumption of land for the opening or enlarging of streets or public places. The rating powers have not been altered, the general rate remaining

at not more than 2s. in the £ of the annual value, but lighting and other special rates may also be imposed, if necessary.

The Municipalities Act of 1867 provided that the general rate should not exceed 1s. in the £ of the annual value, but that special rates could be levied, so long as the general and special rates together did not come to more than 2s. in the £. A further charge, limited to 6d. in the £, could be made for street-watering, and an additional rate for water supply, where necessary, the amount not to exceed 1s. in the £.

The condition of Local Government in New South Wales is admittedly unsatisfactory, and various proposals have been made for the amendment of the law, but none of a general character has been passed by Parliament. Recently the Government has laid before the Legislative Assembly a comprehensive scheme for extending Local Government to the eastern and central divisions of the state, and ultimately to the whole area of New South Wales. The scheme proposes to divide the unincorporated area into shires, each shire to have an area of not less than 1,000 square miles; a municipality is to be limited in area to 200 square miles or under, with a population of not less than 1,500. The Bill proposes that the powers that may be exercised by municipalities shall be defined by law, and these powers are very wide, and are to be acquired in instalments as the development of municipal life proceeds. Each local body is invested at its creation with certain elementary duties and responsibilities, and propositions to extend these must be approved of by the electors of the area before the extended powers can be granted. The most important departure in the principles of municipal taxation proposed by the Bill is the authority to be conferred on all local bodies to levy their rates on the unimproved capital value of the land instead of on the annual value of improved property. The essential object of the measure is the establishment of home rule in local affairs throughout the state, and with this end in view as much as possible is left to local bodies, the Bill simply providing for the creation of municipal life. Further development is provided for by the powers which are conferred upon the local bodies to legislate by ordinances.

The total area incorporated at the close of the municipal year 1903 was only 2,829 square miles, so that it will be seen that a large area still remains under the control of the central government in New South Wales. For this some justification is claimed on account of the largeness of the territory and the sparseness of the population residing in the unincorporated areas; but this is hardly tenable, seeing that both these conditions exist to a greater degree in Queensland, where the whole territory is under local government. The total area still unincorporated in New South Wales amounts to 307,871 square miles.

The total capital value of all property in municipalities is returned as £134,218,300, and the annual value as £8,351,420; so that the annual return from property is about 6·22 per cent.

Taking the municipalities as a whole, the following particulars in regard to the number of municipalities, the area incorporated, and the annual and capital values of property assessed for municipal purposes, will not be without interest. The figures relate to all municipalities, and cover a period of twelve years :—

Year.	No. of Municipalities.	Area Incorporated.	Annual Value.	Capital Value.
		acres.	£	£
1892	168	1,637,046	8,697,503	144,277,400
1893	171	1,660,675	8,929,475	150,938,000
1894	175	1,683,990	8,460,674	151,226,000
1895	182	1,754,941	7,895,645	136,202,100
1896	183	1,767,079	7,603,735	127,499,700
1897	183	1,767,749	7,430,120	122,787,000
1898	184	1,768,500	7,379,350	120,625,600
1899	184	1,768,500	7,412,100	121,213,800
1900	189	1,807,522	7,905,760	124,546,200
1901	191	1,802,532	8,109,200	127,996,900
1902	191	1,802,532	8,080,160	130,019,800
1903	192	1,810,912	8,351,420	134,218,300

The annual and capital values of Sydney and suburbs since 1892 are shown below :—

Year.	Sydney and Suburbs.		Year.	Sydney and Suburbs.	
	Annual Value.	Capital Value.		Annual Value.	Capital Value.
	£	£		£	£
1892	6,013,697	106,891,100	1898	4,965,400	86,927,600
1893	6,067,882	110,061,000	1899	4,995,200	87,464,000
1894	5,686,197	108,951,000	1900	5,069,630	88,116,600
1895	5,352,920	96,692,200	1901	5,188,700	90,060,600
1896	5,141,990	91,427,100	1902	5,455,270	93,413,300
1897	5,022,910	88,464,400	1903	5,669,670	96,171,600

A reference to these figures will show the depreciation which has taken place in the value of real estate since 1892, but it is satisfactory

to note that a steady increase is shown from 1898; while the annual value for 1903 exceeds that of any previous year since 1894, and the capital value is higher than in any year since 1895.

In view of the fact that it is proposed in the new Bill to levy rates on the unimproved values of land, the following statement will be of some value :—

Division.	Estimated Unimproved Value.
City of Sydney	£20,207,800
Suburban Municipalities.....	19,583,600
Total Metropolitan.....	£39,791,400
Country Municipalities	14,753,200
Grand Total	£54,544,600

The values of five of the principal towns are given in the subjoined table, and for the purposes of comparison, the corresponding figures for 1892 are shown. With regard to Broken Hill, it should be remembered that the mines were not fully developed in 1892, and although the capital value in 1899 had increased by about £364,000, the values in the years 1894 and 1895 were stated to be £2,952,000, and £2,862,000 respectively, but for 1897 the figures declined to £1,232,600, which was practically the value in 1899. The annual and capital values shown for 1903 exclude the assessments on the output of the silver mines, as the mining companies were successful in the appeals against the rating of their products :—

Town.	1892.		1903.	
	Annual Value.	Capital Value.	Annual Value.	Capital Value.
	£	£	£	£
Bathurst	70,363	905,000	55,205	943,000
Broken Hill	244,776	1,410,000	221,710	1,438,000
Goulburn.....	89,222	1,330,000	61,755	944,900
Newcastle and suburbs ...	496,200	6,784,000	407,170	6,413,200
Parramatta	83,440	1,692,000	68,435	1,368,700

The revenues of municipalities are derived chiefly from rates, but under the Act of 1867 the Government allows an endowment for the first fifteen years following incorporation, the scale being £ for £ of general rates received during the first five years, 10s. per £ during the next five years, and 5s. per £ for the remaining period. The Government also contributes grants in aid of roads and other works, and occasionally a special endowment is given. Rates are levied on nine-tenths of the annual value of improved property, and on 5 per

cent. of the capital value of unimproved land, except in the City of Sydney, where the maximum percentage on unimproved is 6 per cent. The following table shows the receipts during the year ended February, 1903, the Government endowments and grants being specified. The total shown is exclusive of refunds and cross entries, but it includes proceeds of loans :—

Total receipts—	£	
Government.....		50,721
Rates		580,291
Proceeds of Loans		197,949
Other Revenue		200,746
		<hr/>
Total.....		1,029,707
Receipts per inhabitant in incorporated area—	£ s. d.	
Government.....	0	1 2
Rates	0	12 10
Proceeds of Loans	0	4 5
Other Revenue	0	4 5
		<hr/>
Total	1	2 10

The burthen of rates is, therefore, 1s. 4 $\frac{3}{4}$ d. per £ of annual improved value, and about 2 $\frac{3}{4}$ d. per £ of estimated unimproved capital value.

