

*Road Boards.*—The Mount Somers Road District was merged in the Ashburton County by special order of the Ashburton County Council. A petition for the exclusion of lands from the Croixelles Road District, in the Sounds County, was not granted.

*River Districts.*—The Motueka River District, in the Waimea County, was constituted. The Waihopai River District, in the Southland County, was abolished. The boundaries of the Kahutara River District, in the Featherston County, were altered by the inclusion of certain lands; and a petition by the Kaipara River Board for the inclusion of lands in its district, in the Waitemata County, is still under consideration. The time for holding River Board elections was extended in two cases; appointments of members of River Boards were made by the Governor-General in three cases; and the results of ten River Board elections were gazetted.

*Land-drainage Districts.*—The Reporoa Drainage District, in the counties of Rotorua and Taupo, was constituted. Six drainage districts were abolished. The boundaries of three drainage districts were altered, and a petition for the alteration of boundaries of one other district was not granted. The general elections of trustees for several districts were held, and the results of twenty-five such elections were gazetted. The time for holding the election was extended in two cases, and validation granted in one case. Appointment by the Governor-General of trustees was made in one case. Questions relating to the control and maintenance of the Mangahoe Stream, in the County of Waipa, were determined.

*Taupiri Swamp.*—Matters relative to the control of the Taupiri Swamp were again prominently before the Department. In pursuance of section 3 of the Taupiri Drainage and River District Act, 1929, a notice was published in July, 1930, containing a description of the proposed district, and calling for objections to the constitution thereof. Several objections were received. Subsequently, arrangements were made for a conference of the parties to be held in Hamilton in February, 1931, at which an officer of the Department was present. As the result of a free discussion it was found that the main objection to the proposal arose out of the fact that there is no provision in the law enabling the Board, if constituted, to rate on an acreage basis. A departmental report of the proceedings of the conference was approved by the Minister, who has decided that the district be constituted, and that Parliament be asked to amend the Taupiri Drainage and River District Act, 1929, so as to give power to the Board to levy its rates on an acreage basis. This decision was made public, and matters are well in train for carrying the decision into effect.

*By-laws of Local Bodies.*—By-laws of the Mangonui County Council were approved in terms of section 109 of the Counties Act, 1920. Eight sets of by-laws, including one set of joint by-laws, were confirmed by the Minister under the By-laws Act, 1910. Confirmation was refused in one case on account of material irregularity in the making of the by-laws.

*Public Bodies' Leases Act.*—Two leasing authorities were declared under this Act.

*Christchurch Tramway District Act, 1920.*—Regulations were issued under this Act in lieu of those previously in force.

*Rating Act.*—Questions affecting rating were more prominent than usual during the year. The prevailing depression has caused ratepayers to pay more attention than hitherto to the importance of local rates, and this has been reflected in the work of the Department. Polls relative to unimproved value rating were taken in no less than six districts, the results being—

- (1) The system of rating on the unimproved value was rescinded in Mount Albert Borough, Glen Eden Town District, and Papatoetoe Town District:
- (2) Proposals to rescind the system of rating on the unimproved value were rejected in New Lynn Borough, Otahuhu Borough, and Mount Roskill Road District.

A Rating Amendment Bill was introduced as a private member's Bill, and its progress was of interest to the Department. The object of the Bill was to repeal section 47 of the Rating Act, 1925, which requires a valuation roll to be supplied after a proposal to adopt the system of rating on the unimproved value has been carried in a district. This section has been the subject of litigation, and the Court of Appeal has now decided to the effect that the section is a nullity. The Bill was not passed into law. During its progress in the House of Representatives proposals were made to insert provisions repealing section 69 of the Rating Act, 1925, and, alternatively, to provide that that section should not apply in districts where the system of rating on the unimproved value is in force. The section provides that half-rates only shall be chargeable where dwellinghouses are unoccupied for six months in a rating year. It also has been the subject of litigation. The proposals provoked keen discussion in the House, and, on divisions being taken, each one was negatived.

On account of the economic depression in the Dominion, provision was made in section 42 of the Finance Act, 1931 (No. 2), empowering local authorities to grant such concessions as they think fit in respect of the 10 per cent. penalty on unpaid rates for the year.

*Local Elections and Polls Act.*—Irregular proceedings in connection with the election of certain members of the Thames Valley Electric-power Board and the Tauranga Hospital Board were validated. The time for closing a poll in the Papatoetoe Town District was extended. A Local Elections and Polls Amendment Bill was introduced as a private member's Bill, and the progress of this measure also was of interest to this Department. The object of the Bill was to give any local authority the optional power to revert to the cross system of voting at elections and polls in its district. The Bill was not passed. A further Local Elections and Polls Amendment Bill, relating to proportional representation, was introduced as a private member's Bill, but was not passed.