

1892.
NEW ZEALAND.

LAND- AND INCOME-TAX DEPARTMENT.

(FURTHER 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, 16th September, 1892.

I have the honour to submit further statistics of land assessed under "The Land and Income Assessment Act, 1891," classified according to area and value. The improved and unimproved values are stated, the latter being the actual value, less the present value of the improvements on the property. Improvements are defined by the Act to include houses and buildings, fencing, planting, draining of land, clearing from timber, scrub, or fern, laying down in grass or pasture, and any other improvements whatsoever the benefit of which is unexhausted at the time of valuation.

The most important table is that of freeholders of land outside boroughs and town districts, classified by area, showing total value of each class. From this table are excluded lands of those owners who have less than five acres, and there are included all lands outside boroughs or town districts, excepting some township sections under five acres; that is to say, all lands are included that can be considered to be productive. In another table the results of this assessment are, as regards improved values, compared with those of the assessments of 1882, 1885, and 1888. A comparison of this assessment with previous valuations is rendered less easy in consequence of the creation of boroughs from time to time. Those constituted since October, 1888, are Onslow, Karori, and Richmond (Waimea).

The number of owners shown in Table No. 3—38,935—is 1,503 more than in 1888, and the total value, £59,289,375, is an increase of £6,714,172. It appears that 19,369, or very nearly half the owners, possess less than 100 acres of land. There are 17,538 owners of from 100 to 1,000 acres, value £20,533,069; 1,766 owners of from 1,000 to 10,000 acres, value £14,949,253; 232 owners of from 10,000 to 50,000 acres, value £11,744,683; and 30 owners of 50,000 acres and over, value £5,712,915.

The total owners of land in the colony number 91,501, and the value of their holdings amounts to £92,371,166 for improved land, and £54,427,175 represents the unimproved value. There are included a considerable number of properties which were assessed to "owner," the names of the persons to whom they belonged not being ascertainable or ascertained by the Assessors; and there are also included properties of societies and associations not being liable to taxation. The foregoing make up a total of 1,845; and, in comparing the figures now given with those of the 1888 assessment, allowance should be made for the fact that they were omitted in the 1888 statistics. Properties assessed to "owner" may, as a rule, be taken to be under £100 in value.

About half the landowners—namely, 45,192 have land of an unimproved value of less than £100, and 23,709, or about a fourth of the total, have land of a less improved value than £100.

The table of ownership classified by value, when summarised, gives the following results:—

Class.	Number of Owners.	Improved Value.	Number of Owners.	Unimproved Value.
		£		£
Under £500	63,841	10,825,213	76,399	8,621,360
£500 and under £1,000	12,901	8,888,580	6,922	4,794,530
£1,000 and under £10,000	13,569	33,938,211	7,496	19,208,387
£10,000 and over	1,190	38,719,162	684	21,802,898
Totals	91,501	92,371,166	91,501	54,427,175

The value of land assessed as liable to pay land-tax is £55,105,290, and the value liable to pay graduated land-tax is £26,743,370. The total estimated number of land-tax payers is 11,407, and of graduated land-tax payers 1,319. The value of improvements upon which the ordinary land-tax will be collected is £9,016,505.

The figures set out in this report afford much information that should prove of advantage to those who may wish to study the manner in which the lands of the colony are owned. The tables have stated the results in a form readily understood, but any one who wishes to draw deductions from them in support of any favourite theory will have to make a careful examination for that purpose. Contrasting the improved and the unimproved values should prove highly interesting to those who study some of the many important questions included under the comprehensive phrase "land reform."

In making the following remark I wish to protect myself against a possible charge of boasting of the work of this office, but there is no reason why I should not say that this report and that of the 28th July, taken together, give more complete details as to land-values and land-ownership than those published by any colony, and, as far as I know, by any country. Believing this, I may express the hope that the heavy expenditure incurred in compiling these figures will not prove to be money unwisely spent in consequence of scant attention that may be bestowed upon them.

Following the plan laid down in 1888, I append a list of those persons and companies who, at the 1st November, 1891, owned more than 10,000 acres of country lands, showing the area and value of their holdings.

In these statistics Crown and Native lands, and the lands belonging to local governing bodies, have been omitted.

I have, &c.,

C. M. CROMBIE,
Commissioner of Taxes.

The Hon. the Colonial Treasurer.

Table No. 1.
OWNERS OF LAND CLASSIFIED ACCORDING TO THE IMPROVED AND UNIMPROVED VALUE OF LAND OWNED BY THEM.

Class.		Number of Owners.	Improved Value.	Number of Owners.	Unimproved Value.	Class.	
			£		£		
Under £100	..	23,709	950,421	45,192	1,716,727	Under £100	
£100 and under	£200 ..	15,614	2,208,529	15,692	2,137,630	£100 and under	£200
£200	" "	11,446	2,723,436	7,791	1,845,658	£200	" "
£300	" "	7,790	2,629,906	4,612	1,559,396	£300	" "
£400	" "	5,282	2,312,921	3,112	1,361,949	£400	" "
£500	" "	3,940	2,103,715	2,184	1,179,169	£500	" "
£600	" "	3,161	2,012,077	1,669	1,072,335	£600	" "
£700	" "	2,349	1,735,977	1,256	931,114	£700	" "
£800	" "	2,025	1,697,246	983	828,896	£800	" "
£900	" "	1,426	1,339,565	830	783,016	£900	" "
£1,000	" "	7,457	10,291,448	4,121	5,709,493	£1,000	" "
£2,000	" "	2,608	6,257,042	1,408	3,392,136	£2,000	" "
£3,000	" "	1,336	4,578,375	710	2,462,311	£3,000	" "
£4,000	" "	744	3,860,266	437	1,953,742	£4,000	" "
£5,000	" "	1,424	9,451,080	820	5,690,705	£5,000	" "
£10,000	" "	669	9,090,788	381	5,364,802	£10,000	" "
£20,000	" "	356	10,628,661	200	5,996,897	£20,000	" "
£50,000	" "	104	7,115,932	79	5,328,842	£50,000	" "
£100,000	" "	47	6,345,732	18	2,549,577	£100,000	" "
£200,000 and over	..	14	5,538,049	6	2,562,780	£200,000 and over	
Totals	..	91,501	92,371,166	91,501	54,427,175		

Table No. 2.