The total expenditure, exclusive of refunds, &c., for the same period amounted to £978,281, distributed as follows :—

	£	
Public works, services, and improvements.....		545,636
Interest on loans and overdrafts		134,232
Repayments of loans		151,471
Salaries and office expenses		80,619
Payments to sinking funds.....		15,315
Other expenditure		51,008
		<hr/>
		£978,281

The proportion of the expenditure incurred for salaries and office expenses was slightly over 8 per cent., and for interest on loans and overdrafts it was 13·72 per cent., while the average rate of interest payable on the liabilities was 4·46 per cent.

The amount of loans and secured overdrafts outstanding on the 2nd February, 1903, was £2,931,511, of which £1,301,580 was due to investors in London, principally by the city of Sydney, while of the balance, £21,762 was floated in Victoria, and £1,608,169 in New South Wales. The unsecured overdrafts amounted to £79,927, so that the total liability on which interest was payable was £3,011,438. The interest charged ranged from 3 $\frac{1}{2}$ to 8 per cent. for the secured loans, and from 4 to 8 $\frac{1}{2}$ per cent. on the unsecured overdrafts. Against the total liability, sinking funds have been established, the total amount at the credit of such funds being £323,894.

VICTORIA.

In Victoria a comprehensive system of local government has been in force for many years. In 1842 the Act of the Legislative Council of New South Wales, which incorporated Sydney, also constituted Melbourne a municipality, and in 1874 an Act was passed by the Victorian Government under which the general system was inaugurated. The whole of the local government Acts passed up to the year 1890 were consolidated in that year, and in December, 1903, a further consolidation took place, the last Act also amending the law in some particulars. Under the present system the state is divided into cities, towns, boroughs, and shires, the total area under local control being 87,302 square miles, only 582 square miles remaining unincorporated.

The councillors are elected by the ratepayers, and the mayors of cities, towns, and boroughs, or presidents of shire councils, are elected by the councillors. A general rate of not more than 2s. 6d. or less than 6d. in the £ of the annual value may be imposed, but extra rates may be levied, provided that general and extra rates together do not exceed 2s. 6d. in the £. A further rate, called a "separate" rate, may also be charged for works in particular parts of any district, the amount varying according to the requirements of the areas assessed.

The number of municipalities with the annual and capital values of property assessed for local purposes for the eleven years ending with 1904, were as follows:—

Year.	No. of Municipalities.	Annual Value.	Capital Value.
		£	£
1894	203	12,779,600	208,444,860
1895	207	11,676,079	191,538,051
1896	208	10,641,200	181,221,430
1897	208	10,393,000	182,894,800
1898	208	10,345,535	184,364,474
1899	208	10,152,500	181,783,006
1900	208	10,283,500	183,180,010
1901	208	10,537,497	187,409,864
1902	208	10,885,087	198,945,803
1903	208	11,188,932	203,902,919
1904	208	11,437,830	209,143,730

The total capital value of property assessed for municipal purposes in 1904 was £209,143,730, while the annual value was £11,437,830, the figures for Melbourne and suburbs being £81,872,463 and £4,489,181 respectively. The values for the metropolitan district since 1894 are given below, and it will be noticed how great has been the decrease during the period under review, though both the annual and capital

values for 1904 show a marked improvement, and are higher than in any year since 1895 :—

Year.	Melbourne and Suburbs.		Year.	Melbourne and Suburbs.	
	Annual Value.	Capital Value.		Annual Value.	Capital Value.
	£	£		£	£
1894	5,847,079	97,900,240	1900	4,042,497	73,523,845
1895	4,984,596	83,377,584	1901	4,144,816	74,564,733
1896	4,299,515	74,986,355	1902	4,365,297	80,033,929
1897	4,168,182	74,819,140	1903	4,441,649	81,014,350
1898	3,968,888	73,515,367	1904	4,489,181	81,872,463
1899	3,973,357	73,798,015			

If the figures relating to the capital value of Melbourne shown in the present edition be compared with those of previous issues, it will be seen that the value of property has increased by more than 16 millions from 1902 to 1903. There has, however, been no sudden rise in value, such as would appear from the figures; what has happened is that the basis of valuation was changed in the year 1903 by the local authorities from ten times the annual value to twenty times the annual value. There is no reason to doubt the correctness of the view that property in Melbourne is worth 20 years purchase, but there has been no sudden change in valuation, consequently it has been necessary to correct the figures of previous years, and this has been done in the two foregoing tables.

The annual and capital values for the five principal provincial municipalities for 1894 and 1904 will be found in the following statement, the annual return from property having been estimated at 7 per cent. :—

City, Town, or Borough.	1894.		1904.	
	Annual Value.	Capital Value.	Annual Value.	Capital Value.
	£	£	£	£
Ballarat	171,047	2,443,529	166,582	2,379,743
Ballarat, East.....	81,745	1,024,900	82,807	1,182,957
Bendigo	177,290	2,532,714	200,661	2,866,586
Geelong	87,027	1,243,243	91,988	1,314,114
Geelong, West	28,998	414,257	27,653	395,943

The revenue of the local governing bodies is chiefly derived from taxation, under the headings of general and special rates (which are levied on the net annual value), licenses, dog fees, market and weighbridge dues, &c. The total amount collected from all sources during the year 1903 was £1,360,647, of which £99,294 was contributed by the Government, either as endowment, special grant, or loan, while the amount of rates received was £772,519, and £174,441 was received from licenses, fees, &c., the total local taxation thus being

£946,960. The balance, £314,393, includes sanitary fees amounting to £44,718, £58,081 received as rents of municipal property, £80,900 as loans, £21,577 for contributions to works, and £109,117 from other sources. The receipts per inhabitant in incorporated areas amounted to £1 4s. 7d. The amount received as rates shown above represents a tax of 1s. 4d. in the £ of annual value, and 1½d. per £ of the estimated unimproved capital value.

