

1930.
NEW ZEALAND.

SPECIAL LAND-TAX

(REPORT OF THE ROYAL COMMISSION APPOINTED PURSUANT TO SECTION THREE OF THE LAND AND INCOME TAX AMENDMENT ACT, 1929, TO INQUIRE AND REPORT AS TO ANY CASES OF HARDSHIP ARISING FROM THE IMPOSITION OF).

Presented to both Houses of the General Assembly by Command of His Excellency.

COMMISSION

TO INQUIRE INTO CASES OF HARDSHIP ARISING FROM THE IMPOSITION OF SPECIAL LAND-TAX.

CHARLES FERGUSSON, Governor-General.

To all to whom these presents shall come, and to WILLIAM GLENDINNING RIDDELL, Esquire, of Wellington, Gentleman; DONALD GEORGE CLARK, Esquire, of Wellington, Gentleman; and ALBERT EDWARD FOWLER, Esquire, of Wellington, Gentleman: Greeting.

WHEREAS by section 3 of the Land and Income Tax Amendment Act, 1929, it is enacted that the Governor-General in Council may appoint a Commission under the Commissions of Inquiry Act, 1908, to inquire and report as to any cases of hardship that may arise from the imposition of special land-tax in accordance with section 2 of the Land and Income Tax Amendment Act, 1929:

And whereas it is expedient that such a Commission should be appointed forthwith:

Now, therefore, I, General Sir Charles Fergusson, Baronet, Governor-General of the Dominion of New Zealand, in pursuance and exercise of the powers and authorities conferred upon me by the Land and Income Tax Amendment Act, 1929, and by the Commissions of Inquiry Act, 1908, and of all other powers and authorities enabling me in this behalf, and acting by and with the advice and consent of the Executive Council of the said Dominion, do hereby appoint you, the said

WILLIAM GLENDINNING RIDDELL,
DONALD GEORGE CLARK, and
ALBERT EDWARD FOWLER

to be a Commission to inquire and report as to any cases of hardship that may arise from the imposition of special land-tax in accordance with section 2 of the Land and Income Tax Amendment Act, 1929.

And with the like advice and consent I do further appoint you the said

WILLIAM GLENDINNING RIDDELL

to be Chairman of the said Commission.

And you are hereby authorized to conduct any inquiries under these presents at such times and places as you deem expedient, with power to adjourn from time to time and place to place as you think fit, and to call before you and examine on oath or otherwise such persons as you think capable of affording you information as to the matters aforesaid, and to call for and examine all such books, papers, plans, writings, documents, or records as you deem likely to afford you information on any such matter.

And, using all due diligence, you are required to report to me under your hands and seals not later than the twenty-first day of February, one thousand nine hundred and thirty, your recommendations in respect of cases of hardship arising out of the payment of or liability for special land-tax for the year commencing on the first day of April, one thousand nine hundred and twenty-nine.

And you are hereby strictly charged and directed that you shall not at any time publish or otherwise disclose, save to me in pursuance of these presents, or by my direction, the contents or purport of any report so made or to be made by you.

And it is hereby declared that these presents shall continue in force although the inquiry is not regularly continued or adjourned from time to time or from place to place.

And, lastly, it is hereby further declared that these presents are issued under and subject to the provisions of the Commissions of Inquiry Act, 1908, and section 3 of the Land and Income Tax Amendment Act, 1929.

Given under the hand of His Excellency the Governor - General of the Dominion of New Zealand, and issued under the Seal of that Dominion, this fifth day of December, one thousand nine hundred and twenty-nine.

[L.S.]

GEO. W. FORBES,
For Minister of Finance.

Approved in Council.

F. D. THOMSON,
Clerk of the Executive Council.

Extending Time for furnishing Report of Commission to inquire into Cases of Hardship arising from the Imposition of Special Land-tax.

MICHAEL MYERS, Administrator of the Government.

To all to whom these presents shall come, and to WILLIAM GLENDINNING RIDDELL, Esquire, of Wellington, Gentleman; DONALD GEORGE CLARK, Esquire, of Wellington, Gentleman; and ALBERT EDWARD FOWLER, Esquire, of Wellington, Gentleman: Greeting.

WHEREAS by Warrant issued under the hand of the Governor-General of the Dominion of New Zealand and the Seal of the said Dominion on the fifth day of December, one thousand nine hundred and twenty-nine, with the advice and consent of the Executive Council, you were appointed a Commission to inquire and report as to any cases of hardship that may arise from the imposition of special land-tax in accordance with section two of the Land and Income Tax Amendment Act, 1929:

And whereas by the said Warrant you were required to report to the Governor-General under your hands and seals not later than the twenty-first day of February, one thousand nine hundred and thirty, your recommendations in respect of such cases of hardship:

And whereas it is expedient that the time for so reporting should be extended as hereinafter provided:

Now, therefore, I, Michael Myers, the Administrator of the Government of the Dominion of New Zealand, in pursuance and exercise of the powers conferred upon me by the Land and Income Tax Amendment Act, 1929, and by the Commissions of Inquiry Act, 1908, and of all other powers and authorities enabling me in this behalf, and acting by and with the advice and consent of the Executive Council of the said Dominion, do hereby extend the time not later than which you are so required to report until the twenty-first day of May, one thousand nine hundred and thirty :

And with the like advice and consent, and in further pursuance of the said powers and authorities, I do hereby confirm the said Warrant and the Commission thereby constituted except as altered by these presents.

