

1898.

NEW ZEALAND.

GOVERNMENT VALUATION OF LAND DEPARTMENT.

(REPORT BY THE VALUER-GENERAL.)

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

The VALUER-GENERAL to the Hon. the MINISTER of LANDS.

Government Valuation of Land Department,

Wellington, 10th August, 1898.

SIR,—

I have the honour to submit figures showing the result of the valuation of the land of the colony recently made under "The Government Valuation of Land Act, 1896."

A comparison of these figures with the results of the assessment made in 1891, and published in Return No. B.—20, 1892, may prove interesting, showing, as it does, the increase which has taken place in New Zealand land-values during the past six years. It should be mentioned that the surface-value only of gold-mines is included, and the value of the Government Railways has *not* been included in the present total valuation of £138,591,347.

It will be seen, on reference to the tables, that the increase in the South Island has not been in the same proportion as in the North Island. This is accounted for by the great spread of settlement within the Wellington and Taranaki Districts, and also, in a measure, by the severe droughts which have been experienced in portions of the South Island. The Wellington and Taranaki valuations have been proved to be the reverse of excessive by sales which have taken place since they were made.

While the general valuation-roll continues in force the valuation-rolls of local authorities rating on either capital or unimproved value are compiled therefrom, but the valuation-rolls of local authorities rating on annual value are not affected. The number of local valuation-rolls issued for boroughs, ridings of counties, road, town, and river districts, &c., where rates are levied on the capital or on the unimproved value, was 926; while no local valuation-rolls were prepared in the cases of 98 local districts, where rates are levied on the annual value, and of 13 (such as Kawhia County, groups of islands, &c.), where no rates are levied.

During the currency of the general valuation-roll, the Department is required to keep the local authorities concerned advised of all alterations affecting the rolls. It is necessary that the rolls should at all times be kept up to date, and form a reliable valuation of the land of the colony. This important work can only be successfully carried out by a competent and energetic staff, and, here, I would draw attention to the fact that, since the sitting of the Assessment Courts, there are on hand a very large number of additions and alterations affecting the rolls, which entail much clerical work, in addition to that of the valuers.

I mention a few of the numerous alterations and amendments affecting the rolls: (1) lands alienated from the Crown; (2) lands sold or leased by owners other than the Crown; (3) changes in tenancy; and (4) valuations, made by the department, for lending purposes, which, when they differ from the original valuation, affect the valuation-rolls, as they must necessarily be more recent.

Lands subdivided in most cases require a fresh valuation, so as to show the new apportionment of improvements and unimproved value.

In any local district where rates are levied on the capital or on the unimproved value, and where there is a Borough Council, County Council which levies a general rate, or a Road or Town Board of a county wherein the County Council does not levy a general rate, the total cost of preparing the rolls (including the expenses of valuations and the annually-recurring expenditure in keeping the valuations and other particulars up to date) will be borne in one-third shares by such local authority, the Land and Income-Tax Department, and the Government Valuation of Land Department respectively; and in any other local district or other portion of the colony the cost will be borne in equal shares by the two departments above named.

The one-third or half-cost of valuation, as the case may be, temporarily borne by the Government Valuation of Land Department will, it is hoped, be fully recovered by the contribution from the Advances to Settlers' Office, and fees payable for valuations required by private persons, companies, firms, &c., and the Government Insurance, Public Trust, Stamp, and other public offices and departments. From the foregoing it will be seen that, at the most, only a moderate portion of the cost of the general valuation will become a charge against the Valuation Department.

Formerly, under the Rating Act of 1894, the principal local authorities made the valuations for their districts and bore the whole cost, while the other local authorities rated on the valuations made by the principal local authorities and only paid the actual clerical cost of preparing their own valuation-rolls. This system has been followed in drawing the regulations under the present Act. The Valuation Department makes the valuation, and supplies the principal and other local authorities with valuation-rolls. The one-third share of the cost of valuation is borne by the principal local authority alone, whilst the others pay the actual clerical cost only of compiling their rolls from the general roll.

It is provided under the regulations that the amount due by any principal local authority may be paid by instalments extending over two years. One-half of the amount due is payable on receipt of the valuation-roll, one-quarter within twelve months, and the remaining quarter within two years from the date of such receipt.

With regard to the incidents of the valuation, the number of objections was no greater than in former years, but more difficulty was experienced in holding the sittings of the Assessment Courts owing to the engagements of Magistrates preventing a sequence of sittings such as was obtainable when objections were heard before Reviewers.

Much difference of opinion has been expressed by persons interested with regard to the department's system of valuing improvements, and its action has been misrepresented in some quarters. In very many instances owners have sought to claim, as a deduction from the capital value, the amount originally expended on improvements (instead of the value of the improvements at the date of valuation), and thus reduce the unimproved value to a figure much less than the present selling value of the land, excluding improvements. When, under the Property Assessment Act, tax was levied on the value of land, including improvements, the values placed upon the latter by owners were very small indeed as compared with the values now sought to be placed on the same classes of improvements.

Without doubt errors of judgment have been committed by some valuers, and some instances of careless work have occurred; but it can scarcely be expected that a valuation of the colony could be made without the necessity arising for some corrections. It is, however, part of the present system that assessments can be adjusted at any time if the owners make application for a re-valuation, or if the Valuer-General is of opinion that the value appearing on the roll is incorrect. It is hard to believe that a valuer has been always wrong and an owner always right, seeing that it is the interest of every valuer to earn a reputation for making fair valuations.

Some idea of the work involved may be gathered from the fact that it has been necessary to make some 231,965 separate valuations, of which 119,258 are in the North Island and 112,707 in the South Island. These, together, represent an increase of 23,506 since the assessment of 1891. All particulars shown in the attached form for a certified copy of an entry in the general valuation-roll can be given with regard to each separate valuation, and, in spite of occasional mistakes almost inseparable from a large undertaking, it may fairly be submitted that the valuation has been carefully made and, as a whole, is reliable for practical purposes.

Although the cost of the general valuation has been heavy, it is certain that a long period will elapse before it becomes necessary to make another. Indeed, there will be no necessity for another general valuation at all if the attempt to keep the present one up to date is successful.

Sufficient time has not elapsed since the receipt of rolls by local authorities to enable me to express the opinion that they have given entire satisfaction. The number of complaints has so far been very small, and, from the assurances received from all over the colony, I am satisfied that the officers of local authorities will co-operate with and assist the department in carrying out its duties. Many anomalies and errors have already been set right. Is it too much to ask for a little more time before judgment is passed either for or against the valuation?

I have, &c.,

JOHN MCGOWAN, Valuer-General.

The Hon. the Minister of Lands.

FORM No. 7.

"THE GOVERNMENT VALUATION OF LAND ACT, 1896."

Certified Copy of Entry in General Valuation-roll.

I HEREBY certify that the following is a true copy of the entry in the General Valuation-roll relating to the property therein described:—

*Description of Property.*Valuation number: 9/²⁷/₁₀₈.

Local district: Windermere Road District.

Subsection or Allotment:

Section: 18, 20, 21, 22, 24, 98, 103, 119, and 147.

Block and Survey District: XIV.; Lake.

Street:

Area: 6,421 acres 2 roods.

Valuation.

						£
Capital value	...	...	...	...	...	34,209
Unimproved value	...	...	...	...	...	22,340
Value of improvements	...	..	...	..	...	11,869

Particulars of Improvements.

Dwelling-houses.	Other Buildings.	Fencing.	Planting (except Orchards).	Permanent Draining (unexhausted only).		Clearing.	Laying down in Grass or Pasture.	All other Improvements.
				Covered.	Open.			
£ 2,815	£ 1,430	£ 2,794	£ 90	£ 302	£ 111	£ 2,205	£ 1,712	£ 410

JOHN MCGOWAN,

Valuer-General.

Wellington, 10th August, 1898.

RESULTS OF GENERAL VALUATION UNDER "THE GOVERNMENT VALUATION
OF LAND ACT, 1896," MADE AS AT THE 31st MARCH, 1898.

STATEMENT SHOWING CAPITAL VALUE OF LAND, UNIMPROVED VALUE OF LAND, AND THE
VALUE OF IMPROVEMENTS IN THE DISTRICTS OF LOCAL AUTHORITIES.

