

Among so many assessors there must be some who are not well qualified. On the other hand, I can say that very many are excellent judges of land, and that they exhibited in the performance of their duties good business capacity, very considerable tact, and much energy and industry. To be a good assessor requires many qualifications, and I am free to admit that in numerous instances we obtained services for which the price paid was no adequate remuneration.

The satisfactory completion of a triennial assessment of land would not be a possibility without the assistance of a clerical staff the members of which took a keen interest in their duties, and were willing to work long hours at high pressure, and I have pleasure in acknowledging the successful efforts of both permanent and temporary staffs to get through exceedingly heavy work that frequently had to be done by a given day. I am indebted for most valuable co-operation in conducting the assessment to Mr. J. McGowan, Deputy-Commissioner of Taxes, and Mr. G. Campbell, Chief Clerk. This is the fifth general assessment in which we have worked together, four having been under the direction of the first Commissioner, the late Mr. Sperrey, to whose earnestness in his duties, energy, and ability, well known as they were, I take leave to bear my testimony.

I have, &c.,

CHAS. M. CROMBIE,
Commissioner of Taxes.

The Hon. the Colonial Treasurer.

RESULTS OF ASSESSMENT UNDER LAND AND INCOME ASSESSMENT ACT, 1891, MADE AS AT 1ST NOVEMBER, 1891.

STATEMENT showing Value of Land including Improvements, Value of Improvements, and the Unimproved Value of Land in the Districts of Local Bodies.

Summary.

					Actual Value, including Improvements.	Value of Improvements.	Unimproved Value.
					£	£	£
Counties	...	...	...	...	85,818,167	27,922,735	57,880,233
Boroughs	...	...	...	...	36,406,862	18,442,562	17,907,662
Total	...	...	...	...	122,225,029	46,365,297	75,787,895*

COUNTIES.

District.	Actual Value, including Improvements.	Value of Improvements.	Un- improved Value.	District.	Actual Value, including Improvements.	Value of Improvements.	Un- improved Value.
<i>Mongonui County—</i>	£	£	£	<i>Hokianga County—</i>	£	£	£
Kaitaia Riding ..	113,411	22,830	90,581	Whangape Riding ..	72,067	5,933	66,134
Oruru Road District ..	44,593	9,312	35,281	Kohukohu Riding ..	51,561	13,326	38,235
Orouaiti Road District ..	17,180	2,221	14,959	Waihou Riding ..	71,155	4,600	66,555
Mongonui Riding, outlying ..	20,974	9,644	11,330	Taheke Riding ..	108,423	7,971	100,452
Total of county ..	196,158	44,007	152,151	Rawene Riding ..	39,591	11,398	28,193
<i>Whangaroa County—</i>				Omapere Riding ..	79,568	13,180	66,388
Whangaroa Riding ..	24,018	8,222	15,796	Total of county ..	422,365	56,408	365,957
Totara Riding ..	18,261	5,396	12,865	<i>Whangarei County—</i>			
Kaeo Riding ..	21,546	8,828	12,718	Otonga Road District ..	12,190	6,644	5,546
Total of county ..	63,825	22,446	41,379	Otonga East Road District ..	17,838	5,334	12,504
<i>Bay of Islands County—</i>				Ngunguru Riding, outlying ..	39,251	7,531	31,720
Waimate Riding ..	96,718	37,032	59,686	Hikurangi Road District ..	13,807	4,801	9,006
Russell Riding ..	63,302	11,333	51,969	Kaurihohore Road District ..	16,121	9,820	6,301
Kawakawa Riding ..	78,026	32,574	45,452	Kamo Town District ..	17,732	10,940	6,792
Pakaraka Riding ..	127,023	36,518	90,505	Hikurangi Riding, outlying ..	90,630	26,411	64,219
Total of county ..	365,069	117,457	247,612	Kensington Road District ..	20,980	13,299	7,681
				Whangarei Town District ..	49,881	28,862	21,019
				Maunu Road District ..	48,356	21,455	26,901
				Maunu Riding, outlying ..	12,598	5,282	7,316
				Whareora Road District ..	8,677	3,819	4,858

* In several instances the unimproved value, together with the value of improvements, does not equal the improved value. This is owing chiefly to alterations made by Boards of Review.