Queensland

Parliamentary Debates
[Hansard]

Legislative Assembly

TUESDAY, 9 SEPTEMBER 1879

Electronic reproduction of original hardcopy

LEGISLATIVE ASSEMBLY.

Tuesday, 9 *September*, 1879.

Petition.—Questions.—Burrum Railway Bill—first reading.—Motion for Adjournment.—Divisional Boards Bill—re-committal.

The SPEAKER took the chair at half-past 3 o'clock.

PETITION.

Mr. PATERSON presented a petition from F. J. C. Wildash and K. Hutchinson, in reference to the refusal by the Crown to issue Crown grants of certain lands purchased under the Leasing Act of 1866, and praying that inquiry be made by the House and relief afforded them.

Petition read and received.

QUESTIONS.

Mr. HENDREN, without previous notice, asked the Minister for Works—

As my electorate, as well as miners on the goldfields, are anxiously awaiting the passing of

the Mines Regulation Bill, which is not a party question, and which is now in a forward state, I beg to inquire if the Government intend to press this Bill on to completion before the close of the present session?

Mr. BAILEY asked the Minister for Works—

What are the intentions of the Government with respect to the Financial Districts Bill, which has been placed at the bottom of the business paper?

The MINISTER FOR WORKS (Mr. Macrossan) replied—

The intention of the Government is to get through as much of the business on the paper as possible, including the Financial Districts Bill. The same answer will also apply to the hon. member for Bundanba, in reference to the Mines Regulation Bill.

BURRUM RAILWAY BILL—FIRST READING.

Mr. COOPER, having obtained leave to introduce a Bill to enable John Hurley, of New South Wales, and others, to construct a line of Railway from the Burrum Coalmines to the Mary River, presented the Bill, which was read a first time, and ordered to be printed.

MOTION FOR ADJOURNMENT.

Mr. BAILEY moved the adjournment of the House to direct the attention of hon. members to the peculiar manner in which country constituents had to be worked, and to statements which, if not untrue, were certainly very like it, and which had been made to a certain constituency for party purposes. In the *Cooktown Courier* of August 27, he found some telegrams which were very extraordinary and amusing. They were sent to the Cook Railway League, and the first was from Mr. John Walsh, M.L.A., in which he said:—

"Doing utmost for district. Opposition obstructing loan altogether. Doubt if justice can ever be obtained from Ministry sitting in Brisbane. Present Ministry favourable to Cook, but Opposition object to largeness amount on Estimates for Cook."

That remarkable telegram gave a good deal of information. He had never yet doubted that Mr. Walsh was doing the utmost for his district, but, as it is not true that the Opposition were obstructing the loan, he must have drawn on his imagination. But if the hon. member doubted that justice could be obtained from any Ministry sitting in Brisbane, it might be remarked that he only had experience of one; it was therefore the present Government that the member for Cook doubted, for he could speak of no other. The hon. member further said the Government were favourable to the Cook, but that the Opposition objected to the large amount on the Estimates for that district. He (Mr. Bailey) did not recollect any opposition being shown to the Cook district Estimates—there was never even a debate on them, and it was certain they had never been opposed in the House, and he could only conclude that the sender of the telegram had been drawing on his imagination again. The next telegram to the league was from the Hon. T. McIlwraith, who said—

"Telegram received. The Government could not carry a Cooktown-Maytown Railway. The surveys have not been overlooked."

He (Mr. Bailey) did not say that the first part of the telegram was untrue; but it was well known that if the Government had chosen to put on the Estimates a railway to Maytown the Opposition would have been powerless to oppose it. The reason why the Government did not grant the boon which was sought for the Cook district was, that Mr. Walsh was a new supporter who had not had the experience of older men in parliamentary work. It was notorious that the Government could have carried half-a-dozen more lines, in addition to the thirteen or fourteen already agreed to, without any difficulty. The next telegram was from Mr. Walsh, as follows—

"Deadlock may cause alteration Estimates. If reliable information payable coal seam might succeed getting railway thence for Cook. Try and get this supplied. Jack's report says seam too small to be payable. Act promptly."

In the House they had never heard a word about this coal. There was no need for that excuse, as the Opposition were completely at the mercy of the Government—the Government could do just as they liked. Following that telegram came one from F. A. Cooper, M.L.A., dated August 25, 12·30:—

"Walsh and I before receipt of your telegram were endeavouring to get sum on Estimates for railway construction at Cook."

He (Mr. Bailey) felt sorry for these two hon. members. There was no doubt they, like the Cook district, had been sold in the railway policy of the Government, and had been left out in the cold very quietly. He could understand that they felt powerless to influence the party with which they were connected in favour of the Cook electorate, and that they found themselves as thoroughly sold as any two men in the world ever were. The next telegram was from Mr. Walsh, and said—

"3·55 p.m.—Jack's final report on coal just to hand by mail. Says no seam larger than 8 inches found. This precludes possibility of getting railway this session."

It was strange that hon. members in the House had never heard anything about a coal seam before, or that it was necessary that there should be coal in the Cook electorate in order that a railway might be

made there. The House was aware that there was a large population of gold-miners living at a distance from Cooktown who worked under fearful disadvantages, and that a railway to Maytown would have been an inestimable boon to them, but they never knew before that the difficulty in the way was the coal, and that that was the reason the Government seemed to have given to Mr. Walsh as precluding the possibility of getting a railway from Cooktown to Maytown. Soon after this Mr. Cooper, M.L.A., telegraphed to the league as follows :—

"4·18 p.m. Jack's coal report awfully disappointing; no seam exceeding 18 inches. Leader of Opposition has got adjournment of two hours to say what they will do *re* Estimates. We may yet obtain a larger expenditure than advised for Cook. Will telegraph again before the House breaks up."

Here they had dragged in the unfortunate leader of the Opposition, who with his party were powerless in regard to the Estimates, as everyone ought to know by this time, and the only thing left to do was to insinuate something which had no foundation in fact. Hon. members were aware that two ambiguous votes had mysteriously found their way into the Estimates for the Cook; that everything that was at all doubtful in the votes was supposed to be for the Cook, and that money not expended for the other districts would be available there. This much of the correspondence was all that concerned his (Mr. Bailey's) party; but there was something further than the attempt made to put on the shoulders of the Opposition the deficiency of the Government in dealing with the Cook district, and he might add that they would have been glad to do their best in anything which the Government might have proposed for the benefit of the district. The telegram to which he next referred was sent by Mr. Walsh, and read thus—

"7·5 p.m.—Money for survey Maytown will be placed on Supplementary Estimates."

Hon. members were aware that Government had already opposed any sums of money being put upon the Supplementary Estimates, and he (Mr. Bailey) therefore wished to know if the telegram were correct, and, if so, whether the Minister for Works would show the same kindness to his (Mr. Bailey's) district, and would also, without his being put to the trouble of passing a resolution, continue the survey of the line in the Kilkivan mining district? He was sure that if the Minister for Works had acted, as he (Mr. Bailey) supposed he had, privately with the two hon. members, for the Maytown survey, he would have no objection to give the same justice to the Gympie and Wide Bay districts as he was about to do in the case of the Maytown survey, and cause something to be placed on the Supplementary Loan Estimates to carry on the survey of the Kilkivan line.

Question of adjournment put and negatived.

DIVISIONAL BOARDS BILL—RE-COMMITTAL.

On the motion of the PREMIER (Mr. McIlwraith), the Order of the Day for the third reading of this Bill was discharged, and it was re-committed for the purpose of reconsidering clauses 4, 9, 11, 12, 13, 16, 17, 18, 20, 23, 28, 41, 56, 59, 60, 66, 69, 70, 75, 76, 79, to add new clauses, and to insert additional schedules.

In Committee—

The Hon. S. W. GRIFFITH moved that clause 4—Petitions—be omitted. The clause had had the effect of misleading people into the belief that the Bill was voluntary and not compulsory. He had seen statements in the public Press to that purpose, and he thought it would be far better to let it be known at once that the Bill was compulsory. The retention of the clause would cause much trouble and difficulty.

The PREMIER said there was no doubt the Bill was compulsory. He had looked upon the clause as being useful in the subdividing of districts, but as it was not of very great importance, and might have a misleading tendency, he did not object to its being negatived.

Mr. MCLEAN pointed out that the divisional boards having the requisite local knowledge would be quite competent to define the boundaries of sub-divisions.

Clause put and negatived.

Clause 9—One-third the board to retire annually—was amended, on the motion of Mr. GRIFFITH, with an addition defining what should be done in cases where members should have attended an equal number of times.

