

## News—Foreign.

## NEW SOUTH WALES.

## PROVISIONS OF THE LOCAL GOVERNMENT ACT—ADVANTAGES AND SHORTCOMINGS OF THE NEW LAW.—MAY TAX UP TO FOUR-PENCE IN THE POUND.

The New South Wales Local Government Extension Act was passed in December last, and some slight amendments made to the "Shires act, 1905." The two were then consolidated into the "Local Government Act 1906," of which the following is a summary:

Municipalities are towns. Shires are country districts. Shires are divided into 3 ridings; most municipalities into 2, 3, or 4 wards, according to population. The governing council of a municipality consists of 6, 9, or 12 aldermen, (3 from each ward). Every present Shire council (elected last December) is composed of 6 councils (2 from each riding) but the number may, for the purposes of any future election, be increased to 9, on resolution of the council. All members of councils are elected on the same day and hold office for three years.

Mayors of municipalities and presidents of shires are elected annually by their respective councils among their own number.

Any person, male or female, over 21 years of age, who is either the owner or the occupier of any taxable land in a local government area is entitled to be enrolled as an elector: Separate rolls are prepared for each ward or riding. A person owning land in more than one ward or riding may vote in each.

A person occupying or leasing land in more than one ward or riding may vote in one only, which he may choose when the rolls are being prepared. A person who is both an owner and an occupier may vote only in those wards or ridings in which he owns land.

An elector may not give more than one vote to any one candidate, and must vote for the full number of aldermen or councillors to be elected.

Any male elector if not debarred by disqualification, is eligible for election as an alderman or councillor.

Land used for commons, public parks reserves and cemeteries, public hospitals and charitable institutions, churches and free public libraries, is exempt from taxation.

A shire council must levy a tax of not less than one penny and not more than two pence in the pound on the unimproved capital value of all taxable land in the shire.

A municipal council must levy a tax of one penny in the pound on the unimproved value of the land in its municipality. Any further revenue required may be raised by

an additional tax on either the unimproved or the improved capital value of the land, at the option of the council, unless a poll is demanded, when the basis of assessment must be decided by the votes of the taxpayers (not of all the electors).

The total amount levyable in any municipality must not exceed the total amount which would be yielded by a tax of two-pence in the pound on the unimproved capital value, and two shillings in the pound on the assessed annual value (nine-tenths of the average rental of land and improvements).

How this will work out must be found by calculation in each municipality. Probably in most cases it will be found that where a municipality decided to raise all revenue from the unimproved value the council will be able to tax up to fourpence in the pound.

In addition to being charged with the construction of all roads, streets, wharves, and jetties, street lighting, and regulation of traffic, councils have or may acquire the following powers:

The collection and removal of refuse of all descriptions.

The provision and maintenance of water supplies, sewers, garbage destructor, ferries, fire brigades, cattle sale yards, abattoirs, public markets, baths and sanitary accommodation.

The establishment and maintenance of public parks, gardens, cemeteries, mortuaries, libraries, museums, art galleries, reading rooms, bands and orchestras.

The manufacture and supply of gas, electricity, hydraulic or other powers.

The suppression of public nuisances of all kinds. The regulation of the sale of meat, game, and fish. The regulation of all kinds of buildings, of boardings, and of the posting of bills, signs, and advertisements.

The only omission appears to be the power to provide and operate street railways, which was included in the original bill, but was struck out by the Legislative Council (upper house).

The councils appoint all persons employed by them.

Shires are divided into 6 classes, according to size, revenue, and necessary expenditure. All except those of the first class receive varying amounts of subsidy, in proportion to their revenue, from the general revenue of the State. Some municipalities also receive small subsidies. This act does not come into full force, as far as municipalities are concerned until next year. The State land value tax of one penny in the pound, with exemptions, will then be suspended in the municipalities, as it is in the Shires now. This act does not apply to the city of Sydney, for which another bill on similar lines is promised by the government.

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