

divided into town, suburban, and rural. The two former are sold by auction, the latter as above described in each district.

Blocks of land are set apart by the Government in any district for sale on deferred payments. A deposit must be paid on application of one-tenth of the price in the case of suburban, and one-twentieth in the case of rural land. The price of the land is the cash price, or in case of auction the highest price bid, with 50 per cent. added in either case. Not more than 640 acres can be held by one selector. The term of the lease is five years in the case of suburban land, and ten years in that of rural land, and the annual payments are respectively one-fifth and one-tenth part of the whole price, with conditions of occupation. Pastoral lands are also sold under deferred payments, the total block owned by one man not exceeding 5,000 acres, and the term of the lease being for seventy-five years.

In each district of the colony there is a Receiver of Land Revenue, by whom all land revenue is collected, and a copy of whose cash-book is sent weekly to the Treasury. No accounts whatever are kept by the Central Crown Lands Office; all the departmental accounts are kept by the Receiver of Land Revenue in each district, and are not all kept on precisely the same system. The Commissioners of Crown Lands certify to the correct revenue being received. A check on the collections is also preserved by all the Receivers being supplied with printed receipt-books with counterfoils numbered on which all receipts for money paid are given, every form of receipt having to be accounted for. Nothing however but local inspection, and a comparison of the records of the office with the cash-book, can secure a complete audit of the accounts.

The accounts of the deferred payments are far simpler than those of other colonies.

In the Audit Office one small ledger, in which the name of each purchaser, the amount of his annual payment, and the several instalments as paid are entered, on a single line for each purchaser, is found to afford all the information necessary to see that the instalments are duly paid.

In the Treasury a more elaborate account is rendered necessary by a provision of the Act which makes one-third of the rental under the deferred-payment system payable to the Road Board or County in which the section is situated. The Treasury ledgers therefore contain a separate account for each section in each block thrown open for selection showing in what Road Board it is situated; and this has to be verified by the Surveyor-General in order that the right Road Board or County may be credited with its share of the accruing revenue. But for this no further information would be necessary than that kept in the Audit.

The number of selections however up to the present time are not numerous as compared with those in other Colonies. They are about 1488. The Land Office makes a return to the Treasury, showing the outstanding payments due in each case. The Treasury is considered to be responsible for the collection of these balances, and when they are not paid notifies the same to the Land Office, which calls on the purchaser to pay his instalments, under pain of forfeiture of the land.

GENERAL
REMARKS.

It may be useful, before dismissing the subject of the land revenue, to take a brief general review of the modes of disposing of the waste lands in the several colonies.

In all, the power of reserving land for public purposes, and for towns and villages, is much the same, and the sale of town lands by public auction is the rule in all.

The different methods of disposing of rural lands may be stated as follows:—

1. By gift on the fulfilment of conditions of occupation.
2. By sale for a fixed price for cash.
3. By auction with an upset price for cash.