The total expenditure for the year 1903 was £1,330,273, of which £811,518 were spent on public works, &c., while the amount paid for interest was £193,638. The payments to sinking funds were £31,411, and the repayments of loans from revenue, £18,735, the other items in the balance being—salaries, £135,730, representing 10·2 per cent. of the total; payments to Fire Brigades, £16,530; expenses of loans, £2,809; charitable institutions, £12,431; and other expenditure, £107,471. The proportion paid as interest on loans and overdrafts was about 14·5 per cent. of the total, while the average interest paid on loans and overdrafts amounted to about £4 9s. 8d. per cent.

The municipal loans outstanding were £4,212,051, of which £275,974 were borrowed through the Government, and the bank overdrafts amounted to £107,090, giving a total interest-bearing liability of £4,319,141. The total liabilities were £4,527,229, other items being—amount due on contracts, £67,335; temporary advances from Government, £13,310; overdue interest on loans, £17,616; and other, £109,827. The assets totalled £3,932,062, and consisted of—municipal property, £2,736,802; sinking funds, £656,314; unexpended loan funds, £223,624; outstanding rates, £130,193; bank balances and cash in hand, £80,417; contributions due for streets, &c., £21,634; and miscellaneous, £83,078.

QUEENSLAND.

The beginning of local government in Queensland was the proclamation constituting Brisbane a municipality, the date of which was the 6th September, 1859, or about three months prior to the separation of the state from New South Wales. A general system of government by local authorities was inaugurated in 1878, when the state was divided into boroughs, shires, and divisions, and in 1902 the Local Authorities Act was passed, which consolidated and amended all measures relating to local government. This Act also provides that the local areas shall be called cities, towns, and shires, and the members are called aldermen in cities and towns, and councillors in the shires. The only cities declared under the Act are Brisbane, Rockhampton, and Townsville, but any other town may be constituted a city by proclamation of the Governor in Council, and South Brisbane was so proclaimed during 1903.

The aldermen and councillors are elected by ratepayers in each area, while mayors of cities and towns and chairmen of shires are chosen by the representatives.

Under the provisions of the Act of 1878, the rates were levied on the annual value, and the maximum general rate was 1s. in the £ for boroughs, shires, and divisions, but the minimum was 6d. per £ for boroughs and shires, and 4d. per £ in divisions. Special rates could also be imposed for sewerage, drainage, lighting, street-watering, sanitary works, loans, or particular works. By an amending Act passed in December, 1890, the rates thenceforward were to be charged on the unimproved capital value of the land, and this system has been continued in the 1902 Act. The maximum general rate now allowed is 3d. in the £ for all areas, while the minimum is $\frac{1}{2}$ d. The special and separate rates may still be charged, and if waterworks have been established a further rate may be imposed for that service. The total amount of all special rates (exclusive of water rates, separate rates, loan, cleansing, and tramway rates, if any) shall not exceed 3d. in the £.

The total area controlled by local bodies is 668,252 square miles, leaving only 245 square miles unincorporated. The total capital value was estimated at the end of 1903 to be £43,150,000. This represents the value of land without improvements; if improvements had been considered, the capital value would have been approximately £72,334,000, and the annual value £4,593,000.

The unimproved capital value declined steadily from 1894 to 1896, but from 1897 it improved gradually, and in 1901 it was even greater than in 1893. The 1902 and 1903 figures show a small falling-off, which was only to be expected owing to the bad seasons. The following statement shows the total unimproved values from 1894 to 1903:—

Year.	Assessed Value of Unimproved Property.	Year.	Assessed Value of Unimproved Property.
	£		£
1894.....	41,772,975	1899	42,195,693
1895.....	40,821,733	1900	42,722,060
1896.....	40,810,384	1901	43,807,000
1897.....	41,009,739	1902	43,203,000
1898.....	41,486,971	1903	43,150,000

The capital values of Brisbane and some of the other large cities and towns are given below for 1893 and 1903:—

Municipality.	1893.	1903.
	Unimproved Capital Value.	Unimproved Capital Value.
	£	£
Brisbane	7,508,739	6,538,755
South Brisbane	1,429,673	1,439,040
Other Brisbane Suburbs	3,804,721	3,509,752
Rockhampton	1,326,328	920,626
North Rockhampton	189,760	130,792
Townsville	944,060	963,583
Toowoomba	708,030	646,919

North Rockhampton has been included, as it is a suburb of Rockhampton.

The receipts for the year 1903 amounted to £477,256, the chief sources being—Government endowments, grants, and loans, £60,013 and rates, £340,102 (levied, as already stated, on the unimproved capital value), leaving £77,141 derived from other sources. The amount collected for rates represents 1s. 5¼d. per £ of the improved annual value and 1¼d. per £ of the unimproved capital value. The expenditure for the same period was £512,215, the amount spent on public works being £316,532, while repayments of loans and interest amounted to £49,333, salaries and office expenses to £56,981, or slightly more than 11 per cent. of total, and all other disbursements £89,369.

The outstanding loans, including overdue instalments payable to the Government, amounted to £939,054, the whole of which, with the exception of part of the loans of the city of Brisbane (£343,000), and part of the indebtedness of South Brisbane (£105,000), is due to the Government, as no local body, except the two mentioned, is allowed to borrow from outside sources. The amount of other liabilities was £220,452, making a total of £1,159,506 owing by local bodies.

The total assets on the same date were given as £1,542,547, the only item specified being outstanding rates, which amounted to £134,406.

SOUTH AUSTRALIA.

Adelaide, the capital of South Australia, was proclaimed a municipality as far back as 1840, and was thus the first local body established in Australasia.

The state was divided into district councils in 1876, and corporations were established in 1880, but the original Acts and subsequent amendments were consolidated in 1887 and 1890 respectively, and the various districts are now operating under the last-mentioned statutes.