OWNERS OF LAND CLASSIFIED ACCORDING TO THE IMPROVED VALUE OF
LAND OWNED BY THEM FOR 1889 AND 1892.

Class.								Year.	Number of Owners.	Improved Value.
Under £100								1892	23,709	£ 950,421
								1889	20,752	843,561
£100 and under £200								1892	15,614	2,208,529
								1889	15,069	2,115,529
£200 and under £300								1892	11,446	2,723,436
								1889	10,904	2,592,172
£300 and under £400								1892	7,790	2,629,906
								1889	7,270	2,469,159
£400 and under £500								1892	5,282	2,312,921
								1889	5,230	2,292,344
£500 and under £600								1892	3,940	2,103,715
								1889	3,594	1,937,442
£600 and under £700								1892	3,161	2,012,077
								1889	2,995	1,894,849
£700 and under £800								1892	2,349	1,735,977
								1889	2,232	1,666,184
£800 and under £900								1892	2,025	1,697,246
								1889	1,821	1,533,435
£900 and under £1,000								1892	1,426	1,339,565
								1889	1,394	1,306,615
£1,000 and under £2,000								1892	7,457	10,291,448
								1889	6,755	9,403,253
£2,000 and under £3,000								1892	2,608	6,257,042
								1889	2,299	5,578,261
£3,000 and under £4,000								1892	1,336	4,578,375
								1889	1,175	4,076,691
£4,000 and under £5,000								1892	744	3,360,266
								1889	704	3,133,151
£5,000 and under £10,000								1892	1,424	9,451,080
								1889	1,237	8,516,672
£10,000 and under £20,000								1892	669	9,090,788
								1889	623	8,417,460
£20,000 and under £50,000								1892	356	10,628,661
								1889	338	9,535,543
£50,000 and under £100,000								1892	104	7,115,932
								1889	107	7,107,479
£100,000 and under £200,000								1892	47	6,345,732
								1889	37	4,952,568
£200,000 and over								1892	14	5,538,049
								1889	11	4,835,862
Totals								1892	*91,501	92,371,166
								1889	84,547	84,208,230

* In the 1892 total are included properties assessed to "Owner," and also lands owned by friendly societies and other institutions that are exempt from taxation. These were not included in the 1889 total.

Table No. 3.

OWNERS OF LAND CLASSIFIED ACCORDING TO THE AREA OWNED BY THEM,
EXCLUSIVE OF LAND IN BOROUGHES AND TOWN DISTRICTS, ETC.

Acres.				Number of Owners.	Improved Value.	Unimproved Value.	Acres.			
5 and under				10	£	£	5 and under			
10	"	20	..	2,820	678,032	312,139	10	"	20	
20	"	30	..	3,015	806,959	401,425	20	"	30	
30	"	40	..	2,267	663,050	352,021	30	"	40	
40	"	50	..	1,428	532,242	292,753	40	"	50	
			..	2,318	642,000	359,245				
50	"	60	..	2,412	813,165	469,106	50	"	60	
60	"	70	..	1,463	522,686	295,523	60	"	70	
70	"	80	..	1,162	582,378	373,015	70	"	80	
80	"	90	..	1,423	546,970	310,777	80	"	90	
90	"	100	..	1,061	561,973	332,253	90	"	100	
100	"	200	..	8,267	5,461,487	3,239,817	100	"	200	
200	"	320	..	4,575	4,688,671	2,861,409	200	"	320	
320	"	500	..	2,531	4,352,224	2,680,446	320	"	500	
500	"	640	..	1,022	2,377,803	1,470,907	500	"	640	
640	"	1,000	..	1,143	3,652,884	2,342,827	640	"	1,000	
1,000	"	2,000	..	992	5,121,688	3,381,176	1,000	"	2,000	
2,000	"	3,000	..	311	2,703,380	1,798,500	2,000	"	3,000	
3,000	"	4,000	..	146	1,706,128	1,150,432	3,000	"	4,000	
4,000	"	5,000	..	109	1,393,844	969,723	4,000	"	5,000	
5,000	"	6,000	..	66	1,047,158	717,983	5,000	"	6,000	
6,000	"	7,000	..	50	822,486	564,312	6,000	"	7,000	
7,000	"	8,000	..	38	727,542	477,931	7,000	"	8,000	
8,000	"	9,000	..	29	648,600	436,612	8,000	"	9,000	
9,000	"	10,000	..	25	778,427	537,801	9,000	"	10,000	
10,000	"	20,000	..	148	5,495,958	3,771,082	10,000	"	20,000	
20,000	"	30,000	..	45	2,743,301	1,839,700	20,000	"	30,000	
30,000	"	40,000	..	30	2,517,765	1,741,038	30,000	"	40,000	
40,000	"	50,000	..	9	987,659	719,708	40,000	"	50,000	
50,000	"	75,000	..	14	1,418,031	994,463	50,000	"	75,000	
75,000	"	100,000	..	6	1,086,623	859,028	75,000	"	100,000	
100,000	"	150,000	..	4	624,980	421,772	100,000	"	150,000	
150,000 and over			..	6	2,583,281	1,853,538	150,000 and over			
Totals				38,935	59,289,375	38,328,462				

Table No. 4.

FREEHOLDERS OF LAND OUTSIDE BOROUGHES AND TOWN DISTRICTS, &c., CLASSIFIED BY AREA, SHOWING TOTAL VALUE OF EACH CLASS, FOR 1892, 1889, 1886, AND 1883.