SUMMARY.

				Capital Value.	Unimproved Value.	Value of Improvements.
				<i>Valuation, 1898.</i>		
				£	£	£
Counties	...	...	...	95,710,266	63,732,516	31,977,750
Boroughs	...	...	...	42,881,081	20,668,728	22,212,353
Total	...	...	...	138,591,347	84,401,244	54,190,103
				<i>Valuation, 1891.</i>		
Counties	...	...	...	85,818,167	57,880,233	27,922,735
Boroughs	...	...	...	36,406,862	17,907,662	18,442,562
Total	...	...	...	122,225,029	*75,787,895	*46,365,297
Increase, 1898	...	...	...	16,366,318	8,613,349	7,824,806

COMPARISON OF CAPITAL VALUES, 1891 AND 1898.

				1891.	1898.	Increase, 1898.
				£	£	£
North Island	...	...	...	57,441,115	71,680,952	14,239,837
South Island	...	...	...	64,783,914	66,910,395	2,126,481
Total	...	...	...	122,225,029	138,591,347	16,366,318

* In 1891, in several instances the unimproved value, together with the value of improvements, does not equal the capital value. This is owing chiefly to alterations made by Boards of Review.

COUNTIES.

District.	Capital Value.	Un-improved Value.	Value of Improvements.	District.	Capital Value.	Un-improved Value.	Value of Improvements.
MONGONUI COUNTY—	£	£	£	RODNEY COUNTY—continued.	£	£	£
Kaitaia Riding ..	121,855	87,786	34,069	Albertland South Road Dist.	25,173	8,349	16,824
Oruru Road District ..	51,883	38,690	12,693	Wharehine Road District ..	10,945	6,117	4,828
Orouaiti Road District ..	15,520	12,086	3,434	Hoteo Riding ..	38,298	20,869	17,429
Mongonui Riding, outlying ..	24,456	9,489	14,967	Tauhoa Road District ..	24,373	10,644	13,729
Total of county ..	213,214	148,051	65,163	Komokoriki Road District ..	9,491	6,715	2,776
WHANGAROA COUNTY—				Ahuroa Road District ..	5,617	3,477	2,140
Whangaroa Riding ..	25,506	15,838	9,668	Omaha Road District ..	34,417	20,948	13,469
Totara Riding ..	20,190	13,266	6,924	Matakana West Road District ..	16,582	6,701	9,881
Kaeo Riding ..	31,411	19,518	11,893	Matakana East Road District ..	8,808	5,379	3,429
Total of county ..	77,107	48,622	28,485	Eastern Mahurangi R.D. ..	11,298	4,671	6,627
BAY OF ISLANDS COUNTY—				Upper Mahurangi Road Dist.	71,480	28,746	42,734
Waimate Riding ..	105,664	62,563	43,101	Puhoi Road District ..	34,521	19,086	15,435
Russell Riding ..	45,414	33,193	12,221	Total of county ..	305,677	150,675	155,002
Kawakawa Riding ..	70,474	32,025	38,449	WAITEMATA COUNTY—			
Pakaraka Riding ..	132,802	95,429	37,373	Mairetahi Riding ..	72,608	36,625	35,983
Total of county ..	354,354	223,210	131,144	Kaukapakapa Road District ..	47,066	26,895	20,171
HOKIANGA COUNTY—				Kaukapakapa Riding, outlying ..	36,568	21,475	15,093
Whangape Riding ..	58,958	49,551	9,407	Helensville Town District ..	28,673	4,904	23,769
Kohukohu Riding ..	53,752	41,303	12,449	Whangaparoa Road District ..	8,139	3,852	4,287
Waihou Riding ..	71,527	65,781	5,746	Pukeatua Road District ..	29,353	17,273	12,080
Taheke Riding ..	56,282	51,022	5,260	Wainui Riding, outlying ..	29,574	14,270	15,304
Horeke Riding ..	21,777	17,469	4,308	Takapuna Riding ..	128,819	77,048	51,771
Rawene Riding ..	30,135	18,839	11,296	Birkenhead Riding ..	35,509	20,251	15,258
Omapere Riding ..	119,377	97,528	21,849	Northcote Riding ..	61,672	33,622	28,050
Total of county ..	411,808	341,493	70,315	Waitakerei Riding ..	94,341	61,438	32,903
WHANGAREI COUNTY—				Waikomiti Riding ..	72,230	45,975	26,255
Otonga Road District ..	17,571	8,854	8,717	Total of county ..	644,552	363,628	280,924
Otonga Riding, outlying ..	30,355	20,652	9,703	EDEN COUNTY—			
Otonga East Road District ..	27,952	20,248	7,704	Arch Hill Road District ..	103,184	41,810	61,374
Kiripaka Riding, outlying ..	41,521	31,480	10,041	Eden Terrace Road District ..	107,693	42,826	64,867
Hikurangi Road District ..	35,998	24,294	11,704	Point Chevalier Road District ..	117,844	27,041	90,803
Kaurihohore Road District ..	15,674	6,827	8,847	Mount Albert Road District ..	168,306	86,662	81,644
Hikurangi Riding, outlying ..	15,543	10,266	5,277	Avondale Road District ..	97,000	46,735	50,265
Kamo Town District ..	16,760	7,027	9,733	Mount Roskill Road District ..	131,137	89,720	41,417
Wairua Riding, outlying ..	60,202	32,355	27,847	Mount Eden Road District ..	467,946	197,797	270,149
Kensington Road District ..	6,645	3,404	3,241	Epsom Road District ..	148,594	81,495	67,099
Maunu Road District ..	64,080	37,462	26,618	One-tree Hill Road District ..	240,707	147,620	93,087
Maunu Riding, outlying ..	34,945	26,518	8,427	Remuera Road District ..	417,697	246,775	170,922
Whareora Road District ..	8,577	4,434	4,143	Tamaki West Road District ..	92,540	64,499	28,041
Parua Road District ..	24,429	12,729	11,700	Panmure Township Road Dist.	14,337	4,271	10,066
Manaia Riding, outlying ..	23,463	14,262	9,201	Mount Wellington Road Dist.	142,590	75,883	66,707
Maungakaramea Road Dist.	23,818	10,215	13,603	Total of county ..	2,249,575	1,153,134	1,096,441
Ruarangi Road District ..	11,768	6,275	5,493	MANUKAU COUNTY—			
Waikiekie Road District ..	23,158	14,394	8,764	Awhitu Road District ..	38,050	18,485	19,565
Mangapai Riding, outlying ..	18,608	10,022	8,586	Pollock Settlement Road Dist.	14,485	6,793	7,692
Waipu North Road District ..	16,029	7,481	8,548	Waipipi Road District ..	99,794	51,624	48,170
Waipu Riding, outlying ..	37,809	19,774	18,035	Waiuku Road District ..	73,211	37,677	35,534
Total of county ..	554,905	328,973	225,932	Waiuku Riding, outlying ..	7,720	3,239	4,481
HOBSON COUNTY—				Pakuranga Road District ..	60,294	44,641	15,653
Dargaville Riding ..	132,570	105,091	27,479	Howick Township Road Dist.	13,958	6,016	7,942
Wairoa Riding ..	43,841	35,612	8,229	Paparoa Road District ..	18,275	10,629	7,646
Okahu Riding ..	46,622	24,289	22,333	East Tamaki Road District ..	95,010	43,314	51,696
Aratapu Riding ..	85,210	40,639	44,571	Turanga Road District ..	21,813	11,014	10,799
Kopuru Riding ..	66,200	36,022	30,178	Maraetai Road District ..	10,984	6,244	4,740
Total of county ..	374,443	241,653	132,790	Otahuhu Road District ..	86,759	44,475	42,284
OTAMATEA COUNTY—				Mangere Road District ..	155,602	79,288	76,314
Tokatoka Riding ..	55,865	44,196	11,669	Papatoitoi Road District ..	60,221	39,860	20,361
Matakohe Road District ..	34,701	23,590	11,111	Manurewa Road District ..	34,512	19,875	14,637
Matakohe Riding, outlying ..	12,699	8,181	4,518	Otahuhu Riding, outlying ..	14,074	9,396	4,678
Mareretu Riding ..	21,660	14,771	6,889	Papakura Road District ..	42,472	24,649	17,823
Paparoa Riding ..	38,760	18,434	20,326	Wairoa Road District ..	90,307	44,809	45,498
Wairau Riding ..	37,017	18,783	18,234	Opapeke North Road District ..	35,950	17,590	18,360
Whakapirau Road District ..	41,950	22,896	19,054	Papakura Town District ..	21,500	8,409	13,091
Mangawai Road District ..	22,837	13,594	9,243	Hunua Road District ..	20,929	14,787	6,142
Kaiwaka Riding, outlying ..	37,624	22,458	15,166	Mauka Road District ..	54,594	29,454	25,140
Total of county ..	303,113	186,903	116,210	Karakara Road District ..	24,221	13,308	10,913
RODNEY COUNTY—				Pukekohe West Road District ..	114,657	53,630	61,027
Albertland North Road Dist.	7,635	5,122	2,513	Pukekohe East Road District ..	89,200	41,884	47,316
Mainene Road District ..	7,039	3,851	3,188	Opapeke Road District ..	43,604	20,773	22,831
				Paparatara Road District ..	39,118	16,997	22,121
				Pokeno Road District ..	34,567	17,886	17,181
				Maungatawhiri Road District ..	28,284	12,694	15,590
				Mercer Road District ..	17,046	8,548	8,493
				Maungatawhiri Rdg., outlying ..	51,967	43,373	8,594
				Total of county ..	1,513,178	800,861	712,317