In district councils the councillors are elected by the ratepayers, and the chairman is chosen by the councillors. In the corporations, however, the mayors and councillors are elected by the citizens, who may be owners or occupiers of property. The rates are assessed on the annual value, and in district councils must not be more than 1s. 6d. nor less than 3d. per £. Special rates may also be levied, provided that the general and special rates do not exceed 2s. 6d. in the £, and separate rates for works in particular areas may also be imposed if necessary. In corporations the general rate is limited to 1s. per £ and lighting and park rates are also charged, the maximum being 4d. and 3d. per £ respectively. Other rates may be declared for street-watering, loans, &c., provided that the total amount of general and special rates does not exceed 2s. in the £.

The total area incorporated at the close of the last municipal year was 42,493 square miles, leaving 337,577 square miles still under the control of the central government. The unincorporated territory consists chiefly of the unsettled portion of the state, as the populous centres have all been brought under municipal government. The figures in this chapter relating to South Australia are in all cases exclusive of the Northern Territory.

The annual and capital values of all the incorporated districts for the ten years ending with 1903 are as shown in the following table:—

Year.	Annual Value.	Capital Value.
	£	£
1894	2,552,820.....	41,325,000
1895	2,494,326.....	40,512,000
1896	2,463,564.....	40,076,000
1897	2,485,995.....	40,472,000
1898	2,518,688.....	41,047,000
1899	2,553,415.....	41,668,000
1900	2,576,729.....	42,080,000
1901	2,590,357.....	42,341,000
1902	2,629,027.....	42,975,500
1903	2,661,238.....	43,495,900

The capital value of the incorporated districts in 1903 as shown above was estimated at £43,495,900, and the annual value at £2,661,238. Adelaide and its suburbs are the largest corporations, and the following were the values of the most important centres for 1903, compared with those for 1894:—

Corporation.	1894.	1903.
	Annual Value.	Annual Value.
	£	£
Adelaide	393,522	443,638
Port Adelaide (including Semaphore)	126,471	153,735
Unley	88,535	124,860
Kensington and Norwood	71,262	76,397
Hindmarsh	47,627	58,619
St. Peters	44,484	54,112
Glenelg	37,654	37,632
Thebarton	23,857	33,066
Brighton	11,209	10,949

The total receipts for 1903 were £344,397, the amount contributed by the Government as subsidy and grants being £92,568, while the rates collected were £149,909, leaving £101,920 from other sources. The rates collected, which are levied on the annual, value equal 1s. 1½d. in the £ of the annual value, and 1d. per £ of unimproved capital value. The expenditure reached £337,461, the amount spent on works being £179,368, while salaries and office expenses absorbed £28,445, or 8·43 per cent., and miscellaneous services, £129,648.

The corporation loans outstanding at the close of 1903 amounted to only £119,202, of which the city of Adelaide was liable for £67,900. The particulars relating to the loans of district councils are not available. The interest payable on the specified loans ranges from 3 to 6 per cent., the average being 4.55 per cent.

WESTERN AUSTRALIA.

The great resources of this state have only been made manifest during recent years, and the limited population, compared with the vast area of the province, has prevented any great extension of local government.

The first Municipalities Act was passed in 1871, but only a few districts were incorporated under it. In 1900 the existing Act, which consolidated the previous Acts, became law, and a considerable increase in the area locally controlled has resulted from its provisions. The local bodies are termed Municipalities, Road Boards, and Health Boards; the latter may be established within or outside municipal boundaries.

The Municipal Act provides for the election of both councillors and mayors by the ratepayers. With regard to Road Boards, which are administered under the Roads Act of 1902, the members are elected by the ratepayers, and the chairmen by the members. In 1904 another local government measure, called the Water Boards Act, was passed, under which Boards may be appointed for the control of water works, and rates may be levied for the purpose, the maximum being fixed at 2s. per £ of ratable value.

The general rate imposed in municipalities must not exceed 1s. 6d. in the £ of annual value, and a special rate may be levied under the Health Act. In the Road Board districts the general rate is limited to 1s. 6d. in the £ of annual value. Rates, which must not exceed 6d. in the £ of annual value, are also struck for repayment of loans.

The total area of municipalities is only about 108 square miles. The remainder of the state comprises 975,812 square miles, a large proportion of which is still under the central government. The Road Board districts occupy a considerable area, but as the general government exercises a certain amount of control over the expenditure, these districts cannot be said to be endowed with full local government.

The capital value for the year 1902 was estimated at £8,906,000, and the annual value at £1,068,700. The particulars for 1891 are not available, but it may be said generally that since 1895, the earliest year for which figures are obtainable, there has been a considerable increase both in the annual and capital values. The following table shows the annual values of some of the most important towns for 1896 and 1902. These values, as shown by the official figures in some of the earlier years, range from 10 to 13 per cent. of the capital values, but as this return from property in old settled districts like Perth and Albany seems improbable, and

as the assessments are on the annual value, the capital values cannot be said to have been properly ascertained, and, therefore, are not given :—

Municipality.	Annual Value.	
	1896.	1902.
	£	£
Perth	105,409	297,132
Perth, North	° 20,332	20,332
Albany	24,320	24,732
Fremantle	74,140	129,396
„ North	11,810	19,206
„ East	° 22,067	22,067
Coolgardie	38,732	46,157
Kalgoorlie	22,355	108,497
Boulder	°	71,183

* Not incorporated.

The total receipts for 1902 amounted to £289,922, included in which is the sum of £81,436 given by the Central Government as subsidy and special allowances. The general and special rates received were £94,894, while the remainder, £113,592, comprises £37,123 collections from rents, £8,755 from license fees, &c., £51,433 proceeds of loans, and £16,281 from all other sources. The disbursements in the same year came to £283,273, of which the large proportion of £188,645, or 66·6 per cent. was spent on works and improvements. The other important items are :—Salaries and office expenses, £18,111, or 6·39 per cent. ; repayments of loans, £3,218 ; grants to local fire brigades and Health Boards, £7,909 ; and interest on loans and overdrafts, £18,573 ; leaving £46,817 expended on other services, including £12,149 for payments to sinking funds.

The amount shown for rates represents a tax of 1s. 9½d. per £ of annual value, and 4½d. per £ of estimated unimproved capital value.

The total liabilities at the close of the year were approximately £442,750, the principal item being outstanding loans, which amounted to £413,050. The unsecured overdrafts (including unpaid cheques) amounted to £4,827, the balance, £24,873, being due for amounts owing on contracts, outstanding accounts, &c. Against the loan indebtedness, however, must be placed the accumulated sinking fund, which amounts to £62,239.

