

The PROPERTY-TAX COMMISSIONER to Mr. VERRALL.

SIR,—

Property-tax Department, Wellington, 23rd March, 1886.

I have received yours of the 19th instant, addressed to the Chief Postmaster at Christchurch; and I regret that the law does not admit of my making any changes in current accounts after the tax has been levied. Had you made a representation of the facts at the proper time, before the levy of the tax, your case could then have been considered; but it is now too late to do so. I may add that the present claim is the last that will be made on the basis of the 1882 assessment, a new assessment coming into operation for next year.

I have, &c.,

JOHN MCGOWAN,
(For Commissioner.)

Mr. John M. Verrall, Ohoka, Canterbury.

Mr. VERRALL to the CHIEF POSTMASTER, Christchurch.

DEAR SIR,—

Ohoka, 27th March, 1886.

In reference to property-tax unjustly demanded from me, I write to say that I made objection to pay long ago, and have two answers from Wellington, dated the 7th and 28th November, 1885. I wrote stating that I had paid poundage upon a distress warrant, and thought that that would be quite sufficient proof that I could not be liable to property-tax. Besides which, no proofs are required for a man's statements of the value of his property. My answer from Wellington to the letter I wrote to you says that if I had made my representation in proper time my case could have been considered. I don't know what would be proper time if that was not soon enough, when I wrote in November. I am not asking for charitable consideration, but appealing against a gross form of injustice. I quite recognise that I may be annoyed by being summoned; but should you proceed to do so I am not afraid of the issue.

I am, &c.,

JOHN MILES VERRALL.

The Postmaster, Christchurch.

The CLERK to the BENCH, Amberley, to the PROPERTY-TAX COMMISSIONER.

(Telegram.)

Amberley, 6th April, 1887.

Re VERRALL.—Defendant has filed notice of objection that on the 30th October, 1885, he gave notice of non-liability, and on sundry dates afterwards.

MICHAEL LYNKY,

The Property-tax Commissioner, Wellington.

Clerk to Bench.

The PROPERTY-TAX COMMISSIONER to the POSTMASTER, Amberley.

(Memorandum.)

Property-tax Department, Wellington, 7th April, 1887.

Re JOHN M. VERRALL, Ohoka.—The Clerk to the Bench states that Verrall has lodged a defence on the ground that he gave notice of non-liability on the 30th October, 1885, and on other subsequent occasions. This is incorrect. On the 30th October, 1885, Mr. Verrall wrote in reply to a query of mine, stating to whom he owed the unpaid balance on his land. It was not till after the levy of the tax that Verrall claimed exemption; and if you refer to section 34 of the Act of 1885 you will see that applications must be made before the year's tax is levied. I enclose papers and proof, and would be obliged by your appearing when the case comes on for hearing.

J. SPERREY,

Commissioner.

The Postmaster, Amberley.

The POSTMASTER, Amberley, to the POSTMASTER, Kaiapoi.—Memorandum.

DEAR SIR,—

Amberley Station, 9th April, 1887.

Re attached papers.—Surely they must be intended for you. If not, kindly return and oblige.

Yours faithfully,

Postmaster, Kaiapoi.

H. J. FRANCIS, Postmaster.

The POSTMASTER, Kaiapoi, to the PROPERTY-TAX COMMISSIONER, Wellington.

The Commissioner, Wellington.

THESE papers did not reach me till after the case had been called on and dismissed at Court. Mr. Crombie has been informed of this.

12th April, 1887.

S. JOHNSTON, Postmaster.

The DEPUTY PROPERTY-TAX COMMISSIONER to the PROPERTY-TAX COMMISSIONER.

SHOULD a summons be again issued? Verrall, by his statement, October, 1885, shows that he has but little left. Tax is for 1885–86.

19th April, 1887.

C. M. C.

No. Cancel.—J. S.—19th April, 1887.

MEMORANDUM by the PROPERTY-TAX COMMISSIONER.

MR. VERRALL was charged for tax on his own statement, 1882. Was sued in 1887 for tax due in 1885. Tax was due 26th November, 1885. No claim made for reduction until after account was sent for the tax. Case called on 11th April, 1887. Papers for Court sent to Amberley in error. Dismissed for non-appearance of department, and afterwards cancelled.

J. SPERREY, Commissioner.

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