COUNTIES—continued.

District.	Capital Value.	Un-improved Value.	Value of Improvements.	District.	Capital Value.	Un-improved Value.	Value of Improvements.
ISLANDS—	£	£	£	PIAKO COUNTY—continued.	£	£	£
Great Barrier, &c. ..	64,994	37,121	27,873	Taotaoroa Road District ..	33,663	20,987	12,676
Waiheke, &c. ..	84,017	42,513	41,504	Patetere Riding ..	262,801	130,635	132,166
Total ..	149,011	79,634	69,377	Total of county ..	713,963	371,973	341,990
WAIKATO COUNTY—				ROTORUA COUNTY—			
Whangamarino Road District ..	94,746	55,423	39,323	North Riding ..	228,895	184,918	43,977
Huntly Road District ..	92,602	58,023	34,579	South Riding ..	239,120	203,078	36,042
Kirikiri Road District ..	240,600	74,934	165,666	Total of county ..	468,015	387,996	80,019
Tamahere Road District ..	63,521	29,730	33,791	WHAKATANE COUNTY—			
Cambridge Road District ..	132,633	66,719	65,914	Whakatane Road District ..	94,859	57,598	37,261
Total of county ..	624,102	284,829	339,273	Omataroa Riding, outlying..	226,606	210,808	15,798
RAGLAN COUNTY—				Opotiki Road District ..	171,547	119,795	51,752
Onewhero Road District ..	21,248	8,959	12,289	Opotiki Town District ..	34,009	13,143	20,866
Onewhero Riding, outlying..	70,953	59,719	11,234	Waioeka Riding, outlying ..	64,680	64,680	..
Whangape Riding ..	77,321	60,607	16,714	Waikana Riding ..	141,326	137,079	4,247
Waingaro Riding ..	97,554	65,293	32,261	Total of county ..	733,027	603,103	129,924
Te Akau Road District ..	41,349	26,344	15,005	EAST TAUPU COUNTY ..	252,631	241,891	10,790
Karioi Riding, outlying ..	81,337	46,060	35,277	WEST TAUPU COUNTY ..	237,482	214,333	23,159
Karamu Road District ..	18,821	13,627	5,194	ISLANDS—			
Karamu Riding, outlying ..	6,675	4,502	2,173	Mayor ..	5,780	3,696	2,084
Pirongia Road District ..	22,704	15,306	7,398	Motiti ..			
Total of county ..	437,962	300,417	137,545	WAIAPU COUNTY—			
WAIAPA COUNTY—				Matakaoa Riding ..	78,867	69,930	8,937
Newcastle Road District ..	62,902	38,706	24,196	Awanui Riding ..	71,875	56,580	15,295
Ngaruawahia Town District ..	14,340	5,163	9,177	Piratarau Riding ..	202,668	91,545	111,123
Hamilton Riding ..	62,284	34,820	27,464	Waipiro Riding ..	184,751	96,042	88,709
Tuhikaramea Road District ..	21,460	12,188	9,272	Tokomaru Riding ..	194,071	88,097	105,974
Pukekura Road District ..	133,669	62,805	70,864	Total of county ..	732,232	402,194	330,038
Mangapiko Riding ..	79,651	43,524	36,127	COOK COUNTY—			
Rangiaohia Road District ..	82,842	48,165	34,677	Tolago Riding ..	392,795	225,229	167,566
Te Awamutu Town District ..	23,824	7,882	15,942	Waikohu Road District ..	371,632	236,341	135,291
Kihikihi Town District ..	12,814	3,529	9,285	Ngatapa Road District ..	364,113	221,207	142,906
Total of county ..	493,786	256,782	237,004	Waimata Road District ..	179,309	97,079	82,230
KAWHIA COUNTY ..	333,131	334,678	48,453	Pouawa Road District ..	123,713	63,072	60,641
COROMANDEL COUNTY—				Ormond Road District ..	79,637	50,218	29,419
Harataunga Riding ..	299,824	201,222	98,602	Poverty Bay Road District..	168,243	111,948	56,295
Mercury Bay Riding ..	80,408	55,503	24,905	Taruhuru Road District ..	89,218	48,662	40,556
Total of county ..	380,232	256,725	123,507	Whataupoko Road District..	75,370	30,372	44,998
THAMES COUNTY—				Kaiti Road District ..	70,242	41,302	28,940
Hastings Riding ..	85,120	69,035	16,085	Patutahi Road District ..	238,558	145,661	92,897
Waiotahi Riding ..	7,760	2,029	5,731	Arai Road District ..	275,245	192,989	82,256
Kauaeranga Riding ..	40,628	14,118	26,510	Arai Riding, outlying ..	141,325	95,993	45,332
Parawai Riding ..	42,551	18,603	23,948	Total of county ..	2,569,400	1,560,073	1,009,327
Totara Riding ..	188,076	137,302	50,774	WAIROA COUNTY—			
Total of county ..	364,135	241,087	123,048	Waikaremoana Riding ..	442,752	324,982	117,770
OHINEMURI COUNTY—				Clyde Town District ..	51,097	25,677	25,420
Waitoa Riding ..	41,251	31,990	9,261	Clyde Riding, outlying ..	207,765	151,035	56,730
Netherton Riding ..	34,050	30,700	3,350	Mohaka Riding ..	339,004	258,041	80,963
Paeroa Riding ..	224,234	134,603	89,631	Total of county ..	1,040,618	759,735	280,883
Waitekauri Riding ..	150,050	63,577	86,473	HAWKE'S BAY COUNTY—			
Karangahake Riding ..	62,745	37,795	24,950	Petane Riding ..	296,348	180,332	116,016
Total of county ..	512,330	298,665	213,665	Puketapu Riding ..	371,400	213,145	158,255
TAURANGA COUNTY—				Okawa Riding ..	500,465	336,382	164,083
Katikati Road District ..	48,451	28,114	20,337	Taradale Town District ..	68,167	34,725	33,442
Katikati Riding, outlying ..	16,138	14,306	1,832	Meanees Riding, outlying ..	193,166	120,418	72,748
Te Puna Road District ..	35,936	28,440	7,496	Erewhon Riding ..	204,863	174,390	30,473
Waimapu Riding, outlying..	84,663	57,702	26,961	Marakakahu Riding ..	378,063	256,523	121,540
Te Puna Township, outlying	1,322	881	441	Heretaunga Riding ..	613,556	428,035	185,521
Te Puke Road District ..	72,250	49,144	23,106	Olive Riding ..	309,942	222,107	87,835
Maketu Riding, outlying ..	77,104	52,619	24,485	Havelock Riding ..	605,632	431,003	174,629
Total of county ..	335,864	231,206	104,658	Total of county ..	3,541,602	2,397,060	1,144,542
PIAKO COUNTY—				WAIPAWA COUNTY—			
Waitoa Road District ..	210,729	104,657	106,072	North Ruataniwha Road Dist.	300,277	182,821	117,456
Te Aroha Riding ..	67,614	46,027	21,587	Waipawa Road District ..	62,345	40,402	21,943
Matamata Road District ..	139,156	69,667	69,489	Waipawa Town District ..	70,944	28,344	42,600
				Takapau Road District ..	215,793	117,268	98,523

COUNTIES—continued.