Clauses 11 and 12 were verbally amended, and clause 13 was added to clause 12, on the motion of Mr. GRIFFITH.

Clause 16—Annual elections—was amended, on the motion of Mr. GRIFFITH, by the omission of the words "on the first Tuesday in February in every year," substituting for them the words, "at the time hereinafter provided."

The PREMIER said he would take the opportunity of saying that he considered that the amendment just passed, and the consequent amendments to be moved, would be a great improvement, and would meet all objections.

Clause 17—Appointment of boards and first elections—was amended, on the motion of Mr. GRIFFITH, by the substitution of the words "in the year" for the words "on the first Tuesday in February," and by an addition providing that at the first election

the whole number of members should be returned, and at the conclusion of the election all the members of the first board should go out of office.

Mr. O'SULLIVAN said that while the Government were paying £2 for every £1 raised locally, they should be represented on the board.

Mr. BAILEY said he understood this was a Bill to provide local self-government, and not for nominee government.

Mr. O'SULLIVAN said he only suggested that some part of the board should be nominated.

Clause, as amended, put and passed.

Clauses 18 and 20 passed, with verbal amendments moved by Mr. GRIFFITH.

On clause 23—Nomination—

Mr. GRIFFITH moved the omission of the first line, "Thirty clear days before the day appointed for any election," with the view of inserting "on or before the first day of January in every year," as the date upon which returning officer should give notice of approaching election.

Mr. BAILEY pointed out that in every year there was no day before the first of January.

Mr. GRIFFITH said the difficulty would be in substituting "of" for "in," but, as a returning officer might possibly give notice in December, he would alter the date in his amendment to January 10th.

Question put and passed.

Mr. GRIFFITH said the notice appeared to be rather short for country districts; but if the Government were satisfied that it was sufficient, he would not move any amendment on that point. He would move an addition to the clause providing that, on the occurrence of an extraordinary vacancy, a like notice should be given within fourteen days after the occurrence of the vacancy.

Amendment agreed to, and clause as amended put and passed.

On clause 28—Ballot-papers sent by returning officer to every voter—

Mr. GRIFFITH moved an amendment providing that all ballot-papers transmitted post free to the voter should be endorsed by the returning officer, under his hand, with the word "ballot-paper." It was necessary that the word should be under the hand of the returning officer, or anyone would be able at election times to get his letters sent post free.

The PREMIER said he did not think anyone would take advantage of the provision for the purpose of saving a two-penny stamp, and he objected to the returning officer having all the work to do.

Mr. GRIFFITH said his only object was to guard against fraud against the revenue. He had no objection to the omission of the words "under his hand."

Amendment agreed to, and the clause, with that and another verbal amendment, put and passed.

Clause 41—Votes not to be divulged—passed with verbal amendment.

On the motion of Mr. GRIFFITH, a new clause, empowering every board to take lands under and subject to the provisions of the Public Works Lands Resumption Act, was passed to follow clause 55.

The PREMIER moved a verbal amendment to clause 59—What shall be rateable property.

Mr. BAILEY asked whether the machinery on sugar plantations was to be taxed and machinery on gold mines exempted?

The PREMIER said both kinds of machinery would be exempted under the clause.

Clause, as amended, passed.

The PREMIER, in moving clause 60—Valuation of rateable property—in order that it might be negatived and a new clause inserted in its place, said that he had given the matter fair consideration since the committal of the Bill, and he believed with a slight amendment in the clause as it stood before it would have made the Bill quite workable. The distinction that he drew previously between houses, buildings, and other perishable property, and land, was taken from the New Zealand Local Government Act—an Act to which he gave a good bit of consideration, because it was a consolidated measure based upon the experience of that colony. However, he had thought it much more important to make the matter plainer, and with that view had printed and circulated an amendment which he intended to move in place of the clause. In addition, he had also made some alterations. His idea was that all property which he considered perishable property should be taxed on two-thirds of its annual value, and that land should be taxed on nine-tenths the annual value; that on all selections the rateable value should be taken from the annual rent paid to the Government, with the addition of houses and other buildings, which were to be rated at two-thirds their annual value; and that pastoral leases should be taken at the annual rent, with the addition of houses and other buildings in the same way. He had now amended that proposition so as to make a greater disproportion between perishable property and land, because, while 33 per cent. was taken off perishable property and 10 per cent. off the annual rent of land, there was only a difference of 23 per cent. between them. Of course, there would be no object in deducting anything from the annual value of the land. They must have a starting point somewhere, and he had therefore, in the amendment, taken the 10 per cent. deduction from the annual value of land, which proposal would have the effect of increasing the amount of taxation on land compared with buildings, houses,

&c., as it was in the clause before. It was a difficult problem to make a clause of this kind satisfactory. In connection with the clause, he had also put in schedules of the manner of valuing rateable property, the form of valuation and return, and form of rate-book. An alternative amendment had been printed by the leader of the Opposition, but he would leave the hon. gentleman to explain it. He had explained his, and would now move clause 60, with a view to its being negatived.

Mr. GRIFFITH said he intended to test the opinion of the Committee as to which was the true principle of taxation to be adopted, and thought it would be more convenient to get that opinion on the motion just moved. He had printed an amendment and an alternative amendment, the latter being prepared before he had seen the Premier's amendment, and designed to express what he understood from the discussion of last week to be the hon. gentleman's idea. So far as he could make out, the idea the hon. gentleman endeavoured to express was, that in the case of land improved by buildings a division should be made between the capital value of the land and improvements respectively. Of course, this was an entirely arbitrary rule. He did not believe in the principle that it embodied. It certainly made some kind of concession to improved land, but it was only in regard to houses and buildings. The Bill was intended to apply particularly to country districts where, he took it, the most valuable improvements to land were not houses, but fences, yards, clearing, cultivation. By means of these a man made land which was originally an uncultivated wilderness worth no more than the selection price of perhaps 10s. or 15s. per acre to be worth £3 or £4 per acre; and if they proposed to tax a man in proportion to the amount of money spent on the land—if the more trouble a man took to make his land useful to the State made him liable to pay more taxation—they would be offering a direct discouragement to cultivation and improvements of all kinds. The only improvement treated in the Government proposition with kindness was buildings; but farmers did not begin with big buildings. They went in to make the land more productive, and that should be encouraged. The improvements for which particular regard should be had should be improvements which brought in a direct return to the State, and not those which did not. The only way in which that could be done would be not to charge the man who cultivated and improved his land more than the man who did not do so. There was no reason why the man who improved should, in addition to the cost of improvements, be charged more taxation for his land than his neighbour who allowed his land to lie idle. He had suggested that the rate of taxation for country lands should be estimated at the fair average capital value of unimproved land of the same quality in the neighbourhood. In the case of town lands the same rule did not apply. Take the case of a quarter-acre of land in a town. Its value was derived almost entirely from the buildings upon it. Town land was improved by buildings, but country lands by cultivation, and everything that was summed up in the term "improvements." Town lands were improved, no doubt, but not to the same extent. They were not on the same footing, country lands being improved by cultivation and the treatment of the land. He proposed in the case of town and suburban lands to adopt the rule in the Local Government Act, which was a very good one, and he did not see why it should not be applied to small country towns as well as large towns. He proposed to retain the provision that the annual value should be taken at not less than 8 per cent. of the fair capital value, which in the case of allotments in small country towns would be very small. With respect to country lands, he proposed that the capital value should be estimated at the fair average capital value of unimproved land of the same quality in the neighbourhood, and the annual value should be deemed to be 8 per cent. of the capital value. That he considered would be a fair rate. Land which was improved by clearing and cultivation ought certainly not to be compelled to pay more than unimproved land, unless they were going to discourage improvements. Under their existing land laws improvements were compulsory; for years past they had been legislating to secure improvements, but the Bill, if passed in its present form—imposing more burdens upon those who did improve than upon those who did not—would be discouraging improvements. Then, in the case of Crown lands occupied solely for pastoral purposes, he proposed that the fair annual value should be ascertained, having regard to its quality and the tenure upon which it was held. It would be unfair to make all pastoral lands pay the same taxes. Why should one lessee with a valuable run, paying, say, ten shillings per square mile, and another, with a run not worth one-third as much, because they both paid the same rent, be taxed at the same rate? The words of this provision were not the same, but it was exactly the same in substance, as the New Zealand law, which the Treasurer said he so much approved of. Why should not pastoral lessees pay in accordance with the quality of their land and their tenure? He moved, as an amendment, after "valuation," to insert—

of the annual value of all rateable property within the division and the rates made by the Board for the purposes of this Act shall be

made upon such valuation which shall remain in force until a fresh valuation shall have been made And for the purposes of this Act such annual value shall be computed as follows that is to say—

In the case of town and suburban lands the annual value shall be taken to be the rent at which the same might reasonably be expected to let from year to year free of all usual tenants' rates and taxes and deducting therefrom the probable annual average cost of insurance and other expenses (if any) necessary to maintain such property in a state to command such rent Provided that no such lands shall be computed as of an annual value of less than eight pounds per centum upon the fair capital value of the fee-simple thereof

In the case of country land the capital value shall be estimated at the fair average capital value of unimproved land of the same quality in the neighbourhood and the annual value shall be deemed to be eight pounds per centum of such capital value

In the case of Crown land occupied solely for pastoral purposes the fair annual value of the land shall be ascertained having regard to the quality thereof and the tenure upon which it is held.

