

1892.
NEW ZEALAND.

LAND AND INCOME-TAX DEPARTMENT

(REPORT BY THE COMMISSIONER).

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

The COMMISSIONER of TAXES to the Hon. the COLONIAL TREASURER.

SIR,—

Land and Income-tax Department, Wellington, 28th July, 1892.

I have the honour to submit a report on the general valuation of land under "The Land and Income Assessment Act, 1891." Attached are returns giving results as far as ascertained. Tables setting out a classification of land according to area held, and also by value, are in course of preparation, and I hope to have them completed before the end of August. These will be similar to Tables 8 and 9 of "Results of Property Assessment, 1888," but both the improved and unimproved values will be stated. I must ask that this may be taken as supplementary to my report of the 7th instant.

A general assessment is an undertaking of very considerable magnitude, for all land in the colony has to be valued, whether occupied or unoccupied, whether belonging to companies, or persons, or local bodies, to Natives, or the Crown. To make the valuation, 214 assessors were appointed, and their duties occupied periods varying according to the extent of country, its character, and number of holdings, most of them taking more than three months. After the assessors sent in their note-books or field-books which contained 208,459 valuations, notices of assessment were written and posted, and statements of value or rolls were deposited at the offices of the various local bodies throughout the colony.

Returns of their land were furnished by owners, but it was impossible to compare these with the assessors' values before the posting of the notices of assessment. Time did not permit it. Although the valuation was made as at the 1st November, the last valuation-rolls have only now been issued, and local bodies are naturally impatient of any delay. Had it been possible to compare owners' returns with the assessments before sending out notices, the number of objections would have been diminished, and many owners would have been spared the trouble of applying to have corrections made.

In a general assessment of the colony many people must be dissatisfied with the values at which their lands are assessed, and they discover errors as to area and description of properties. Every facility is given to persons who may feel aggrieved to send in objections, and the number received this year was 19,461, of which 9,898 were allowed by the Commissioner, the remainder being disallowed. It should be remembered that a large number of objections were not as to value. In the case of objections referred to the Boards of Review, reductions were granted in 2,010 instances, the total decrease being £981,455 in the improved value. A great many did not affect the land-tax, and extreme instances of reductions as regards local rating only are to be found in Inangahua and Grey Counties, in which the decreases by the Boards amounted to £111,904 and £122,860, nearly the whole of which large sums represent allowances in the assessment of the line of the Midland Railway Company.

With the object of ensuring a correct and uniform valuation of lands and of improvements, I arranged for the appointment of inspecting assessors for the more important parts of the colony outside boroughs, and I am glad to say that the system answered very well indeed. The assessors derived great advantage from consultation with the inspecting assessors, and their attendance before Boards of Review very largely assisted assessors in supporting their values, the result being an even assessment, in which properties are fairly valued.

I refer with regret to the very little assistance afforded by local bodies in the direction of obtaining an accurate assessment. Although in nearly all cases local bodies outside boroughs assess on rolls supplied from this office, and although statements of values were deposited at local offices for inspection by the local authorities and by the public, notice was not taken of any inaccuracies excepting in a few instances; and some complaints were not forwarded until the Reviewers had completed their sittings and the rolls had been signed. A little more co-operation by local bodies would have been very beneficial in many instances, and would have been gladly accepted.

There were in all sixty-one Boards of Review, and the total number of days on which they sat was about 200. In some instances the business transacted was little more than nominal, while other Boards had several days' heavy work in considering and determining important objections that were referred to them. While alluding to the Boards of Review, it is but fair to state that the members give their services—the office being an honorary one—but, of course, all travelling and other expenses incurred by a Reviewer in the performance of his duties are refunded. The office is an important and responsible one, and I have much pleasure in bearing testimony to the extreme care and attention bestowed by the Boards in the performance of their onerous and difficult duties.

The number of valuation-rolls supplied to local bodies is 944, and the cost of copying them amounted to £625, which does not include cost of checking, adding, paper, &c. All the copying is done by piece or contract, and this system is adopted in all extra work where practicable.

In August, 1891, several extra clerks were taken on to prepare for the assessment, and the number gradually increased until February, 1892, when there were 82 on the temporary staff. There are now 49.

From time to time I have given full consideration to the question of the advisability of the general assessment for local bodies being made by this department. I have come to the conclusion that it is not desirable to continue the present system. It is not necessary to immediately provide another in its place, and next year would be early enough to introduce a measure repealing "The Rating Act, 1882," as far as regards supplying rolls by the Commissioner. At present an immense quantity of work is done that is not required for a land-tax assessment, and this was the case, though to a less extent, under the property-tax assessment. The fact of our values being taken for local rating causes much hostility to the assessment, and consequently to any system of State taxation administered by this department. Heavy payments made for ordinary rates, special rates, drainage rates, and harbour rates, are all more or less attributed to this department, and this causes considerable irritation, while the dread of serious local taxes induces many to resist a valuation with which they would rest content if the State tax only were levied on our assessment.

At present so much time is taken up with the valuation of non-taxable properties that it is almost impossible to give sufficient consideration to the assessment of the larger and more important landed estates. If the valuation of the smaller properties were dispensed with, and rolls were not supplied to local bodies, the triennial assessment and its heavy cost might be abolished. Due care would have to be taken to insure an adjustment in the event of any general rise or fall in values in any extensive area of the country or in any boroughs. This would be done without anything approaching the work or cost of a triennial assessment, and its attendant trouble and annoyance to owners of land.

Much interesting information may be extracted from an examination of the results of a general land-valuation as to the colony as a whole and its various parts. The two natural divisions of New Zealand may be taken first, and the figures for two assessments are,—

		1888.	1891.	Increase.
North Island	...	£49,607,873	£57,441,115	£7,833,242
South Island	...	61,529,841	64,783,914	3,254,073
Totals	...	£111,137,714	£122,225,029	£11,087,315

Comparing the total valuation of 1888 with 1891, there is an increase of more than £11,000,000, a result that is highly satisfactory, and will no doubt be a surprise to many persons, even to those who take an interest in watching affairs having a more or less direct bearing on land-values and increased settlement. Of this large additional value, the North Island claims nearly £8,000,000, the increase in the counties being £6,500,000, and the boroughs, £1,300,000. In the South Island the increase is £3,000,000, and it may be said that the whole is in the counties, the boroughs showing an increase of £300,000 only. The value of the boroughs in each Island is about the same, being £18,184,297 in the North Island, and £18,222,565 in the South. The North Island counties reach a total of £39,256,818, and those in the South, £46,561,349. It appears probable that by November, 1894, the North Island will have reached a total land-value nearly equal to the South, for there is every indication that settlement will continue to proceed much more rapidly than in the South Island, and there is a great deal of land that is likely to be improved during the next two years, in addition to a large area that has been taken in hand since last November. As an instance of progress, Oroua County may be cited, for its value rose in three years from £1,397,753 in 1888, to £2,268,854 in 1891.

In considering the results of this assessment, it should be remembered that it has been made at a time when in no part of the colony did any excitement in land-dealing exist, and there was nothing like a boom, if one or two small local districts are excepted. In many parts of the colony there has been a great deal of improving done, and on the whole there has been in the districts which show the greatest increase a steady and *bona fide* demand for good to fair land. It will be seen that very few portions of the Auckland Provincial District show an increased value, but in several counties in the southern part of the North Island there has been a most marked increase in the total assessed value. It has been asserted—it is always so—that values have been placed at too high a figure by assessors; but this is not the case, and the higher total must be ascribed—firstly, to the increased extent of improved land, and to a generally firmer feeling in the land-market; and, secondly, to many larger properties having been raised to their fair market value.

In the North Island the counties rank thus as to total value: Hawke's Bay, £3,673,889; Oroua, £2,268,854; Waipawa, £2,179,812; Eden, £2,002,677; Cook, £1,885,856; Wairarapa South, £1,872,035; Patangata, £1,863,936; Wairarapa North, £1,831,209; Rangitikei, £1,475,473; Manukau, £1,385,330; Hawera, £1,247,436; Wanganui, £1,176,106; Wairoa, £1,101,072; and

Hutt, £1,030,745, all the others having a total value of less than £1,000,000. Whangaroa, with a value of £63,825, stands at the bottom of the list.

