City Council contends that the basis is not correct, and they sought to prove their contention.

The scheme of apportionment which the Board has adopted and under which its operations have been carried out is known between the parties as

"Mr. Napier Bell's apportionment."

Mr. Napier Bell was Engineer to the Drainage Board when the loan of £200,000 was expended. He was a civil engineer of some considerable eminence in his profession, and for the purposes of "The Christchurch Drainage Act 1875 Amendment Act, 1877," he made an apportionment of the loan of £200,000 to the different districts concerned, and this apportionment was adopted by the Board.

The apportionment, as subsequently subdivided by the Board when some of the original districts were divided, is as follows:—

					£	s.	d.	£	s.	\mathbf{d} .
Loan of								200,000	0	0
Expenditure—								,		
Sewage Area					185,248	8	8			
Rural Christchurch		£	s.	d.						
$\operatorname{Sydenham}$		710	7	11						
St. Albans		2,510	1	2						
$\operatorname{Linwood}$		544	11	3						
$\operatorname{Christehurch}$		556	1	4						
					4,321	1	8			
Rural Avon					4,094	17	6			
" Heathcote					4,659	6	6			
" Riccarton					1,597	7	11			
" Spreydon					78	17	9			
Total								200,000	0	.0
(See Exhibit 7.)										

There is nothing now to show whether these figures represented the actual expenditure in each district, or whether or not in allocating the money Mr. Napier Bell took into account benefit as well as expenditure. The fact, however, is indisputable that nearly all the money was spent in the Sewage Area, and that this allocation had stood unchallenged by all parties from the day it was formally adopted by the Drainage Board until it was questioned at the inquiry by the City Council. This being so, the onus of proving that the allocation was unjust or incorrect lay on the City Council. This they attempted to do by producing certain old maps showing levels, from which it might be inferred that the drainage or catchment basins in certain instances extended beyond the Sewage Area and should therefore have been included therein. The city also sought to show by some indefinite evidence that certain areas, which used to be swamp, are now dry, and also that the health of the city and Rural Areas has very greatly improved since the drainage of the Sewage Area was completed. All this evidence, save that as to improved sanitation and health, was of the most inconclusive and indefinite character. It would not satisfy any Court of law, and much of it broke down utterly on cross-examination. The City Council was, moreover, quite unable to support the details which made up its counterclaim, and in some cases its witnesses admitted the figures were incorrect. The principal fact ultimately relied upon was that, as the health of the ratepayers in the Rural Areas had improved so greatly since the Drainage Board had constructed its works, that therefore these Rural Areas should bear part of the burden caused by the construction of sewage-works in the Sewage Area. what value that benefit could be assessed no one could say, neither is it possible that they could do so. I have no doubt that the health of the people in the Rural Areas has improved owing to the improved sanitation of the Sewage Area, but this is not by any means the entire cause.

The drainage of the Rural Areas has been improved and better sanitary conditions prevail. If, however, the health of the people in the Rural Areas