Mr. MCLEAN said, as he pointed out on the second reading of the Bill, only property holders would be taxed under this Bill, and there was a large number of people in the colony who would not be taxed under it, although they used the public roads far more than those who would be taxed. He referred to timber-getters, who did more injury to roads than any number of farmers, and yet they would not be touched by the Bill. He thought some provision should be made to meet such cases, because otherwise that would be one of the first difficulties that would arise on the Bill coming into operation. He was very much in favour of the clause proposed by the hon. member for North Brisbane, because it was more just and equitable than that proposed by the Government, and he should support it.

The PREMIER said, with reference to the objection raised by the hon. member for Logan, he would point out that there were clauses in the Bill giving the boards power to make by-laws, and he had not the slightest doubt that those who were not reached directly by the rating provided in the Bill would be reached indirectly by by-laws or some other method. With regard to the amendment of the hon. member for North Brisbane, he had allowed it to precede his as a matter of convenience, in order to arrive at a conclusion as to how land should be taxed. The hon. gentleman had contended that one class of property—that was to say, houses and buildings in towns and the suburbs of towns—should be taxe d in addition to the land, but that outside those towns and suburbs they should tax simply the land alone; but what reason had he given for this gross injustice? The only reason he attempted to give was, that property in towns was improved by buildings, but that country lands were not improved by the building of houses, but by cultivation. But he (the Premier) would point out that the same causes which enhanced the value of town allotments applied equally to country lands. The hon. gentleman assumed that it was the buildings that enhanced the value of town property; but it was nothing of the kind. Buildings were a mere accident. It was the trade of the town, created by cultivation of land in the country districts, and by other causes, that enhanced the value of property in towns, and not the buildings. The hon. gentleman had argued that vacant lands in the towns should be treated in a different way from vacant land in the country, because houses and buildings in towns made property there valuable; but houses near vacant land in the country did not increase the value of that property at all. But he had shown that exactly the same causes that increased the value of one class of property increased the value of the other; and the hon. gentleman had failed to show any reason why people in towns, and the suburbs of towns, should be taxed for all improvements, while those outside should go scot-free so far as improvements were concerned. The proposal with reference to pastoral lands looked a fair clause, but the hon. gentleman knew perfectly well that it was most unfair, because it treated Crown lessees as if they were the proprietors of the estate instead of having merely a tenure at six months' notice. He (Mr. Griffith) knew perfectly well that in the interpretation of that part of his clause the fair annual value would be taken exactly as if the land were not Crown land. There was a reason why Crown tenants should be placed on a different footing to others under the Bill, and it was that this was the only exception in which a tenant would be forced by law to pay rates instead of the landlord. In all other cases the rates fell upon the landlord, but here they were going to make a law to compel the tenant to pay them, but they must be careful to treat him as a tenant and not as proprietor. Any hon. member looking at this would see the unfairness of the amendment of the hon. member for North Brisbane.

Mr. RUTLEDGE said the hon. the Premier seemed to think that there should be no difference between the rates on property in towns and property in the country. Property in town was rendered valuable by the character of the buildings put upon it; the more commodious or suitable for carrying on business buildings were, the more rent they would bring: hence rent was the true basis on which

to make the assessment. In the case of country districts, say twenty miles from Brisbane, there would be no use in erecting a house to be let for the purpose of residence. The fact was, that a person who would give a pound a-week for a house at Toowong with only a quarter of an acre of land, would not give an equal amount for a house with fifty acres of land twenty miles away, merely for the purpose of residence. It was not the structures on country lands that gave the value to them, and he contended that a man would give as high a rent for a house in the suburbs as he would give for a house double the value if it was at a distance from the town. He was surprised that the Premier did not see the force of the arguments used by the hon. member for North Brisbane, as he considered that the amendment that hon. member had proposed would admirably meet the requirements of the case. He had pointed out a few nights ago that in the case of country lands it would be almost impossible to distinguish the value of the improvements from the value of the land, as if a man wished to rent a farm he did not so much want the house as the land. So that one could not separate the value of the house from that of the land in country districts: there were no means by which the value of the one could be calculated actually apart from that of the other.

Mr. KATES was understood to say that buildings in towns were erected generally for speculative purposes; whilst those on farms were erected as being as necessary as ploughs and other implements for working a farm.

Mr. KELLETT thought that the amendment of the hon. member for North Brisbane was for the purpose of making the burden as light as possible on persons residing in country districts; but he considered that the amendment moved by the Premier, putting the value at 5 per cent., was better. He only wished that the Premier would put the value on improved lands at one-half of what was proposed, as that would make it so much easier, as at present a man who made improvements on his land by cultivating it would have to pay for the man who did not improve his land at all. The only thing was to encourage every man to make improvements on his land; and, if the rate for improvements was made only one-half, it might have that effect. He considered, also, that some mode might be inserted in the Bill by which the value of improvements should be assessed, in order to be a guide to the various boards.

Mr. GROOM said there was some truth in many of the remarks of the Premier, but the hon. gentleman was mistaken when he said that the erection of buildings on one piece of land did not increase the value of the land adjoining it, as he (Mr. Groom) knew a case near Toowoomba where land which was almost valueless some years ago had lately fetched £120 an acre through public buildings having been erected near to it; and with regard to farm improvements, he would take the case of a man who laid out one hundred acres in lucerne: surely, it would be an injustice to tax that crop under the head of improvements? He confessed that he preferred the amendment of the hon. member for North Brisbane, as he thought there should be a distinction drawn between the various classes of land. He was still of opinion that the Bill was of such a character that it was impossible to speak favourably of it, but, as it was to be enforced on an unwilling community, he should prefer the amendment of the hon. member for North Brisbane, believing it to be more equitable than that of the Premier.

Mr. KING said that all taxation was a tax upon industry in some shape or another, but the plea on the present occasion was that by taxing improved lands they would keep people from making improvements. The principle of the income-tax at home, which was very much approved of by the people of England, was precisely the same. It might be said that if a man who worked hard was taxed on the income he earned it was an encouragement to men not to work hard in order that they should not be taxed. He (Mr. King) would, however, point out that, if there were exceptions made in taxation, they should not be those of persons who were not well off, and not of a whole class of which some members might be very well off and some very badly off; the exemptions should be of all persons who had less than a certain income. In the case of the income-tax in England those whose incomes were below a certain amount were exempted; those a little above it paid a portion of the tax only, whilst those above it had to pay the tax in full. In Queensland there were selectors who were better off than the majority of the persons in towns; and it was quite possible that in time there might be large farms here, as was the case in America, the proprietors of which were immensely wealthy people. In reference to the case mentioned by the hon. member for Toowoomba of a man who had 100 acres of lucerne, the value of which might be put down at £10 an acre, or £1,000 a year, he (Mr. King) considered that a man who made £1,000 a year off his farm was not a pauper, and ought not to claim exemption from taxation on account of his poverty. It must be borne in mind that whatever they took off of one class of people would have to be imposed on another class, as a certain sum of money would have to be raised for maintaining the roads, and if they exempted one class in a division the

taxation would necessarily fall heavier upon the other people in that division.

Mr. THORN said he was sorry he was not in the Committee when the hon. member for North Brisbane brought forward his amendment. He considered that it was greatly superior to the amendment of the Premier, for this among other reasons—that, taking the pastoral properties in the Maranoa districts, say Mount Abundance, Bindango, and Eurella, and comparing them with Myal Downs, Mount Hutton, and Juandah runs, of almost equal area and rental, no one would say that the latter ought to be rated the same as the former. Why, one hundred square miles out of any of the first-named runs was worth the whole of the latter, and yet it was proposed to rate good and bad runs the same. He was anxious to see the Bill made workable, which it certainly would not be without the amendments of the hon. member for North Brisbane, and he wished to see the colony peopled with a population that would remain in it, which would not be the case if the Bill was passed in its present form. He had been in hopes that among the various amendments prepared by the Government there would have been some for the amelioration of the farmers, and he was sorry to find that such was not the case. Much as he disliked the Bill, he would not say much more about it lest he might be accused of obstructing. He did not see his way to vote for the valuation at 8 per cent. The percentage made a very great difference to a class at present much depressed, and on that ground he hoped the valuation might be made 5 per cent. The Bill was a most iniquitous, pernicious, and unrighteous measure. He was astonished the hon. members for Stanley had not done something to improve it and make it acceptable to a large portion of the colony—if it were possible for them to do it.

