

1882.
NEW ZEALAND.

VALUATIONS UNDER LAND AND PROPERTY TAX

(RETURN OF).

Return to an Order of the House of Representatives, dated 8th June, 1882.

"That there be laid upon the table a return showing (1) the valuation of each county and borough under "The Land-Tax Act, 1878;" (2) the valuation of each such county and borough under "The Property-Tax Act, 1879."—
(*Mr. Pyke.*)

NOTE.—For purposes of comparison the various counties and boroughs have been shown under the several land-tax districts.

MEMORANDUM by MR. SPERREY.

Property-Tax Department, Wellington, 28th June, 1882.

THE accompanying return of the assessed values of property under the Land-Tax Act and under the Property-Tax Acts requires an explanation to account for the differences between the values of land, together with improvements under the former Act and the property assessment values. By the Land-Tax Act land held under lease or license from the Crown for pastoral and other purposes, Native lands occupied by Europeans, charitable, religious, and educational reserves and endowments, and municipal, and other like reserves and endowments, when occupied by a tenant, were set down at the capital value of land and improvements; but by the Property Assessment Acts such properties were not assessed at the capital value, but at that of tenants' interests only.

The property-assessment valuations were at a reduced rate in consequence of the very general depression in real estate, the provision for assessing certain leased properties at fourteen times the rental, and the operation of the provision for assessing at the cash value to sell by auction.

I consider this will account for £14,993,210.

The assessments under the two systems would be thus reconciled:—

Property-tax	...	...	...	...	...	...	£73,958,182
I estimate that the following figures fairly give such differences in value:—							
1. Lands held from the Crown under lease or license for pastoral and other purposes	...	...	...	...	...	...	6,095,464
2. Native lands and Native reserves occupied by Europeans	...	...	...	...	...	...	2,078,851
3. Reserves and endowments of municipalities and other local bodies, including Harbour Boards, Boards of River Conservators, &c.	...	...	...	...	...	...	751,184
4. Educational reserves and endowments	...	...	...	...	...	...	624,713
5. Religious and charitable reserves and endowments	...	...	...	...	...	...	877,287
6. Other reserves and endowments	...	...	...	...	...	...	187,788
Depreciation	...	...	...	...	...	...	14,993,210
Land-tax improved values	...	...	...	...	...	...	<u>£99,566,679</u>

J. SPERREY,
Property-Tax Commissioner.

SUMMARY.

	LAND-TAX.		PROPERTY-TAX.		LAND-TAX		PROPERTY-TAX.
	Unimproved.	Improved.			Unimproved.	Improved.	
BOROUGHES:	£	£	£	COUNTIES:	£	£	£
Auckland ...	1,381,945	2,748,250	2,861,775	Auckland ...	4,324,219	7,862,018	7,428,345
Hawke's Bay ...	565,179	1,012,137	847,956	Hawke's Bay ...	4,035,374	5,953,610	4,473,011
Wellington ...	3,941,954	6,246,912	4,570,760	Wellington ...	6,075,169	10,439,552	7,634,290
Nelson ...	376,032	1,377,836	1,270,646	Nelson ...	2,857,020	4,776,318	3,801,735
Canterbury ...	2,869,049	6,073,924	4,942,163	Canterbury ...	16,820,338	23,311,898	17,257,564
Otago ...	5,227,419	9,499,457	7,933,681	Otago ...	14,100,170	20,264,767	10,936,256
Total ...	14,361,578	26,958,516	22,426,981	Total ...	48,212,290	72,608,163	51,531,201

TOTAL.

	LAND-TAX.		PROPERTY-TAX.
	Unimproved.	Improved.	
Boroughs ...	£	£	£
Counties ...	14,361,578	26,958,516	22,426,981
Total ...	48,212,290	72,608,163	51,531,201
Total ...	62,573,868	99,566,679	73,958,182

NOTE.—The following boroughs, created since the passing of the Land Act, October, 1878, have, for purposes of comparison, been included under the property-tax assessment in the county in which the borough was contained when the land-tax valuation was made: Marton, in Rangitikei; Waimate, in Waimate; Hampden, in Waitaki; and Campbelltown, in Southland.

J SPERREY,
Property-Tax Commissioner.

RETURN showing (1) the Valuation of each County and Borough under "The Land-Tax Act, 1878"; and (2) the Valuation of each such County and Borough under "The Property-Tax Act, 1879."

