

Boroughs also collect hospital rates. In this case the Hospital Board levies on the borough a gross sum, and the local authority may then either pay the amount out of its General Fund or levy a special rate. Most boroughs levy a special rate. Similar provisions apply to levies on boroughs and other local authorities in the Auckland area regarding rates for the Urban Drainage Board there. Boroughs may also be required to act as collecting agents for some other *ad hoc* local authorities, such as Electric-power Boards, Harbour Boards. In this case the rates collected do not appear as revenue of the borough, which is merely a collecting agent.

No details are available to show the product of each of the various types of rates which may be, and are, levied by boroughs, but the following table shows the total rates (other than hospital rates) collected by boroughs :—

Table showing Total Rates collected by Boroughs from 1925-26 to 1943-44

Financial Year.	Total Rates collected.	Levies paid to Hospital Boards*.	Net Amount available to Boroughs†.
	£	£	£
1925-26	2,497,825	223,620	2,274,205
1926-27	2,732,903	233,678	2,499,225
1927-28	2,875,231	280,126	2,595,105
1928-29	3,042,839	310,578	2,732,261
1929-30	3,188,157	316,379	2,871,778
1930-31	3,213,117	341,514	2,871,603
1931-32	3,219,178	274,897	2,944,281
1932-33	3,226,990	290,983	2,936,007
1933-34	3,270,803	292,647	2,978,156
1934-35	3,312,197	299,045	3,013,152
1935-36	3,336,404	309,158	3,027,246
1936-37	3,493,522	355,345	3,138,177
1937-38	3,787,506	404,424	3,383,082
1938-39	4,048,606	469,068	3,579,538
1939-40	4,263,939	546,539	3,717,400
1940-41	4,281,980	486,148	3,795,832
1941-42	4,387,904	533,495	3,854,409
1942-43	4,643,068	683,289	3,959,779
1943-44	4,699,886	645,892	4,053,994

*The figures given are hospital levies actually paid by local authorities to Hospital Boards. The amount paid is recoverable, but in any case some boroughs do not actually levy a hospital rate, but pay the levy out of the General Fund, which includes ordinary rates collected. Hence a deduction of hospital levies states the real position.

† This figure is not absolutely correct, as some boroughs have to pay levies of Fire Boards, Urban Drainage Boards, &c., from their general rate levies, but the general trend is adequately shown.