The North Island counties may be classed into four groups — Auckland Provincial District, excepting Waipapu and Cook Counties; East Coast, from Waipapu County to Waipawa; and West Coast, from Clifton to Horowhenua, in each of which the total value is about £11,000,000; and then, from Pahiatua to the Hutt, there is a total value of something over £5,000,000. These figures exclude boroughs.

Selwyn still has the honour of being the richest county in the colony, its value being £7,446,756, and with its neighbour, Ashley—£3,801,341—(the second in the colony), makes £11,248,097, nearly equal to the value of all the Auckland Counties. Next in the South Island to Ashley comes Southland, with a value of £3,739,513; then Ashburton, £3,630,383; Geraldine, £3,257,696; Waitaki, £2,709,379; Waimate, £2,462,433; Marlborough, £1,837,632; Wallace, £1,364,016; Taieri, £1,330,718; Waimea, £1,196,226; Clutha, £1,151,046; Akaroa, £1,169,379; and Westland, £1,048,156, the remaining counties having a value of less than £1,000,000, Sounds—£171,095—being the lowest. Stewart Island has a value of £85,021, and in the tables is included in the South Island.

The total improved value of all the counties in Canterbury is £22,504,009, and of those in Otago and Southland, £15,333,847, the Canterbury counties having increased nearly £2,000,000 since 1888, and the Otago and Southland counties nearly £1,000,000.

Some of the road districts in the South Island reach a very high total—Levels, £1,539,999, being the highest, and next are Ellesmere, £1,227,768, and Waipara, £1,187,535. In the North Island, Featherston Road District has a value of £1,138,953. There is a wide margin between these totals and £6,031, the total of landed properties in the Upper Hurford Road District, Taranaki County. Small road districts are very numerous in the North Island, and particularly so in several Auckland counties and in Taranaki County.

In Eden, Manukau, Waikato, Waipa, and Peninsula Counties the value of the improvements is higher than that of the unimproved land; and in Hutt County the value of improvements nearly reaches that of the land. Selwyn County has improvements assessed at £2,549,817; Southland, £1,292,111; Hawke's Bay, £1,115,306; and Eden, £1,010,269. The following counties have improvements assessed at nearly one million: Oroua, £970,437; Geraldine, £941,513; Ashburton, £938,917; Waipawa, £931,930; and Ashley, £927,930. A careful examination of parts of the tables will repay any one taking the trouble to compare the proportions improvements bear to land, and it will be seen how much more has to be expended in bush country than in some open plains where there is no timber. A higher total of improvements cannot always be taken as indicating that properties in a district are in what is usually known as a more highly improved condition, for allowance has to be made for the cost necessary to break in the land in the first instance.

The result of the assessment for the four largest boroughs or cities are,—

	Improved Value. £	Improve- ments. £	Unimproved Value. £
Auckland	4,934,288	2,453,472	2,471,496
Wellington	5,865,778	2,432,749	3,440,182
Christchurch	3,403,566	1,527,626	1,820,770
Dunedin	4,193,422	2,069,905	2,124,467

In considering these figures, it must be remembered that Wellington has no populous and valuable boroughs close to it, as the other cities have.

The second-class boroughs in the colony rank thus for improved value: Napier, £1,275,853; Invercargill, £959,140; Nelson, £942,370; Lyttelton, £851,730; Sydenham, £821,060; Oamaru, £612,571; Wanganui, £543,403; St. Albans, £524,822; Palmerston North, £489,618; Caversham, £466,074; Timaru, £442,830; and Devonport, £407,333; Patea, with £43,378, has a less value than any other borough in the North Island, while Alexandra, £13,578, and Hampden, £13,195, have the lowest value in the South.

When making my calculation in 1891 for land-tax I considered that improvements had, in the 1888 assessment, been undervalued by £6,000,000. The total of improvements in 1888 was £35,640,335, and in 1891, £46,365,297, an increase of £10,724,962. A large part of this may be fairly attributed to improvements effected since 1888. In the estimate a liberal allowance was made as to the number of owners from whose properties the full £3,000 for the value of improvements would be deducted; and I am of opinion that if there had not been any increase in the value of country land, your estimate of £266,847 for land-tax and graduated land-tax would have been somewhat exceeded; but the increased values have caused it to be materially exceeded.

Although improvements are valued at £10,724,962 more than in 1888, the unimproved value of land is nearly the same, the figures being—1888, £75,497,379, and 1891, £75,787,895; but if improvements had been correctly assessed in 1888, the unimproved value would have been about £69,000,000 only.

Having to obtain a valuation of improvements that had to stand the criticism of owners and to be submitted to the test of Boards of Review, caused the assessment to be exceptionally difficult, and more than usually arduous. I have much pleasure in being able to say that the efforts of all who had any part in the assessment to make it fair and equitable have been as successful as could have been expected or hoped for; and I gladly take this opportunity of acknowledging the ready and willing assistance afforded by the large majority of landowners in making a just and even valuation. I am aware that some properties are assessed at less than their actual value, but this is inevitable; and steps will be taken, as provided by law, for having such under-valuations adjusted. A careful revision of values will occupy considerable time, and I trust to remedy by degrees any defects of importance that now exist.

Among so many assessors there must be some who are not well qualified. On the other hand, I can say that very many are excellent judges of land, and that they exhibited in the performance of their duties good business capacity, very considerable tact, and much energy and industry. To be a good assessor requires many qualifications, and I am free to admit that in numerous instances we obtained services for which the price paid was no adequate remuneration.

The satisfactory completion of a triennial assessment of land would not be a possibility without the assistance of a clerical staff the members of which took a keen interest in their duties, and were willing to work long hours at high pressure, and I have pleasure in acknowledging the successful efforts of both permanent and temporary staffs to get through exceedingly heavy work that frequently had to be done by a given day. I am indebted for most valuable co-operation in conducting the assessment to Mr. J. McGowan, Deputy-Commissioner of Taxes, and Mr. G. Campbell, Chief Clerk. This is the fifth general assessment in which we have worked together, four having been under the direction of the first Commissioner, the late Mr. Sperrey, to whose earnestness in his duties, energy, and ability, well known as they were, I take leave to bear my testimony.

I have, &c.,

CHAS. M. CROMBIE,
Commissioner of Taxes.

The Hon. the Colonial Treasurer.

RESULTS OF ASSESSMENT UNDER LAND AND INCOME ASSESSMENT ACT, 1891, MADE AS AT 1ST NOVEMBER, 1891.

STATEMENT showing Value of Land including Improvements, Value of Improvements, and the Unimproved Value of Land in the Districts of Local Bodies.

Summary.

					Actual Value, including Improvements.	Value of Improvements.	Unimproved Value.
					£	£	£
Counties	...	...	...	...	85,818,167	27,922,735	57,880,233
Boroughs	...	...	...	...	36,406,862	18,442,562	17,907,662
Total	...	...	...	...	122,225,029	46,365,297	75,787,895*

COUNTIES.