Given under the hand of His Excellency the Administrator of the Government of the Dominion of New Zealand, and issued under the Seal of that Dominion, this nineteenth day of February, one thousand nine hundred and thirty.

[L.S.]

GEO. W. FORBES,
For Minister of Finance.

Approved in Council.

F. D. THOMSON,
Clerk of the Executive Council.

REPORT.

To His Excellency the Governor-General of the Dominion of New Zealand.

MAY IT PLEASE YOUR EXCELLENCY,—

We, the Commissioners appointed by your Excellency pursuant to section 3 of the Land and Income Tax Amendment Act, 1929, to inquire and report as to any cases of hardship arising from the imposition of special land-tax, have the honour to report as follows :—

The hearing of objections was commenced in Wellington on the 6th day of December last, and continued at intervals until the 13th day of May, 1930.

At the outset your Commissioners decided that the taking of oral evidence in every case would unduly prolong the inquiry, and as it was important that as many cases as possible should be dealt with before the 21st day of March last, this being the last day for payment of the special land-tax without the addition of a late-payment penalty, all applicants were requested to furnish written evidence, in the following form :—

- (a) A detailed statement of the grounds on which it was contended that the payment of special land-tax would entail serious hardship :
- (b) A detailed statement of income and expenditure in respect of the year ended on the 31st day of March, 1929 :
- (c) A detailed statement of assets and liabilities as at the 31st day of March, 1929.

These statements were required to be supported by an affidavit, and in cases where the accounts had been drawn by an accountant the certificate of the accountant was required to be appended.

In the majority of cases we found that the foregoing information was sufficient to enable us to reach a decision as to whether relief should or should not be granted. Where, however, this information was considered to be inadequate, further accounts in respect of preceding years, and also for the year ended on the 31st day of March last, were obtained, or the applicant was required to appear before us and tender oral evidence. For the purpose of taking such oral evidence, sittings were held in Wellington, Napier, Palmerston North, Dunedin, Timaru, and Christchurch.

Your Commissioners found that very many of the objectors were under the impression that the inquiry concerned only the returns received from "farm" lands, and that, as income from other sources had already been taxed, such income was outside the scope of the section. These objectors were advised that, as the purpose of section 2 was to obtain additional revenue from all taxpayers affected by it, all income derived by the objector, from whatever source, would be considered by the Commissioners, and the onus lay on the objector to show that he came within the wording of section 3—viz., that on any fair and reasonable ground whatsoever the payment of the special land-tax would subject him to serious hardship.

The term "serious hardship" was not defined in the statute, and your Commissioners therefore gave what they considered a fair and equitable interpretation to the term, as applied to each individual case. The range of values which came under review was extensive, and a great variety of circumstances surround the cases, so that no two were exactly alike. In the great majority of cases, however, it appeared that the unimproved values as assessed were excessive, having regard to the productive capacity of the land, and in numerous cases the average income derived over a term of years did not return more than 3 or 4 per cent. on the capital employed. In many others the ordinary and special land-tax combined exceeded the income of the taxpayer.

The grounds of hardship urged by applicants in support of their claims for relief were many and varied, and may be classified under the following heads:—

- (a) Financial objections;
- (b) Miscellaneous objections.

Financial Objections.—The following are a number of the principal objections falling under this heading:—

- (a) That the ordinary land-tax and special land-tax payable in respect of the property was greatly in excess of what the income-tax payable by the objector would have been.
- (b) That the special land-tax was excessive, having regard to the income-earning capacity of the land.
- (c) That the special land-tax took precedence to the taxpayer's mortgages, and thus made it extremely difficult to arrange for a renewal of the second and third mortgages, shortly falling due.
- (d) That the average profit derived from the farm property represented a very low return on the capital employed, even although no charge had been made for the taxpayer's own services of management.
- (e) That, as no notice was given of the intention to levy special land-tax, no provision was made therefor, and any cash surplus from the taxpayer's operations in respect of the year ended on the 31st day of March, 1929, had been utilized in the purchases of stock or expended on necessary maintenance and improvements.
- (f) That, owing to the fact that the taxpayer's farming operations for the year ended on the 31st day of March, 1929, had resulted in a loss, the special land-tax as well as the ordinary land-tax would have to be paid out of income from other sources, or out of capital.
- (g) That the prices realized for wool and sheep during the year ended on the 31st day of March last showed a very considerable decline as compared with the prices for the preceding year, whilst working-expenses remained constant.

