

RATING.

In section 2 of the Consolidation Act the definition of "rateable value" has been recast in places in order to give effect to the various amending Acts.

Section 2 and section 3, (3), of the Act of 1896 (Unimproved value) appear as paragraph (c) of that definition.

Sections 3 and 4 of the Consolidation Act take the place of section 4 of the Act of 1894.

The Government Valuation of Land Acts have been construed in practice to apply only to rating on the capital and unimproved values, and not to rating on the annual value. The point is not quite clear, but we have accepted the practice as correct, and the Consolidation Act is framed accordingly. Section 5 applies the Valuation of Land Act to the former systems, and sections 6 to 35 are limited to the latter.

In section 38 of the Consolidation Act (Majority to carry poll) section 6 of "The Rating on Unimproved Value Act, 1896," is altered to accord with "The Local Government Voting Reform Act, 1899."

Sections 45 to 47 embody the rating provisions of "The Gold Duty Abolition and Mining Property Rating Act, 1890," and in terms of that Act apply only to the South Island. Section 6 of that Act is omitted as unnecessary. Paragraph (a) of section 7 appears in the interpretation clause of the Consolidation Act.

Section 55 of the Consolidation Act (Appeal to Assessment Court against separate rate): The reference to the Assessment Court is proper in districts rating on the annual value, but not in other cases, as there the Assessment Court is under the Valuation of Land Act, and has no function as to rates. In those cases the appeal should be to the Magistrate exercising jurisdiction in the district. This is for the Legislature.

Section 101 of the Consolidation Act (Limit of rating liability of Maori lands) gives effect to section 16 of "The Native Land Rating Act, 1904."

Section 71 of the Act of 1894 (Saving of rates on Native land) is given effect to in section 108 of the Consolidation Act.

Verbal alterations have been made in the forms where necessary. For example, the words "or lease" are added at the end of the "notice of sale" in the Ninth Schedule to Act of 1894. The omission was a mistake.

Throughout the Consolidation Act "Maori" has been substituted for "Native," to accord with the term used in recent Acts.

RIVER BOARDS.

Section 5 of the Act of 1884 (Existing Boards) is omitted as spent.

Section 31 (Voting-power) is altered to accord with later legislation.

Section 3 of the Act of 1891 (Making separate or special rates) says that these rates are to be subject to sections 92 to 95 of the Act of 1884. These sections apply only to separate rates, not to special rates. In the latter case we have made the reference the Local Bodies' Loans Act (section 91 of the Consolidation Act).

Section 5 of the Act of 1891 (Rating Act to apply) is omitted as unnecessary.

Section 124 relates to audit. To accord with the Public Revenues Act we have made the Audit Office the Auditor (section 114 of the Consolidation Act).

Several sections of the Consolidated Acts are set out in the Second Schedule as being of a local nature, affecting the Clutha and Inch-Clutha Districts.

The Second Schedule of the Act of 1884 (List of Existing Districts and Boards) has been omitted. The list relates only to the Act of 1884, and has been so largely altered since by *Gazette* notices and otherwise that we found it impossible to bring it up to date satisfactorily. The saving clause of the Consolidation Act fully covers.

ROAD BOARDS.

Subsections (7) to (9) of section 3 of the Act of 1882 are omitted as spent.

Section 39 (Voting-power) is altered to accord with later legislation (section 40 of the Consolidation Act).