Mr. ARCHER differed *in toto* from the previous speaker, and considered it a most just, equitable, and acceptable Bill. If the Bill were altered as the hon. member (Mr. Griffith) proposed, it would become less useful than it ought to be. He held much the same opinions as the hon. member for Maryborough (Mr. King) had expressed. Taxation was hard, but the Bill provided that those who were taxed expended the taxes for their own purposes. If they were not to tax industry, what else had they to tax? The man who was best able to afford taxation would be taxed. The only thing they had on which to work was the really accumulated property, and that was a just principle. The old system of road votes had led to a great deal of log-rolling, and to the whole of the country being taxed for the roads about Brisbane; but here the money raised was to be expended in the district for which it was raised.

Mr. DICKSON trusted that debating these amendments was not a mere idle form, but that hon. gentlemen on both sides would give them an independent consideration. Wise amendments in Committee might make the Bill beneficial to the country, but it would be nullified if hon. members opposite regarded them solely from a party aspect. Since the Bill had been in Committee, where it had been passed through with remarkable expedition, a desire had been expressed in the Press of the colony that, on re-committal, it should receive full consideration, especially on the valuation clauses. These were the essence of the Bill, and should be received with care and approached in an impartial spirit. He hoped Government were not merely affording them an opportunity of ventilating their views with the intention of exacting from their followers an unswerving allegiance to their own amendments, and to the exclusion of the just consideration of the amendment so carefully framed by the hon. member for North Brisbane. He wished to see the Bill in its least objectionable shape, and, as it was a tentative measure, to endeavour to secure the co-operation of a portion of the community in such a manner as to carry out the object of relieving the revenue and of exacting from the ratepayer an assistance towards local objects of which the central Government might fairly be relieved. If that was the correct view, and if it was the desire of Government to put the Bill before the country in its least objectionable form, he was constrained to say that the amendments of his hon. friend would best conduce to that effect. He had compared the new valuation clauses with the original Bill, and, notwithstanding all the Premier had said in their favour, he (Mr. Dickson) could not see that they were at all adapted to present circumstances, that they would be practical in their operation, or give satisfaction to those who came under them. The Premier's amendment did not ameliorate the conditions of the original Bill—in fact, it would press even more heavily upon settlers, inasmuch as the valuation to be made upon unimproved land was to be based on the full annual rent, while, in the Bill, there was to be a deduction of one-tenth. The amendment of the Premier was greatly wanting in simplicity. It sought to introduce two classes of property which, for purposes of assessment, ought to be one. To illustrate his meaning, he would take the case of a property of fifty acres of land, on which a substantial house and other improvements had been erected. The valuators would have to determine, first, the annual rental obtainable from the land alone, and then the annual rental obtainable from the house. The rental obtainable from a house would be

enlarged or diminished according to the quantity of land it carried with it. Without land a house might be of very little value, and there was nothing in the amendment to show the quantity of land that could be included in estimating the rental of the house. It would be difficult, indeed, to determine the fair annual rental of country properties of this character; while, on the other hand, it would be an easy matter to arrive at the capital value of land and property. The land itself and unimproved was the basis of the assessment proposed by the leader of the Opposition, and it was so clear and simple that there could be no uncertainty about it. The other system could only lead the local valuators into considerable confusion. The hon. member (Mr. Kellett) was evidently labouring under some misconception when he said that the rate proposed by the hon. member for Brisbane was less favourable than that proposed by the Premier. The amendment of the latter proposed a rate of not less than 5 per cent. upon the fair annual value of the land itself, and a rate of not less than 5 per cent. upon the annual value of the tenements on the land, less a deduction of one-third. The amendment of the hon. member for Brisbane proposed a rate of 8 per cent. upon the land, without touching the improvements upon it. The latter, it must be admitted, would be considerably lighter than the rate of 5 per cent. levied on one class of property in its dual aspect. He had a further objection to the taxing of industry and improvements. Why should a man who had erected a brick or stone house pay more for the making of roads in the neighbourhood of such property than a man who had only erected a wooden house? This anomaly could be avoided by the adoption of the amendment of the leader of the Opposition. The only merit he could see in the Premier's amendment was, that it removed the ambiguity in the Bill with regard to the assessment of improvements on pastoral properties: beyond that, he saw no advantage whatever. If the Government desired to see a measure introduced which would be as acceptable as such legislation could be made under the present Bill to the country, and which, while introducing local government, would not be oppressive to the people, he would recommend them to accept the amendment of the hon. member for Brisbane. If they rejected it, they would introduce a cumbrous, unworkable scheme, which would create great dissatisfaction, and which was regarded by the public as an attack on that class of industry which had most tended to the prosperity of the colony.

Mr. O'Sullivan was sorry to hear the hon. member (Mr. Thorn) say that he and his colleague (Mr. Kellett) had given no attention to this Bill. The very opposite was the fact. They had paid great attention to it, and were as anxious as anyone to make it workable and acceptable to the country. On the second reading of the Bill, they guarded themselves very plainly from accepting the taxing clause without due consideration. They had had no difference of opinion on the Bill from first to last. All along they had been favourable to an acreage tax alone, and had objected to a tax on improvements as a tax on industry. So anxious was he (Mr. O'Sullivan) to get at this, that he asked the leader of the Opposition the other night to draw up a clause setting forth their views of the case, if possible. The hon. gentleman did so, and he had carefully studied it, and compared it with the amendment of the Premier. The conclusion he had come to was that the Premier's proposal was the better of the two; and for that reason he had made up his mind to vote for it. The bearing of the former seemed to be more in favour of municipalities than of the country as a whole. A tax of 8 per cent. on acreage alone would amount to about the same as the tax on improvements and land under the proposed amendment. There would in reality be no gain. He and his colleague had held themselves perfectly free with regard to this, the most vital clause in the whole Bill, and they had given the Premier to understand last week that they would vote against it in its then shape. He should suggest the introduction of a small amendment with regard to the valuation of improvements, and if that were assented to the clause would be, in his opinion, better than any that had yet been proposed. The illustration of the hon. member for Enoggera about the fifty-acre matter was rather confusing. So far from the services of an expert being necessary to obtain the two kinds of valuation, his impression was that it would be the easiest thing possible to tell the value of the land, and it would not be difficult to get a carpenter's estimate for the house. The value of the house might alter, but he considered that, allowance being made for wear and tear, the cost of construction would be the basis of the value. The value might alter to some extent, but fluctuations of that kind were not so perceptible in the country as in the towns. If the hon. member saw no other difficulties, he was fighting with a shadow. He should support the amendment of the Premier.

Mr. Bailey said he could give a very simple illustration to show that the hon. member (Mr. O'Sullivan) was wrong. A farmer began clearing fifty acres of land, and being a prudent man he built a barn, not for the five acres he would clear the first year, but sufficient for the crops of twenty-five, thirty, or forty acres. Under

the Bill, this man's barn would be assessed at its full value. Its rental would be very little indeed for the purpose for which it could be used the first year; the next year, when ten acres were under cultivation, the barn would be of more value; and when the twenty acres were under cultivation it would be worth four times its value the first year.