The assets on the same date were estimated at £427,017. The largest proportion of this amount is accounted for by the value of landed property, plant, and furniture, which was stated to be £294,800. The outstanding rates amounted to £13,346 ; while other important items were :—Bank and cash balances, and fixed deposits, £49,556, and sinking fund, £62,239, leaving £7,076 for other assets.

The information given above is incomplete, as some of the municipalities failed to furnish the necessary financial returns required by the Government.

TASMANIA.

In this state, the city of Hobart was incorporated by a special Act in 1852, and in 1858 the Rural Municipalities Act was passed which provided for the establishment of corporations throughout the state, and although various amendments have been made from time to time, the vital principles have not been affected to any extent. The whole area of the state is not under the provisions of these Acts as, there are other bodies, notably Town Boards and Road Trusts, which are authorised to control outlying districts.

In the urban municipalities—Hobart and Launceston—the aldermen are elected by the ratepayers, and the mayors by the aldermen. The ratepayers in the rural districts also elect their representatives, who are termed councillors, and the latter have the privilege of choosing their presiding officer, who is called warden.

The general rate in each class of corporation is limited to 1s. 6d. in the £ of the annual value, while special rates may be levied in rural districts, provided that the general and special rates together do not exceed 1s. 6d. in the £. Road rates may also be imposed under the Roads Act in addition to municipal rates.

The area of municipal districts may be set down as 10,771 square miles, leaving 15,444 square miles under the control of the other local bodies, or of the central government. The total capital value at the close of 1902 was estimated at £26,843,900, and the annual value at £1,457,800. These figures may be somewhat over-stated, as the same property may be rated by more than one of the local authorities. The values of the two principal municipalities will be found below, and a reference to the corresponding particulars for 1893 will show that although the figures for 1903 are lower than in the former year, Tasmania was not so much affected by the depreciation of property, as the mainland States of the Commonwealth :—

Municipality.	1893.		1902.	
	Annual Value.	Capital Value.	Annual Value.	Capital Value.
Hobart.....	£ 185,396	£ 3,707,920	£ 175,194	£ 3,503,880
Launceston.....	143,775	2,875,500	130,207	2,604,140

The total receipts of Municipalities, Town Boards, and Road Trusts for 1902 were £170,275, the proportion contributed by the central government being only £17,306. The bulk of the collections consisted of rates (which are levied on the annual value), the amount of which was £89,685; and the remainder, £63,284, was accounted for by fees, licenses, proceeds of loans, &c. The total expenditure for the same year amounted

to £160,864, but no details relating to this sum are available. The collections for rates are equal to 1s. 2 $\frac{3}{4}$ d. in the £ of annual value, and 1 $\frac{1}{4}$ d. per £ of the estimated unimproved value.

The total loans outstanding at the close of 1902 for the local bodies under review amounted to £597,323, of which a sum of £87,937 is due to the Government, but in the majority of cases sinking funds have been established for the extinction of the debts, the total amount accumulated at the end of 1902 being £62,225.

NEW ZEALAND.

In New Zealand an Act was passed in 1852 which divided the colony into six provinces, the local administration being vested in provincial councils. This system continued till 1876, when the provincial system was abolished, and the whole colony, except the area within the forty-one boroughs then existing, was subdivided into counties, each county having full control of its local affairs. The Acts controlling the boroughs and counties were consolidated in 1900 and 1886 respectively, and these are the statutes under which the local bodies are now operating, the total number of boroughs being increased to 101.

The provisions for election differ in the boroughs and counties. In the former bodies both the councillors and mayors are elected by "burgesses," but in counties, the councillors are elected by the "county electors," and the chairmen by the councillors. The rating powers are also different. In boroughs, the rates are in most cases levied on the annual value, and the general rate is limited to 2s. per £ of the annual value, or six farthings of the unimproved capital value if the latter system is adopted. Separate rates for works may also be levied which are limited to 1s. in the £ of annual value or three farthings per £ of unimproved capital value, while provision is also made for water rates, lighting rates, sanitation rates, and library rates, if necessary. In counties, and in a few of the boroughs (the latter having taken advantage of the "Rating on Unimproved Value Act of 1896"), the rates are charged on the capital value, and the general rate must not exceed three farthings in the £ in counties or boroughs where road boards or town districts exist, and six farthings in other local areas. Separate rates may also be levied, provided the general and special rates do not exceed three farthings and six farthings in the £ respectively. Extra rates may be charged for special works, for interest and sinking funds on loans, and, where necessary, for water supply and drainage.

In addition to the boroughs and counties, road districts and town districts have been proclaimed, and the area locally governed may be set down at 104,471 square miles, or the total area of the colony, exclusive of Cook Island and other Pacific dependencies.

The capital value for 1903 was estimated at £168,849,000, and the annual value at £7,868,000. The remarks with regard to the overstatement of the values in Tasmania may also be applied to New Zealand, as the boundaries of the various districts in some cases may overlap.

The distribution of the population of New Zealand differs from that of the Commonwealth. In the Australian States, especially those in the eastern portion of the continent, the great majority of the people are centred in the metropolitan areas, and consequently the capital and annual values are proportionately great in the chief cities. In New Zealand, however, there are four large centres of population, and the values of the assessed properties are shown below. The figures for 1894 are also given, and it will be noticed that the values have largely improved, as New Zealand, like Tasmania, did not experience the great depreciation which took place in some of the other states after the Bank reconstructions in 1893:—

Borough	1894.		1903.	
	Annual Value.	Capital Value.	Annual Value.	Capital Value.
	£	£	£	£
Wellington	339,443	6,465,581	574,124	10,935,689
Auckland	299,514	5,884,361	358,864	7,049,904
Dunedin	245,205	4,973,732	268,965	5,452,589
Christchurch	194,434	3,567,596	247,049	4,534,565

The total receipts for 1903 amounted to £2,076,762, the Government contributions being £483,068, inclusive of loans. The collections from rates (which are levied chiefly on capital values) were £759,498, and from other sources £834,196, represented chiefly by fees for licenses and rents. The expenditure for the same period was £2,111,910, the amount spent on works being £1,280,194; on hospitals and charitable aid, £85,745; on management, £143,228 or 6·78 per cent. of the total; and on other services, £602,743. The payments for interest, contributions to sinking funds, and repayments of loans, are not shown separately in the total expenditure, and the amounts disbursed under these heads are, therefore, not available. The rates collected represent 2s. 2½d. per £ of annual value, and 1¾d. per £ of estimated unimproved value.