District.	Actual Value, including Improvements.	Value of Improvements.	Un- improved Value.	District.	Actual Value, including Improvements.	Value of Improvements.	Un- improved Value.
<i>Mongonui County—</i>	£	£	£	<i>Hokianga County—</i>	£	£	£
Kaitaia Riding ..	113,411	22,830	90,581	Whangape Riding ..	72,067	5,933	66,134
Oruru Road District ..	44,593	9,312	35,281	Kohukohu Riding ..	51,561	13,326	38,235
Orouaiti Road District ..	17,180	2,221	14,959	Waihou Riding ..	71,155	4,600	66,555
Mongonui Riding, outlying ..	20,974	9,644	11,330	Taheke Riding ..	108,423	7,971	100,452
Total of county ..	196,158	44,007	152,151	Rawene Riding ..	39,591	11,398	28,193
<i>Whangaroa County—</i>				Omapere Riding ..	79,568	13,180	66,388
Whangaroa Riding ..	24,018	8,222	15,796	Total of county ..	422,365	56,408	365,957
Totara Riding ..	18,261	5,396	12,865	<i>Whangarei County—</i>			
Kaeo Riding ..	21,546	8,828	12,718	Otonga Road District ..	12,190	6,644	5,546
Total of county ..	63,825	22,446	41,379	Otonga East Road District ..	17,838	5,334	12,504
<i>Bay of Islands County—</i>				Ngunguru Riding, outlying ..	39,251	7,531	31,720
Waimate Riding ..	96,718	37,032	59,686	Hikurangi Road District ..	13,807	4,801	9,006
Russell Riding ..	63,302	11,333	51,969	Kaurihohore Road District ..	16,121	9,820	6,301
Kawakawa Riding ..	78,026	32,574	45,452	Kamo Town District ..	17,732	10,940	6,792
Pakaraka Riding ..	127,023	36,518	90,505	Hikurangi Riding, outlying ..	90,630	26,411	64,219
Total of county ..	365,069	117,457	247,612	Kensington Road District ..	20,980	13,299	7,681
				Whangarei Town District ..	49,881	28,862	21,019
				Maunu Road District ..	48,356	21,455	26,901
				Maunu Riding, outlying ..	12,598	5,282	7,316
				Whareora Road District ..	8,677	3,819	4,858

* In several instances the unimproved value, together with the value of improvements, does not equal the improved value. This is owing chiefly to alterations made by Boards of Review.

District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.	District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.
<i>Whangarei County—continued.</i>	£	£	£	<i>Manukau County—</i>	£	£	£
Parua Road District ..	21,712	8,435	13,277	Awhitu Road District ..	29,800	14,752	15,048
Manaia Riding, outlying ..	22,415	7,275	15,140	Pollock Settlement Road Dist.	10,732	5,515	5,217
Maungakarama Road District	19,561	10,183	9,378	Waipipi Road District ..	89,714	50,891	38,823
Ruarangi Road District ..	10,134	3,540	6,594	Waiuku Road District ..	54,284	29,473	24,811
Waikiekie Road District ..	20,455	3,508	16,947	Waiuku Riding, outlying ..	26	..	26
Mangapai Riding, outlying ..	11,983	4,554	7,429	Pakuranga Road District ..	49,700	27,415	22,285
Waipu North Road District..	21,829	8,182	13,647	Howick Township Road Dist.	10,221	5,832	4,389
Waipu Riding, outlying ..	47,270	17,542	29,728	Paparoa Road District ..	10,620	5,743	4,877
Total of county ..	523,420	207,417	316,003	East Tamaki Road District..	95,264	55,818	39,446
<i>Hobson County—</i>				Turanga Road District ..	22,296	11,587	10,709
Dargaville Riding ..	107,733	14,967	92,766	Maraetai Road District ..	10,333	3,815	6,518
Wairoa Riding ..	34,437	3,949	30,488	Otahuhu Road District ..	61,900	34,532	27,368
Okahu Riding ..	45,944	13,113	32,831	Mangere Road District ..	178,091	81,709	96,382
Aratapu Riding ..	77,242	29,705	47,537	Papatoitoi Road District ..	51,710	29,660	22,050
Kopuru Riding ..	60,618	22,360	38,258	Manurewa Road District ..	30,602	13,578	17,024
Total of county ..	325,974	84,094	241,880	Papakura Road District ..	41,209	21,248	19,961
<i>Otamatea County—</i>				Wairoa Road District ..	81,630	51,363	30,267
Tokatoka Riding ..	33,683	5,923	27,760	Opaheke North Road District	34,717	17,207	17,510
Matakohe Road District ..	27,818	8,060	19,758	Papakura Town District ..	22,148	13,605	8,543
Matakohe Riding, outlying ..	12,162	2,775	9,387	Hunua Road District ..	20,320	4,953	15,367
Mareretu Riding ..	20,244	3,779	16,465	Mauku Road District ..	48,332	22,773	25,559
Paparoa Riding ..	32,722	21,133	11,589	Karaka Road District ..	24,875	7,405	17,470
Wairau Riding ..	34,197	17,842	16,355	Pukekohe West Road District	118,816	64,947	53,869
Whakapirau Road District ..	29,020	13,377	15,643	Pukekohe East Road District	89,216	45,759	43,457
Mangawai Road District ..	22,057	10,432	11,625	Pukekohe Riding, outlying ..	1,123	227	896
Kaiwaka Riding, outlying ..	46,593	18,200	28,393	Opaheke Road District ..	41,362	24,968	16,394
Total of county ..	258,496	101,521	156,975	Paparata Road District ..	38,425	25,111	13,314
<i>Rodney County—</i>				Pokeno Road District ..	36,621	19,620	17,001
Albertland North Road District	7,086	1,961	5,125	Maungatawhiri Road District	28,804	18,434	10,370
Mainene Road District ..	7,030	2,581	4,449	Mercer Road District ..	15,984	7,435	8,549
Albertland South Road District	26,025	16,582	9,443	Maungatawhiri Rdg., outlying	36,455	5,683	30,772
Wharehine Road District ..	12,966	4,682	8,284	Total of county ..	1,385,330	721,058	664,272
Hoteo Riding ..	46,393	14,065	32,328	<i>Coromandel County—</i>			
Tauhoa Road District ..	19,906	9,576	10,330	Harataunga Riding ..	140,946	35,262	105,684
Komokoriki Road District ..	14,685	3,772	10,913	Mercury Bay Riding ..	76,174	15,375	60,799
Ahuroa Road District ..	39,719	8,736	30,983	Total of county ..	217,120	50,637	166,483
Omaha Road District ..	14,455	7,799	6,656	<i>Thames County—</i>			
Matakana West Road District	8,537	2,661	5,896	Hastings Riding ..	41,913	8,112	33,801
Matakana East Road District	11,056	5,729	5,327	Waitotahi Riding ..	6,395	2,178	4,212
Eastern Mahurangi R.D. ..	48,907	28,840	20,067	Kauaeranga Riding ..	30,520	12,765	17,755
Upper Mahurangi Road Dist.	14,977	5,512	9,465	Parawai Riding ..	39,856	19,268	20,588
Lower Mahurangi Road Dist.	21,473	7,426	14,047	Totara Riding ..	134,329	42,243	92,086
Puhoi Road District ..				Total of county ..	253,013	84,566	168,442
Total of county ..	293,235	119,922	173,313	<i>Ohinemuri County—</i>			
<i>Waitemata County—</i>				Waitoa Riding ..	81,085	9,579	71,506
Mairetahi Riding ..	63,524	25,060	38,464	Paeroa Riding ..	67,446	21,861	45,585
Kaukapakapa Road District	43,064	17,617	30,447	Waitekauri Riding ..	40,988	6,516	34,472
Kaukapakapa Riding, outlying	37,053	11,208	25,845	Karangahake Riding ..	15,185	2,566	12,619
Helensville Town District ..	40,639	32,611	8,028	Total of county ..	204,704	40,522	164,182
Wainui Riding, outlying ..	33,250	14,701	18,549	<i>Raglan County—</i>			
Whangaparoa Road District	7,845	3,040	4,805	Onewhero Road District ..	11,020	3,864	7,156
Pukeatua Road District ..	36,676	9,020	27,656	Onewhero Riding, outlying ..	42,559	700	41,859
Takapuna Riding ..	116,966	40,154	76,812	Whangape Riding ..	72,779	11,364	61,415
Birkenhead Riding ..	37,142	12,224	24,918	Waingaro Riding ..	80,722	15,254	65,468
Northcote Riding ..	52,948	20,361	32,587	Te Akau Road District ..	36,605	9,990	26,615
Waitakerei Riding ..	88,666	32,384	56,282	Whaingaroa Road District ..	25,805	7,529	18,276
Waikomiti Riding ..	69,239	25,064	44,175	Karioi Riding, outlying ..	39,858	14,115	25,743
Total of county ..	632,012	243,444	388,568	Karamu Road District ..	20,944	6,955	13,989
<i>Eden County—</i>				Karamu Riding, outlying ..	4,574	233	4,341
Arch Hill Road District ..	89,195	45,988	43,207	Pirongia Road District ..	23,075	6,992	16,083
Eden Terrace Road District..	88,991	52,615	36,348	Total of county ..	357,941	76,996	280,945
Point Chevalier Road District	112,805	85,060	27,745	<i>Waikato County—</i>			
Mount Albert Road District..	152,068	84,176	67,892	Rangiriri Riding ..	164,403	55,944	108,459
Avondale Road District ..	89,405	47,847	41,558	Kirikiri Road District ..	338,043	232,545	105,398
Mount Roskill Road District	112,872	47,611	65,261	Matamohere Road District	65,076	36,286	28,790
Mount Eden Road District ..	345,617	197,869	147,748	Cambridge Road District ..	115,252	75,244	40,008
Epsom Road District ..	148,635	65,210	83,425	Total of county ..	682,774	400,019	282,655
One-tree Hill Road District..	179,717	83,181	95,536	<i>Piako County—</i>			
Remuera Road District ..	420,203	197,961	222,242	Waitoa Road District ..	250,927	109,893	141,034
Tamaki West Road District..	96,367	24,791	71,576	Te Aroha Town District ..	34,098	21,383	12,715
Panmure Township Road Dist.	15,300	9,427	5,873	Te Aroha Riding, outlying ..	49,717	18,612	31,105
Mount Wellington Road Dist.	151,502	68,533	82,969	Matamata Road District ..	78,474	24,004	54,470
Total of county ..	2,002,677	1,010,269	991,380				