Mr. BEOR said it would be seen, on looking at the first part of the valuation clause proposed by the Premier, that the objection of the hon. member for Wide Bay fell to the ground, as it was not upon the cost or even the abstract value that the assessment was to be made. The clause provided that property should be computed at its net annual value—that was to say, at the rent at which it might reasonably be expected to let from year to year. Therefore, if the man's barn would only let for the amount it would have fetched if one-fifth the size, it would only be valued at that amount, less one-third portion of the rent. When the man got the whole of his land under cultivation, so that the barn was used to its full capacity, he would be rated at the full value of the barn. The main features of the amended clause proposed by the leader of the Opposition appeared to be, that in the case of towns and suburban land, buildings as well as land should be rated; on land outside towns and suburban land, neither buildings nor improvements should be rated. Therefore, all improvements in towns would be rated, because there were very few other improvements than building, whereas in the country, where there were many other improvements besides buildings, improvements would not be rated at all. That was to say, that people who lived in the towns, and who were in most cases the poorer, would have to be taxed to provide roads for their wealthier neighbours outside the towns. A man might have a quarter-acre of land in a town worth, say, £10, upon which he erected a building worth £400 or £500. He would be rated on the £400 or £500 worth of building as well as on the value of the land, while the man outside the town would be rated on the value of his land only. It had been said that, with regard to country lands, the value of the building could not be arrived at as apart from the land; but he contended that in such cases the lands were improved by the value of the house put upon them. It was always expected by a man who built a house that the land was improved to the full amount of the cost of the house he had put upon it. In many cases it was improved far more. Why, then, should a man who built a house in the country be preserved from the operation of the rating clause, whilst his unfortunate neighbour in the town was to be taxed? It was said that improvements would be discouraged by allowing improvements on country lands to be rated; but did any member believe that a man who intended to fence, clear, or put a house upon his country land would be deterred because he might have to pay 5 per cent. upon 8 per cent. of the capital value? Again, was not the house which was built upon town land every bit as much an improvement as the house upon country land? They should encourage improvements in all directions. Why, then, should they inflict the enormous penalty upon the man who built in town of taxing him not only for the roads that he required, but for the roads which the man in the country required? He also denied the assertion that the man who had unimproved property reaped as much benefit from the roads as the man who improved his land. No doubt the former derived some advantage, because his land became more valuable; but there was this difference—that the latter used the roads also, whilst the former did not. Let the holder of unimproved land be taxed, but do not let it be on the false ground that he reaped as much benefit from the road and used it as much as the man who improved. The hon. member (Mr. Dickson) had asked, in illustration of his contention that it was impossible to tax country improvements, why a man who built a stone house should be taxed more than the man who erected a wooden one; but he (Mr. Beor) would ask why should a man who built a stone house in town be taxed more than his neighbour who built a wooden one? The principle was the same, and every contention from the Opposition showed that they would not or could not see that every tax of this sort was a tax upon industry. Even the price of the land was the result of industry; and, therefore, when they taxed the land they taxed the accumulations of industry. The moneys with which houses were built in town were every bit as much the result of industry as the country improvements. Whatever they taxed they must tax industry in some form, and all that could be attempted was to impose the tax in a fair and just manner. His opinion was that the Premier's plan was a more fair and just mode of taxing industry than the plan proposed by the leader of the Opposition.

Mr. RUTLEDGE said the speech of the hon. member (Mr. O'Sullivan) convinced him that there was a want of clearness in the minds of some hon. members as to the real purport of the Premier's amendment. If the question of valuation of improvements were to arise before the hon. member in his capacity as a justice, he would give his decision by estimating the value of the property assessed at the original cost of erection. He understood the hon. member to say that the value was to be ascertained by inquiring the cost of the house. Surely

the hon. member knew that a great many houses, built at a cost of thousands of pounds, could not be let at a fair interest upon a few hundreds, the properties having depreciated in value through various causes. The original cost of erection had not to be taken into account at all; but the rent of the house was to be the basis of assessment, and everything depended upon what would be considered a fair and reasonable rent. The member for Bowen seemed to have fallen into an error: when he talked about the relation of town and country lands he lost sight of the fact that in the towns a few feet of frontage with a good building would fetch a large rent, and that the only possible use the land could be put to was to have a structure upon it to let. In the country, on the other hand, the only use of a house was to make the land capable of occupation. The conditions were entirely reversed. The house upon country land was, in all cases, in proportion to the value of the extent of the land upon which it was put, and therefore the amount at which the house would let was not a fair method of arriving at the value for the purposes of assessment. In the city or town the land existed solely for the purpose of being utilised by means of buildings, whereas in the country the building existed solely for the purpose of utilising the land; and the Committee would at once see that there was a broad distinction between the two classes of improvement as regarded assessment. The hon. member also forgot that nearly every large town in the colony was incorporated under the Local Government Act, and that even if the people of a town were unwilling to come under the Act there was nothing to prevent the Premier enforcing it, so that they had already distinct legislation for the towns.

Mr. O'SULLIVAN contended that in arriving at the annual value of property, such as houses, the first cost must be taken into consideration. The hon. member also said that houses in the country were put up not according to the requirements of families, but in proportion to the quality of land; but it was nothing of the sort. He could point out places were 50 or 100 acres of land had good houses, and areas of 10,000 acres where there was no house at all but merely bark humpies.

Mr. KELLETT said the hon. member for Enoggera (Mr. Dickson) had stated that he (Mr. Kellett) was mistaken in stating that the new clause moved by the hon. member for North Brisbane was heavier than that proposed by the Premier; but he still held that he was correct—that considering that one-third would be taken off the valuation of buildings, the 8 per cent. would be heavier than the 5 per cent. The majority of buildings in the farming districts were not of an expensive character, and the Premier's clause would certainly be the lighter tax upon the people.

Mr. REA regretted that the leader of the Opposition and members on that side of the House should have dirtied their fingers with this Bill again. The state of the Ministerial benches showed what the result would be when the question came to a vote—that absent members who would not be influenced by argument either for or against, when the division bell rang would come in and vote with closed ears with the Government. In dealing with this question they entirely forgot that the people who were to be taxed were in the first instance the men who had started from the bare wilderness, and by their improvements made their property taxable; and it was not the same as in older countries, where the industry of generations was vested in the soil. The Bill was nothing but a measure to tax the industry of those who first took possession of the soil and improved it; and it was part and parcel of the Government legislation of the session. This was the climax of all the Ministerial pre-arrangement to lessen the taxation of those in the far West, and throw the whole burden of it upon the people living on the coast. It would be a gross injustice on the working men of the colony if they initiated this system, by which they were to be taxed while rich absentees were allowed to go free.

Mr. BEATTIE said he had read both the amendments proposed, and he certainly thought that the leader of the Opposition deserved great credit for introducing the clause providing for the rating of property in the country districts. It was a very simple plan, and if the hon. members for Stanley read over that clause he thought they would agree with those who were in favour of an acreage tax upon country lands. He was astonished to hear the hon. member for Bowen say that 100 acres of unimproved land ought not to be taxed at the same rate as improved because it did not use the road.

Mr. BEOR said he did not say anything of the kind. What he did say was, that the owner of unimproved land did not get the same use out of the road as the owner of improved land did. He did not found any argument upon that.

Mr. BEATTIE said he would accept the hon. member's explanation that both improved and unimproved lands derived the same benefits from roads. In regard to the assessment proposed in the second paragraph of the amendment of the hon. member for North Brisbane, that all lands in the country districts should pay 8 per cent. on their capital value, he thought that that might fairly be considered as an approach to an acreage tax; and, with regard to the proposition contained in the

first paragraph, that was, in reality, the same as under the present system of assessment in the city of Brisbane. It had been used as an argument that owners of unimproved lands should not pay the same as the owners of improved lands; but he would point out the case of a municipality where one man might be assessed at so much on his rental, and for the purpose of his business might not have to employ any horses or carts, whilst his next-door neighbour might be rated at the same rate, and his business might render it necessary for him to employ a number of carts. That remark might equally well be applied to properties in the country districts. He agreed with the amendments of the hon. member for North Brisbane, and believed they would be more acceptable to the country than those of the Premier. It was only fair that Crown lands occupied for pastoral purposes should pay an assessment, and he certainly had not expected to hear the Premier say that it was an injustice to levy rates by Act of Parliament on a leaseholder. The Government were the landlords, and he (Mr. Beattie) considered that in issuing leases they should give the lessees to understand that they would be liable to any rates that might be placed on their lands. He did not think the rate would be an excessive one, or that the pastoral tenants should complain of it, as it would give them the same means of improving their roads as other classes of the community. He was thoroughly opposed to assessment on improvements, as it would be most injurious to the people of the country.

Mr. MACFARLANE (Ipswich) said he had compared the two sets of amendments before the Committee, and he considered that those of the hon. member for North Brisbane commended themselves for their simplicity, and should be approved by all members of the Committee who were in favour of justice and fairness to all classes. He believed the Premier had more than once stated that, where possible, the Local Government Act was to be put in force, and he (Mr. Macfarlane) would suggest that this Bill, with the amendment proposed by the hon. member for North Brisbane, should be applied to the outside districts, and the Local Government Act to the inside districts. By that means everyone would be satisfied, as equal justice would be meted out to all.

Mr. O'SULLIVAN said that what they would have would be 5 per cent. on the value of the land and about half the annual value of the improvements. The 8 per cent. which was charged under the Local Government Act would be just equal to that.