Miscellaneous Objections.—

- (a) That the taxpayer was entitled to the same treatment as other classes of taxpayers.
- (b) That in arriving at the special land-tax no allowance had been made for the fact that the taxpayer's land was subject to heavy mortgages.
- (c) That if the ordinary land-tax and special land-tax were capitalized at 6 per cent., the taxpayer's equity in the property would be extinguished.
- (d) That the taxpayer had disposed of his land prior to the passing of the Land and Income Tax Amendment Act, 1929, but after the 31st day of March, 1929.
- (e) That the taxpayer was a large employer of labour, and that the payment of special land-tax would tend to increase unemployment by diminishing his capacity to employ labour.
- (f) That, having regard to its productive capacity, the unimproved value of the taxpayer's land was too high.
- (g) That the lands of the taxpayer were used for the growing of flax, and that this industry had been seriously affected by the fall in prices of hemp and the ravages of blight.
- (h) That the taxpayer was the owner of urban lands in addition to country lands, and that the special land-tax had been consequently levied at the rate applicable to the total unimproved value of the combined urban and country lands, and not at the rate applicable to the unimproved value of his "farm" lands.

The evidence given in support of these and other objections was of a similar nature throughout the whole Dominion, and your Commissioners noted a marked variation in values in respect of land of the same carrying-capacity situated in different localities.

With regard to the question whether all or any of the lands of the objectors were capable of subdivision, a considerable amount of evidence was tendered, but, as the order of reference did not empower your Commissioners to make investigations or report as to the suitability for closer settlement of the lands under review, no definite statement on this question could be given. Many of the objectors considered that if their land was unsuitable for subdivision, or had been subdivided and offered for sale either to the Crown or private persons, such circumstances would bring them within the scope of section 3, and exempt them from special land-tax, irrespective of their financial position. However, with regard to subdivision, the evidence in many cases disclosed :—

- (a) That the land had already been offered to the Government for the purposes of subdivision and had been declined as being unsuitable.
- (b) That the land had already been subdivided by the taxpayer and offered for sale without success.
- (c) That the land had already been subdivided and sold by the taxpayer and had fallen back on his hands in a depreciated state, saddled with heavy arrears of interest, rates, and taxes outstanding.
- (d) That the land was already virtually subdivided by reason of its joint occupancy, as in cases of partnerships, deceased persons' estates, joint working, and family arrangements.
- (e) That the land had already been subdivided by the taxpayer and leased to tenants under favourable conditions.
- (f) That the taxpayer had no power to subdivide the land, owing to his having granted a lease for a term of years, or to his being merely a tenant for life or a lessee.
- (g) That the taxpayer had subdivided his land and disposed of it wholly or in part before the passing of the Land and Income Tax Amendment Act, 1929, but after the 31st day of March, 1929.
- (h) That subdivision in certain cases would necessitate the abandonment of stud flocks, to the detriment of the smaller farmers throughout the Dominion, who are dependent on the breeders for the maintenance of the standard of their flocks.
- (i) That owing to the general fall in price of wool and other farm produce, there was at the present time little or no demand for the subdivision or sale of pastoral lands for settlement purposes.
- (j) That the land was high pastoral country, and not suitable for subdivision, being more productive and more economically worked in large areas than if divided into smaller holdings.
- (k) That the high cost of subdivision and roading of the land, added to its capital value, would render it impossible to successfully finance prospective settlers.

In dealing with each application for relief your Commissioners directed their attention to the following considerations :—

- (a) As to whether the payment of special land-tax would affect the taxpayer to such an extent that it would, upon fair and reasonable grounds, entail serious hardship on him.
- (b) The ability of the taxpayer to contribute to the general revenue of the Dominion.

In every case the facts and circumstances submitted by objectors were fully discussed and carefully considered by us, and the decisions arrived at have been unanimous.

Six hundred and twenty-eight objections were submitted to your Commissioners for consideration. Of these, we recommend the cancellation of the special land-tax in 399 cases and the reduction of the special land-tax in 109 cases. In twenty-three of the cases submitted we considered that the evidence tendered did not justify any recommendation for relief. In the remaining cases the applicants failed to furnish the evidence required, or failed to appear, or withdrew their objections.

The percentage of cases where total relief is recommended is high, and may be accounted for by the fact that these objectors comprised holders of land who were subject to heavy financial liabilities, combined with other forms of hardship which called for relief. A review of the two following cases will illustrate the point :—

Example (A).

Special land-tax, £32 19s. 3d. ; ordinary land-tax, £106 6s. 8d.

Unimproved value of land, £15,550 ; capital value of land, £17,915—as at the 31st March, 1929.