Acres.	Year.	Persons.		Companies.		Totals.		Year.	Acres.		
		Number.	Improved Value.	Number.	Improved Value.	Number.	Improved Value.				
5 and under	10	1892	2,809	£ 643,661	11	34,371	2,820	£ 678,032	1892	5 and under	10
		1889	2,817	804,126	12	12,545	2,829	816,671	1889		
		1886	2,111	577,023	2	475	2,113	577,498	1886		
		1883	1,411	296,538	5	6,598	1,416	303,136	1883		
10	20	1892	3,005	789,932	10	17,027	3,015	806,959	1892	10	20
		1889	2,832	886,871	10	32,592	2,842	919,463	1889		
		1886	2,410	736,684	9	12,479	2,419	749,163	1886		
		1883	1,924	579,137	7	1,825	1,931	580,962	1883		
20	30	1892	2,263	649,641	4	13,409	2,267	663,050	1892	20	30
		1889	2,138	669,734	6	9,890	2,144	679,624	1889		
		1886	2,104	654,106	6	5,648	2,110	659,754	1886		
		1883	1,854	580,810	6	1,820	1,860	582,630	1883		
30	40	1892	1,422	520,407	6	11,835	1,428	532,242	1892	30	40
		1889	1,370	538,270	7	12,576	1,377	550,846	1889		
		1886	1,235	509,064	6	27,268	1,241	536,332	1886		
		1883	1,075	445,492	1	2,980	1,076	448,472	1883		
40	50	1892	2,314	638,448	4	3,552	2,318	642,000	1892	40	50
		1889	2,180	608,961	1	2,720	2,181	611,681	1889		
		1886	2,217	626,664	1	2,500	2,218	629,164	1886		
		1883	1,991	538,389	3	1,570	1,994	539,959	1883		
50	60	1892	2,410	789,334	2	23,831	2,412	813,165	1892	50	60
		1889	2,448	831,515	6	27,987	2,454	859,502	1889		
		1886	2,324	832,984	1	672	2,325	833,656	1886		
		1883	2,187	799,878	1	98	2,188	799,976	1883		
60	70	1892	1,460	519,853	3	2,833	1,463	522,686	1892	60	70
		1889	1,403	463,728	6	22,098	1,409	485,826	1889		
		1886	1,411	517,734	3	4,010	1,414	521,744	1886		
		1883	1,277	456,756	1	1,000	1,278	457,756	1883		
70	80	1892	1,157	560,673	5	21,705	1,162	582,378	1892	70	80
		1889	1,164	531,498	..	..	1,164	531,498	1889
		1886	1,028	525,239	..	..	1,028	525,239	1886
		1883	970	507,416	1	770	971	508,186	1883		
80	90	1892	1,422	540,408	1	6,562	1,423	546,970	1892	80	90
		1889	1,346	489,775	3	8,315	1,349	498,090	1889		
		1886	1,337	516,489	2	18,780	1,339	535,269	1886		
		1883	1,274	502,925	..	..	1,274	502,925	1883
90	100	1892	1,061	561,973	1,061	561,973	1892	90	100
		1889	1,054	513,053	2	12,850	1,056	525,903	1889		
		1886	866	457,338	2	9,132	868	466,470	1886		
		1883	777	442,874	1	100	778	442,974	1883		
100	200	1892	8,258	5,388,920	9	72,567	8,267	5,461,487	1892	100	200
		1889	8,188	4,731,707	13	20,732	8,201	4,752,439	1889		
		1886	7,280	4,795,828	8	61,542	7,288	4,857,370	1886		
		1883	6,745	4,791,026	6	10,429	6,751	4,801,455	1883		
200	320	1892	4,571	4,683,222	4	5,449	4,575	4,688,671	1892	200	320
		1889	4,313	4,011,809	5	9,924	4,318	4,021,733	1889		
		1886	4,154	4,211,058	4	10,472	4,158	4,221,530	1886		
		1883	3,887	4,342,292	3	5,270	3,890	4,347,562	1883		
320	500	1892	2,526	4,321,466	5	30,758	2,531	4,352,224	1892	320	500
		1889	2,280	3,572,757	8	26,731	2,288	3,599,488	1889		
		1886	2,117	3,615,055	2	12,154	2,119	3,627,209	1886		
		1883	1,953	3,503,704	4	92,509	1,957	3,596,213	1883		
500	640	1892	1,021	2,374,303	1	3,500	1,022	2,377,803	1892	500	640
		1889	896	1,755,929	5	113,843	901	1,869,772	1889		
		1886	861	2,038,443	2	18,188	863	2,056,631	1886		
		1883	737	1,777,274	1	500	738	1,777,774	1883		
640	1,000	1892	1,137	3,631,542	6	21,342	1,143	3,652,884	1892	640	1,000
		1889	1,025	3,041,737	10	74,695	1,035	3,116,432	1889		
		1886	1,039	3,347,702	4	30,307	1,043	3,378,009	1886		
		1883	926	3,344,357	5	29,197	931	3,373,554	1883		
1,000	2,000	1892	984	5,096,060	8	25,628	992	5,121,688	1892	1,000	2,000
		1889	891	4,311,976	15	122,307	906	4,434,283	1889		
		1886	906	4,516,147	10	48,404	916	4,564,551	1886		
		1883	812	4,322,082	4	9,932	816	4,332,014	1883		
2,000	3,000	1892	305	2,670,177	6	33,203	311	2,703,380	1892	2,000	3,000
		1889	277	2,253,539	2	43,642	279	2,297,181	1889		
		1886	266	2,255,589	3	57,130	269	2,312,719	1886		
		1883	243	2,331,213	2	40,400	245	2,371,613	1883		
3,000	4,000	1892	145	1,701,342	1	4,786	146	1,706,128	1892	3,000	4,000
		1889	139	1,323,460	1	14,848	140	1,338,308	1889		
		1886	142	1,461,593	2	12,984	144	1,474,577	1886		
		1883	142	1,583,515	4	30,935	146	1,614,450	1883		
4,000	5,000	1892	107	1,373,167	2	20,677	109	1,393,844	1892	4,000	5,000
		1889	86	1,152,765	2	6,918	88	1,159,683	1889		
		1886	94	1,337,228	2	32,919	96	1,370,147	1886		
		1883	73	1,138,590	1	5,500	74	1,144,090	1883		
5,000	6,000	1892	62	961,129	4	86,029	66	1,047,158	1892	5,000	6,000
		1889	72	1,176,177	3	52,729	75	1,228,906	1889		
		1886	72	1,248,956	3	48,868	75	1,297,824	1886		
		1883	65	1,202,475	3	61,938	68	1,264,413	1883		

Table No. 4—continued.