The total loans outstanding at the close of 1902-3 for the bodies referred to amounted to £4,946,467, and the sinking fund was £406,035, the net indebtedness, therefore, being £4,540,432. The annual charge for interest and sinking fund is approximately £269,557, the rates of interest ranging from 3½ to 7 per cent.

COMPARISON OF CITIES.

Estimated by the annual value of its ratable property, Sydney is, and has been for many years, the second city of the British Empire; next comes Glasgow, and then Melbourne, as Manchester, exclusive of Salford, is valued at £3,532,300. None of the other Australasian cities ranks high on the list, but the extreme value of property in relation to

population in the Australasian population centres as compared with the principal British cities, will be seen from the following table:—

Cities and Towns.	Population.	Annual Value.	
		Total.	Per Inhabitant.
Australasia—		£	£ s. d.
Sydney.....	514,750	5,669,670	11 0 4
Newcastle and suburbs.....	58,620	407,170	6 18 11
Melbourne.....	483,684	4,498,181	9 5 8
Ballarat and Ballarat East.....	45,768	249,389	5 9 0
Brisbane.....	124,463	1,167,135	9 7 7
Adelaide.....	168,066	1,201,996	7 3 0
Perth.....	42,474	378,266	8 18 1
Hobart.....	34,809	175,194	5 0 8
Wellington.....	53,573	646,649	12 1 5
United Kingdom—			
London (County).....	4,613,812	40,590,786	8 15 11
Glasgow.....	782,110	5,395,000	6 18 0
Manchester (including Salford).....	770,352	4,528,584	5 17 7
Liverpool.....	716,810	4,305,767	6 0 2
Edinburgh.....	316,479	2,924,173	9 4 10
Birmingham.....	522,204	2,789,314	5 6 10
Leeds.....	443,559	1,857,065	4 3 9
Bristol.....	338,895	1,615,923	4 15 4
Sheffield.....	418,765	1,610,931	3 16 11
Bradford.....	279,767	1,484,631	5 6 2
Newcastle-on-Tyne.....	215,323	1,390,799	6 9 2
Belfast.....	349,180	1,204,430	3 9 0
Nottingham.....	239,753	1,154,078	4 16 3
Cardiff.....	172,598	1,075,000	6 4 7
Hull.....	240,739	1,044,028	4 6 9
Dublin.....	291,190	871,119	2 19 10

The populations of the Australasian cities and towns given in the table are the estimates at the dates of the annual valuations of the incorporated districts and not the present populations.

BOARDS AND TRUSTS IN NEW SOUTH WALES.

In addition to the municipalities, there are bodies known as Boards or Trusts whose function it is to construct and supervise certain works which have been established for the benefit of districts generally comprising one or more of the ordinary municipalities. These bodies are usually composed of members representing respectively the central Government, the municipalities affected, and other persons directly interested in the particular undertakings; and as a rule they raise the funds necessary for carrying out the works they control, by means of rates on the assessed value of the properties benefited, as is the case with municipalities.

In New South Wales there are the Metropolitan Board of Water Supply and Sewerage, having charge of the water supply, which it

assumed in 1888, and of the sewerage system, which it has controlled since 1889, and the Hunter River District Board of Water Supply and Sewerage, formed in 1892. The Wollongong Harbour Trust, which was instituted in 1889, was the only one of the kind in the state up to the year 1900—the works connected with shipping, and the improvements to navigation, at Sydney, Newcastle, and other ports, having always been carried out at the expense and under the supervision of the central Government. The Wollongong Trust, however, failed, and its powers have been assumed by the Government. During the year 1900, an Act was passed for the establishment of a Harbour Trust for the port of Sydney, and in the same year the Wharfs Resumption Act became law, which enabled the Government to acquire certain wharf properties in Darling Harbour; these wharfs, and others, originally the property of the Government, are now controlled by the Harbour Trust. The total receipts for the financial year ended 30th June, 1903, amounted to £257,961, and the expenditure, exclusive of interest on capital, to £86,185, leaving £171,776 to meet charges for interest and sinking fund. The capital debt of the Trust has not yet been determined, but the total loan expenditure on resumptions and harbour improvements, &c., to the 30th June, 1903, amounted to £3,206,107. There is also a Metropolitan Fire Brigades Board, on which the municipalities within the metropolitan area are represented, and towards the annual expenses of which they contribute one-third. The fire insurance companies and the state Government are also represented, and contribute equally with the municipalities in maintaining the Fire Brigades Board. Thirty-eight country boards have also been established under the Fire Brigades Act of 1884, four of which are, however, within the area administered by the Metropolitan Board, and contribute to its funds.

The Country Towns Water Supply and Sewerage Act of New South Wales was passed in 1880. Under the provisions of this measure municipalities outside the area under the control of the Metropolitan and Hunter District Water Supply and Sewerage Boards were entitled to construct, or to have constructed for them by the Government, works for water supply and sewerage, provided the construction of the same were approved by the Governor-in-Council and the municipalities agreed to pay back the original cost of the works with interest at the rate of 4 per cent. per annum. The Government were to pay the certified cost of the works, and the municipalities were to repay the Government by instalments extending over a period of sixty years. Under the operations of this Act twenty-seven water-supply works have been carried out by the Government (exclusive of Richmond, now administered by the Metropolitan Board of Water Supply and Sewerage), and three by municipal councils, while works in fifty other places were in course of construction on the 30th June, 1903, including additions to twenty-three existing works. The amount advanced by the Government to local bodies under the Act to the end of 1892 was £370,549, and instalments to the amount of £85,886

were then overdue. It was found that the liability of some of the municipal councils was too heavy for their resources, and in 1894 an amending Act was passed distributing the payments over 100 years and reducing the interest to $3\frac{1}{2}$ per cent. On the 30th June, 1903, the total amount expended by Government, inclusive of interest, stood at £745,789, viz. : £572,333 for works completed under Government control ; £27,344 for works carried out under the supervision of municipal councils ; and £146,112 for works still in course of construction. Of the total amount of £599,677 due on account of completed works to the 31st December, 1902, £19,266 had been repaid, and £81,162 had been remitted by Government, leaving the debt at £499,249. which is repayable by annual instalments of £18,055. The net debt on the 30th June, 1903, was not altered, and of the total amount owing (£499,249) a sum of £100,676 had been repaid to the same date, leaving a balance of £398,573 still due to the Government.