Mr. GROOM said the hon. member for Stanley appeared to consider that it was a question of 5 or 8 per cent.; but he would find that when the municipalities came under the Bill and had to go into committee of ways and means it would not be a matter of percentage then to them. They would have to construct certain works, and then there was nothing to prevent the rate rising to 20 per cent.; there was nothing in the Bill to prevent the levy of as high a rate as that, and he maintained that in spite of what hon. members might say. It was not to be considered that a rate of 5 per cent. would make the roads and bridges of a country municipality;—they could not do them for such an amount as would be raised, and it was absurd to think of it. While some new tax was every day being put upon them, it was all nonsense to talk about percentage. It was a matter for hon. members to consider that when they were incorporated they would have to go into ways and means and consider the amount of assessment to be levied, and when the rate was made the farmers would see where the shoe pinched.

Mr. GRIMES said that if houses and buildings were the only improvements to be taxed the farmers might not have so much to complain of; but houses were a very small proportion of the improvements on a cultivated farm. A farm of forty acres might cost £400 in clearing and fencing, while the buildings required would not cost more than £120. But the clearing under this Bill would be reckoned as an improvement, because it increased the value of the land; and the assessment was to be at 8 per cent. on the value of the property. If the assessment on houses and buildings only were reduced to one-third it would not ease the farmers very much. In the sub-clauses a distinction was made between lands purchased from the Crown and lands purchased privately. There was no reason for the distinction that one was to be taxed on present value and the other on the value paid the Government, it might be five or six years ago. He preferred the amendments of the leader of the Opposition, but pointed out that although for houses and buildings the tax would be inconsiderable in the case of the small farmer, in the case of the large sugar-planter, if he employed white labour, it would reach a considerable sum, and would have the effect of checking the employment of white labour on the plantations. A kanaka, for example, only required a grass hut, which could not be looked on as an improvement, but with white labour the planter must lay out £20 or £30 for each family, and build, perhaps, sixty or seventy houses. Was it, therefore, advisable to pass a measure which would check the employment of white immigrants arriving in the colony? In the case of the farmer, the improvements he made were his profit for years

and years; they were his bank, for all he saved he spent in clearing more land. To tax that was equivalent to taxing a merchant's balance at the bank. The amendments of the hon. member would also get over the difficulty which had been pointed out as between the roads required in the country shires and those required in suburbs of towns. Perhaps £100 per mile would be required for suburban roads, where in the country they might not spend more than £15 or £20 per mile.

Mr. GARRICK said that he had taken up the position—and had endeavoured to explain his view to the Committee—that the Bill levied a tax on industry. The hon. member for Maryborough (Mr. King) plainly said that, and made some allusion to it as an income-tax. Whatever the tax might be called, it was one which directly came on that which lay between the cost of production and the market price of the produce. It was to all intents an income-tax, and the people most affected by the Bill were no more able to bear an income-tax than other persons. He objected entirely to the principle of the valuation, and whatever took away from it to the greatest extent he would support. That would be most completely done by the amendment of his hon. friend (Mr. Griffith), and because it cut down the extent of taxation more than the intended amendment of the Premier he should vote for it. To impose a tax on improvements was quite inconsistent with all they had done in times past to settle the colony, with the immigration laws and with the land laws. What was the use of bringing out people and giving them land for nothing, and then turning round and taxing them? If it were possible to reject the Bill he would do his best to ensure its rejection; as that was impossible, and as the amendment of the leader of the Opposition came nearest to rejection, it should have his support. If the Bill, as had been said, was a tax on improvements, the owners of unimproved lands would get as much benefit from it as the owners of land with costly buildings upon it. Houses and buildings were not improved by roads; their value depended upon the market value of labour and material; the only benefit they derived from roads was a saving in the cost of carriage of material. The principle of an acreage tax, as proposed by the leader of the Opposition, was entirely consistent with their previous legislation to promote settlement; and in it the often-stated objection to an acreage tax—that barren land would have to pay as much as fertile land—had been removed by the provision that there should be a valuation of the qualities of the land.

Mr. GRIFFITH said it was very disheartening to see the way this Bill was being dealt with by the Government. It was the most important Bill of the session, and the Opposition was supported by the knowledge that the whole country was with them, and they had to address themselves to empty benches on the Ministerial side. The Government seemed to rely on their obedient brute majority to carry their amendment in spite of argument. What, indeed, was the use of argument? He and those who believed with him did their best to make the Bill a workable measure, and the members for the squatting constituencies would not listen to a single argument, but would return to the Chamber and vote with their party as soon as they heard the division bell ring. Such conduct was a travesty on legislation, and yet that was the way the Government had been carrying on business all through the session. The Government might at least keep up a semblance of fair-play in legislation; but under their present system the rank and file of their party were prepared, without knowing anything at all about it, to vote against any amendment, whatever it might be. He would warn the Government that laws carried in that way would not be long upon the statute-book. Something more was needed to make a good law than a blind majority; and, if the obsequious followers of the Government did not devote their intelligence to the consideration of the measures before them, their constituents would find a swift and sure remedy for the injustice done them. What valid objections had been raised to his amendment? Hardly any worth considering. It had been objected that 8 per cent. was too great an estimate of annual value. What did it amount to? Exactly one penny per acre on land which, unimproved, was worth £1 per acre. As to the distinction made between town and country properties, that was unavoidable in any case, and his amendment, as figures would easily show, was more favourable to country districts, as compared with town municipalities, than that of the Premier. The hon. member (Mr. Beor) uttered a truism when he said that all rating by value was on improvements; but that did not prevent its being unfair, having regard to the circumstances under which the colony was being settled. If a farmer was to be taxed more and more for every acre he chose to bring under the plough, the probability was he would soon be unwilling to open up more of his land. But what was the use of talking, when the majority of the Ministerial party were prepared to vote against any proposal emanating from this side, without caring to know what it was, or listening to what was said for or against it—voting merely as the Government told them. He was not at all pleased at the way in which so important a measure had been discussed, but he had the satisfaction of knowing that these things righted them-

selves, and that it took something more than a blind majority in Parliament to impose a law of that kind on the country and make it work. He was not out of temper; he was merely expressing the indignation which every intelligent man in the country felt at the manner in which the Government and their obsequious followers had dealt with public matters this session. He was anxious to see local government established, but established on a basis that would endure—the only basis which would not be followed by an immediate agitation for its repeal.

Mr. O'SULLIVAN: Why did you walk out of the Chamber the other night?

Mr. GRIFFITH said he had very good reasons for doing so; and if he had acted on the advice of leading members on this side to-night, he would have left the Bill to its fate hours ago. There seemed to be an idea that the amendment of the Premier embodied the same principle as his own, but in a different way. Such, however, was not the case. For instance, if a man in the neighbourhood of Toowoomba had 240 acres of land, worth £1 an acre unimproved, he would pay, according to his (Mr. Griffith's) amendment, £1. Under the proposition of the Premier, if the man had cultivated his land and made it worth £4 an acre, he would have to pay four times as much; if worth £5 an acre, five times as much. For every £1 he put into his land, making it so much more valuable and useful to the State, he would have to pay more every year. It was a very great pity when an opportunity offered to discourage the practice of buying land for speculative purposes and allowing it to lie idle, that it should be lost. If the vast quantity of land bought on the Darling Downs had been utilised, what differences it would have made in the crops, the railway returns, and in the wheat production of the country! Under the proposition of the Premier those vast tracts of magnificent land worth £4 and £5 an acre would be taxed, supposing they had no building on them, on the rent that they might reasonably be expected to let at for the purpose to which they had before been devoted—rearing sheep. Here was a splendid opportunity to encourage actual cultivation, and discourage the keeping of land bought for speculative purposes idle, which might or might not be lost. He was sorry that on a question of so great importance hon. members were not free to vote as they wished, so that it might be settled fairly on its merits. At the present time it was clear that many hon. members would vote on this as a party question.

The MINISTER FOR WORKS said the hon. gentleman had favoured the Committee with a terrible outburst of indignation about empty benches, knowing that his words would appear in *Hansard*, and be, probably, uncontradicted. To disabuse the minds of readers of *Hansard*, he would inform them that, when the hon. gentleman was indulging in this great outburst of eloquent indignation, he (Mr. Macrossan) had counted the members on the benches on both sides, and there were on the Ministerial side seven, and on the Opposition ten. Where was, then, the remarkable difference between the benches on the two sides? The last outburst of indignation equalled that of the hon. member for Enoggera, who, at an earlier period of the evening, appealed to members to vote independently of party. But when had that hon. member himself, during the whole of the session, given a single vote independent of party? The followers of the hon. gentleman at the head of the Opposition were as obsequious as he accused the Government members of being. Upon the most unimportant questions they had invariably followed him to whichever side he went, with one single exception, when, instead of following him, they compelled him to go where they wanted him to go.