FREEHOLDERS OF LAND OUTSIDE BOROUGHES AND TOWN DISTRICTS, ETC.—continued.

Acres.	Year.	Persons.		Companies.		Totals.		Year.	Acres.
		Number.	Improved Value.	Number.	Improved Value.	Number.	Improved Value.		
			£		£		£		
6,000 and under 7,000	1892	50	822,486	50	822,486	1892	6,000 and under 7,000
	1889	48	863,542	..	..	48	863,542	1889
	1886	49	946,998	1	14,920	50	961,918	1886	
	1883	47	944,148	1	6,649	48	950,797	1883	
7,000 " 8,000	1892	38	727,542	38	727,542	1892	7,000 " 8,000
	1889	40	744,074	1	22,367	41	766,441	1889	
	1886	42	791,001	3	65,237	45	856,238	1886	
	1883	37	886,206	..	..	37	886,206	1883
8,000 " 9,000	1892	28	646,060	1	2,540	29	648,600	1892	8,000 " 9,000
	1889	33	601,438	..	..	33	601,438	1889
	1886	29	702,608	3	51,596	32	754,204	1886	
	1883	26	782,846	1	4,960	27	787,806	1883	
9,000 " 10,000	1892	21	705,024	4	73,403	25	778,427	1892	9,000 " 10,000
	1889	22	475,778	2	63,830	24	539,158	1889	
	1886	15	349,992	3	85,795	18	435,787	1886	
	1883	21	555,236	2	60,966	23	616,202	1883	
10,000 " 20,000	1892	139	5,190,809	9	305,149	148	5,495,958	1892	10,000 " 20,000
	1889	124	4,365,326	10	233,016	134	4,598,342	1889	
	1886	141	5,005,603	10	319,057	151	5,324,660	1886	
	1883	138	5,171,761	3	71,486	141	5,243,247	1883	
20,000 " 30,000	1892	42	2,451,129	3	292,172	45	2,743,301	1892	20,000 " 30,000
	1889	45	2,504,936	5	324,787	50	2,829,723	1889	
	1886	42	2,348,237	1	15,288	43	2,363,525	1886	
	1883	46	2,652,992	3	35,821	49	2,688,813	1883	
30,000 " 40,000	1892	24	1,996,353	6	521,412	30	2,517,765	1892	30,000 " 40,000
	1889	22	1,668,081	4	236,538	26	1,904,619	1889	
	1886	26	1,809,375	5	268,951	31	2,078,326	1886	
	1883	23	2,058,685	..	..	23	2,058,685	1883
40,000 " 50,000	1892	7	741,417	2	246,242	9	987,659	1892	40,000 " 50,000
	1889	10	795,193	3	187,369	13	982,562	1889	
	1886	4	470,543	1	81,492	5	552,035	1886	
	1883	8	632,825	3	153,874	11	786,699	1883	
50,000 " 75,000	1892	12	1,159,281	2	253,750	14	1,418,031	1892	50,000 " 75,000
	1889	11	948,547	1	161,498	12	1,110,045	1889	
	1886	14	1,594,675	5	638,670	19	2,233,345	1886	
	1883	9	1,096,423	3	541,916	12	1,638,339	1883	
75,000 " 100,000	1892	5	1,075,583	1	11,040	6	1,086,623	1892	75,000 " 100,000
	1889	4	864,824	2	226,971	6	1,091,795	1889	
	1886	3	675,388	3	614,798	6	1,290,186	1886	
	1883	6	1,146,797	1	370,777	7	1,517,574	1883	
100,000 " 150,000	1892	1	22,677	3	602,303	4	624,980	1892	100,000 " 150,000
	1889	1	38,219	1	140,351	2	178,570	1889	
	1886	1	42,828	1	319,513	2	362,341	1886	
	1883	..	..	2	604,035	2	604,035	1883
150,000 and over	1892	6	2,583,281	6	2,583,281	1892	150,000 and over.
	1889	..	..	7	2,811,639	7	2,811,639	1889
	1886	..	..	2	1,251,263	2	1,251,263	1886
	1883	..	..	2	1,782,295	2	1,782,295	1883

SUMMARY OF ABOVE.

5 and under 100	1892	19,323	6,214,330	46	135,125	19,369	6,349,455	1892	5 and under 100
	1889	18,752	6,337,531	53	141,573	18,805	6,479,104	1889	
	1886	17,043	5,953,325	32	80,964	17,075	6,034,289	1886	
	1883	14,740	5,150,215	26	16,761	14,766	5,166,976	1883	
100 " 1,000	1892	17,513	20,399,453	25	133,616	17,538	20,533,069	1892	100 " 1,000
	1889	16,702	17,113,939	41	245,925	16,743	17,359,864	1889	
	1886	15,451	18,008,086	20	132,663	15,471	18,140,749	1886	
	1883	14,248	17,758,653	19	137,905	14,267	17,896,558	1883	
1,000 " 10,000	1892	1,740	14,702,987	26	246,266	1,766	14,949,253	1892	1,000 " 10,000
	1889	1,608	12,902,749	26	326,191	1,634	13,228,940	1889	
	1886	1,615	13,610,112	30	417,853	1,645	14,027,965	1886	
	1883	1,466	13,746,311	18	221,280	1,484	13,967,591	1883	
10,000 " 50,000	1892	212	10,379,708	20	1,364,975	232	11,744,683	1892	10,000 " 50,000
	1889	201	9,333,586	22	981,710	223	10,315,246	1889	
	1886	213	9,633,758	17	684,788	230	10,318,546	1886	
	1883	215	10,516,263	9	261,181	224	10,777,444	1883	
50,000 and over	1892	18	2,257,541	12	3,455,374	30	5,712,915	1892	50,000 and over.
	1889	16	1,851,590	11	3,340,459	27	5,192,049	1889	
	1886	18	2,312,891	11	2,824,249	29	5,137,140	1886	
	1883	15	2,243,220	8	3,299,023	23	5,542,243	1883	
Totals ..	1892	38,806	53,954,019	129	5,335,356	38,935	59,289,375	1892	Totals.
	1889	37,279	47,539,345	153	5,035,858	37,432	52,575,203	1889	
	1886	34,340	49,518,172	110	4,140,517	34,450	53,658,689	1886	
	1883	30,684	49,414,662	80	3,936,150	30,764	53,350,812	1883	