Area, 1,044 acres.

Mortgages owing at the 31st March, 1929, £16,000 ; other liabilities at the 31st March, 1929, £1,300.

The taxpayer purchased the property in 1919 at £24 per acre. At that date his capital was approximately £16,000 ; at the present time his capital is under £1,600.

Income for the year ended 31st March, 1929, £600 ; income for the year ended 31st March, 1930, under £300.

NOTE.—Since the 31st March, 1929, the values of the property have been revised, and now stand at— Unimproved value, £13,050 ; capital value, £14,780.

Example (B).

Special land-tax, £1,230 5s. 1d. ; ordinary land-tax, £1,230 5s. 1d.

Unimproved value of land at the 31st March, 1929, £69,912 ; capital value of land at the 31st March, 1929, £103,110.

Area—Freehold, 5,047 acres ; leasehold, 1,031 acres.

Mortgages owing at the 31st March, 1929, £141,246 ; other liabilities at the 31st March, 1929, £23,250.

Capital, as per balance-sheet at the 31st March, 1929, £4,115.

Income—Year ended 31st March, 1929, loss £5,126 ; year ended 31st March, 1930, loss £4,415.

In conclusion, your Commissioners desire to tender their thanks to the Commissioner of Taxes and Mr. C. R. Richardson, the secretary, for their able assistance in connection with the many matters which required consideration during the progress of the Commission. We also wish to thank the various solicitors, accountants, and other witnesses who gave evidence and in other ways lightened our labours during the course of the inquiry.

A summarized statement of the cases dealt with is appended to this report, together with the Warrant of appointment.

In witness whereof we have hereunto set our hands, this 14th day of May, 1930.

[L.S.]

W. G. RIDDELL, Chairman.

[L.S.]

D. G. CLARK, Commissioner.

[L.S.]

A. E. FOWLER, Commissioner.

SUMMARIZED STATEMENT OF CASES DEALT WITH.

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction.	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1	65 1 8				
2	Objection withdrawn.				
2A	244 5 4				
3	140 7 8				
4	201 0 1				
5	179 6 8				
6	57 6 2				
6A	98 19 3				
7	Objection withdrawn.				
8	No recommendation.				
13	80 8 2				
14	699 3 0				
15	242 15 3				
16	18 19 4				
17	411 9 11				
18	227 4 1				
19	99 5 1				
20	149 5 5				
20A	336 18 3				
20B	340 10 8				
20C	332 18 7				
20D	76 15 4				
20E	87 6 7				
20F	Objection withdrawn.				
20G	54 18 11				
20H	1 19 5				
20J	56 10 9				
21	137 12 8				
22	No recommendation.				
23	452 1 1				
24	..	355 9 7	100 0 0	255 9 7	
25	{ 405 6 7				
	{ 280 6 11				
26	20 2 2				
27	384 1 10				
29A	Objection withdrawn.				
29C	Objection withdrawn.				
29D	..	252 19 4	77 0 0	175 19 4	
29E	Objection withdrawn.				
29F	..	125 11 11	50 0 0	75 11 11	
29G	134 0 4				
29H	1,029 5 4				
30	..	136 14 6	53 0 0	83 14 6	
31	162 5 10				
32	164 2 1				
33	169 5 0				
34	67 1 0				
34A 1	111 13 5				
34A 2	..	339 2 6	139 2 6	200 0 0	
34A 3	..	117 0 6	39 0 2	78 0 4	
34B	529 16 8				
35	79 12 9				
36	305 4 9				
37	118 9 3				
38	Objection withdrawn.				
39	773 7 4				
40	545 10 4				
41	193 17 2				
42	535 3 0				
43	No recommendation.				
43A	287 2 2				
43C	26 7 4				
43D	184 1 3				

