

Question 14—continued.

Manganui—That all private lands unoccupied or unused to be subject to an acreage tax of from 1d. to 6d. per acre; the above to be in addition to the present tax levied under Rating Bill, which would be simply taxing the speculator for the accruing value of such land from the settlement of the adjoining lands.

Mangarei—Think Rating Bill will be a great assistance to Road Boards. A great deal of dissatisfaction has been expressed here against "The Rating Act, 1876," in cases where an outgoing tenant has to pay rates on a property which he has ceased to be interested in prior to the rate being struck. No doubt the name on the rate-roll should be responsible for the rate, but the tenant should be able to recover such rate from the owner.

Carrington—None.

Waitara West—The Road Construction and Native and Crown Lands Rating Bills would suit this district.

Egmont—None; except that the rate-payers would prefer an acreage rate to the valuation rate for district.

Moa—For our district the acreage rate would be preferable.

Okato—No answer.

Clifton—No answer.

Waitara East—All Crown and Native lands should be treated as other lands of like quality, the rate to be charged to the Government, and paid by the Government to the Commissioners; such rates to be a first charge on the land when sold.

Ingelwood—None.

Patea—That section 65 of "The Rating Act, 1876," be amended, so that the County Council should be the valuing body; also that the valuation should be made triennially, the local body to revise the list; that a copy of the valuation roll should be supplied to Government, and that the cost should be borne by Government. That all property be valued by the valuers appointed, without any reference to owner of property, and so do away with threat of compulsory sale, which is a disgrace to any statute-book.

Hawera—No answer.

Hawera—Would suggest that the Property-Tax Commissioner's valuation-roll, as furnished to each body, should, before becoming the roll for the district, undergo inspection and be certified to and passed by each body.

Waimate—That Crown and Native lands be rated on a fair valuation, bearing due proportion to adjoining freehold.

Ngairi—That Crown and Native lands be rated on a fair valuation, bearing a due proportion to the value of adjoining freeholds.

Wanganui—No answer.

Waitotara—Road Boards should have the power of making a triennial valuation by their own valuer.

Rangitikei—No answer.

Rangitikei—No answer.

Lethbridge—No answer.

Manawatu—That valuations be made as in answer to Question 5. For the following reasons, among others, we hold that the property-tax valuation would be objectionable for rating purposes: (1) That it would be a means of perpetuating the property-tax were the proposal to make it the valuation for rating purposes accepted; (2) that Government officials in Wellington have not the local knowledge necessary to enable them to choose the best valuers; (3) that

there would be a certain amount of difference on the part of a valuer for property-tax purposes when dealing with small holdings which come within the £500 exemption, but which are still liable to be rated. That rates be allowed to accumulate year after year with 10 per cent. interest added, instead of being irrecoverable after two years. That facilities be afforded for obtaining judgment on arrears of rates in bankrupt estates.

Manawatu—Object to property-tax valuation. Triennial valuation not suited to the rapid development of a new country. Present system, with all its faults, preferred.

Otaki—That the valuation of Crown and Native lands be made by the Property-Tax Commissioner in the same manner as that of the adjoining private lands.

Halcombe—Have no alterations to suggest. Consider the Bill an admirable one.

Hutt—We agree with them.

Kilbirnie—No alteration. I do not think the income-tax or property-tax valuation list at all suitable to road districts, the benefits are not carried out, and the evils more than counterbalance them, even if they were carried out.

Kaiwara—We agree with them.

Wairarapa West—Strongly approve Rating Bill as sketched.

Featherston—Would like to see Government proposals in force. Believe them to be good.

Carterton—The Rating Bill as sketched in circular meets with our approval, but it should be made clear that the powers to strike local rates be left to Local Boards, and the maximum be fixed as at present.

Waiimea—The suggestions sketched in the circular would operate beneficially and economically so long as the property-tax valuation is necessary.

Motueka—The property-tax valuation taken as the valuation basis by all rating bodies would prove beneficial and economical.

Upper Motueka—If property-tax forms basis of valuation, care should be taken that lands and houses only be assessed.

Waiimea—We entirely agree with general principles of circular.

Richmond—That a separate column of the rental value of all properties should be given with the Property-Tax Commissioners' valuation roll, for the purpose of striking a rate in those districts where rates are struck on the rental value.

Pangatotara—None.

Rikawa—No answer.

Lower Moutere—Assessments once in five years would be a great saving in a district like this, where so little change takes place.

Collingwood—No alteration.

Collingwood—None.

Buller—Only that the rate be increased.

Inangahua—The Rating Bill, as sketched on circular alluded to, would not suit this county, as the valuation of the Property-Tax Commissioner would not extend to miners' huts, from which a great amount of our rates is at present derived.

Grey—None.

Marlborough—No answer.

Awatere—The provisions of the Rating Bill seem satisfactory.

Omaka—Approve of both Bills.

Pelorus—Either adopt the property-tax valuation and do away with Road Board valuers, or make valuations once every three years, with

some plan of revision of roll annually, to lessen the cost of annual valuations.

Pieton—No answer.

Spring Creek—The property-tax valuation would not be satisfactory. Rating on the capital value of the land is objectionable; the present system, on the annual value, being more equitable. The body levying the rate should appoint its own valuers, as now provided by Act.

Wairau—The property-tax valuation would not be satisfactory. Rating on the capital value of the land is objectionable; the present system, on the annual value, being more equitable. The body levying the rate should appoint its own valuers, as now provided by the Rating Act.

Lower Wairau—Assessment to be made as at present, on the annual value to let. Assessors to be appointed by Road Boards or County Councils, as the case may be.

Pukaka River Board—Special provisions should be made for River Boards. Under "The Hawkes Bay and Marlborough Rivers Act 1868 Amendment Act, 1872" the Road Board valuations must be taken, but part of a property as rated by the Road Board may be outside the river district and the remainder in two classes. We think that outside towns an acreage rate, as in the original Act of 1868, would be the fairest, as the land that requires great protection has a low value.

Kaikoura—No answer.

Kaikoura River Board—No answer.

Ashley—No answer.

Eyreton—No answer.

Mandeville—No reply.

Oxford—No answer.

Waipara—No answer.

West Eyreton—No reply.

Selwyn—Consider that the property-tax valuation may be thoroughly available in the country districts, but in the suburban districts it has been pointed out to us that loss would accrue on the rate roll if only readjusted every third year. Property may not increase in value in the bulk, but is being constantly cut up and subdivided, and portions may and do acquire considerable additional value; but this could not be considered in the rates until after the expiry of the third year. Notice of change of owner and occupier from the Commissioner would not carry with it the increased value which the change might involve.

Courtenay—Property-tax valuation to be used for all, but must be thoroughly revised every year. Power to amend valuation roll by the Road Board on application, if land changes hands.

Heathcote—This district, in common with other suburban districts, would be disastrously affected by the passing of the Rating Bill; in fact, we consider it would be almost impossible to work under it. The annual rating of suburban districts should be left to the local bodies. This Board suggests that power should be given to local bodies to make from time to time necessary alterations in the rolls in the names of owners and occupiers on changes taking place in ownership or occupancy being duly verified, so as to enable the proper person to exercise voting power.

Lincoln—The rates should be struck on the letting value of the land, as at present, and most certainly not on the capital value.