NOTE.—Total number of freeholders in colony: 1882 assessment—71,240, of whom 30,764 own 5 acres and over of country land, that is, outside boroughs and town districts, and exclusive of land classed as township lands. 1885 assessment—80,527, of whom 34,450 own 5 acres and over of country land. 1883 assessment—84,547, of whom 37,432 own 5 acres and over of country land. 1891 assessment—91,501, of whom 38,935 own 5 acres and over of country land.

Table No. 5.
NAMES OF FREEHOLDERS OF AREAS OF TEN THOUSAND ACRES AND
OVER OF COUNTRY LAND.

Name and Postal Address.	Area.	Improved Value.	Un-improved Value.
10,000 AND UNDER 20,000 ACRES.			
	Acres.	£	£
Adams, Harriette, Christchurch	11,668	40,271	33,041
Adams, William Acton B., Christchurch	14,020	24,016	16,589
A'Deane, Maria Lydia, Ongaonga, Hawke's Bay	15,754	41,355	26,445
Aitken, William, Auckland; Stewart, T. M., Melbourne; and Estate of the late T. J. MacKelvie	12,168	3,000	3,000
Allen, William Shepherd	10,636	15,800	9,000
Andrew, John Chapman, Ica, Masterton	18,291	32,699	19,067
Barton, William, White Rock, Wairarapa	19,936	32,433	12,577
Bealey, Samuel, Hororata	12,704	45,942	31,113
Beamish, Nathaniel Evanson, Hastings	18,688	50,024	29,260
Begg Brothers, Hillend, Otago	17,088	69,731	38,931
Bell, George Meredith, Mandeville, Southland	10,465	50,821	27,801
Bell, Sir Francis Dillon and Alfred Dillon, Waihemo	12,756	29,013	18,018
Benn and Co., John	11,035	20,000	12,956
Borton, John, Oamaru	11,904	76,163	63,372
Blick's Trust Estate, Blenheim	12,541	10,940	7,564
Boyd, Allan and John, North Taieri	18,702	37,438	26,559
Brown, John Hunter, Wairoa, Hawke's Bay	12,915	41,580	27,700
Brown and Co., Alexander, Abbotsford, Otago	12,877	27,314	18,019
Buchanan, Hugh (Estate of the late), Little River, Canterbury	17,148	72,518	56,336
Buchanan, John, Patangata	11,750	44,462	31,632
Buchanan, Walter Clarke, Gladstone, Wairarapa	15,354	84,040	56,032
Cameron, Duncan, Springfield	16,198	97,071	80,877
Campbell, Hugh, Ponkawa, Hawke's Bay	18,754	103,073	73,994
Campbell, Sara, Christchurch	15,569	42,979	39,989
Cawthron, Thomas, Nelson	16,014	7,392	4,270
Chapman, Thomas and Edward, Rotheram, Amuri	13,600	29,301	24,848
Clifford, Lewis Henry Hugh (absentee)	17,631	41,586	36,290
Colbeck Brothers, Pahi, Auckland	13,804	9,105	5,760
Couper, William (Estate of the late), Havelock, Hawke's Bay	17,557	79,875	57,918
Curling, Robert (absentee)	15,134	72,996	53,418
Dargaville, Anne, Dargaville, Auckland	10,732	3,000	3,000
Dillon, Philip Gerald (Estate of the late), Wairau, Marlborough	17,429	20,000	15,300
Dilworth, James, Remuera	12,036	53,256	41,346
Dickson, Marmaduke, West Eyreton, Canterbury	14,983	40,541	30,592
Douglas, William, Te Mahanga, Napier	14,870	83,167	57,502
Duncan, John and Andrew, Wanganui	18,998	52,533	31,883
Elder and Co., Whareama, Wairarapa	13,572	34,242	16,770
Elliott, William, Frasertown, Wairoa	10,305	16,563	10,783
Gerard, William, Snowdon, Canterbury	16,801	35,631	25,157
Gordon, Thomas Edward, Clive, Hawke's Bay	13,314	59,913	50,405
Gower, William and Samuel, Patea	16,272	16,690	14,336
Grant, Alexander, Takapau, Hawke's Bay	13,655	73,542	45,789
Gray, Henry Francis, Christchurch	14,880	88,423	73,145
Gray, Robert (Estate of the late), Invercargill	12,952	15,300	11,466
Gray, Robert Hamilton and Ernest, Taupiri	10,823	9,795	5,520
Green, Edward, Nelson	13,450	16,200	12,670
Greenwood, George Dean, Amberley	14,621	35,784	26,289
Grice and Co., William, Cambridge	14,020	21,470	10,667
Grigg, John, Longbeach	15,310	156,813	79,688
Hales, Charles Frederick (Estate of the late), Flat Point, Masterton	10,905	18,210	9,429
Harding, Alfred Ernest, Mangawhare	13,573	8,405	3,915
Harding, Arthur, Kereru, Hawke's Bay	17,319	24,448	20,458
Harding, John, Waipukurau	15,806	79,597	49,129
Harper, Charles John, Winslow	11,735	40,512	31,951
Herbert, John Francis, Ardmore, Kelso, Otago	12,678	39,811	29,643
Hingston, Frederick Vincent, Russell, Bay of Islands	10,922	4,048	2,478
Hirst, William Lockwood, Palmerston North	13,566	18,691	14,471
Hoare, Charles and Alfred (absentees)	17,079	72,505	57,573
Hume, Peter, Lower Valley, Wairarapa	13,152	33,260	16,440
Hutchinson, Massey and Arthur, Ormond	11,494	24,640	5,747
Innes, John and James, Amberley	11,840	36,453	29,803
Jardine, Archibald, Wanganui	10,864	22,470	15,165
Johnson, James Woodbine, Gisborne	11,691	45,320	16,830
Johnston, Sydney, Takapau, Hawke's Bay	18,776	78,159	40,925
Joseph, Jacob, and Phillips, Coleman, Dry River, Wairarapa	15,390	47,410	26,195
Landels, Adam (Estate of the late), Balclutha	15,128	17,812	14,522
Lawrence, William, Waikiwi, Southland	10,743	30,419	22,106
Lethbridge and Sons, Turakina	13,242	68,068	44,918
Levin, William Hort, Wellington	12,520	27,885	14,138
Lowe, William Anderson, Culverden	14,567	18,893	14,263
Lowry, Thomas Henry, Okawa, Hawke's Bay	14,721	62,564	35,709
Manson, John (Estate of the late), Feilding	11,801	84,050	39,589
Martin, Julia, Wakapuaka	17,626	10,289	7,728
Matthews, Alfred, Featherston	19,650	38,500	29,307
Maunsell, Robert and John Frederick, Tinui	18,923	36,464	19,854
Meredith, Edwin, Masterton	15,671	33,609	22,073
Mitchelson, Edwin, Auckland	11,683	7,505	6,818
Monro, Alexander, Waihopai, Blenheim	16,956	20,000	14,300
Moore, Frederick, Glenburn, Masterton	12,761	18,289	10,000
Morice, William Francis and David, Gisborne	10,230	12,725	7,725
Morrison, John (Estate of the late), Masterton	18,112	39,947	23,555
Carried forward	1,162,808	3,286,764	2,201,391