District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.	District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.
<i>Piako County—continued.</i>	£	£	£	<i>Hawke's Bay County—</i>	£	£	£
Matamata Riding, outlying ..	7,971	1,470	6,501	Petane Riding ..	282,948	91,136	191,812
Taotaoroa Road District ..	42,923	15,544	27,379	Puketapu Riding ..	383,041	161,864	221,177
Patetere Riding ..	225,274	70,589	154,685	Okawa Road District ..	553,169	189,394	363,775
Total of county ..	689,384	261,495	427,889	Meanee Riding, outlying ..	112,942	43,885	69,057
<i>Waipa County—</i>				Papakura Road District ..	136,151	39,391	96,760
Newcastle Road District ..	63,362	24,682	38,680	Taradale Town District ..	82,711	32,136	50,575
Ngaruawahia Town District ..	15,295	9,522	5,773	Erewhon Road District ..	167,565	28,200	139,365
Hamilton Riding ..	60,216	28,458	31,758	Maraekakahu Road District ..	353,460	87,089	266,371
Tuhikaramea Road District ..	18,855	9,743	9,112	Heretaunga Road District ..	649,316	183,078	466,238
Pukekura Road District ..	127,822	71,917	55,905	Clive Road District ..	353,665	106,482	250,183
Mangapiko Riding ..	71,931	48,066	23,865	Havelock Road District ..	595,921	152,651	443,270
Rangiaohia Road District ..	71,269	49,079	22,190	Total of county ..	3,673,889	1,115,306	2,558,583
Te Awamutu Town District ..	21,732	14,478	7,254	<i>Waipawa County—</i>			
Kihikihi Town District ..	13,604	10,241	3,363	North Ruataniwha Road Dist.	277,963	99,849	178,114
Total of county ..	464,086	266,186	197,900	Waipawa Road District ..	60,537	19,553	40,984
<i>Tauranga County—</i>				Waipawa Town District ..	70,462	41,147	29,315
Katikati Road District ..	34,412	17,453	16,959	Ruataniwha Road District ..	302,324	184,862	167,522
Katikati Riding, outlying ..	6,871	1,339	5,532	Takapau Road District ..	142,774	70,910	71,864
Te Puna Road District ..	35,135	8,340	26,795	Ruataniwha Riding, outlying ..	38,926	24,238	14,688
Waimapu Riding, outlying ..	77,830	29,437	48,102	Waipukurau Road District ..	307,630	117,720	189,910
Te Puke Road District ..	68,015	29,514	38,501	Norsewood Road District ..	163,826	68,835	94,991
Maketu Riding, outlying ..	60,460	24,271	36,189	Ormondville Road District ..	66,470	21,052	46,986
Total of county ..	282,723	110,354	172,078	Ormondville Town District ..	24,189	18,749	5,440
<i>Rotorua County—</i>				Danevirke Road District ..	299,028	99,596	199,432
North Riding ..	90,627	43,912	46,715	Danevirke Town District ..	59,179	26,714	32,465
South Riding ..	77,744	10,170	67,574	Maharahara Road District ..	60,245	27,924	32,321
Total of county ..	168,371	54,082	114,289	Woodville Road District ..	118,042	67,416	50,626
<i>Whakatane County—</i>				Maungaata Road District ..	81,860	40,528	41,332
Whakatane Road District ..	94,500	29,790	64,710	Kumeroa Road District ..	106,357	52,837	53,705
Omataroa Riding, outlying ..	302,904	12,430	290,474	Total of county ..	2,179,812	931,930	1,249,695
Opotiki Road District ..	128,480	48,499	79,981	<i>Patangata County—</i>			
Opotiki Town District ..	35,655	21,265	14,390	Patangata Road District ..	150,513	54,144	96,369
Waiohika Riding, outlying ..	49,088	..	49,088	Kaikora North Town District ..	34,094	16,471	17,623
Waikana Riding ..	53,158	3,580	49,578	Oero Road District ..	290,168	91,751	198,412
Total of county ..	663,785	115,564	548,221	Tamumu Road District ..	510,024	173,487	336,537
<i>East Taupo County ..</i>	301,681	9,575	292,106	Wanstead Road District ..	126,040	51,189	74,851
<i>West Taupo County ..</i>	235,997	9,591	226,406	Wallingford Road District ..	341,297	142,285	199,012
<i>Kawhia County ..</i>	354,269	4,218	350,051	Porangahau Road District ..	295,286	128,153	167,133
<i>Islands—</i>				Weber Road District ..	116,519	51,547	64,972
Great Barrier, &c. ..	55,284	12,710	42,574	Total of county ..	1,863,936	709,027	1,154,909
Waiheke, &c. ..	71,343	31,132	40,211	<i>Clifton County—</i>			
<i>Waipari County—</i>				Mokau Riding ..	272,738	19,344	253,394
Matakaoa Riding ..	104,457	1,882	102,575	Tikorangi Riding ..	102,070	34,448	67,622
Awanui Riding ..	14,175	3,370	10,805	Ngatimaru Riding ..	66,517	2,281	64,236
Piritara Riding ..	93,249	42,986	50,263	Total of county ..	441,325	56,073	385,252
Waipiro Riding ..	157,336	47,176	110,160	<i>Taranaki County—</i>			
Tokomaru Riding ..	103,331	35,572	67,259	Waitara West Road District ..	102,684	39,109	63,575
Total of county ..	472,548	130,986	341,062	Raleigh Town District ..	33,093	18,949	14,144
<i>Cook County—</i>				Egmont Road District ..	65,412	24,716	40,696
Tolago Riding ..	253,056	81,265	171,791	Henui Road District ..	28,400	13,579	14,821
Waikohu Road District ..	515,420	197,040	318,380	Moa Road District ..	179,472	71,508	107,964
Waimata Road District ..	212,287	78,294	133,943	Inglewood Town District ..	16,049	8,501	7,548
Ormond Road District ..	69,033	29,946	39,087	Mangorei Road District ..	24,317	9,940	14,377
Poverty Bay Road District ..	215,897	86,030	129,807	Waiwakaiho Road District ..	30,024	13,621	16,403
Whataupoko Road District ..	83,442	46,819	36,623	Elliott Road District ..	13,758	5,102	8,656
Kaiti Road District ..	44,839	18,547	26,292	Carrington Road District ..	18,713	7,095	11,618
Patutahi Road District ..	198,905	77,117	121,788	Frankley Road District ..	19,929	8,818	11,111
Arai Road District ..	207,442	82,552	124,890	Barrett Road District ..	30,128	10,913	19,215
Arai Riding, outlying ..	85,585	12,474	73,111	Omata Road District ..	31,031	13,947	17,084
Total of county ..	1,885,856	710,144	1,175,712	Upper Hurford Road District ..	6,031	3,078	2,953
<i>Wairoa County—</i>				Tataraimaka Road District ..	24,242	10,740	13,502
Waikaremoana Riding ..	493,765	130,834	361,236	Oakura Road District ..	43,573	16,521	27,052
Clyde Town District ..	45,341	23,177	22,164	Okato Road District ..	44,239	16,451	27,788
Clyde Riding, outlying ..	233,435	72,284	161,151	Stoney River Road District ..	233,117	59,106	174,011
Mohaka Riding ..	328,531	86,550	241,481	Opunake Town District ..	25,367	13,794	11,573
Total of county ..	1,101,072	312,845	786,032	Total of county ..	969,579	365,488	604,091
<i>Stratford County—</i>							
Manganui Road District ..	102,603	36,173	66,430	<i>Stratford County—</i>			
East Riding ..	275,407	15,465	259,942	Manganui Road District ..	102,603	36,173	66,430
West Riding ..	69,488	20,963	48,525	East Riding ..	275,407	15,465	259,942
Stratford Town District ..	42,800	14,788	28,012	West Riding ..	69,488	20,963	48,525
Ngaire Road District ..	56,892	25,454	31,438	Stratford Town District ..	42,800	14,788	28,012
South Riding, outlying ..	13,155	..	13,155	Ngaire Road District ..	56,892	25,454	31,438
Total of county ..	560,345	112,843	447,502	South Riding, outlying ..	13,155	..	13,155