District.	Capital Value.	Un-improved Value.	Value of Improvements.	District.	Capital Value.	Un-improved Value.	Value of Improvements.
WAIPAWA COUNTY—continued.	£	£	£	PATEA COUNTY—	£	£	£
Ruataniwha Riding, outlying ..	424,630	224,235	200,395	Patea West Road District ..	244,904	152,848	92,061
Waipukurau Road District ..	284,226	187,807	96,419	Patea East Road District ..	157,276	103,830	53,446
Norsewood Road District ..	141,274	69,613	71,661	Otoia Riding, outlying ..	37,736	32,451	5,285
Ormondville Town District ..	30,774	7,434	23,340	Kaipara Riding ..	110,961	81,956	29,005
Ormondville Riding, outlying ..	96,788	58,323	38,465	Kohi Road District ..	54,252	34,141	20,111
Danevirke Riding ..	446,864	290,699	156,165	Wairoa Road District ..	66,095	44,254	21,841
Woodville Road District ..	166,527	81,099	85,428	Motoroa Road District ..	28,742	16,191	12,551
Maungaata Road District ..	95,658	56,818	38,840	Waitotara-Momahaki Rd. Dist.	142,456	79,152	63,304
Kumeroa Road District ..	160,486	78,081	82,405	Okutuku Road District ..	58,430	38,569	19,861
Woodville Riding, outlying ..	97,601	47,690	49,911	Whenuakura-Waitotara R.D.	153,583	106,628	46,955
Total of county ..	2,594,187	1,470,634	1,123,553	Waverley Town District ..	27,522	10,307	17,215
PATANGATA COUNTY—				Total of county ..	1,081,957	700,322	381,635
Patangata Road District ..	132,179	78,398	53,781	WAITOTARA COUNTY—			
Kaikoura North Town District ..	26,154	11,294	14,860	Tokomaru Riding ..	145,023	112,050	32,973
Oero Road District ..	293,265	195,487	97,778	Waitotara Riding ..	340,519	236,288	104,231
Tamumu Road District ..	482,693	324,080	158,613	Brunswick Riding ..	244,275	159,420	84,855
Wanstead Road District ..	114,022	72,995	41,027	Westmere Riding ..	184,389	113,209	71,180
Wallingford Road District ..	298,516	179,688	118,828	Total of county ..	914,206	620,967	293,239
Porangahau Road District ..	291,817	185,752	106,065	WANGANUI COUNTY—			
Weber Road District ..	198,952	83,383	115,569	Mangawhero Road District ..	812,911	664,895	148,016
Total of county ..	1,837,598	1,131,077	706,521	Upper Wangaehu Road Dist.	384,134	255,030	129,104
CLIFTON COUNTY—				Mateongaonga Riding ..	92,240	56,075	36,165
Mokau Riding ..	316,025	285,166	30,859	Kaukatea Road District ..	88,341	54,370	33,971
Urenui Riding ..	57,974	36,555	21,419	Purua Road District ..	183,879	114,385	69,494
Tikorangi Riding ..	63,144	42,134	21,010	Kaitoki Road District ..	142,721	92,430	50,291
Waihi Riding ..	72,390	53,905	18,485	Total of county ..	1,704,226	1,237,185	467,041
Ngatimaru Riding ..	114,762	90,096	24,666	RANGITIKEI COUNTY—			
Total of county ..	624,295	507,856	116,439	Ohingaiti Riding ..	348,298	228,950	119,348
TARANAKI COUNTY—				Otairi Riding ..	247,471	149,860	97,611
Waitara West Road District ..	134,514	81,343	53,171	Maungahoe Riding ..	157,292	89,715	67,577
Raleigh Town District ..	31,918	11,742	20,176	Paraekaretu Riding ..	199,232	105,964	93,268
Egmont Road District ..	100,562	62,121	38,441	Wangaehu Riding ..	191,421	122,472	68,949
Henui Road District ..	45,445	26,216	19,229	Maungaraupi Riding ..	199,413	106,684	92,729
Moa Road District ..	356,806	180,238	176,568	Porewa Riding ..	214,834	103,686	111,148
Inglewood Town District ..	46,490	23,662	22,828	Lethbridge Town District ..	22,614	8,506	14,108
Mangorei Road District ..	40,395	24,564	15,831	Otakapu Riding ..	191,034	118,087	72,947
Waiwakaiho Road District ..	50,842	29,219	21,623	Bulls Town District ..	38,421	11,841	26,580
Elliott Road District ..	25,414	17,047	8,367	Rangitoto Riding, outlying ..	150,677	100,960	49,717
Carrington Road District ..	48,868	29,802	19,066	Total of county ..	1,960,707	1,146,725	813,982
Frankley Road District ..	42,659	25,683	16,976	KIWITEA COUNTY—			
Barrett Road District ..	48,502	29,555	18,947	Hautapu Riding ..	83,738	47,386	36,352
Omata Road District ..	40,189	23,040	17,149	Rangiwahia Riding ..	93,330	56,434	36,896
Upper Hurford Road District ..	12,120	6,494	5,626	Otamakapua Riding ..	108,028	59,231	48,797
Tataraimaka Road District ..	30,510	17,112	13,398	Ongo Riding ..	120,800	63,514	57,286
Oakura Road District ..	67,048	43,716	23,332	Apti Riding ..	93,686	43,802	49,884
Okato Road District ..	65,013	37,176	27,837	Waituna Riding ..	65,389	30,855	34,534
Parihaka Road District ..	317,552	211,405	106,147	Oroua Riding ..	73,608	36,741	36,867
Opunake Town District ..	29,787	13,487	16,300	Kimbolton Riding ..	69,750	36,603	33,147
Total of county ..	1,534,634	893,622	641,012	Makino Riding ..	47,730	22,225	25,505
STRATFORD COUNTY—				Total of county ..	756,059	396,791	359,268
Manganui Road District ..	199,687	100,212	99,475	POHANGINA COUNTY—			
East Riding ..	436,801	291,274	145,527	Mangapikopiko Riding ..	62,401	31,268	31,133
West Riding ..	121,409	60,658	60,751	Umutoi Riding ..	42,975	36,470	6,505
Stratford Town District ..	116,420	60,657	55,763	Coal Creek Riding ..	59,032	31,811	27,221
South Riding ..	118,614	62,082	56,532	Tamaki Riding ..	51,053	34,300	16,753
Total of county ..	992,931	574,883	418,048	Pohangina Riding ..	37,340	21,351	15,939
HAWERA COUNTY—				Mangaone Riding ..	81,713	47,694	34,019
Waimate Road District ..	664,578	315,183	349,395	Awahou Riding ..	62,680	35,571	27,109
Manaiia Town District ..	40,275	14,132	26,143	Total of county ..	397,194	238,465	158,729
Mangatoki Riding ..	180,423	86,452	93,971	MANAWATU COUNTY—			
Okaiawa Riding ..	156,368	84,114	72,254	Sandon Riding ..	133,318	80,742	52,576
Eltham Riding ..	343,132	171,302	171,830	Mount Stewart Riding ..	108,041	64,148	43,893
Normanby Town District ..	19,700	5,413	14,287	Waitohi Riding ..	127,913	80,445	47,468
Hawera Riding, outlying ..	305,925	157,625	148,300	Campbell Riding ..	166,245	105,444	60,801
Mokoia Riding ..	178,223	106,685	71,538	Carnarvon Riding ..	134,809	87,592	47,217
Total of county ..	1,888,624	940,906	947,718	Kawakawa Riding ..	145,161	95,599	49,562
				Awahou Riding ..	135,470	79,788	55,682
				Total of county ..	950,957	593,758	357,199

COUNTIES—continued.