Table No. 5—continued.
NAMES OF FREEHOLDERS OF AREAS OF TEN THOUSAND ACRES AND
OVER OF COUNTRY LAND—continued.

Name and Postal Address.	Area.	Improved Value.	Un-improved Value.
10,000 AND UNDER 20,000 ACRES—continued.			
Brought forward	1,162,808	3,286,764	2,201,391
Mount Linton Estate (Proprietors of), Nightcaps, Southland ..	11,550	16,381	12,991
Mowat, Marjory, Awatere	13,111	15,360	12,640
Murchison, John, Lake Coleridge	11,263	24,580	18,080
McDonald, Daniel Birrell, Auckland	10,477	9,141	9,141
McFarlane, James, Rotheram, Amuri	18,198	38,418	31,041
McFarlane Brothers, Waiau	12,261	20,701	12,093
McKellar, Peter (Estate of the late), Invercargill ..	14,455	19,233	15,039
Mackersey Brothers, Wanstead, Hawke's Bay ..	14,207	46,782	27,673
McLean, Allan, Havelock, Hawke's Bay	10,301	23,520	15,349
McLennan, Mary Ann, Oroua Downs	12,307	43,850	26,370
McMaster, Alexander A. and Ronald, Duntroun ..	13,260	101,829	86,146
McMillan, David, and Ackland, Thomas Dyke, Southbridge ..	16,168	14,041	13,904
McNab, Alexander (Estate of the late), Invercargill ..	13,364	41,612	32,485
Neil, Percival Clay, Dunedin	14,000	22,601	19,826
Nelson, William, Tomoana, Hawke's Bay	16,609	88,189	58,830
O'Neil, Henry, Frasertown, Hawke's Bay	14,796	10,623	7,443
Owen, John, Sydney, New South Wales	14,497	9,427	9,427
Parkinson, Thomas Hodgson (Estate of the late), Christchurch ..	11,475	61,843	55,260
Peter, William Spence (Estate of the late), Ashburton ..	18,256	42,160	36,892
Pharazyn, Charles, Featherston	15,828	47,166	22,709
Rathbone, William, Waipawa	19,462	73,696	56,854
Renwick, Thomas, Awatere	18,336	20,658	16,758
Rhodes, Robert Heaton, Bluecliffs, St. Andrew's ..	10,924	41,854	31,824
Roberts and Co., Dunedin	13,146	47,797	24,387
Robson, Walter, Frasertown, Hawke's Bay	13,307	11,642	6,950
Rowley and Hamilton, Nightcaps, Southland	16,987	20,628	13,383
Rutherford, Andrew William, Waiau	12,904	18,796	13,206
Rutherford, John Scott and Robert, Albury	17,706	30,985	27,985
Sanders, William (absentee)	14,573	60,189	32,748
Sanderson, Thomas (Estate of the late), and Studholme, Lucy Ellen Sykes, Christchurch ..	12,428	35,227	31,978
Shand, John, Winton	10,211	39,220	21,135
Shennan, Watson, Waipahi, Otago	14,578	31,537	21,647
Shrimpton, Walter, Maraekakaho, Hawke's Bay ..	14,123	52,000	28,280
Steele, Thomas James, Wairoa, Hawke's Bay	13,939	16,167	8,767
Stevens, William, Gummie's Bush	13,313	22,910	19,865
Studholme, John, jun., Coldstream	17,917	58,735	40,546
Studholme, William Paul, Christchurch	11,119	43,336	35,942
Taylor, William Innes (Estate of the late), Auckland ..	14,798	23,524	19,829
Te Aroha Estate (Proprietors of), Te Aroha	10,165	12,371	8,741
Telford, William, Waiwera, Otago	12,143	39,000	30,000
Tennant, Andrew	11,089	14,066	12,996
Tennant, John, Heddon Bush	12,248	28,335	16,195
Teschemaker, Thomas John, Otaio	13,682	61,957	49,719
Tiffen, Frederick John, Napier	17,845	42,351	25,111
Tinline, John, and Neville, Samuel Munsen, Nelson ..	11,640	8,670	5,820
Tripp, Charles George, Woodbury	16,793	24,988	17,993
Vallance, C. A. (Estate of the late), Masterton ..	13,928	36,832	21,021
Wain, Job, Wright, John Thomas, and Haggitt, Bryan Cecil, Dunedin ..	19,970	20,000	18,500
Walker, Neil, Wairoa, Hawke's Bay	16,038	11,443	8,133
Warren and Co., Alfredton	10,397	12,747	5,147
Wastney, William, Nelson	10,565	24,408	17,551
Watts, Charles F. W. (Estate of the late), Nelson ..	15,895	16,904	11,636
Williamson, George Mackie, Gisborne	10,614	11,155	8,650
Wilson, James (Estate of the late), Christchurch ..	10,191	42,358	33,409
Wilson, James and Samuel, Papakaio	13,144	66,179	55,112
Wilson, Robert, Dunedin	12,388	16,000	12,200
Wood, William Derisley, Riccarton	14,203	24,067	11,364
Wright, Edward George, St. Albans	12,860	43,856	29,806
1,964,760		5,190,809	3,575,918
20,000 AND UNDER 30,000 ACRES.			
Anderson, John, Kereru, Hawke's Bay	22,949	32,553	18,637
Bell and Sons, William, Renwicktown, Blenheim ..	25,644	18,200	14,300
Blomfield Brothers, Auckland	20,148	54,659	22,905
Bullen, Frederick and George Francis, Kaikoura ..	29,397	54,217	25,597
Carlyon, Arthur Spry Gwavas, Tikokino, Hawke's Bay ..	29,565	59,324	39,934
Clifford, George Hugh, Amberley	23,745	60,652	46,952
Davison, John Hawdon, St. Leonards, Amuri	28,613	52,132	43,624
Deans, John, Christchurch	23,288	159,907	125,651
Ellis, John Chute, Invercargill	29,059	82,859	37,955
Fitzgerald, Thomas Edward, Auckland	24,145	7,366	5,701
Grahame, William Smellie (absentee)	22,017	12,762	9,637
Hunter, George and Paul, Porangahau	29,947	140,171	78,758
Heathstock Estate (Proprietors of), Waikari	28,523	99,831	77,981
Hall, Hon. Sir John, K.C.M.G., Christchurch	29,763	94,264	67,822
Johnston, Charles John, Hon., Wellington	26,429	18,110	12,575
Johnston, George Randall	23,578	66,702	27,462
Kitchener, Colonel Henry Horatio (absentee)	20,741	27,234	23,379
Millton, James Dothie and Frederick John, Cust ..	21,900	16,425	14,425
Macfarlane, Walter, Culverden	26,063	46,706	41,599
McHardy, Alexander, Blackhead, Hawke's Bay	22,951	99,344	63,103
McRae, George Wilsdon, Tekoa, Canterbury	22,522	22,632	18,675
530,987		1,226,050	816,672
Carried forward			