District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.	District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.
<i>Hawera County—</i>	£	£	£	<i>Pahiatua County—</i>	£	£	£
Waimate Road District ..	692,608	249,293	443,315	Mangahao Riding ..	127,102	44,881	82,221
Manaia Town District ..	26,111	15,987	10,124	Pahiatua Town District ..	60,004	28,115	31,889
Waimate Riding, outlying ..	4,000	..	4,000	Pukemiku Riding, outlying ..	60,859	27,665	33,194
Eltham Riding ..	166,885	58,326	108,559	Makuri Riding ..	84,516	26,299	58,217
Normanby Town District ..	14,469	7,502	6,967	Mangaone Riding ..	81,029	29,590	51,439
Hawera Riding, outlying ..	228,278	73,679	154,599	Puketoi Riding ..	97,890	23,216	74,674
Mokoia Riding ..	115,085	34,762	80,323				
Total of county ..	1,247,436	439,549	807,887	Total of county ..	511,400	179,766	331,634
<i>Patea County—</i>				<i>Wairarapa North County—</i>			
Patea West Road District ..	185,947	70,436	115,511	Akiteo Road District ..	247,343	71,027	176,316
Patea East Road District ..	121,905	36,195	85,710	Castlepoint Road District ..	304,561	142,897	161,664
Kohi Road District ..	50,275	24,693	25,582	Masterton Road District ..	655,865	312,507	343,358
Wairoa Road District ..	50,968	18,163	32,805	Wainuioru Riding, outlying ..	149,992	59,191	90,801
Motoroa Road District ..	25,211	11,546	13,665	Mauriceville Road District ..	100,760	45,942	54,818
Waitotara-Momahaki Rd. Dist.	91,802	39,259	52,543	Upper Tauaru Road District ..	86,246	43,125	43,121
Okutuku Road District ..	50,716	24,526	26,190	Eketahuna Road District ..	165,578	56,991	108,587
Whenuakura-Waitotara R.D.	125,918	56,295	69,623	Alfredton Road District ..	120,864	42,136	78,728
Waverley Town District ..	23,944	16,137	7,807				
Waverley Riding, outlying ..	96,989	4,103	92,886	Total of county ..	1,831,209	773,816	1,057,393
Total of county ..	823,675	301,353	522,322	<i>Wairarapa South County—</i>			
<i>Waitotara County—</i>				Taratahi-Carterton Rd. Dis..	685,895	271,783	414,112
Tokomaru Riding ..	117,543	30,411	87,132	Featherston Road District ..	1,138,953	462,649	676,304
Waitotara Riding ..	278,238	90,647	187,591	Featherston Town District ..	47,187	33,539	13,648
Brunswick Riding ..	179,244	80,623	98,621				
Westmere Riding ..	156,643	69,145	87,498	Total of county ..	1,872,035	767,971	1,104,064
Total of county ..	731,668	270,826	460,842	<i>Hutt County—</i>			
<i>Wanganui County—</i>				Horokiwi Riding ..	194,930	130,422	64,508
Mangawhero Road District ..	503,895	78,593	425,302	Porirua Riding, outlying ..	309,934	149,164	160,770
Upper Wangaehu Road Dist.	250,615	72,510	178,105	Johnsonville Town District ..	46,313	24,794	21,519
Mateongaonga Riding ..	60,623	27,724	33,333	Epuni Riding ..	181,012	70,160	110,852
Kaukatea Riding ..	84,367	42,179	42,188	Mungaroa Riding ..	115,898	54,912	60,811
Purua Riding ..	161,235	81,547	79,688	Wainuiomata Riding ..	73,686	27,556	46,130
Kaitoke Riding ..	115,371	43,468	71,903	Makara Road District ..	81,178	40,081	41,097
Total of county ..	1,176,106	346,021	830,519	Seatoun Road District ..	27,794	13,476	14,318
<i>Rangitikei County—</i>				Total of county ..	1,030,745	510,565	520,005
Paraekaretu Riding ..	526,368	186,086	340,282	<i>Collingwood County—</i>			
Makohau Riding ..	132,768	48,163	84,605	Collingwood Road District ..	132,768	38,733	94,035
Maungaraupi Riding ..	200,272	97,094	103,178	Aorere Riding, outlying ..	13,160	..	13,160
Lethbridge Town District ..	21,386	14,503	6,883	Takaka Road District ..	155,877	58,199	97,678
Wangaehu Riding, outlying ..	125,136	31,411	93,725	Takaka Riding, outlying ..	22,105	3,602	18,503
Porewa Riding ..	131,902	68,555	63,347				
Okakapu Riding ..	73,974	42,808	31,166	Total of county ..	323,910	100,534	223,376
Bulls Town District ..	38,024	29,058	8,966	<i>Buller County—</i>			
Clifton Riding, outlying ..	115,837	48,897	66,940	Karamea Riding ..	267,454	21,147	246,307
Rangitoto Riding ..	109,806	38,807	70,999	Wareatea North Riding ..	211,027	92,451	118,576
Total of county ..	1,475,473	605,382	870,091	Wareatea South Riding ..	79,409	28,856	50,553
<i>Oroua County—</i>				Lyell Riding ..	39,235	11,723	27,512
Kiwieta Road District ..	638,775	220,714	418,061	Charleston Riding ..	54,004	13,545	40,459
Halcombe Town District ..	16,578	11,194	5,384				
Manchester Road District ..	753,850	314,538	439,312	Total of county ..	651,129	167,722	483,407
Manawatu Road District ..	570,524	281,483	289,041	<i>Inangahua County—</i>			
Fitzherbert Road District ..	289,127	142,508	146,619	Hampden Riding ..	348,564	26,376	322,188
Total of county ..	2,268,854	970,437	1,298,417	Boatman's Riding ..	116,307	30,303	86,004
<i>Manawatu County—</i>				Reefton Riding ..	251,397	182,400	68,997
Sandon Riding ..	119,958	56,660	63,298	Murray Riding ..	22,332	7,759	13,573
Mount Stewart Riding ..	106,476	47,603	58,873	Crushington Riding ..	34,717	5,069	29,648
Waitohi Riding ..	115,077	53,538	61,539	Antonio's Riding ..	101,631	23,078	78,553
Campbell Riding ..	130,449	63,099	67,350				
Carnarvon Riding ..	111,839	41,720	70,119	Total of county ..	874,948	274,985	598,963
Kawakawa Riding ..	119,972	56,245	63,727	<i>Grey County—</i>			
Awahou Riding ..	106,400	45,890	60,510	Cobden Riding ..	119,818	31,090	88,728
Total of county ..	810,171	364,755	445,416	Brunnerton Riding ..	130,950	5,684	125,266
<i>Horowhenua County—</i>				Waipuna Riding ..	202,853	59,916	142,937
Wirokino Road District ..	513,468	179,396	334,072	Nelson Creek Riding ..	71,321	19,301	52,020
Otaki Road District ..	178,221	67,993	110,228	Red Jack's Riding ..	93,122	24,411	68,711
Te Horo Road District ..	166,959	60,011	106,948	Maori Creek Riding ..	75,268	25,630	49,638
Total of county ..	858,648	307,400	551,248	Paroa Riding ..	36,729	14,287	22,442
				Marsden Riding ..	31,653	1,463	30,190
				Hohonu Riding ..	100,176	9,580	90,596
				Total of county ..	861,890	191,362	670,528