BOARDS AND TRUSTS IN VICTORIA.

In Victoria the port of Melbourne is under the control of a Harbour Trust, which was established as far back as 1877. A Tramway Trust, representing twelve of the metropolitan municipalities, viz. :—Melbourne, Prahran, Richmond, Fitzroy, Collingwood, South Melbourne, Hawthorn, Kew, St. Kilda, North Melbourne, Brunswick, and Port Melbourne, was formed under the provisions of an Act passed in 1883. This body was entrusted with power to construct tramways through the streets of the municipalities interested, the requisite funds being raised by loans on the security of the tramways and the revenues of the municipal bodies connected with the undertaking. The trustees had the option either of working the tramways themselves or of leasing them to a private company. They adopted the latter alternative, and the tramways are being worked on a thirty-two years' lease, commencing from 1884. In 1891 the Melbourne and Metropolitan Board of Works was established for the purpose of constructing and supervising all works connected with water supply, sewerage, and drainage in Melbourne and suburbs. The Government is not directly represented on this Board, which differs from the Metropolitan Board of Water Supply in Sydney, of which three members are nominated by the state. The reason for this difference is that in New South Wales the Government constructs the works and is responsible for the debt incurred in doing so, while in Victoria the Board carries out the work of construction in addition to the maintenance and management to which the operations of the Sydney Board are confined. Throughout Victoria there are Water Works Trusts and Irrigation and Water Supply Trusts. During 1902-3 there were seventy-three Water Works Trusts and thirty-two Irrigation and Water Supply Trusts. The Government authorised an advance of £1,240,934 for the former service, and for the latter £1,452,400, and the amounts outstanding in June, 1903, were £764,774 and £421,887 respectively, the large sum of £724,778 having been

written off the debt of the Irrigation Trusts. As in New South Wales, the municipal bodies are represented on the Fire Brigade Boards, and bear a proportionate share of the expenses.

The Government of Victoria, prior to the establishment of the Trusts for Water Works, Irrigation, and Water Supply, advanced money from the Public Loans Account to local bodies requiring assistance to construct these works. The amount advanced for the development of the services to June, 1903, including arrears of interest capitalised, was £424,643, which has to be repaid into a sinking fund, or by annual instalments. The amount outstanding on the date mentioned was only £155,136, owing to large sums having been written off during the last two years. The figures just given are exclusive of the advances to the city of Ballarat for the water-supply works, as these are now under a special commission. The outstanding debt of the Ballarat Water Commission on the 30th June, 1903, was £323,197. Under a special Act the Government have power to advance funds to shires for the construction of tramways, and £60,811 had been so advanced up to June, 1903. The Government, under two different Acts, can also make advances to shires for the purchase of rabbit-proof fencing. The amount so advanced to June, 1903, was £192,370, of which £14,517 was outstanding on that date.

BOARDS AND TRUSTS IN OTHER STATES.

In Queensland the water supply service forms part of the local government system; the works are proposed by the municipal bodies, but the Government constructs and supervises them, and when completed hands them over to the local authorities with their attendant liabilities. The latter form a debt to the state which is repaid in instalments. The total cost of construction to 31st December, 1903, was £1,264,877, and the amount due to the Government on the same date was £810,600. There are also Bridge Boards in connection with the Victoria Bridge (Brisbane) and the Lamington Bridge (Maryborough), and four Harbour Boards, viz., at Bundaberg, Rockhampton, Townsville, and Mackay. Tramways have also been constructed by nine Councils; the total amount due to the Government at the end of 1903 being £340,324.

In South Australia there are no Boards or Trusts of any importance beyond the municipal bodies already mentioned; extensive municipal powers exist, however, for raising loans for the construction of local works, and each corporation and District Council is constituted a Board of Health.

In Western Australia there are Road Boards, Local Boards of Health, and a Metropolitan Water Works Board.

In Tasmania seven Marine Boards, forming part of the local government system, have been established in different parts of the state, and there are fifteen Water Trusts in connection with municipal bodies.

In New Zealand there are, in addition to the ordinary forms of municipal government, River and Harbour Boards, which are established throughout the colony. The number of these at the end of 1903 was respectively thirty-two and twenty-eight. There are City and Suburban Drainage Boards at Christchurch and Dunedin, and sixteen other Land Drainage Boards in country towns, and Water Supply Boards at Waimakariri—Ashley and Manukau.

Complete information relating to the Boards and Trusts in each state is not readily obtainable; the following table, however, which has been compiled from the latest available returns, gives important details in connection with some of these bodies:—

Board or Trust.	Receipts.			Expenditure, including Interest.	Out-standing Loans.
	Government.	Other.	Total.		
	£	£	£	£	£
New South Wales—					
Metropolitan Board of Water Supply and Sewerage .....	...	368,495	368,495	397,714	7,891,072
*Hunter District Water Supply and Sewerage .....	...	31,102	31,102	32,217	500,784
Sydney Harbour Trust .....	...	257,961	257,961	†86,185	...
Victoria—					
Melbourne Harbour Trust .....	...	177,233	177,233	150,174	2,000,000
Melbourne and Metropolitan Board of Works .....	...	362,450	362,450	398,879	8,172,337
Melbourne Tramways Trust .....	...	473,726	473,726	371,028	1,650,000
Fire Brigade Boards	16,334	38,021	54,355	53,171	130,000
Water Works Trusts .....	...	...	...	...	764,774
Irrigation and Water Supply Trusts .....	...	...	...	...	421,887
Ballarat Water Commission .....	...	...	...	...	323,197
Queensland—					
Water Works, Brisbane .....	...	63,765	63,765	64,739	440,620
„ „ Country Towns	12,161	67,744	79,905	70,093	369,980
Western Australia—					
Road Boards	67,750	17,108	84,858	83,136	...
Boards of Health in Municipalities	1,663	29,035	30,698	30,776	...
„ „ outside Municipalities	1,894	7,639	9,533	8,597	...
Metropolitan Water Works Board	14,600	29,987	44,587	44,552	387,452
Tasmania—					
Marine Boards (including, Light-houses)	44,534	44,095	88,629	87,059	188,639
Water Trusts	6,300	7,204	13,504	14,012	38,200
Road Trusts	7,150	22,794	29,944	27,579	1,200
Town Boards	6,645	18,862	25,507	25,015	49,300
New Zealand—					
River Boards	6,965	16,442	23,407	29,556	38,470
Harbour Boards	1,293	718,654	719,947	675,002	4,256,431
Drainage Boards	1,621	41,744	43,365	48,151	220,580
Water Supply Boards .....	...	2,904	2,904	2,887	21,200

* Water supply only.