Table No. 5—continued.

NAMES OF FREEHOLDERS OF AREAS OF TEN THOUSAND ACRES AND
OVER OF COUNTRY LAND—continued.

Name and Postal Address.	Area.	Improved Value.	Un-improved Value.
20,000 AND UNDER 30,000 ACRES—continued.			
Brought forward	Acres.	£	£
Nairn, Charles James, Pourerere, Hawke's Bay	530,987	1,226,050	816,672
Ormond, George Canning, Mahia	26,725	128,225	82,238
Parker, Harry Rainey, Waimate South	21,633	32,324	18,252
Peat, David; Alexander, James; and Moore, James, Wanganui	21,509	64,524	55,534
Rhodes, William Barnard (Estate of the late), Wellington	22,960	20,545	17,585
Richmond, Francis Henry, Awatere	28,016	69,473	42,708
Richardson, Ralph, Blenheim	23,998	38,800	30,100
Russell, Henry Robert (Estate of the late), Waipukurau	20,513	11,750	8,890
Russell, William Russell and Andrew H., Hastings	24,610	100,765	51,659
Rutherford, William Oliver, Culverden	22,202	124,341	75,657
Rutherford, George, Russell's Flat, Canterbury	28,031	38,407	32,717
Rutherford, Duncan, Culverden	24,395	42,500	37,016
Scrimgeour, William Tindal, Lawrence	29,295	45,374	33,484
Seymour, Arthur Penrose, Picton	23,330	25,000	20,300
Smith, Hector William Pope (Estate of the late), Napier	20,017	13,291	10,161
Stokes, John Milburne (Estate of the late) and Robert, Napier	27,772	77,681	69,571
Teschemaker, William Henry (Estate of the late), Maheno	29,653	96,550	67,014
Tolmie, Miss, Hugh Tolmie, and Trustees of Mrs. Haggitt, Waipahi	21,079	76,475	59,944
Wharton and Co., Henry, Waiau	20,741	28,127	21,136
Williams, Samuel, Te Aute	22,816	48,439	36,559
Williamson Brothers, Waikato	25,939	126,832	78,266
	22,639	15,656	9,132
	1,038,860	2,451,129	1,674,595
30,000 AND UNDER 40,000 ACRES.			
Aitken, William, Auckland	39,765	29,856	25,227
Armstrong, James (Estate of the late), Wairarapa	30,244	51,696	34,496
Beaumont, Richard, Awatere	33,384	85,000	73,100
Ellis, Thomas Chute and Chaloner Chute, Invercargill	38,737	90,015	52,785
Elworthy, Edward, Paroara	37,833	151,687	110,833
Gollan, Spencer Herbert, Waipukurau	35,293	106,157	70,657
Johnston, Walter Woods, Hon., Wellington	38,235	129,291	88,210
Lockie, Greenfield, and others, Wellington	33,928	28,640	15,484
Logan, James, Kelso	35,404	73,349	45,054
Martin, John (Estate of the late), Wellington	31,783	97,652	58,311
Mein, George Augustus and Pulteney, Wairoa, Hawke's Bay	32,636	95,118	64,298
Macfarlane, John Donald, Waiau	38,874	50,505	44,920
Macfarlane, David Duncan and Alexander, Waiau	36,744	80,400	68,085
Ormond, John Davies, Hon., Napier	30,603	115,826	68,316
Reid, John, Elderslie	30,880	100,150	76,632
Russell, Thomas Purvis (absentee)	33,607	136,542	109,286
Studholme, Michael (Estate of the late), Waimate	35,821	196,818	183,030
Symons, Elizabeth (absentee)	34,332	30,706	21,696
Troutbeck, Hutton, Petane	33,317	60,224	44,117
Teschemaker, Charles de Vere, Marlborough	32,712	30,287	25,575
Tiffen, Henry Stokes, Napier	39,026	42,420	29,289
Waterhouse, Frank Skipsey, and Fitzherbert, William Alfred, Puketapu	30,382	35,138	20,708
Williamson, James (Estate of the late), Auckland	33,677	41,910	28,295
Wilson, Sir John Cracroft, (Estate of the late), Christchurch	30,779	136,966	94,249
	327,996	1,996,353	1,452,653
40,000 AND UNDER 50,000 ACRES.			
Anstey, George Alexander (absentee)	43,552	69,008	63,615
Douglas, John, Palmerston South	41,199	146,197	84,507
Derham, Walter (absentee)	41,304	15,775	13,827
McLean, Robert Donald Douglas, Napier	45,146	201,753	147,809
McLean, Allan, Waitaki	48,086	237,641	181,691
Nicholls, Walter Charles, Ashley	41,579	55,800	52,360
Nimmo, James (absentee)	40,614	15,248	6,880
	301,480	741,417	550,689