	LAND-TAX.		PROPERTY-TAX.		LAND-TAX.		PROPERTY-TAX.
	Unimproved.	Improved.			Unimproved.	Improved.	
AUCKLAND BOROUGHES:	£	£	£	CANTERBURY BOROUGHES:	£	£	£
Auckland ...	1,087,217	2,038,482	2,195,992	Akaroa	37,233	87,088	55,317
Hamilton ...	59,967	126,316	109,248	Ashburton ...	748,973	121,408	158,483
Thames ...	60,480	201,497	155,112	Kaiapoi	31,703	96,492	80,108
Parnell ...	104,705	217,617	266,307	Lyttelton	173,204	316,667	308,517
Onehunga ...	69,576	164,338	135,116	Rangiora	87,430	150,999	227,822
Total ..	1,381,945	2,748,250	2,861,775	Timaru ..	399,513	700,791	557,410
HAWKE'S BAY BOROUGHES:				Sydenham	306,973	588,309	554,190
Napier ..	419,869	779,986	651,090	Christchurch	1,084,020	4,012,170	3,000,316
Gisborne ...	145,310	232,151	196,866	Total ...	2,869,049	6,073,924	4,942,163
Total ..	565,179	1,012,137	847,956	OTAGO BOROUGHES:			
WELLINGTON BOROUGHES:				Alexandra	544	3,628	5,956
New Plymouth	197,411	363,279	323,549	Arrowtown ..	8,954	57,008	25,456
Wellington ...	3,051,930	4,638,480	3,275,291	Avenal	14,330	21,940	25,305
Greytown ...	47,615	117,041	97,271	Balclutha ..	24,022	59,710	49,713
Masterton ...	252,033	418,610	270,912	Caversham	263,024	458,330	317,811
Wanganui ...	293,843	557,970	435,673	Cromwell	19,987	43,929	29,209
Palmerston North	99,122	156,532	168,064	Dunedin ..	2,770,330	4,913,361	3,962,929
Total ...	3,941,954	6,246,912	4,570,760	Gladstone ..	17,610	24,510	23,035
NELSON BOROUGHES:				Green Island	9,435	23,930	37,417
Nelson ...	250,305	776,879	743,149	Invercargill	371,061	662,145	636,138
Blenheim ...	82,271	218,908	213,283	Invercargill North	17,949	30,360	45,000
Greymouth ...	13,775	107,806	71,622	Invercargill South	24,675	45,100	57,456
Ross ...	65	5,142	26,539	Invercargill East	25,361	58,571	56,916
Kumara ...	166	18,525	10,393	Lawrence ...	37,529	104,219	88,908
Hokitika	2,731	117,488	80,527	Maori Hill	123,120	211,756	146,762
Westport ...	11,668	66,692	54,409	Milton	31,159	109,639	82,389
Picton ...	15,051	66,396	70,724	Mornington	123,591	258,509	113,237
Total ...	376,032	1,377,836	1,270,646	Naseby	6,744	33,351	23,002
				North-East Valley	154,874	232,613	268,706
				Oamaru	475,658	837,112	718,279
				Palmerston South	42,846	79,604	63,453
				Carried forward ..	4,562,803	8,269,355	6,777,127

ERRATUM.—B. 14.

Under Canterbury Boroughs, Land-Tax, unimproved values, *for* “ Ashburton, £748,973 ;” “ Christchurch, £1,084,020 ;”
read “ Ashburton, £68,349 ;” “ Christchurch, £1,764,644.”