† Exclusive of Interest on Capital Debt.

The Melbourne Tramways Trust shows an expenditure on working and interest of £371,028; to this should be added £42,314 placed to reserve, £48,000 paid in dividends, and £12,384 carried forward in excess of the amount brought over from the previous year. A sinking fund has been established for the purpose of liquidating outstanding loans, but information relating thereto is not available.

The amounts shown in the foregoing table under Road Trusts and Town Boards in Tasmania are included in the figures given on page 770. The outstanding loans for Tasmania are gross, sinking funds amounting to £27,035, £1,426, £523, and £3,751 respectively being established in connection with the debts of Marine Boards, Water Trusts, Road Trusts, and Town Boards. In New Zealand, also, sinking funds amounting to £6,861, £422,753, £41,459, and £1,412, exist in connection with the liabilities of River, Harbour, Drainage, and Water Supply Boards respectively.

The outstanding loans of the Boards and Trusts of New South Wales constitute part of the public debt. This is true also with regard to the amounts for Victoria, except the loans of the Tramway Trust and the Melbourne Harbour Trust, the Fire Brigades Boards, and part of the loans of the Melbourne and Metropolitan Board of Works, which are not guaranteed. The liabilities shown for Queensland and Western Australia, and a small portion of the Tasmanian indebtedness, also form part of the public debt of those states; but the amounts given for New Zealand are not included in the debt of the Central Government. In the foregoing table the advances made by the Governments to the borrowing bodies are included.

TOTAL REVENUE OF LOCAL BODIES.

The total revenue of all local bodies was as follows, the receipts from the various Governments being distinguished from the ordinary receipts:—

State.	Receipts from Government.	Other Receipts.	Total.
	£	£	£
New South Wales	50,721	1,636,544	1,687,265
Victoria	115,628	2,312,783	2,428,411
Queensland	72,174	548,752	620,926
South Australia	92,568	251,829	344,397
Western Australia	167,343	292,255	459,598
Tasmania.....	68,140	204,268	272,408
Commonwealth	566,574	5,246,431	5,813,005
New Zealand	492,947	2,373,433	2,866,385
Australasia.....	1,059,521	7,619,869	8,679,390

INDEBTEDNESS OF LOCAL BODIES.

The following table shows the total indebtedness of local bodies in each of the states including the liabilities to the Government. It must also be explained that the liabilities of Road Trusts and Town Boards in Tasmania, and Town Boards and Road Boards in New Zealand, have been included with municipalities :—

State.	Outstanding Loans.		
	Municipalities.	Boards, Trusts, &c.	Total for local purposes.
	£	£	£
New South Wales	2,931,511	8,391,856	11,323,367
Victoria	4,212,051	13,462,195	17,674,246
Queensland	939,054	810,600	1,749,654
South Australia	119,202	.....	119,202
Western Australia	413,050	387,452	800,502
Tasmania	597,323	226,839	824,162
Commonwealth	9,212,191	23,278,942	32,491,133
New Zealand	4,946,467	4,536,731	9,483,198
Australasia	14,158,658	27,815,673	41,974,331

For the amounts that have just been given the local bodies are responsible directly to their creditors in part, and the general governments hold themselves directly liable for the balance. In the following table is given a division of the indebtedness of local bodies into the sum due to the state and that due to the public. It may be mentioned that the amount owing to the state is included with the general debt of the state; and in order to estimate the total state and municipal indebtedness the figures in the second column only have to be added to the figures given in the chapter dealing with State Finance.

State.	Amount of Corporation Indebtedness included in the Public Debt.	Loans of Local Bodies floated in open market.	Total Indebtedness.
	£	£	£
New South Wales	8,391,856	2,931,511	11,323,367
Victoria	3,868,169	13,806,077	17,674,246
Queensland	1,301,654	448,000	1,749,654
South Australia .....	.....	119,202	119,202
Western Australia	387,452	413,050	800,502
Tasmania	287,076	537,086	824,162
Commonwealth	14,236,207	18,254,926	32,491,133
New Zealand	1,266,002	8,217,196	9,483,198
Australasia	15,502,209	26,472,122	41,974,331

STATE AND MUNICIPAL RATES AND LAND VALUES.

The extent of the charges on land levied by the various corporations and other local bodies as rates will have been gathered from the foregoing pages; in addition thereto a land tax is levied by the General Government in all the states except Queensland and Western Australia, and the income tax imposed by Victoria, Queensland, South Australia, and Tasmania, includes income derived from land and its use; in New South Wales and New Zealand, however, incomes derived from the use and occupancy of land are untaxed. The following table shows the collections for rates and the other taxes mentioned, and also the capital values of property and of land and improvements, with the amount per £ on the value of unimproved land and land and improvements which the rates would equal. The figures for Tasmania are exclusive of the income tax on property, particulars of which are not available, as the tax was levied after the close of 1903:—

State.	Amount of Rates and Land and Property taxes collected.	Capital Value.		Amount per £ of—	
		Unimproved Land.	Land and Improvements	Unimproved Land.	Land and Improvements.
	£	£	£	d.	d.
New South Wales	1,293,992	136,417,000	264,492,000	2·28	1·17
Victoria	1,363,883	126,078,000	234,057,000	2·60	1·40
Queensland	485,561	41,400,000	72,040,000	2·81	1·62
South Australia	389,601	35,957,000	59,176,000	2·60	1·58
Western Australia	146,472	11,995,000	19,272,000	2·93	1·82
Tasmania.....	154,070	21,832,000	34,907,000	1·69	1·06
Commonwealth	3,833,579	373,679,000	683,944,000	2·46	1·35
New Zealand.....	1,142,778	87,576,000	152,826,000	3·13	1·79
Australasia	4,976,357	461,255,000	836,770,000	2·59	1·43

The amount of rates collected in Western Australia is only approximate, as the returns are incomplete.