50,000 AND UNDER 75,000 ACRES.			
Carter, Thomas, Blenheim	58,612	60,357	36,713
Clifford and Weld	66,110	138,000	123,000
Clarke, Joseph (absentee)	72,748	77,927	61,728
Glendinning, David, Napier	51,743	9,606	9,606
Grahame, John	69,303	15,773	15,473
Grice, James	53,671	17,466	15,247
Holmes, Matthew, Hon., Dunedin	61,385	78,225	56,658
McLean, John, Redcastle, Oamaru	54,884	260,414	197,866
Riddiford, Edward Joshua, Lower Hutt	58,897	111,237	64,613
Sinclair, Francis (absentee)	65,353	8,000	5,895
Williams, James Nelson, Hastings	74,041	151,508	100,022
Williams and Beetham, Masterton	66,895	230,768	114,717
	753,642	1,159,281	801,538
75,000 AND UNDER 100,000 ACRES.			
Dalgety, Frederick Gonnerman (absentee)	86,736	102,045	66,726
Moore, George Henry, Glenmark	75,666	369,041	340,632
Rhodes, Robert Heaton (Estate of the late), Christchurch	87,804	182,077	116,514
Robinson, William, Hon. (Estate of the late), Christchurch	87,476	314,006	258,596
Smith, James Chapman, Greenfield, Lawrence	94,873	108,414	65,520
	432,555	1,075,583	847,988
100,000 AND UNDER 150,000 ACRES.			
Grahame, William Smellie, and others (absentees)	118,157	22,677	22,677

Table No. 5—continued.

NAMES OF COMPANIES HOLDING AREAS OF TEN THOUSAND ACRES AND OVER OF COUNTRY LAND.

Name and Address.	Area.	Improved Value.	Un-improved Value.
10,000 AND UNDER 20,000 ACRES.			
	Acres.	£	£
British and Australian Trust and Loan Company.. ..	12,458	45,494	27,329
Colonial Investment and Agency Company	19,245	53,618	35,318
Colonial Real Property Company	12,122	30,096	22,861
Dixon Investment Company	12,960	20,645	12,822
Land and Loan Company of New Zealand	10,340	27,560	14,850
New Zealand Alford Estate Company	10,376	34,560	27,352
Waikato Coal and Shipping Company	14,266	16,283	9,673
National Bank of New Zealand	13,578	20,385	14,094
Bank of New Zealand	15,725	56,508	30,865
	121,070	305,149	195,164
20,000 AND UNDER 30,000 ACRES.			
Bank of New South Wales	26,536	89,507	64,833
Great Barrier Land, Harbour, and Mining Company	20,439	6,894	6,800
Nelson Brothers	24,523	195,771	93,472
	71,498	292,172	165,105
30,000 AND UNDER 40,000 ACRES.			
Assets Company	37,666	37,883	19,828
Morton Mains Freehold Estate Company	35,135	59,324	41,353
National Mortgage and Agency Company	30,142	102,321	75,022
New Zealand Mortgage and Investment Association	38,527	56,128	42,352
New Zealand Midland Railway Company	35,964	163,711	41,835
Scottish and New Zealand Investment Company	36,325	102,045	67,995
	213,759	521,412	288,385
40,000 AND UNDER 50,000 ACRES.			
New Zealand Trust and Loan Company	43,291	96,811	74,376
Otago and Southland Investment Company	47,661	149,431	94,643
	90,952	246,242	169,019
50,000 AND UNDER 75,000 ACRES.			
New Zealand Loan and Mercantile Agency Company	66,820	63,600	41,534
Robert Campbell and Sons	70,436	195,150	151,391
	137,256	258,750	192,925
75,000 AND UNDER 100,000 ACRES.			
Taitapu Company	88,350	11,040	11,040
100,000 AND UNDER 150,000 ACRES.			
New Zealand Agricultural Company	142,351	214,616	167,083
Auckland Agricultural Company	104,327	162,145	86,603
New Zealand Loan and Mercantile Agency Company	112,153	225,542	145,409
	358,831	602,303	399,095
OVER 150,000 ACRES.			
Bank of New Zealand Estates Company	441,359	809,633	555,805
Kauri Timber Company	154,782	140,894	116,448
New Zealand and Australian Land Company	234,480	1,103,271	838,822
New Zealand Land Association	170,514	382,864	172,592
New Zealand Thames Valley Land Company	165,577	60,946	34,591
Wellington and Manawatu Railway Company	154,324	85,673	85,280
	1,321,036	2,583,281	1,853,538

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