District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.	District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.
<i>Westland County—</i>	£	£	£	<i>Selwyn County—continued.</i>	£	£	£
Arahura Riding ..	171,401	23,862	147,539	Upper Waimakariri Road Dist.	88,297	13,751	74,546
Kanieri Riding ..	159,863	48,351	111,512	Heathcote Road District ..	560,416	258,683	301,733
Totara Riding ..	110,847	3,506	107,341	Linwood Town District ..	343,906	200,991	142,915
Okarito Riding ..	323,187	5,530	317,657	Woolston Town District ..	91,125	45,888	45,237
Jackson's Bay Riding ..	282,858	2,446	280,412	Taitapu Road District ..	100,410	23,191	77,219
Total of county ..	1,048,156	83,695	964,461	Spreydon Road District ..	142,579	44,538	98,041
<i>Waimea County—</i>				Halswell Road District ..	328,061	109,042	219,019
Moutere Riding ..	37,246	15,689	21,557	Lake Coleridge Road District	235,378	53,646	181,732
Upper Moutere Road District	39,593	20,785	18,808	Rakaia Road District ..	363,479	116,407	247,072
Motueka Riding ..	80,847	32,342	48,505	Springs Road District ..	536,332	173,442	362,890
Motueka Road District ..	92,439	46,859	45,880	Lincoln Road District ..	338,861	85,679	253,182
Riwaka Road District ..	80,861	32,705	48,156	Ellesmere Road District ..	1,227,768	364,143	863,625
Stoke Road District ..	235,210	84,221	150,989	Southbridge Town District ..	41,696	27,475	14,221
Dovedale Road District ..	31,213	12,250	18,963	Total of county ..	7,446,756	2,549,817	4,897,419
Waimea West Road District	76,447	25,275	51,172	<i>Akaroa County—</i>			
Wai-iti Riding, outlying ..	244,135	98,527	145,608	Port Victoria Road District..	83,667	29,468	54,199
Wangapeka Riding ..	75,075	21,210	53,865	Port Levy Road District ..	107,680	34,950	72,730
Stanley Brook Road District	23,970	8,942	15,028	Pigeon Bay Road District ..	109,831	42,238	67,543
Motupiko Riding, outlying ..	64,039	11,195	52,844	Little River Road District ..	383,279	86,322	296,957
Suburban North Road District	100,300	43,702	56,598	Okain's Bay Road District ..	98,554	38,065	60,489
Wangamoa Riding, outlying	4,823	125	4,698	Le Bon's Bay Road District..	70,810	29,408	41,402
Maitai, outlying ..	10,028	2,031	7,997	Town of Akaroa & Wainui R.D.	315,558	133,562	181,996
Total of county ..	1,196,226	455,858	740,668	Total of county ..	1,169,379	394,063	775,316
<i>Sounds County—</i>				<i>Ashburton County—</i>			
Queen Charlotte Sound pn..	55,716	16,881	38,835	Mount Hutt Road District ..	718,379	157,398	560,981
Pelorus Sound portion ..	115,379	29,734	85,645	South Rakaia Road District..	512,058	149,216	362,842
Total of county ..	171,095	46,615	124,480	Mount Somers Road District	278,236	42,132	236,104
<i>Marlborough County—</i>				Anama Road District ..	44,671	10,585	34,086
Pelorus Road District ..	243,397	69,819	173,578	Upper Ashburton Road Dist.	570,649	138,172	432,477
Havelock Town District ..	21,202	14,530	6,672	Wakanui Road District ..	397,205	96,011	301,194
Picton Road District ..	151,484	61,823	89,661	Hampstead Town District ..	60,563	32,779	27,784
Spring Creek Road District ..	161,930	56,329	105,601	Rangitata Road District ..	320,078	69,940	250,138
Omaka Road District ..	317,431	86,867	230,564	Longbeach Road District ..	474,331	141,751	332,580
Wairau Road District ..	380,134	108,502	271,632	Coldstream Road District ..	204,785	76,696	128,089
Awatere Road District ..	562,054	95,642	466,412	Tinwald Town District ..	49,428	24,237	25,191
Total of county ..	1,837,632	493,512	1,344,120	Total of county ..	3,630,383	938,917	2,691,466
<i>Kaikoura County—</i>				<i>Geraldine County—</i>			
Clarence Riding ..	64,866	13,011	51,855	Mount Peel Road District ..	398,481	70,502	327,979
Suburban Riding ..	83,285	41,762	41,523	Geraldine Road District ..	491,740	157,514	334,226
Town of Kaikoura Riding ..	21,232	14,746	6,536	Geraldine Town District ..	40,415	29,511	10,904
Conway Riding ..	181,088	71,920	109,168	Temuka Road District ..	706,420	182,448	523,972
Total of county ..	350,521	141,439	209,082	Temuka Town District ..	54,152	33,023	21,129
<i>Cheviot County—</i>				Arowhenua Town District ..	26,489	14,856	11,633
Cheviot Road District ..	486,765	72,913	413,852	Levels Road District ..	1,539,999	453,659	1,086,340
Total of county ..	486,765	72,913	413,852	Total of county ..	3,257,696	941,513	2,316,183
<i>Amuri County—</i>				<i>Mackenzie County—</i>			
Hanmer Riding ..	328,390	43,023	285,367	Te Kapo Riding ..	213,333	18,068	195,265
Pahau Riding ..	228,287	50,069	178,218	Fairlie Riding ..	224,708	64,588	160,120
Waiau Riding ..	364,544	65,611	298,933	Albury Riding ..	297,980	63,837	234,143
Total of county ..	921,221	158,703	762,518	Total of county ..	736,021	146,493	589,528
<i>Ashley County—</i>				<i>Waimate County—</i>			
Waipara Road District ..	1,187,535	164,654	1,010,553	Upper Pareora Riding ..	244,445	59,468	184,977
Ashley Road District ..	301,974	73,823	228,151	Lower Pareora Riding ..	177,159	36,516	140,643
Kowai Road District ..	501,190	149,775	351,415	Hakateramea Riding ..	278,325	37,174	241,151
Amberley Town District ..	31,727	21,933	9,794	Otaio Riding ..	305,462	64,937	240,525
Oxford Road District ..	402,274	114,306	287,968	Makikihi Riding ..	230,628	46,339	184,289
Cust Road District ..	158,860	56,630	102,230	Deep Creek Riding..	361,079	68,025	293,054
Mandeville-Rangiora Rd. Dist.	630,668	206,311	424,357	North Waihao Riding ..	865,335	181,887	683,448
West Eyreton Road District	193,296	39,580	153,716	Total of county ..	2,462,433	493,846	1,968,587
Eyreton Road District ..	393,817	100,918	292,899	<i>Waitaki County—</i>			
Total of county ..	3,801,341	927,930	2,861,083	Ahuriri Riding ..	264,477	15,845	248,632
<i>Selwyn County—</i>				Otaika Riding ..	376,593	69,303	307,290
Avon Road District ..	599,885	186,055	414,310	Awamoko Riding ..	103,426	23,088	80,338
Riccarton Road District ..	941,573	372,250	569,323	Awamoko Riding, outlying ..	272,649	45,067	227,582
Templeton Road District ..	371,601	133,490	238,111	Papakao Riding ..	435,317	164,620	270,697
Courtenay Road District ..	789,843	229,492	560,351	Waiareka Road District ..	483,079	122,434	360,645
Malvern Road District ..	142,547	46,630	95,917	Incholme Riding, outlying ..	152,146	30,383	121,763
East Malvern Road District	114,964	35,271	79,693	Kakanui Riding ..	286,515	65,989	220,526
South Malvern Road District	88,035	29,753	58,282	Otepopo Riding ..	209,981	73,642	136,339
				Moeraki Riding ..	125,196	38,368	86,828
				Total of county ..	2,709,379	648,739	2,060,640