RETURN showing the Valuation of each County and Borough, &c.—*continued.*

	LAND-TAX.		PROPERTY-TAX.		LAND-TAX.		PROPERTY-TAX.
	Unimproved.	Improved.			Unimproved.	Improved.	
	£	£	£		£	£	£
Brought forward...	4,562,803	8,269,355	6,777,127	Brought forward...	2,648,543	4,677,122	3,320,674
OTAGO BOROUGHES—<i>contd.</i>				WELLINGTON COUNTIES—<i>continued.</i>			
Port Chalmers ...	63,970	156,220	145,596	Rangitikei, Marton Borough	Nil	Nil	83,196
Queenstown ...	18,403	57,553	50,259	Manawatu ...	1,265,007	1,839,157	1,275,773
Riverton ...	47,974	86,267	90,287	Hutt ...	593,989	1,257,153	1,032,305
Roslyn ...	164,166	337,271	295,971	Wairarapa East ...	676,457	1,052,774	704,101
Roxburgh ...	3,160	14,801	15,796	Wairarapa West ...	891,173	1,613,346	1,218,241
South Dunedin ...	97,495	159,045	224,729	Total ...	6,075,169	10,439,552	7,634,290
St. Kilda ...	107,456	157,013	108,031	CANTERBURY COUNTIES :			
Tapanui ...	9,458	29,859	27,745	Akaroa ...	817,784	1,219,527	785,575
West Harbour ...	134,950	180,550	157,428	Ashburton ...	2,346,555	3,159,098	2,530,271
West Hawkesbury ...	6,531	26,521	17,153	Ashley ...	2,711,249	3,647,603	2,527,665
Winton ...	11,053	25,002	23,559	Geraldine ...	3,469,171	4,530,051	3,175,802
Total ...	5,227,419	9,499,457	7,933,681	Selwyn ...	5,484,240	7,846,031	5,576,298
AUCKLAND COUNTIES :				Waimate ...	1,991,339	2,909,588	2,553,660
Mongonui ...	54,724	85,697	103,542	Waimate Borough	Nil	Nil	108,293
Whangarei ...	122,478	246,185	294,462	Total ...	16,820,338	23,311,898	17,257,564
Whakatane ...	83,909	129,786	148,136	NELSON COUNTIES :			
Hobson ...	151,590	217,703	155,739	Waimea ...	414,038	1,039,184	946,929
Waikato ...	433,709	647,075	725,718	Marlborough ...	1,091,902	1,504,608	1,323,293
Hokiangā ...	20,347	63,248	43,292	Inangahua ...	81,212	250,247	89,108
Raglan ...	149,430	225,779	202,411	Collingwood ...	41,938	141,064	130,460
Bay of Islands ...	114,353	208,090	149,644	Sounds ...	52,428	94,693	41,677
Coromandel ...	49,078	128,449	101,019	Kaikoura ...	115,313	224,080	201,682
Kawhia ...	971	1,151	1,178	Buller ...	10,379	64,752	36,631
Taupo East and West ...	655	2,100	50,000	Westland ...	18,434	111,221	59,470
Piako ...	481,350	634,172	860,098	Grey ...	60,552	173,089	103,892
Waipa ...	410,601	717,985	528,819	Amuri ...	559,676	685,342	527,541
Eden ...	826,889	1,647,617	1,668,709	Cheviot ...	411,088	488,038	341,052
Woods and other islands	43,967	89,833	78,755	Total ...	2,857,020	4,776,318	3,801,735
Waiheke Island				OTAGO COUNTIES :			
Great and Little Barrier				Bruce ...	749,903	1,193,964	892,930
Thames ...	116,075	548,075	160,775	Clutha ...	1,090,324	1,593,597	957,564
Manukau ...	565,881	1,117,918	1,033,036	Fiord ...	4,500	5,510	Nil
Waitemata ...	271,455	460,561	496,585	Lake ...	492,721	797,517	234,770
Tauranga ...	246,628	395,052	383,538	Maniototo ...	457,037	670,367	160,716
Rodney ...	180,119	295,542	242,889	Peninsula ...	326,853	575,247	340,296
Total ...	4,324,219	7,862,018	7,428,345	Southland ...	3,760,502	5,194,550	2,839,779
HAWKE'S BAY COUNTIES :				Southland, Campbelltown Borough	Nil	Nil	57,636
Hawke's Bay ...	1,751,115	2,613,696	1,986,657	Stewart Island ...	4,797	9,069	6,704
Wairoa ...	386,215	531,561	323,865	Taiari ...	1,159,464	1,869,543	1,052,731
Waipawa ...	1,255,741	1,936,906	1,687,305	Tuapeka ...	791,272	1,187,221	611,457
Cook ...	642,303	871,447	475,184	Vincent ...	536,942	744,475	239,414
Total ...	4,035,374	5,953,610	4,473,011	Waikouaiti ...	963,360	1,414,825	831,959
WELLINGTON COUNTIES :				Waitaki ...	2,529,311	3,492,571	1,875,823
Taranaki ...	504,012	830,797	712,272	Waitaki, Hampden Borough	Nil	Nil	23,093
Patea ...	877,957	1,240,734	943,511	Wallace ...	1,233,184	1,516,311	811,324
Wanganui ...	864,305	1,344,017	909,290	Total ...	14,100,170	20,264,767	10,936,256
Rangitikei ...	402,269	1,261,574	755,601				
Carried forward ...	2,648,543	4,677,122	3,320,674				

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