District.	Capital Value.	Un-improved Value.	Value of Improve-ments.	District.	Capital Value.	Un-improved Value.	Value of Improve-ments.
OROUA COUNTY—				WAIMĒA COUNTY—continued.			
Halcombe Town District ..	£ 21,426	£ 5,421	£ 16,005	Motupiko Riding ..	£ 134,438	£ 72,660	£ 61,778
Manchester Road District ..	930,654	531,012	399,642	Suburban North Road District	105,338	55,875	49,463
Manawatu Road District ..	631,234	386,294	244,940	Wangamoa Riding, outlying	6,621	5,822	799
Fitzherbert Road District ..	325,024	158,117	166,907	Maitai, outlying ..	12,466	10,229	2,237
Total of county ..	1,908,338	1,080,844	827,494	Total of county ..	1,338,280	806,879	531,401
HOROWHENUA COUNTY—				SOUNDS COUNTY—			
Wirokino Road District ..	705,796	421,423	284,373	Pelorus Sound portion ..	191,711	112,742	78,969
Otaki Road District ..	243,787	136,101	107,686	Queen Charlotte Sound pn. ..	85,024	56,645	28,379
Te Horo Road District ..	198,267	120,525	77,742	Total of county ..	276,735	169,387	107,348
Total of county ..	1,147,850	678,049	469,801	MARLBOROUGH COUNTY—			
ISLANDS—				Pelorus Road District ..	255,889	137,270	118,619
Kapiti ..	10,484	9,378	1,106	Havelock Town District ..	24,110	7,015	17,095
Mana ..	*	*	*	Pieton Road District ..	164,766	98,505	66,261
Chatham ..	*	*	*	Spring Creek Road District..	150,960	109,935	41,025
PAHIATUA COUNTY—				Omaka Road District ..	269,965	190,595	79,370
Mangahao Riding ..	280,217	150,227	129,990	Wairau Road District ..	411,430	309,423	102,007
Pukemiku Riding ..	106,995	59,050	47,945	Awatere Road District ..	537,165	451,277	85,888
Makuri Riding ..	165,080	86,733	78,347	Total of county ..	1,814,285	1,304,020	510,265
Mangaone Riding ..	149,841	84,218	65,623	BULLER COUNTY—			
Puketoi Riding ..	200,348	101,506	98,842	Karamaea Riding ..	262,630	237,197	25,433
Total of county ..	902,481	481,734	420,747	Wareatea North Riding ..	233,620	109,182	124,438
WAIARAPA NORTH COUNTY—				Wareatea South Riding ..	85,337	59,777	25,560
Akitek Road District ..	377,801	251,008	126,793	Lyell Riding ..	27,870	17,107	10,763
Castlepoint Road District ..	308,975	149,243	159,732	Charleston Riding..	63,934	51,579	12,355
Eketahuna Road District ..	360,382	178,934	181,448	Total of county ..	673,391	474,842	198,549
Alfredton Riding ..	198,882	92,342	106,540	INANGAHUA COUNTY—			
Mauriceville Road District ..	231,324	108,587	122,737	Hampden Riding ..	390,718	353,077	37,641
Upper Tauaru Road District	129,026	65,781	63,245	Boatman's Riding ..	97,563	69,895	27,668
Masterton Road District ..	848,228	461,837	386,391	Reefton Riding ..	202,820	51,608	151,212
Wainuioru Riding, outlying..	177,112	108,874	68,238	Murray Riding ..	14,933	10,041	4,942
Total of county ..	2,631,730	1,416,606	1,215,124	Crushington Riding ..	51,698	46,380	5,318
WAIARAPA SOUTH COUNTY—				Antonio's Riding ..	188,392	64,294	124,098
Taratahi-Carterton Rd. Dis.	853,041	466,898	386,143	Total of county ..	946,174	595,295	350,879
Featherston Road District ..	1,440,576	919,168	521,408	GREY COUNTY—			
Featherston Town District..	55,187	15,230	39,957	Cobden Riding ..	92,164	69,359	22,805
Total of county ..	2,348,804	1,401,296	947,508	Brunnerton Riding ..	143,974	108,010	35,964
HUTT COUNTY—				Waipuna Riding ..	163,162	109,149	54,013
Whareroa Riding ..	136,024	63,532	72,492	Nelson Creek Riding ..	68,279	47,431	20,848
Horokiwi Riding ..	153,636	68,385	90,251	Red Jack's Riding..	114,907	87,032	27,875
Johnsonville Town District..	40,945	16,664	24,281	Maori Creek Riding ..	46,534	22,106	24,428
Porirua Riding, outlying ..	349,374	119,123	230,251	Paroa Riding ..	36,849	22,014	14,835
Belmont Riding ..	121,156	71,727	49,429	Marsden Riding ..	20,161	18,464	1,697
Mungaroa Riding ..	149,718	81,868	67,850	Hohonu Riding ..	131,927	95,933	35,994
Epuni Riding ..	105,946	73,417	32,529	Total of county ..	817,957	579,498	238,459
Wainuiomata Riding ..	67,075	38,500	28,575	WESTLAND COUNTY—			
Makara Road District ..	86,970	44,591	42,379	Arahura Riding ..	76,802	43,229	33,573
Seatoun Road District ..	56,592	34,322	22,270	Kanieri Riding ..	188,396	113,028	75,368
Total of county ..	1,272,436	612,129	660,307	Southern Riding ..	527,109	512,431	14,678
COLLINGWOOD COUNTY—				Total of county ..	792,307	668,688	123,619
Collingwood Road District ..	145,504	83,021	62,483	KAIKOURA COUNTY—			
Aorere Riding, outlying ..	9,864	9,864	..	Clarence Riding ..	51,770	44,408	7,362
Takaka Road District ..	177,212	80,484	96,728	Suburban Riding ..	92,708	64,796	27,912
Takaka Riding, outlying ..	27,539	18,855	8,684	Town of Kaikoura Riding ..	29,648	7,905	21,743
Total of county ..	360,119	192,224	167,895	Conway Riding ..	193,919	160,563	33,356
WAIMĒA COUNTY—				Total of county ..	368,045	277,672	90,373
Upper Moutere Road District	45,181	22,300	22,881	CHEVIOT COUNTY—			
Moutere Riding, outlying ..	42,726	25,272	17,454	Cheviot Road District ..	573,324	486,795	86,529
Motueka Road District ..	106,213	59,377	46,836	Total of county ..	573,324	486,795	86,529
Riwaka Road District ..	92,756	60,522	32,234	AMURI COUNTY—			
Motueka Riding, outlying ..	98,124	52,818	45,306	Hanmer Riding ..	168,650	120,711	47,939
Stoke Road District ..	230,789	154,254	76,535	Pahau Riding ..	189,160	137,930	51,230
Dovedale Road District ..	36,390	21,807	14,583	Waiau Riding ..	330,296	250,136	80,160
Waimēa West Road District	76,557	51,402	25,155	Total of county ..	688,106	508,777	179,329
Wai-iti Riding, outlying ..	252,964	155,362	97,602				
Wangapeka Riding ..	97,717	59,179	38,538				

* No valuation made yet.

COUNTIES—continued.