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.								
		Reduced				Reduction.				
		From		To						
£	s.	d.	£	s.	d.	£	s.	d.		
43D 2 ..	110 11 8									
43D 3 ..	No recommendation.									
43E ..	Objection withdrawn.									
43F ..	..	145	9	3	45	9	3	100	0	0
43G ..	..	734	4	10	400	0	0	334	4	10
43H ..	287 13 5									
43I ..	125 19 2									
43J ..	..	79	4	1	39	4	1	40	0	0
43K ..	131 12 3									
43K 1 ..	240 10 1									
43L ..	..	150	3	4	50	3	4	100	0	0
43M ..	497 14 7									
44 ..	..	319	11	6	150	0	0	169	11	6
45 ..	379 9 9									
46 ..	..	449	8	11	200	0	0	249	8	11
47 ..	..	682	16	3	212	16	3	470	0	0
48 ..	..	6,769	16	4	3,269	16	4	3,500	0	0
50 ..	379 6 7									
51 ..	..	938	4	0	338	4	0	600	0	0
52 ..	573 1 5									
53 ..	..	281	3	9	131	3	9	150	0	0
54 ..	Case struck out.									
55 ..	254 7 3									
56 ..	Objection withdrawn.									
57 ..	1,008 6 0									
58 ..	38 14 10									
59A ..	287 8 9									
60 ..	89 19 6									
61 ..	46 18 11									
62 ..	82 9 1									
63 ..	..	183	2	4	83	2	4	100	0	0
63A ..	5 15 9									
63A 1 ..	..	658	1	7	358	1	7	300	0	0
63A 2 ..	19 12 11									
63B ..	..	617	9	7	317	9	7	300	0	0
63C ..	92 15 11									
64 ..	..	390	5	11	200	5	11	190	0	0
64A ..	82 18 5									
65 ..	97 15 9									
66 ..	..	502	8	6	402	8	6	100	0	0
67 ..	Objection withdrawn.									
68 ..	104 15 1									
68A ..	Objection withdrawn.									
69 ..	..	407	16	5	200	0	0	207	16	5
69A ..	159 6 4									
70 ..	124 13 9									
71 ..	57 10 2									
73 ..	14 8 7									
74 ..	No recommendation.									
75 ..	96 2 6									
75A ..	326 8 2									
75B ..	545 10 7									
76 ..	302 5 0									
77 ..	168 15 8									
78 ..	248 18 8									
78A ..	..	197	18	8	97	18	8	100	0	0
78B ..	Objection withdrawn.									
78B 1 ..	284 5 9									
78C ..	210 11 9									
78D ..	..	88	14	11	22	3	9	66	11	2
78D 1 ..	..	1,341	10	6	841	10	6	500	0	0
78D 2 ..	Objection withdrawn.									
78D 3 ..	..	2,808	18	10	1,208	18	10	1,600	0	0

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction.	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
78D 4 ..	70 2 9				
78E ..	122 12 4				
79 ..	Objection withdrawn.				
79E ..	879 0 10				
79D ..	2,514 12 3				
79C ..	No recommendation.				
79B ..	165 16 11				
79A ..	70 7 1				
80 ..	1,350 4 9				
84 ..	..	382 12 0	70 0 0	312 12 0
85 ..	106 5 8				
86 ..	394 18 5				
87 ..	Objection withdrawn.				
88 ..	390 5 10				
89 ..	71 4 9				
91 ..	424 12 9				
92 ..	664 2 5				
93 ..	..	1,218 17 5	480 0 0	738 17 5
94 ..	{ 208 12 10 13 0 8				
95 ..	266 18 11				
96 ..	102 4 7				
98 ..	351 11 10				
99 ..	164 16 11				
100 ..	20 2 4				
101 ..	..	251 8 5	50 0 0	201 8 5
102 ..	188 4 3				
103 ..	Objection withdrawn.				
104 ..	..	998 19 9	198 19 9	800 0 0
105 ..	..	83 19 0	50 0 0	33 19 0
105A ..	92 14 11				
105A 1 ..	Objection withdrawn.				
105A 2 ..	Objection withdrawn.				
105A 3 ..	68 9 6				
105A 4 ..	1,018 4 3				
105A 5 ..	..	790 13 1	62 5 6	728 7 7
105B ..	101 5 6				
105C ..	61 15 0				
105D ..	167 18 0				
105D 1 ..	Objection withdrawn.				
105D 2 ..	42 12 9				
105D 3 ..	140 8 11				
105D 4 ..	5 4 0				
105E ..	436 17 4				
105F ..	..	245 17 8	217 17 8	28 0 0
105G ..	1,420 5 3				
105H ..	No recommendation.				
106 ..	130 2 3				
107 ..	302 15 3				
108 ..	153 13 5				
109 ..	280 17 6				
110 ..	..	1,141 15 10	428 15 10	713 0 0
111 ..	615 5 7				
112 ..	52 6 9				
113 ..	207 1 10				
114 ..	173 6 1				
115 ..	963 19 1				
116 ..	74 8 6				
116A ..	..	169 4 2	100 0 0	69 4 2
116B ..	2,541 19 4				
116C ..	..	1,335 13 7	335 13 7	1,000 0 0