District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.	District.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.
<i>Vincent County—</i>	£	£	£	<i>Bruce County—</i>	£	£	£
Hawea Riding ..	179,327	23,654	155,673	Clarendon Riding ..	75,220	29,240	45,980
Clutha Riding ..	74,393	18,279	56,114	Mount Stuart Road District..	110,858	31,114	79,744
Lindis Riding ..	49,187	5,369	43,818	Waiholo Riding ..	61,762	27,401	34,361
Matakanui Riding ..	82,200	23,018	59,182	Balmoral Road District ..	225,382	84,602	140,780
Manuherikia Riding ..	114,866	26,652	87,714	Tokomairiro Riding ..	170,253	69,723	100,530
Dunstan Riding ..	149,260	28,413	120,847	Glenledi Riding ..	41,390	15,581	25,809
Carriek Riding ..	75,268	11,924	63,344	Crichton Riding ..	68,066	21,866	46,200
Earnsclough Riding ..	67,594	16,999	50,595	Kaitangata Riding ..	68,994	21,337	47,657
Total of county ..	791,595	154,308	637,287	Inch-clutha Road District ..	70,043	26,720	43,323
<i>Maniototo County—</i>				Matau Riding, outlying ..	65,470	29,083	36,387
St. Bathans Riding ..	65,070	16,091	48,979	Total of county ..	957,438	356,667	600,771
Idaburn Riding ..	57,993	9,252	48,741	<i>Clutha County—</i>			
Mount Ida Riding ..	117,171	29,537	87,634	Waipahi Riding ..	189,495	69,841	119,654
Kyeburn Riding ..	51,857	11,234	40,623	Clydevale Riding ..	110,368	37,683	72,685
Puketoi Riding ..	43,211	14,132	29,079	Pomahaka Riding ..	188,717	51,300	137,417
Hyde Riding ..	37,236	8,412	28,824	Wairuna Riding ..	115,432	36,755	78,677
Serpentine Riding ..	77,112	2,650	74,462	Clinton Town District ..	21,239	14,223	7,016
Total of county ..	449,650	91,308	358,342	Clinton Riding, outlying ..	116,253	42,650	73,603
<i>Waihemo County—</i>				Richardson Riding ..	113,030	41,533	71,497
Green Valley Riding ..	48,195	16,012	32,183	South Molyneux Riding ..	296,512	84,659	211,803
Dunback Riding ..	56,117	19,013	37,104	Total of county ..	1,151,046	378,644	772,352
Macrae's Riding ..	86,607	24,365	62,242	<i>Lake County—</i>			
Blue Mountain Riding ..	67,059	24,098	42,961	Matukituki Riding ..	41,868	5,533	36,335
Meadowbank Riding ..	31,770	7,980	23,790	Shotover Riding ..	25,874	5,289	20,585
Bushy Riding ..	70,921	26,405	44,516	Greenstone Riding ..	60,052	9,301	50,751
Goodwood Riding ..	57,218	22,222	34,996	Cardrona Riding ..	53,246	18,333	34,913
Total of county ..	417,887	140,095	277,792	Queenstown Riding ..	59,157	20,902	38,255
<i>Waikouaiti County—</i>				Arrow Riding ..	89,391	36,168	53,223
Hawkesbury Riding ..	191,778	69,466	122,312	Kingston Riding ..	53,134	12,405	40,729
Merton Riding ..	204,466	114,707	89,759	Total of county ..	382,722	107,931	274,791
Blueskin Riding ..	133,297	73,368	59,929	<i>Southland County—</i>			
North-east Valley Riding ..	72,474	35,397	37,077	Oreti Riding ..	368,299	130,671	237,628
Total of county ..	602,015	292,938	309,077	Waikaia Riding ..	276,925	70,777	206,148
<i>Tairi County—</i>				Winton Riding ..	588,090	238,764	348,904
Deep Stream Riding ..	395,540	81,377	314,163	Invercargill Road District ..	111,641	33,070	78,421
Halfway Bush Road District ..	23,498	7,233	16,265	Awarua Riding, outlying ..	159,370	60,006	99,364
North Tairi Riding ..	102,368	33,994	68,374	Lindhurst Road District ..	164,872	51,134	113,738
East Tairi Riding ..	133,753	46,819	86,934	Waimumu Road District ..	196,264	30,640	165,624
Outram Riding, outlying ..	200,874	38,738	162,136	Mataura Town District ..	45,541	23,132	22,409
Outram Town District ..	33,061	19,799	13,262	Hokonui Riding, outlying ..	275,789	87,884	187,905
Maungatua Riding ..	116,493	37,909	78,744	Knapdale Road District ..	251,930	86,319	165,611
Kaikorai Riding ..	173,233	74,852	98,381	Tuturau Road District ..	147,778	45,045	102,733
Grey Town District ..	8,691	5,236	3,455	Otaia Road District ..	139,134	35,015	104,119
Otakia Riding, outlying ..	143,207	53,367	89,840	Wallacetown Riding ..	242,364	120,288	122,076
Total of county ..	1,330,718	399,324	931,554	Oteramika Road District ..	312,423	93,540	218,883
<i>Peninsula County—</i>				Wyndham Road District ..	73,741	31,554	42,187
Otago Heads Road District ..	33,502	19,295	14,207	Wyndham Town District ..	22,763	15,219	7,544
Portobello Road District ..	149,024	73,456	75,568	Toitoto Riding, outlying ..	362,589	139,053	223,536
Peninsula Road District ..	199,540	108,158	91,382	Total of county ..	3,739,513	1,292,111	2,446,830
Tomahawk Road District ..	32,080	19,936	12,144	<i>Wallace County—</i>			
Total of county ..	414,146	220,845	193,301	Mararoa Riding ..	269,736	59,215	210,521
<i>Tuapeka County—</i>				Waiau Riding ..	267,814	79,555	188,259
Teviot Riding ..	164,789	35,640	129,149	Wairio Riding ..	287,587	93,144	194,443
James Riding ..	191,720	66,023	125,697	Otautau Town District ..	14,340	8,325	6,015
Beaumont Riding ..	69,732	11,793	57,939	Otautau Riding, outlying ..	234,200	72,924	161,276
Gabriel's Riding ..	57,392	18,539	38,853	Orepuki Riding ..	83,577	35,834	47,743
Waipori Riding ..	71,065	8,638	62,285	Aparima Riding ..	206,762	71,242	135,520
Tapanui Riding ..	148,596	61,085	87,511	Total of county ..	1,364,016	420,239	943,777
Brown's Riding ..	106,414	43,611	62,803	<i>Fiord County</i> ..	..	..	..
Clark's Riding ..	58,807	21,626	37,181	<i>Stewart Island</i> ..	85,021	5,331	79,690
Waitahuna Riding ..	70,186	29,210	40,976	Totals of counties ..	85,813,167	27,922,735	57,880,233
Total of county ..	938,701	296,165	642,534				

BOROUGHS.