District.	Capital Value.	Un-improved Value.	Value of Improvements.	District.	Capital Value.	Un-improved Value.	Value of Improvements.
ASHLEY COUNTY—	£	£	£	MACKENZIE COUNTY—	£	£	£
Waipara Road District ..	1,177,816	1,023,504	154,312	Te Kapo Riding ..	249,933	228,041	21,892
Ashley Road District ..	306,936	233,987	72,949	Fairlie Riding ..	243,077	163,484	79,593
Kowai Road District ..	511,575	367,770	143,805	Albury Riding ..	306,745	254,566	52,179
Amberley Town District ..	29,852	10,185	19,667				
Oxford Road District ..	390,220	288,323	101,897	Total of county ..	799,755	646,091	152,664
Cust Road District ..	178,288	132,130	46,158				
Mandeville-Rangiora Rd. Dist.	618,368	490,568	127,800	WAIMATE COUNTY—			
West Eyreton Road District ..	197,072	163,200	33,872	Upper Pareora Riding ..	213,490	156,267	57,223
Eyreton Road District ..	442,967	340,636	102,331	Lower Pareora Riding ..	209,307	164,598	40,709
				Hakaterames Riding ..	231,467	192,790	38,677
Total of county ..	3,853,094	3,050,303	802,791	Otaio Riding ..	305,142	245,637	59,505
SELWYN COUNTY—				Makikihi Riding ..	226,119	174,421	51,698
Avon Road District ..	545,332	353,678	191,654	Deep Creek Riding ..	347,337	276,891	70,946
Riccarton Road District ..	1,135,853	692,542	443,311	North Waihao Riding ..	874,960	696,475	178,485
Templeton Road District ..	487,772	311,718	176,054				
Courtenay Road District ..	851,921	618,227	233,694	Total of county ..	2,403,822	1,906,579	497,243
Malvern Road District ..	133,976	103,284	30,692				
East Malvern Road District ..	141,484	107,509	33,975	WAITAKI COUNTY—			
South Malvern Road District ..	96,035	65,508	30,527	Ahuriri Riding ..	119,899	110,105	9,794
Upper Waimakariri Road Dist.	65,444	52,404	13,040	Otakeka Riding ..	257,414	186,497	70,917
Heathcote Road District ..	398,708	251,517	147,191	Awamoko Riding ..	381,185	340,997	40,188
Taitapu Road District ..	122,166	95,523	26,643	Papakao Riding ..	494,848	380,267	114,581
Spreydon Road District ..	136,596	85,843	50,753	Waiakeka Road District ..	447,113	330,270	116,843
Halswell Road District ..	341,379	244,475	96,904	Inchholme Riding ..	192,904	165,454	27,450
Lake Coleridge Road District ..	216,661	167,279	49,382	Kakanui Riding ..	297,098	242,092	55,006
Rakaia Road District ..	341,283	247,053	94,230	Otepopo Riding ..	213,772	148,052	65,720
Springs Road District ..	576,027	442,399	133,628	Moeraki Riding ..	136,147	102,292	33,855
Lincoln Road District ..	351,893	279,232	72,661				
Ellesmere Road District ..	1,332,582	1,063,111	269,471	Total of county ..	2,540,380	2,006,026	534,354
Southbridge Town District..	37,196	12,823	24,373				
				MANIOTOTO COUNTY—			
Total of county ..	7,312,308	5,194,125	2,118,183	St. Bathans Riding ..	74,935	41,021	33,914
AKAROA COUNTY—				Idaburn Riding ..	59,919	43,026	16,893
Port Victoria Road District..	72,822	46,726	26,096	Mount Ida Riding..	166,523	108,440	58,083
Port Levy Road District ..	110,321	81,941	28,380	Kyeburn Riding ..	63,149	42,909	20,240
Pigeon Bay Road District ..	116,804	87,413	29,391	Puketoi Riding ..	94,824	65,781	29,043
Little River Road District ..	360,606	283,801	76,805	Hyde Riding ..	38,082	23,686	14,396
Okain's Bay Road District ..	112,550	82,726	29,824	Serpentine Riding..	56,334	49,721	6,613
Le Bon's Bay Road District..	80,103	61,373	18,730				
Town of Akaroa & Wainui R.D.	336,895	237,178	99,717	Total of county ..	553,766	374,584	179,182
Total of county ..	1,190,101	881,158	308,943	WAIHEMO COUNTY—			
ASHBURTON COUNTY—				Green Valley Riding ..	44,579	29,757	14,822
Mount Hutt Road District ..	792,884	644,639	148,245	Dunback Riding ..	54,789	35,415	19,374
South Rakaia Road District..	537,566	400,700	136,866	Macrae's Riding ..	88,186	60,197	27,989
Mount Somers Road District ..	256,984	208,811	48,173	Blue Mountain Riding ..	70,085	47,490	22,595
Anama Road District ..	52,660	41,696	10,964	Meadowbank Riding ..	28,768	23,182	5,586
Upper Ashburton Road Dist.	676,168	512,669	163,499	Bushy Riding ..	68,250	44,643	23,607
Wakanui Road District ..	407,634	316,083	91,551	Goodwood Riding ..	54,405	34,014	20,391
Hampstead Town District ..	64,524	29,502	35,022				
Rangitaba Road District ..	424,948	347,418	77,530	Total of county ..	409,062	274,698	134,364
Longbeach Road District ..	516,121	371,424	144,697				
Coldstream Road District ..	221,663	160,169	61,494	WAIKOUAITI COUNTY—			
Tinwald Town District ..	55,140	28,859	26,281	Hawkesbury Riding ..	172,913	121,754	51,159
				Merton Riding ..	215,371	99,712	115,659
Total of county ..	4,006,292	3,061,970	944,322	Blueskin Riding ..	132,076	61,542	70,534
GERALDINE COUNTY—				North-east Valley Riding ..	67,454	37,434	30,020
Mount Peel Road District ..	406,123	327,319	78,804				
Geraldine Road District ..	541,371	435,017	106,354	Total of county ..	587,814	320,442	267,372
Geraldine Town District ..	49,079	14,144	34,935				
Temuka Road District ..	748,736	589,643	159,093	PENINSULA COUNTY—			
Temuka Town District ..	54,495	16,325	38,170	Otago Heads Road District..	52,795	23,703	29,092
Arowhenua Town District ..	39,670	15,153	24,517	Portobello Road District ..	145,911	89,541	56,370
				Peninsula Road District ..	191,456	112,866	78,590
Total of county ..	1,839,474	1,397,601	441,873	Tomahawk Road District ..	27,089	17,644	9,445
LEVELS COUNTY—							
Tengawai Riding ..	248,170	198,634	49,536	Total of county ..	417,251	243,754	173,497
Point Riding ..	189,397	150,937	38,460				
Waimataiti Riding ..	223,403	163,528	59,875	TAIERI COUNTY—			
Seadown Riding ..	186,312	152,196	34,116	Strath-Taieri Riding ..	165,339	122,172	43,167
Claremont Riding ..	164,783	131,078	33,705	Deep Stream Riding ..	152,993	127,813	25,180
Gleniti Riding ..	244,996	117,526	127,470	Maungatua Riding ..	159,528	115,510	44,018
Otipua Riding ..	236,074	185,029	51,045	Outram Town District ..	35,312	16,091	19,221
				Outram Riding, outlying ..	169,633	145,640	23,993
Total of county ..	1,493,135	1,098,928	394,207	East Taieri Riding ..	142,594	102,678	39,916
				Halfway Bush Road District	20,441	9,765	10,676
				North Taieri Riding, outlying	119,561	75,547	44,014
				Kaikorai Riding ..	168,881	103,724	65,157
				Allanton Town District ..	9,478	4,054	5,424
				Otakea Riding, outlying ..	138,964	102,265	36,699
				Total of county ..	1,282,724	925,259	357,465

COUNTIES—continued.