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction.	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
116D ..	323 5 0				
118 ..	260 2 6				
120A ..	Objection withdrawn.				
120B ..	125 18 5				
121 ..	35 7 0				
122 ..	70 1 5				
124 ..	210 18 9				
124A ..	44 4 8				
125 ..	..	315 15 11	125 0 0	190 15 11
126 ..	324 6 3				
126A ..	189 19 7				
126B ..	93 0 0				
126C ..	59 19 9				
126D ..	1,230 5 1				
126D 1 ..	Objection withdrawn.				
126E ..	421 5 11				
126F ..	..	189 16 11	100 0 0	89 16 11
126G ..	41 13 0				
127 ..	24 12 0				
128 ..	Objection withdrawn.				
129 ..	..	344 0 4	50 0 0	294 0 4
130 ..	..	280 9 7	180 0 0	100 9 7
131 ..	..	428 1 1	328 1 1	100 0 0
131A ..	..	365 10 2	100 0 0	265 10 2
131B ..	59 4 1				
132A ..	163 13 5				
133 ..	..	327 7 4	127 7 4	200 0 0
134 ..	79 5 0				
135 ..	311 4 0				
136 ..	..	308 17 2	158 17 2	150 0 0
137 ..	301 13 4				
138 ..	312 12 11				
139 ..	547 13 4				
140 ..	288 18 2				
141 ..	Objection withdrawn.				
142 ..	591 9 9				
143 ..	73 15 8				
144 ..	188 8 9				
145 ..	759 10 9				
146 ..	216 5 5				
147 ..	105 6 6				
147A ..	50 17 6				
147B ..	65 11 10				
147C ..	678 10 7				
147D ..	Objection withdrawn.				
147E ..	254 16 5				
147F ..	54 9 10				
147H ..	119 9 1				
147J ..	1 0 4				
148 ..	242 4 6				
149 ..	Objection withdrawn.				
150 ..	384 3 0				
151 ..	..	113 15 4	68 18 0	44 17 4
152 ..	Objection withdrawn.				
153 ..	Objection withdrawn.				
154 ..	Objection withdrawn.				
155 ..	136 16 0				
156 ..	59 16 9				
157 ..	..	72 6 2	22 6 2	50 0 0
157A ..	79 18 9				
157A 1 ..	Objection withdrawn.				
157B ..	70 14 6				
158 ..	..	178 2 9	78 2 9	100 0 0

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction.	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
159 ..	..	185 10 7	50 0 0	135 10 7
160 ..	270 2 7				
161 ..	Objection withdrawn.				
162 ..	41 17 7				
163 ..	89 10 4				
164 ..	351 11 9				
165 ..	90 3 8				
166 ..	Objection withdrawn.				
167 ..	173 6 3				
168 ..	..	114 15 8	40 0 0	74 15 8
169 ..	104 8 1				
170 ..	89 18 10				
171 ..	576 9 10				
171A ..	Objection withdrawn.				
171B ..	59 9 4				
171c ..	307 2 6				
171c 1 ..	..	676 13 10 265 0 7	300 0 0	376 13 10
171c 2 ..	247 14 1		100 0 0	165 0 7	
171c 3 ..	63 11 10				
171D ..	20 12 7				
172 ..	..	64 17 10	44 17 10	20 0 0
173 ..	..	329 17 11	200 0 0	129 17 11
174 ..	..	827 13 9	450 0 0	377 13 9
175 ..	135 7 0				
176 ..	Objection withdrawn.				
177 ..	222 2 11				
178 ..	170 12 3				
179 ..	76 0 8				
180 ..	74 1 10				
181 ..	23 9 5				
182 ..	Objection withdrawn.				
183 ..	..	92 8 3	20 0 0	72 8 3
184 ..	..	490 2 9	300 0 0	190 2 9
185 ..	79 11 5				
186 ..	301 16 2				
187 ..	..	281 14 4	150 0 0	131 14 4
188 ..	..	164 17 11	80 0 0	84 17 11
189 ..	Objection withdrawn.				
189A ..	Objection withdrawn.				
189B ..	32 2 2				
189E ..	385 0 5				
190 ..	89 4 1				
191 ..	777 6 1				
192 ..	324 11 4				
193 ..	103 14 11				
194 ..	..	47 10 4	40 0 0	7 10 4
195 ..	172 8 1				
196 ..	207 5 4				
197 ..	497 1 11				
198 ..	53 15 3				
199 ..	Objection withdrawn.				
200 ..	73 8 5				
201 ..	45 10 11				
201A ..	68 5 8				
201B ..	92 12 9				
202 ..	287 4 0				
203 ..	100 6 9				
204 ..	..	536 5 6	200 0 0	336 5 6
205 ..	127 15 5				
206 ..	413 11 8				
207 ..	92 5 1				
208 ..	281 14 4				

