

Question 13—continued.

Glenledi — Road Board elections should not be held in public, as at present, but in accordance with "The Local Elections Act, 1876."

Mataui—Should be elected as at present.

Mount Stuart—Road Board elections should be held under the regulation of "Local Elections Act, 1876."

Tokomairiro—Road Board elections

should be held in accordance with "The Regulation of Local Elections Act, 1876."

Chutha—It is not desirable.

Pomahaka—It is not desirable to have the Road Board elections held in open public meeting.

Molyneux South—The present system of Road Board elections is satisfactory.

Tuapeka—No.

Clydevale—Yes.

Southland—Yes; without a cumulative vote.

Knapdale—No.

Toitois—Same system as at present.

Tuturau—Yes; without cumulative voting.

14. What alterations do you suggest in the Rating Bill as sketched in the circular enclosed herewith?

Mangonui—We fully approve of the Bill as sketched.

Kaero—Approved of as suggested in circular.

Oruru—We fully approve of the Rating Bill as sketched in the circular enclosed herewith.

Totara—None. We fully approve.

Hokianga—Not any.

Whangarei—No answer.

Maunu—No answer.

Parua—None. We would prefer an acreage rate as more suitable for this district, but consider the Rating Bill, as sketched in circular, a great improvement upon the present law.

Waikiekie—No answer.

Waipu Middle—No answer.

Waipu South—Valuation by Property-Tax Commissioner highly approved. The whole sketch approved, but we do not know about Native lands. None in this district.

Hobson—No answer.

Okahu—None.

Paparoa—A ratepaying clause, excluding all defaulters from the electoral roll, as under the present Highways Act.

Wairau—I do not see that any change can be made in the Rating Bill for the better. I think it a very fair way to get at, or as near as possible, to the true rateable value of each holding.

Wairau (by ex-Chairman)—It is impossible to express an opinion upon the merits of this Bill without having a copy of it, and also a statement of some of the properties of the district showing their respective rateable values, to compare with the existing valuation roll; but it seems to me that it could not be regarded as a valuation roll at all if prepared, as proposed, by the Property-Tax Commissioner, inasmuch as his returns, though professedly made by valuers, are virtually those of individual proprietors valuing their own respective holdings, which it is not to be expected could possibly form a uniform valuation roll, which uniformity of value is, after all, the principal point to be attained, because, for a valuation to be satisfactory, each ratepayer must be satisfied that his neighbours are assessed at an equal ratio with himself: this could never be attained by the Government proposal. There would also, I think, be considerable difficulty as regards the holdings of absentees, who would not be in a position to make any appeal before Reviewers. The circular makes no allusion to any proposed limitation of the amount of rate to be collected, or whether any such limitation is fixed. The objections to the present mode of valuing are: the heavy expense annually incurred

in preparing rolls, advertising, and holding Assessment Courts, both for Highway Boards and Councils, the former having the heaviest burden; besides, these being an annual assessment, all improvements on the properties are taxed, even in cases where there has not been time to utilize them. To remedy these evils, the general opinion is that the Council should engage a competent and independent valuer, who should prepare the valuation roll for the county upon a uniform scale and system throughout, that is, for each class of land and the state in which it may be, whether fenced or unfenced, pasture or arable, &c. This valuation to be made triennially. The valuer to deposit the roll for each district in a suitable locality for one month, and publicly notify a day for hearing appeals, when he should be present. Appeals to be heard by the Highway Board (or Council in outlying districts) and settled by them, subject to hearing by the Resident Magistrate if Council is dissatisfied. Practically, the present Courts are a mere farce. With reference also to the preparation of the valuation roll by the Property-Tax Commissioner, would not that be regarded as a breach of trust on the part of the Government? Are not the officials in that department required to be reticent as to the returns sent into the office? The proposal to vest in the Public Trustee the power to sell or lease, for payment of rates, deserted and unoccupied lands (if found to be practicable), would prove immensely beneficial. The large amount of these lands, the result of the 40-acre system in Auckland District, proves a great impediment to settlement, and a large annual loss in the collection of rates.

Whakahara School Committee—No answer.

Rodney—We approve of the new Rating Bill in its present form.

Albertland South—No answer.

Arai—Care should be taken that valuation of rateable property is on a uniform basis; it should, therefore, be as open as possible. The Government valuer should furnish valuation lists to the local bodies as soon as possible, and might sit with them as a primary Court to hear objections. The Board of Reviewers would then only have to hear such cases as could not be settled locally. Probably the greatest objection to the Rating Act now in force is the needless expense in preparing valuation rolls, and the extravagant system of Assessment Courts. Under the Auckland Provincial Act the

local body could hear objections to the assessment rolls, and, in the vast majority of cases, such objections were settled at once, without the expense of any Court whatever. In the very few cases where objections could not thus be settled, the nearest Court of Petty Sessions or Resident Magistrate's Court formed an appropriate Court of appeal.

Upper Mahurangi—With reference to valuation of property, the Boards should appoint their own valuers; and property should only be valued once in three years. Objections to valuation should be decided by the Boards; then we should get rid of those abominable Assessment Courts.

Mangawai—Rates of defaulters, and of land reserved for public purposes, should be paid by the Public Trustee. Assessment Courts under Rating Act, 1876, should be abolished. Notices of assessment list, rate struck, and for annual meeting, should be only advertised once each.

Omaha—None.

Matakana West—None.

Puhoi—The Board believes the Rating Bill, as sketched in the circular of the 13th May satisfactory, except that this Board, not knowing the power of the Boards of Reviewers, finds a great ambiguity in the terms of the section concerning protection for excessive and unfair low rating. For instance, the Property-Tax Commissioner values the land at £600, whilst the owner values the same at £400; at which valuation will the land be sold—for £600 or 400?

Tauhoa—The preparation of the valuation-roll is a small expense, but we approve of a triennial valuation; yet we claim the power to make that valuation ourselves, and object to the property-tax valuation, as those properties that are too small to be taxed would be either unfairly or carelessly valued, and the protection proposed in the sketched Rating Bill would never work fairly, as many would either have to bear an unjust burden, or part with the property which perhaps took half a lifetime to form. The proposal to invest power with the Public Trustee to sell is very satisfactory to us; yet we think the sale should be made compulsory, and that no power for letting should be given.

Wharehine—We suggest none; the clauses are very applicable to this district.

Wainui—If the lands in these districts could be subjected to an acreage rate, it would in most cases double the income of the Road Boards. The expenses of valuing the lands every year and advertising