District.	Capital Value.	Un-improved Value.	Value of Improvements.	District.	Capital Value.	Un-improved Value.	Value of Improvements.
TUAPEKA COUNTY—	£	£	£	LAKE COUNTY—	£	£	£
Teviot Riding	138,682	94,804	43,828	Matukituki Riding	23,741	19,360	4,381
James Riding	207,518	146,676	60,842	Shotover Riding	23,489	19,406	4,083
Beaumont Riding	49,893	38,089	11,804	Greenstone Riding	47,708	38,084	9,624
Gabriel's Riding	40,413	21,171	19,242	Cardrona Riding	42,067	26,767	15,300
Waipori Riding	43,079	33,922	9,157	Queenstown Riding	52,827	35,091	17,736
Tapanui Riding	149,858	84,011	65,847	Arrow Riding	75,352	50,895	24,457
Brown's Riding	91,726	55,572	36,154	Kingston Riding	53,380	44,725	8,655
Clark's Riding	54,490	32,703	21,787				
Waitahuna Riding	58,359	32,423	25,936	Total of county	318,564	234,328	84,236
Total of county	833,968	539,371	294,597	FIORD COUNTY	143,584	137,209	6,375
BRUCE COUNTY—				WALLACE COUNTY—			
Clarendon Riding	58,667	40,306	18,361	Mararoa Riding	355,599	266,058	89,541
Mount Stuart Road District	101,457	72,481	28,976	Waiata Riding	278,187	218,772	59,415
Waihola Riding	74,117	40,380	33,737	Wairio Riding	345,725	224,868	120,857
Balmoral Road District	223,973	148,096	75,877	Otautau Town District	20,527	7,689	12,838
Tokomairiro Riding	178,457	127,094	51,363	Otautau Riding, outlying	299,917	236,198	63,719
Glenledi Riding	35,531	27,028	8,503	Orepuki Riding	134,601	73,675	60,926
Orichton Riding	72,774	55,262	17,512	Aparima Riding	222,308	150,504	71,804
Kaitangata Riding	65,029	45,522	19,507				
Inch-Clutha Road District	66,940	42,682	24,258	Total of county	1,656,864	1,177,764	479,100
Matau Riding, outlying	67,218	40,818	26,400				
Total of county	944,163	639,669	304,494	SOUTHLAND COUNTY—			
CLUTHA COUNTY—				Oreti Riding	385,089	298,190	86,899
Glenkenich Riding	129,532	90,199	39,333	Waikaia Riding	270,348	215,126	55,222
Waipahi Riding	127,630	86,886	41,244	Winton Riding	764,610	482,596	282,014
Clydevale Riding	103,781	77,711	26,070	Hokonui Riding	555,553	413,823	141,730
Pomahaka Riding	168,969	126,125	42,844	Knapdale Road District	283,578	204,376	79,202
Clinton Town District	20,102	6,223	13,879	Tuturau Road District	168,870	119,985	48,885
Clinton Riding, outlying	65,395	50,915	14,480	Mataura Riding, outlying	140,991	97,667	43,324
Clutha Riding	123,338	92,632	30,706	Wallacetown Riding	310,724	216,441	94,283
Richardson Riding	152,218	98,836	53,382	Invercargill Road District	140,810	78,795	62,015
South Molyneux Riding	126,909	78,208	48,701	Awarua Riding, outlying	291,131	174,587	116,544
Catlin's Riding	157,744	106,787	50,957	Oteramika Road District	371,198	276,211	94,987
Total of county	1,175,618	814,022	361,596	Wynndham Town District	31,656	11,054	20,602
				Toetoes Riding	536,717	378,499	158,218
VINCENT COUNTY—				Total of county	4,251,275	2,967,350	1,283,925
Hawea Riding	85,067	63,097	21,970				
Clutha Riding	40,223	21,160	19,063	STEWART ISLAND COUNTY—			
Lindis Riding	23,216	16,594	6,622	North Riding	61,820	42,556	19,264
Matakanui Riding	53,991	31,406	22,585	South Riding	97,870	91,822	6,048
Manuherikia Riding	67,711	43,335	24,376	Total of county	159,690	134,378	25,312
Dunstan Riding	91,464	58,822	32,642				
Carrick Riding	32,753	23,622	9,131	ISLANDS—			
Earnsclough Riding	43,562	24,422	19,140	Antipodes	13,875	13,875	..
Total of county	437,987	282,458	155,529	Auckland			
				Campbell			
				Totals of counties	95,710,266	63,732,516	31,977,750

BOROUGHS.

Borough.	Capital Value.	Un-improved Value.	Value of Improvements.	Borough.	Capital Value.	Un-improved Value.	Value of Improvements.
	£	£	£		£	£	£
Whangarei	90,000	32,357	57,643	Hawera	220,115	98,863	121,252
Birkenhead	94,185	46,611	47,574	Patea	63,626	22,667	40,959
Devonport	471,867	199,325	272,542	Wanganui	813,205	461,743	351,462
Auckland	5,676,695	2,980,860	2,695,835	Marton	112,075	42,406	69,669
Parnell	399,480	185,278	214,202	Feilding	233,367	104,788	128,579
Newmarket	175,657	82,374	93,283	Palmerston North	631,796	309,019	322,777
Newton	262,946	144,553	118,393	Foxton	100,051	42,412	57,639
Onehunga	267,123	130,359	136,764	Onslow	202,971	107,286	95,685
Hamilton	118,267	50,410	67,857	Karori	161,936	110,053	51,883
Cambridge	79,519	26,268	53,251	Wellington	8,052,512	4,814,677	3,237,835
Thames	294,695	114,703	179,992	Melrose	314,002	205,224	108,778
Tauranga	87,301	29,379	57,922	Pahiatua	112,239	50,462	61,777
Te Aroha	56,925	25,520	31,405	Masterton	472,291	207,845	264,446
Gisborne	305,763	132,139	173,624	Carterton	111,106	46,735	64,371
Napier	1,263,227	585,854	677,373	Greytown	130,036	48,456	81,580
Hastings	497,862	279,997	217,865	Lower Hutt	269,821	166,969	102,852
Danevirke	147,339	78,605	68,734	Petone	283,285	140,593	142,692
Woodville	98,474	44,081	54,393	Richmond	85,380	45,153	40,227
New Plymouth	572,216	325,391	246,825	Nelson	833,562	342,029	491,533

BOROUGH—continued.

Borough.	Capital Value.	Un-improved Value.	Value of Improvements.	Borough.	Capital Value.	Un-improved Value.	Value of Improvements.
	£	£	£		£	£	£
Picton	74,883	27,271	47,562	Roslyn	481,554	218,093	263,461
Blenheim	334,990	127,635	207,355	Mornington	301,107	109,150	191,957
Westport	189,916	76,756	113,160	Dunedin	4,339,744	2,071,548	2,268,196
Greymouth	335,889	87,144	248,745	Caversham	466,845	186,911	279,934
Brunner	69,661	11,520	58,182	South Dunedin	296,619	91,964	204,655
Kumara	36,721	5,461	31,260	St. Kilda	180,573	72,186	58,387
Hokitika	150,091	55,580	94,511	Green Island	39,154	12,229	26,925
Ross	29,442	8,871	20,571	Mosgiel	119,466	46,875	72,591
Rangiora	175,292	73,011	102,281	Roxburgh	26,896	8,281	23,555
Kaipoi	154,281	48,200	106,081	Lawrence	89,245	22,125	67,120
St. Albans	611,154	271,805	339,349	Tapanui	16,463	2,514	13,949
Christchurch	3,364,921	1,605,137	1,759,784	Milton	109,273	28,691	80,582
Sydenham	770,059	284,718	485,341	Balclutha	70,287	24,257	46,030
Linwood	445,210	169,582	275,628	Kaitangata	59,958	27,933	32,025
Woolston	193,425	94,798	98,627	Arrowtown	26,547	4,722	21,825
New Brighton	94,719	45,997	48,722	Queenstown	66,261	12,227	54,034
Sumner	114,143	63,117	51,026	Cromwell	34,818	10,782	24,036
Lyttelton	841,719	238,274	603,445	Alexandra	31,089	9,287	21,802
Akaroa	50,968	17,705	33,263	Gore	172,932	64,239	108,693
Ashburton	244,027	94,217	149,810	Mataura	83,481	28,624	54,857
Timaru	539,659	188,212	351,447	Winton	29,331	10,739	18,592
Waimate	93,699	27,297	66,402	Gladstone	34,057	15,991	18,066
Oamaru	437,089	156,348	280,741	Avenal	23,488	8,401	15,087
Hampden	15,721	6,029	9,692	North Invercargill	40,990	17,221	23,769
Naseby	30,075	3,975	26,100	East Invercargill	52,487	17,380	35,107
Palmerston	43,747	10,729	33,018	Invercargill	982,482	430,704	551,778
Hawksbury	47,354	20,436	26,918	South Invercargill	97,249	37,919	59,330
Port Chalmers	220,291	59,828	160,463	Riverton	58,566	15,161	43,405
West Harbour	133,269	61,839	71,430	Campbelltown	165,412	86,429	78,983
North-east Valley	256,458	104,230	152,228				
Maori Hill	173,027	73,970	99,057				
				Total of boroughs ..	42,881,081	20,668,728	22,212,353

COMPARATIVE STATEMENT OF CAPITAL VALUES, 1891 and 1898, of Land in Counties.