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction.	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
209A ..	338 9 0				
209B ..	310 16 0				
210 ..	17 19 8				
211 ..	126 0 0				
212 ..	Objection withdrawn.				
213 ..	79 15 2				
215 ..	Objection withdrawn.				
216 ..	Objection withdrawn.				
217 ..	..	247 5 6	125 0 0	122 5 6	
218 ..	..	97 2 2	47 2 2	50 0 0	
220 ..	115 10 6				
221 ..	..	360 3 9	100 0 0	260 3 9	
221A ..	293 5 10				
221B ..	173 14 0				
221C ..	110 8 5				
221D 1 ..	135 1 10				
221D 2 ..	56 2 6				
221E ..	25 1 7				
221F ..	..	182 8 8	50 0 0	132 8 8	
222 ..	370 7 6				
223 ..	..	341 13 0	150 0 0	191 13 0	
224 ..	1,035 15 5				
226 ..	Objection withdrawn.				
227 ..	41 18 2				
228 ..	Objection withdrawn.				
229 ..	608 4 11				
230 ..	..	216 7 4	75 0 0	141 7 4	
231 ..	234 14 8				
232 ..	199 19 10				
233 ..	42 17 1				
233A ..	..	114 18 0	60 0 0	54 18 0	
233B ..	107 19 7				
234 ..	No recommendation.				
235 ..	64 10 7				
236 ..	1,587 15 2				
237 ..	158 3 5				
239 ..	74 3 7				
240 ..	Objection withdrawn.				
241 ..	Objection withdrawn.				
242 ..	No recommendation.				
243 ..	Objection withdrawn.				
244 ..	99 17 9				
245 ..	127 7 7				
246 ..	..	147 12 10	70 0 0	77 12 10	
247 ..	No recommendation.				
248 ..	..	259 18 0	115 0 0	144 18 0	
249 ..	Struck out.				
250 ..	65 10 8				
251A ..	107 11 7				
251B ..	..	174 11 7	100 0 0	74 11 7	
251C ..	..	99 11 9	50 0 0	49 11 9	
251D ..	No recommendation.				
251E ..	Objection withdrawn.				
251E 1 ..	..	165 6 10	50 0 0	115 6 10	
251F ..	21 2 1				
251G ..	Objection withdrawn.				
251H ..	488 9 6				
251J ..	Objection withdrawn.				
251K ..	226 13 3				
252 ..	Objection withdrawn.				
252A ..	36 11 2				
253 ..	..	93 14 8	43 14 8	50 0 0	
254 ..	Objection withdrawn.				

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction.	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
255 ..	No recommendation.				
256 ..	..	219 0 3	181 14 9	37 5 6	
257 ..	223 11 8				
258 ..	256 8 7				
259 ..	102 13 5				
260 ..	..	521 17 9	80 0 0	441 17 9	
261 ..	68 7 0				
262 ..	41 13 10				
262A ..	22 7 11				
264 ..	..	93 6 2	25 0 0	68 6 2	
265 ..	32 19 2				
266 ..	Objection withdrawn.				
267 ..	..	119 13 6	39 17 10	79 15 8	
268 ..	100 13 0				
269 ..	Objection withdrawn.				
270 ..	Objection withdrawn.				
271 ..	Objection withdrawn.				
272 ..	Objection withdrawn.				
273 ..	Objection withdrawn.				
274 ..	Objection withdrawn.				
275 ..	..	149 3 9	49 3 9	100 0 0	
276 ..	No recommendation.				
277 ..	..	757 7 5	100 0 0	657 7 5	
278 ..	70 4 4				
279 ..	..	550 13 3	200 0 0	350 13 3	
280 ..	63 2 0				
281 ..	..	63 1 2	30 0 0	33 1 2	
282 ..	67 5 9				
283 ..	Objection withdrawn.				
284 ..	Objection withdrawn.				
285 ..	Objection withdrawn.				
286 ..	Case struck out.				
287 ..	801 8 10				
288 ..	..	92 6 11	20 0 0	72 6 11	
289 ..	..	168 3 0	68 3 0	100 0 0	
290 ..	Objection withdrawn.				
291 ..	18 9 3				
292 ..	..	326 11 8	150 0 0	176 11 8	
293 ..	416 2 8				
294 ..	230 6 2				
295 ..	Objection withdrawn.				
295A ..	62 3 10				
296 ..	482 3 10				
297 ..	56 7 0				
298 ..	Objection withdrawn.				
299 ..	Objection withdrawn.				
300 ..	1 13 8				
301 ..	217 0 10				
302 ..	Objection withdrawn.				
303 ..	32 18 7				
304 ..	Objection withdrawn.				
305 ..	77 7 7				
306 ..	59 16 9				
307 ..	7 2 9				
308 ..	10 1 9				
309 ..	276 5 11				
309A ..	193 10 1				
309B ..	37 8 9				
310 ..	Case struck out.				
311 ..	110 13 9				
312 ..	70 11 6				
312A ..	44 5 11				

