

within a radius of 20 miles north of the bridge may be roughly assessed at 4,000, making 21,000 in all resident to the north of the bridge who would be benefited by its construction. Of this number it may be safely assumed that not more than two-thirds, or 14,000 persons, in these districts would be directly benefited to an extent assessable by any system of taxation. A more difficult question to determine would be the extent to which residents on the south of the bridge would be benefited to a taxable extent. Probably the number of such individuals would not exceed 10 per cent. of the population, or, say, 10,000, who would be likely to derive any actual advantage over and above what they now possess from the present ferry services; but as such individuals would be resident in scattered districts there would seem to be no direct method of taxing them as apart from a general rate over a large district.

There remains a large proportion of the total population of Auckland and neighbourhood, and of the country lying farther north, which would be benefited in a greater or less degree by direct through communication if a main arterial road and a direct railway route should be constructed.

The total capital value of Auckland City and the boroughs of Newmarket, Onehunga, Mount Albert, and Mount Eden, according to the 1920 Year-book, amounts to £30,827,465. The capital value of the four North Shore boroughs of Devonport, Takapuna, Northcote, and Birkenhead amounts to £3,694,531. The capital value of the country lying to the northward and likely to be more or less benefited by bridge communication may be roughly assessed as an additional £3,500,000. In all, the capital value of the total area likely to be affected may be assumed to be not less than £38,000,000. Any rating would necessarily be roughly proportional to the benefits likely to be gained; and, assuming that the proportions would be approximately in equal shares of unity, two-thirds, one-third, and nothing, then by a unit rate of 1d. in the pound annually there would be produced—

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1d. in the pound on £9,500,000	..	39,583 per annum.
$\frac{2}{3}$ d. in the pound on £9,500,000	..	26,388 per annum.
$\frac{1}{3}$ d. in the pound on £9,500,000	..	13,194 per annum.
Nil in the pound on £9,500,000	..	Nil.

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£79,165, or, say, £80,000.

The balance to make up the annual charge of £120,000, or £40,000, would have to be derived from the Railway Department, from a contribution from the tramways, and from charges or tolls upon vehicular traffic.

We have insufficient data before us on which to form anything more than rough estimates, but it appears to us to be fairly obvious that a maximum rate of 1d. in each pound of the capital value would be considered excessive in proportion to the benefits to be derived. It is impossible for us to say to what extent it would repay the Railway Department to contribute a large sum towards the cost of the bridge, how far it would suit Auckland City to contribute for the purpose of obtaining tramway communication to the northern suburbs, and whether the population of the districts affected, taken as a whole, would consent to being rated to anything like the extent that would be necessary.

As the prospect of the construction of such bridge appears to be remote, we have not proceeded with the inquiry, particularly as the final decision must rest with the ratepayers, and could only be determined by submitting the question to a poll based upon some definite scheme complete in all its details, and including the whole development and lay-out of the suburban districts on the northern side of the Waitemata.

#### SUMMARY OF CONCLUSIONS.

Having dealt with the inquiry as a whole, we now reply specifically to the questions set before us.