County.	1891.	1898.	County.	1891.	1898.
	£	£		£	£
Mongonui	196,158	213,214	Horowhenua	858,648	1,147,850
Whangaroa	63,825	77,107	Islands { Kapiti and Mana	*	10,484
Bay of Islands	365,069	354,354	{ Chatham	*	*
Hokianga	422,365	411,808	Pahiatua	511,400	902,481 ^d
Whangarei	523,420	554,905 ^a	Wairarapa North	1,831,209	2,631,730
Hobson	325,974	374,443	Wairarapa South	1,872,035	2,348,804
Otamatea	258,496	303,113	Hutt	1,030,745	1,272,436
Rodney	293,235	305,677	Collingwood	323,910	360,119
Waitemata	632,012	644,552	Waimea	1,196,226	1,338,280
Eden	2,002,677	2,249,575	Sounds	171,095	276,735
Manukau	1,385,330	1,513,178	Marlborough	1,837,632	1,814,285
Islands { Great and Little Barrier	55,284	64,994	Buller	651,129	678,391
{ Waiheke, &c.	71,343	84,017	Inangahua	874,948	946,174
Waikato	632,774	624,102	Grey	861,890	817,957
Raglan	357,941	437,962	Westland	1,048,156	792,307
Waipa	464,086	493,786	Kaikoura	350,521	368,045
Kawhia	354,269	383,131	Cheviot	486,765	573,324
Coromandel	217,120	380,232	Amuri	921,221	688,106
Thames	253,013	364,135	Ashley	3,801,341	3,853,094
Ohinemuri	204,704	512,330	Selwyn	7,446,756	7,312,303 ^e
Tauranga	282,723	335,864	Akaroa	1,169,379	1,190,101
Piako	689,384	713,963 ^b	Ashburton	3,630,383	4,006,292
Rotorua	168,371	468,015	Geraldine	3,257,696	1,839,474
Whakatane	663,785	733,027	Levels	†	1,493,135
East Taupo	301,681	252,681	Mackenzie	736,021	799,755
West Taupo	235,997	237,482	Waimate	2,462,433	2,403,822
Islands: Mayor and Motiti	*	5,780	Waitaki	2,709,379	2,540,380
Waiau	472,548	732,232	Maniototo	449,650	553,766
Cook	1,885,856	2,569,400	Waihemo	417,887	409,062
Wairoa	1,101,072	1,040,618	Waikouaiti	602,015	587,814
Hawke's Bay	3,673,839	3,541,602	Peninsula	414,146	417,251
Waipawa	2,179,812	2,594,187 ^c	Taiari	1,330,718	1,282,724
Patangata	1,863,936	1,837,598	Tuapeka	938,701	833,968
Clifton	441,325	624,295	Bruce	957,438	944,163
Taranaki	969,579	1,534,634	Clutha	1,151,046	1,175,618
Stratford	560,345	992,931	Vincent	791,595	437,987
Hawera	1,247,436	1,888,624	Lake	382,722	318,564
Patea	823,675	1,081,957	Fiord	*	143,584
Waitotara	731,668	914,206	Wallace	1,364,016	1,656,864
Wanganui	1,176,106	1,704,226	Southland	3,739,513	4,251,275 ^f
Rangitikei	1,475,473	1,960,707	Stewart Island	85,021	159,690
Kiwitea	†	756,059	Islands: Antipodes, &c.	*	13,875
Pohangina	†	397,194			
Manawatu	810,171	950,957			
Oroua	2,268,854	1,908,338			
			Total of counties ..	85,818,167	95,710,266

* No valuation made. † Included in Oroua County. ‡ Included in Geraldine. ^a Exclusive of Borough of Whangarei, which in 1891 formed part of county. ^b Exclusive of Borough of Te Aroha, which in 1891 formed part of county. ^c Exclusive of Borough of Danvirke, which in 1891 formed part of county. ^d Exclusive of Borough of Pahiatua, which in 1891 formed part of county. ^e Exclusive of Boroughs of Linwood, Woolston, and New Brighton, which in 1891 formed part of county. ^f Exclusive of Borough of Mataura, which in 1891 formed part of county.

COMPARATIVE STATEMENT of CAPITAL VALUES, 1891 and 1898, of Land in Boroughs.

Borough.	1891.	1898.	Borough.	1891.	1898.
	£	£		£	£
Whangarei .. .. .	..	90,000	Sydenham	821,060	(*) 770,059
Birkenhead	77,532	94,185	Linwood .. .. .	||	445,210
Devonport	407,333	471,867	Woolston .. .. .	||	193,425
Auckland	4,984,288	5,676,695	New Brighton .. .. .	||	94,719
Parnell	366,098	399,480	Sumner	102,145	114,143
Newmarket	182,353	175,657	Lyttelton	851,730	841,719
Newton	222,355	262,946	Akaroa	49,407	50,968
Onehunga	250,684	267,123	Ashburton	223,091	244,027
Hamilton	90,142	118,267	Timaru	442,830	539,659
Cambridge	70,279	79,519	Waimate	75,399	93,699
Thames	227,171	294,695	Oamaru	612,571	437,089
Tauranga	63,026	87,301	Hampden	13,195	15,721
Te Aroha	†	56,925	Naseby	24,186	30,075
Gisborne	317,989	305,763	Palmerston	51,132	43,747
Napier	1,275,853	1,263,227	Hawksbury	45,716	47,354
Hastings	372,458	497,862	Port Chalmers	200,043	220,291
Danvirke	†	147,339	West Harbour	137,015	133,269
Woodville	102,226	98,474	North-east Valley	276,835	256,458
New Plymouth	341,117	572,216	Maori Hill	142,890	173,027
Hawera	84,834	220,115	Roslyn	360,962	481,554
Patea	43,378	63,626	Mornington	284,875	301,107
Wanganui	543,403	813,205	Dunedin	4,193,422	4,339,744
Marton	83,915	112,075	Caversham	466,074	466,845
Feilding	146,884	233,367	South Dunedin	223,534	296,619
Palmerston North	489,618	631,796	St. Kilda	118,477	180,573
Foxton	85,743	100,051	Green Island	36,962	39,154
Onslow	144,053	202,971	Mosgiel	122,625	119,466
Karori	118,728	161,936	Roxburgh	20,123	26,836
Wellington	5,865,778	8,052,512	Lawrence	79,066	89,245
Melrose	203,517	314,002	Tapanui	16,155	16,463
Pahiatua	§	112,239	Milton	76,207	109,273
Masterton	356,860	472,291	Balclutha	53,210	70,287
Carterton	88,650	111,106	Kaitangata	54,976	59,958
Greytown	115,649	130,036	Arrowtown	24,586	26,547
Lower Hutt	244,075	269,821	Queenstown	65,153	66,261
Petone	268,358	283,285	Cromwell	22,168	34,818
Richmond	84,285	85,380	Alexandra	13,578	31,089
Nelson	942,370	833,562	Gore	142,708	172,932
Picton	88,195	74,833	Mataura	¶	83,481
Blenheim	378,943	334,990	Winton	20,195	29,331
Westport	166,987	189,916	Gladstone	26,541	34,057
Greymouth	299,077	335,889	Avenal	15,269	23,488
Brunner	115,892	(b) 69,661	North Invercargill	28,293	40,990
Kumara	33,565	36,721	East Invercargill	42,996	52,487
Hokitika	102,708	150,091	Invercargill	959,140	982,432
Ross	16,961	29,442	South Invercargill	79,526	97,249
Rangiora	158,017	175,292	Riverton	59,626	58,566
Kaipoi	134,055	154,281	Campbelltown	97,380	165,412
St. Albans	524,822	611,154			
Christchurch	3,403,566	3,364,921	Total of boroughs	36,406,862	42,881,081

* Formed part of Whangarei County.
Pahiatua County.

† Formed part of Piako County.
‡ Formed part of Selwyn County.

‡ Formed part of Waipawa County.
¶ Formed part of Southland County.

§ Formed part of

(*) Value of railway-station, £80,000, included in 1891, excluded in 1898.

(b) Value of coal-mines omitted from roll.

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