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction.	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
365B ..	71 10 3				
366 ..	No recommendation.				
367 ..	No recommendation.				
368 ..	No recommendation.				
369 ..	34 1 4				
370 ..	64 16 8				
370A ..	59 13 0				
371 ..	Objection withdrawn.				
372 ..	65 2 4				
373 ..	..	1,116 15 0	300 0 0	816 15 0
374 ..	Objection withdrawn.				
375 ..	711 11 0				
376 ..	153 10 8				
377A ..	66 2 6				
378 ..	144 15 10				
379 ..	Objection withdrawn.				
380 ..	96 9 0				
380A ..	142 6 10				
380B ..	No recommendation.				
381 ..	68 13 2				
381A ..	..	386 9 10	100 0 0	286 9 10
381B ..	274 6 10				
382 ..	37 14 0				
383 ..	67 1 0				
384 ..	126 14 11				
385 ..	No recommendation.				
386 ..	..	62 12 0	30 0 0	32 12 0
386A ..	10 15 10				
387 ..	Objection withdrawn.				
389 ..	88 19 3				
390 ..	12 3 0				
391 ..	No recommendation.				
391A ..	56 11 0				
392 ..	..	122 7 2	60 0 0	62 7 2
393 ..	..	238 17 1	38 17 1	200 0 0
394 ..	60 4 1				
395 ..	68 13 5				
396 ..	Objection withdrawn.				
397 ..	Objection withdrawn.				
397A ..	74 14 2				
398 ..	36 10 10				
399 ..	92 18 11				
399A ..	39 3 6				
401 ..	89 4 0				
401A ..	119 11 9				
401B ..	100 7 6				
402 ..	134 8 8				
403 ..	No recommendation.				
403A ..	60 18 11				
404A ..	14 1 7				
405 ..	70 12 6				
407 ..	106 7 10				
408 ..	..	676 18 4	200 0 0	476 18 4
409 ..	39 3 6				
410 ..	112 13 5				
411 ..	487 1 6				
412 ..	126 15 10				
414 ..	31 15 0				
415 ..	..	{ 52 6 6	27 6 6	25 0 0
		{ 50 13 4	25 13 4	25 0 0	
416 ..	108 4 11				
417 ..	195 14 3				

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction.	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
418 ..	275 16 11				
419 ..	393 11 2				
420 ..	..	4,105 7 9	1,300 0 0	2,805 7 9
420A ..	..	439 3 9	289 3 9	150 0 0
420B ..	14 6 2				
420C ..	96 5 1				
420D ..	115 0 8				
420E ..	216 7 11				
420F ..	152 11 3				
420G ..	194 4 1				
420H ..	151 4 6				
421 ..	68 14 5				
422 ..	25 16 7				
423 ..	717 13 9				
424 ..	..	352 15 3	252 15 3	100 0 0
425 ..	150 15 5				
426 ..	..	254 6 5	100 0 0	154 6 5
426A ..	126 18 6				
426B ..	70 1 10				
428 ..	..	210 8 10	50 0 0	160 8 10
429 ..	26 18 10				
430 ..	206 4 8				
431 ..	5 12 5				
432 ..	Objection withdrawn.				
433 ..	85 11 6				
434 ..	Objection withdrawn.				
435 ..	119 12 8				
436 ..	67 14 4				
437 ..	360 1 7				
438 ..	Objection withdrawn.				
439 ..	Objection withdrawn.				
440 ..	Objection withdrawn.				
441 ..	5 5 3				
442 ..	126 7 8				
442A ..	Objection withdrawn.				
442B ..	..	95 15 10	25 15 10	70 0 0
442B 1 ..	83 14 10				
442C ..	Objection withdrawn.				
443 ..	Objection withdrawn.				
444 ..	101 8 0				
445 ..	Objection withdrawn.				
445A ..	111 10 11				
445B ..	302 8 2				
446 ..	111 0 7				
446A ..	84 8 2				
447 ..	..	115 10 6	50 0 0	65 10 6
448 ..	..	24 12 0	12 6 0	12 6 0
449 ..	214 4 7				
450 ..	59 7 9				
450A ..	..	70 17 2	20 0 0	50 17 2
450B ..	283 12 9				
451 ..	Objection withdrawn.				
452 ..	227 7 0				
453 ..	..	1,131 5 6	631 5 6	500 0 0
454 ..	80 12 1				
455 ..	64 18 4				
456 ..	123 7 1				
457 ..	21 13 2				
458 ..	32 17 5				
459 ..	295 5 1				
460 ..	179 17 4				
460B ..	309 17 11				

SUMMARIZED STATEMENT OF CASES DEALT WITH—*continued.*

Reference No.	Special Land-tax remitted in full.	Partial Remissions.			
		Reduced		Reduction	
		From	To		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
460c ..	Objection withdrawn.				
461 ..	119 5 11				
462 ..	57 19 4				
463 ..	143 7 6				
464 ..	304 7 2				
464D ..	1,191 1 9				
464E ..	264 0 7				
464F ..	8 19 3				
Totals ..	86,552 19 3	55,537 13 1	23,803 2 5	31,734 10 8	

SUMMARY.

Special land-tax remitted in full	..	..	..	..	Cases.	399
Special land-tax partially remitted	109
No recommendation	23
Withdrawn	92
Struck out	5
Total	628

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