Borough.	Actual Value, including Improvements.	Value of Improvements.	Un-improved Value.	Borough.	Actual Value, including Improvements.	Value of Improvements.	Un-impr. Value.
	£	£	£		£	£	£
Birkenhead	77,532	35,199	42,333	Sydenham	821,060	487,184	333,876
Devonport	407,333	244,155	163,468	Sumner	102,145	41,899	60,246
Auckland	4,934,288	2,453,472	2,471,496	Lyttelton	851,730	701,240	150,490
Parnell	366,098	227,173	138,775	Akaroa	49,407	29,779	19,628
Newmarket	182,353	100,026	82,327	Ashburton	223,091	132,358	90,733
Newton	222,355	86,748	135,607	Timaru	442,830	290,369	151,661
Onehunga	250,634	139,008	111,406	Waimate	75,399	56,640	18,759
Thames	227,171	150,624	76,547	Oamaru	612,571	333,458	279,113
Tauranga	63,026	37,873	25,153	Hampden	13,195	7,966	5,229
Hamilton	90,142	45,558	44,584	Palmerston	51,182	34,411	16,771
Cambridge	70,279	44,758	25,521	Hawkesbury	45,716	25,893	19,823
Gisborne	317,989	169,478	148,511	Port Chalmers	200,043	139,097	60,946
Napier	1,275,853	608,696	667,157	West Harbour	137,015	68,775	68,240
Hastings	372,458	141,866	230,592	North-east Valley	276,835	146,564	130,271
Woodville	102,226	44,374	57,852	Maori Hill	142,890	75,542	67,348
New Plymouth	341,117	175,496	165,621	Roslyn	360,962	191,352	169,610
Hawera	84,834	46,920	37,914	Mornington	284,875	159,461	125,414
Patea	43,378	31,323	12,055	Dunedin	4,193,422	2,069,905	2,124,467
Wanganui	543,403	253,082	290,321	Caversham	466,074	248,916	217,158
Marton	83,915	50,179	33,736	South Dnnedin	223,534	140,925	82,609
Feilding	146,884	78,635	68,199	St. Kilda	118,477	41,635	76,842
Palmerston North	489,618	179,325	310,293	Green Island	36,962	23,377	13,585
Foxton	85,743	45,988	39,755	Mosgiel	122,625	69,184	53,441
Masterton	356,860	196,999	159,861	Naseby	24,186	21,746	2,440
Carterton	88,650	57,335	31,315	Cromwell	22,168	17,510	4,658
Greytown	115,649	81,554	34,095	Alexandra	13,578	10,623	2,955
Lower Hutt	244,075	84,897	159,178	Roxburgh	20,123	16,956	3,167
Petone	263,358	125,817	145,221	Lawrence	79,066	60,482	18,584
Onslow	144,053	73,250	70,803	Tapanui	16,155	13,580	2,575
Karori	118,728	44,133	74,595	Milton	76,207	62,195	14,012
Wellington	5,865,778	2,432,749	3,440,182	Balclutha	53,210	38,663	14,547
Melrose	203,517	74,088	129,429	Kaitangata	54,976	33,843	21,133
Picton	88,195	47,006	41,189	Arrowtown	24,586	19,574	5,012
Nelson	942,370	552,463	389,397	Queenstown	65,153	51,629	13,524
Richmond	84,285	40,910	43,375	Gore	142,708	76,537	66,171
Blenheim	378,943	211,302	167,481	Winton	20,195	12,220	7,965
Westport	166,987	109,205	57,782	Gladstone	26,541	12,716	13,825
Greymouth	299,077	184,514	114,543	Avenal	15,269	8,582	6,687
Brunner	115,892	99,726	16,166	North Invercargill	28,293	12,653	15,640
Kumara	33,565	26,620	6,945	East Invercargill	42,996	24,611	18,385
Hokitika	102,708	84,654	18,054	Invercargill	959,140	440,200	517,879
Ross	16,961	11,711	5,250	South Invercargill	79,526	36,713	42,813
Rangiora	158,017	86,856	71,161	Riverton	59,626	37,602	22,024
Kaipoi	134,055	87,032	47,023	Campbelltown	97,380	47,950	49,430
St. Albans	524,822	239,634	284,938				
Christchurch	3,403,566	1,527,626	1,820,770	Totals	36,406,862	18,442,562	17,907,662

COMPARATIVE STATEMENT of IMPROVED VALUES, 1888 and 1891, of Land in Counties.

County.	1888.	1891.	County.	1888.	1891.
	£	£		£	£
Mongonui	180,489	196,158	Manawatu	536,996	810,171
Whangaroa	71,810	68,825	Horowhenua	569,274	858,648
Bay of Islands	349,441	365,069	Pahiatua	334,562	511,400
Hokianga	504,663	422,365	Wairarapa North	1,540,345	1,831,209
Whangarei	536,657	523,420	Wairarapa South	1,537,761	1,872,035
Hobson	284,362	325,974	Hutt	1,349,510	1,030,745
Otamatea	249,250	258,496	Collingwood	279,864	323,910
Rodney	273,640	293,235	Buller	670,788	651,129
Waitemata	656,300	632,012	Inangahua	895,519	874,948
Eden	2,174,570	2,002,677	Grey	499,593	861,890
Manukau	1,339,646	1,385,330	Westland	1,309,797	1,048,156
Coromandel	192,882	217,120	Waimea	1,194,006	1,196,226
Thames	238,533	253,013	Sounds	136,906	171,095
Ohinemuri	193,319	204,704	Marlborough	1,716,044	1,837,632
Raglan	267,678	357,941	Kaikoura	349,932	350,521
Waikato	633,571	682,774	Cheviot	466,912	486,765
Piako	753,700	689,384	Amuri	791,781	921,221
Waipa	490,626	464,086	Ashley	3,436,251	3,801,341
Tauranga	256,966	282,723	Selwyn	7,021,548	7,446,756
Rotorua	119,979	168,371	Akaroa	1,005,291	1,169,379
Whakatane	516,184	663,785	Ashburton	3,174,931	3,630,383
East Taupo	301,781	301,681	Geraldine	3,094,079	3,257,696
West Taupo	268,799	235,997	Mackenzie	749,974	736,021
Kawhia	41,232	354,269	Waimate	2,278,351	2,462,433
Islands—			Waitaki	2,404,762	2,709,379
Great Barrier, &c.	54,409	55,284	Vincent	873,259	791,595
Waiheke, &c.	63,288	71,343	Maniototo	689,286	449,650
Waipū	*	472,548	Waihemo	421,313	417,887
Cook	1,762,045	1,885,856	Waikouaiti	619,522	602,015
Wairoa	793,898	1,101,072	Taieri	1,299,370	1,330,718
Hawke's Bay	3,182,295	3,673,889	Peninsula	405,897	414,146
Waipawa	1,644,874	2,179,812	Tuapeka	897,650	938,701
Patangata	1,474,757	1,863,936	Bruce	889,245	957,438
Clifton	393,138	441,325	Clutha	1,032,686	1,151,046
Taranaki	918,098	969,579	Lake	449,132	382,722
Stratford	†	560,345	Southland	3,257,610	3,739,513
Hawera	986,150	1,247,436	Wallace	1,237,825	1,364,016
Patea	681,345	823,675	Fiord .. .. .	..	..
Waitotara	597,036	731,668	Stewart Island	39,451	85,021
Wanganui	955,468	1,176,106			
Rangitikei	1,082,922	1,475,473			
Oroua	1,397,753	2,268,854			
			Total counties	76,340,577	85,818,167

* Included in Cook County. † Included in Clifton, Taranaki, Hawera, and Patea Counties..

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