Mr. GRIFFITH said it would have been better had the hon. member allowed the hon. gentleman at the head of the Government to speak. He (Mr. Macrossan) also had made a speech to appear in *Hansard*, and if it did he (Mr. Griffith) trusted the whole truth would appear there. When he rose to speak there were more members on the Government side of the House than had been there before at any time during the debate. During the whole of the debate that evening the Government benches had been notoriously empty, but the benches on the Opposition side had been full up to two or three minutes before he (Mr. Griffith) rose. Readers of *Hansard* would now know the full truth, and not a statement of what an hon. member thought he saw at one particular moment. It was not worthy of a Minister to take such points, when he knew as soon as they were stated they would be refuted.

The PREMIER said if the hon gentleman had devoted the amount of time he had occupied to bringing forward some arguments the benches on that (Ministerial) side would have been filled. No doubt the benches were empty on both sides, and he (Mr. McIlwraith) was laughing at the application of the hon. gentleman's remarks to his own side of the House, because there were only eight members listening while he was delivering what should have been the most important speech on the most important clause in the Bill. The hon. gentleman could not expect to assist matters by using bad language. He had called members on that side "an obsequious majority," "a blind majority"; he had said they gained their victories by brute force, and that this was nothing at all but a party vote.

Where was the application of such remarks to the subject under consideration? Hon. members showed their sense in going outside instead of listening to material of that kind. Not a single argument had been used to-night that had not been repeated a dozen times every night on which the Bill had been before the House, and that was the reason why hon. members went outside the Chamber. The hon. gentleman cut the ground from under his own feet when, in making the most important speech of the evening, he could not muster an audience of more than eight members on his own side. There was no doubt the whole speech was intended to go into *Hansard* and look nice there. It was a glorious opportunity to show that the Government ought to have taken measures to discourage the non-improvement of property; but, if the hon. gentleman was of opinion such an opportunity should have been taken, why did he not take it when he passed the Local Government Act last year? The provision raising the rate of unimproved property from 5 to 8 per cent. was forced upon him from the Opposition side of the House. The provision was thrown out in the Upper House, but it was again carried by the then Opposition.

Mr. REA said the Minister for Works had only told half the story which he ought to have told *Hansard*. Once during the evening he (Mr. Rea) pointed out to the leader of the Opposition that there was not a single Minister in the House—the only Ministerial members present being the two hon. members for Stanley and the hon. member for Bowen.

Mr. HENDREN said such continual bickerings led to no good. With regard to the rating of land he was of opinion that there should be three classes—town, suburban, and country. He would point out that, although there was a minimum of 5 per cent. fixed, there was no maximum fixed. 8 per cent. might not produce the amount required, and properties might be rated at 10, 15, or 20 per cent. In a small district or sub-section that would probably often be the case. The acreage assessment would be the most equitable for country districts. Property in the towns was already very heavily assessed, and he did not see how it could be more heavily taxed. Improvements ought not to be assessed at a higher rate than the property of absentee proprietors. Owners of thousands of acres lived out of the colony and allowed their property to be improved by the expenditure of the Government and the neighbouring proprietors. The opinions which he had expressed at former times before his constituents were embodied in the amendment of the leader of the Opposition.

Mr. BAILEY pointed out that, according to clause 66, the boards would have power to raise a special rate for an indefinite amount in addition to the ordinary rates. The fact was that under the Bill there could be unlimited taxation of the farmer, and the farmers knew it. That was one of their principal reasons for protesting against the Bill. The Committee were passing a system of direct taxation against the expressed wish of the people, and against expressed public opinion of any value in the colony; yet, in spite of this, a load was being put on the back of the people which they said they were unable to bear, and it was being done by the present Government. They were the first to introduce a system of direct taxation upon the people who were least able to bear it, and they did this with a design for the future. He would warn the towns that they might expect little consideration for the future;—they allowed the farmers to protest alone against this Bill, but within two years there would be a property tax imposed, and they would suffer equally with the farmers. The taxation proposed by the Bill was unlimited, and it was levied upon industry—upon the hard labour of hard-working men who were cut off from many of the enjoyments of civilization, and who had hitherto reaped the least benefit for their contributions to the revenue. What had they to look for in the future from their contributions to the revenue? He believed that under this Bill they might even have to pay for police protection and gaols, and that the only satisfaction they would have was that, whilst they contributed to the Customs every year, they had supported many highly-paid gentlemen and Government departments in Brisbane and their ramifications throughout the country, and that they would have to do their own work, besides, out of their scanty earnings.

The PREMIER said the hon. member was wrong in saying that the power of taxation was unlimited. The maximum rate was 1s. in the £, or 5 per cent. Should a division borrow money, then the board would be compelled to make a special rate; but if it refrained from borrowing there would be no such rate, and the maximum taxation could only be 5 per cent.

Mr. BAILEY said the Premier knew very well that the rates he proposed would not make roads, that boards would have to borrow largely, and that before two years were over these special rates would be levied.

Question—That the words proposed to be inserted be so inserted—put.

The Committee divided:—

AYES, 17.

Messrs. Garrick, Dickson, Douglas, Griffith, Macfarlane (Ipswich), Bailey, Thorn, Kates, Rea, Rutledge, Paterson, Hendren, Horwitz, Grimes, Beattie, Groom, and Kingsford.

NOES, 19.

Messrs. McIlwraith, Macrossan, Hamilton, King, Baynes, Perkins, Stevens, Cooper, Low, Archer, Amhurst, Beor, H. W. Palmer, Lalor, Kellett, O'Sullivan, Morehead, Hill, and Norton.

Question, therefore, resolved in the negative.

Question—That the clause, as read, stand part of the Bill—put and negatived.

The PREMIER, in moving the following new clause, to follow clause 59, said that as some hon. members seemed to consider a deduction of one-third from houses or buildings not a sufficient allowance, he had consented to make it one-half, so that the clause he had to propose now read as follows:—

Valuations.

The board shall from time to time make valuation of all rateable property within the division and the rates made by the board for the purposes of this Act shall be made upon such valuation which shall remain in force until a fresh valuation shall have been made And in the case of houses and buildings being thereon the land and the houses and buildings shall be valued separately in the manner prescribed in the third schedule to this Act And in every such valuation the property rateable shall be computed at its net annual value that is to say at the rent at which the same might reasonably be expected to let from year to year deducting therefrom an amount equal to one-half that portion of such rent as shall be deemed to arise from any houses or buildings that may be situated on such rateable property

Provided that no rateable property shall be computed as of an annual value of less than five pounds per centum upon the fair capital value of the fee-simple thereof

Provided also that no rateable property held as a homestead or conditional selection upon which the selector is *bonâ fide* resident shall apart from any valuation which may be put on any houses and buildings thereon be computed as of a capital value greater than the selection price thereof

Provided further that no rateable property held under Crown lease for pastoral purposes only shall apart from any valuation which may be put on any houses or buildings thereon be valued otherwise than in respect to the annual rent thereof

To enable them to make such valuation the board may employ valuers and every such valuer shall make and return his valuation in the form contained in the fourth schedule to this Act.

Notice of every such valuation and of the amount thereof shall be given to every occupier of rateable property comprised therein or if there be no occupier then such notice shall be given to the owner.

Mr. GRIFFITH hoped hon. members would see that the effect of this was something like throwing a bone to a dog. When asked to afford relief against taxation of improvements to farmers the Government put forward the most insignificant item—that of farm buildings—and said they would relieve the selector from being taxed upon one-half the annual value of them. That was practically no relief at all, and did not in the slightest degree remove the grievance complained of. Moreover, this, instead of being more liberal than the present law under the Local Government Act, was not so liberal. Under that Act rates, taxes, insurance, repairs, and all such things were deducted; and that would in farms amount to considerably more than half the annual value of the buildings;—in fact, the Treasurer struck off the reasonable deductions under that Act and made another deduction, which came to really less and made the Bill more burdensome to everybody except those whose property consisted almost entirely of buildings. It would be far better to take the provisions of the Local Government Act.

The PREMIER did not think the hon. gentleman could have anything fairer than this clause, which was far more liberal than the Local Government Act.

Mr. GRIFFITH said the illustration in the schedule was more applicable to towns than to country lands, because in very few instances in the country would they find the houses and buildings worth £1,200 and the land worth only £400. Reversing it, and placing the value of the land at £1,200, and the house at £400, and retaining the proportion of value, 75 and 25 per cent., the total amount of deduction was 12½ per cent. of the annual value, which he submitted was less than under the Local Government Act. Another matter was that under that Act the minimum was 8 per cent., and here it was proposed to reduce it to 5, although the Treasurer claimed that last year hon. members opposite insisted on increasing it to 8 per cent. in the Local Government Act. No reason had been given for this proposed change.

The PREMIER said there was a good reason why they raised the rate last year to 8 per cent., and decreased it this year to 5. In this case 5 per cent. was the minimum, and it applied almost exclusively to country lands. He thought 5 per cent. was not too large a minimum.

Mr. GRIFFITH said, according to the amendment, if a man had unimproved property worth, say, £400—800 acres of land unimproved worth 10s. per acre—the minimum amount he would be taxed would be £1; while, on the other hand, 200 acres that had been improved to the value of £2 per acre would be taxed to the same extent. He did not see any reason why the rate should be altered from 8 to 5 per cent., and would therefore move that the word "five" be omitted, with the view of inserting "eight."

The PREMIER said the hon. member forgot that 5 per cent. was the minimum; and it was not likely that in such a case

as that referred to the rating would be allowed to remain at that. Good reason had been shown for keeping the amount at 5 per cent.

Mr. GRIFFITH said it had not been shown to the Committee. This was not a question of what would be done by the boards, but a question of valuation. Take the case of 400 acres of valuable land lying idle on the Darling Downs, or any other part of the colony. If it was let it would only be let for pastoral purposes, and what was it worth for pastoral purposes? Say threepence per acre;—that would be 100 shillings, so that 5s. would be the amount of taxation, and under this it would not be possible to increase it to more than £1.

The PREMIER said one reason he gave was that, although 8 per cent. might be a fair rate to fix in towns, he considered 5 per cent. was a fair rate for country lands, which were not supposed to return so much interest as town lands. Another reason was, that in all the Local Government Acts he had examined 5 per cent. was the amount that was put down.

Mr. DICKSON did not think the amendment moved by the hon. member for North Brisbane would be productive of any hardship. The Government in their amendments sought to introduce a bursting-up tax—not a bursting-up tax on large unimproved estates, but a bursting-up tax so far as agricultural settlement and prosperity were concerned. However, after the manner in which the farming community had been taxed, he would advise his hon. friend to withdraw his amendment, and let the Government bear the whole discredit and responsibility of the clause.

Question—That the word proposed to be omitted stand part of the question—put and passed.

Mr. GRIFFITH wished to know why the provisions of the Local Government Act with regard to pastoral tenants should not be applied to the present Bill—namely, that every person occupying Crown lands for pastoral purposes only should be rated in the annual value thereof, and not on the capital value? There had not been a single instance of a pastoral property being brought under that Act. If it was true that, as the Premier said, the annual rent was a test of the annual value, then the proviso in the Bill was a just one; but if it was not, the proviso was an unfair attempt to relieve the pastoral tenants from the very slight burden proposed to be put upon them. He moved that the fourth paragraph in the amendment be struck out.

The PREMIER said that the reason why the pastoral tenant should not be asked to pay on the annual value was because the clause referred to by the hon. member provided that the tenant should pay, whereas every other clause compelled the landlord to pay. That clause had never yet been thoroughly understood.

Question—That the words proposed to be omitted stand part of the question—put.

The Committee divided:—

AYES, 19.

Messrs. McIlwraith, Macrossan, Perkins, Cooper, Norton, Morehead, Amhurst, Kellett, Lalor, Hamilton, H. W. Palmer, Archer, King, Low, Stevens, Beor, O'Sullivan, Hill, and Baynes.

NOES, 16.

Messrs. Griffith, Dickson, Garrick, Bailey, Rea, Rutledge, Paterson, Douglas, Beattie, Grimes, Hendren, Macfarlane (Ipswich), Kates, Thorn, Groom, and Horwitz.

Question resolved in the affirmative.

Mr. GRIFFITH said he hoped it would be noted that, out of a majority of nineteen who voted for relieving the pastoral tenants of their fair share of taxation, eleven were pastoral tenants.

Mr. AMHURST: There are only seven.

Clause, as amended, agreed to.

The PREMIER moved a new clause to follow clause 65, its object being to define the form of rate-book and the schedule applying to it.

Question put and passed.

On clause 66 of the Bill—Special rate for payment of interest—

Mr. GRIFFITH moved an amendment, substituting the Colonial Treasurer for the Governor in Council in the proviso as the authority who might levy the rate if the board refused or neglected to do it.

Amendment agreed to, and clause, as amended, put and passed.

On clause 69—Rates recoverable by distraint before two justices—

Mr. GRIFFITH moved an amendment providing the machinery of the Local Government Act, in place of that given in the clause, for the recovery of rates, the object being to enable the chairman of the local board to issue a warrant at once without the necessity of his going before a justice of the peace to swear that an occupier was in default before the warrant could issue.

Amendment agreed to, and clause, as amended, put and passed.

Clause 70 was verbally amended, on the motion of Mr. GRIFFITH.

Mr. REA proposed, as a further amendment, to insert a provision that, in addition to the endowment, it should be lawful for the Colonial Treasurer to place on the Estimates any sum he might think fit as a special vote in aid of any district which, in his opinion, had not in previous years received its fair share of public money as compared with the previous sums received by the metropolitan district.

The COLONIAL TREASURER said he already possessed the power—or, rather, the

Governor in Council did—of putting whatever items he liked on the Estimates. The amendment was therefore useless.

Mr. REA said that without such a provision the clause would not be made retrospective.

Amendment put and negatived.

Clause 75—Board may impound cattle—was amended, on the motion of Mr. ARCHER, by confining the jurisdiction of the board in this respect to streets and reserves.

On clause 76—By-laws—

Mr. GRIFFITH said that he doubted whether a by-law would be a sufficient power to impose a toll. The 248th clause of the Local Government Act gave that power, and he should suggest that a similar clause be inserted to follow clause 75.

On the motion of the PREMIER, the clause was withdrawn, and the following new clause proposed, to follow clause 75 :—

Any board shall have power to establish tolls rates and dues upon any road market bridge ferry wharf or jetty belonging to the division and erect toll-gates toll-bars or other works necessary for the collection of such tolls rates and dues.

Mr. GROOM said he had objected to that clause being inserted in the Local Government Act, and he had a very strong objection to its being inserted here. The Colonial Secretary said distinctly, when the Local Government Bill was passing, that the bridges at Brisbane, Maryborough, and Rockhampton should be free, and that there ought to be no toll on any road or bridge in the colony. He further said he considered the imposition of tolls the most objectionable way of raising revenue and a relic of barbarism. If this clause were inserted in the Bill the evil would be intensified twenty times over. The Premier on the same occasion spoke strongly in favour of tolls, and it was in reply to his remarks that Mr. Palmer made the objections he had quoted. It was now proposed to re-enact a power that had been abolished in New South Wales years ago.

Mr. ARCHER said if the Government liked to build bridges they had a right to declare them free. If the people made private roads they should have the power to impose tolls in order to prevent timber-getters from spoiling the roads, or to make people use broad wheels.

Mr. GROOM said he admitted that dragging timber injured the roads materially, but the imposition of tolls would not obviate the evils of which the hon. member complained. The introduction of a broad-wheel Act to compel all persons using the roads to have wheels of a certain width would obviate them.

Question put and passed.

On clause 76—By-laws—

Mr. GRIFFITH said he did not know whether it was very desirable to give these boards the power of making by-laws. The Government, however, had the power to veto them, and he hoped they would use it. He had lately seen by-laws passed authorising the forfeiture and destruction of property. He moved the insertion of—

For the regulating of all such matters relating to the good order and government of the division as may be regulated by by-laws made by the council of a municipality.

Amendment agreed to, and question, as amended, put and passed.

Certain new schedules having been added,

On the motion of the PREMIER, the Chairman left the chair, and reported the Bill to the House with further amendments.

The PREMIER moved that the report be adopted.

Mr. GRIFFITH wished to call attention to the second schedule having reference to the ballot-paper, and with regard to which he had given notice of an amendment. As it stood the paper was left blank, and if it was sent out in that state nearly every voting-paper would be found to be irregular when it was returned to the returning officer. The names, residence, and qualification of the elector, and the other blanks should be filled up by the returning officer.

The PREMIER said there was not the slightest intention of sending out the papers in blank. The schedule as it stood would have the effect desired by the hon. gentleman.

Question put and passed; and the third reading of the Bill made an Order of the Day for to-morrow.

The House adjourned at 11 o'clock.