

REPORT.

To His Excellency General Sir Charles Fergusson, Bart., G.C.M.G., K.C.B.,
D.S.O., M.V.O., Governor-General of the Dominion of New Zealand.

MAY IT PLEASE YOUR EXCELLENCY,—

The Commission entrusted to your Commissioners directed them to inquire and report upon the following matters:—

- (1) Whether it is practicable or desirable in any way to vary, by means of a system of classification of lands, or differential rating, or both, or by any other means, the incidence of rates and the relative amount of rates (whether general, special, or any other kind) that are or may hereafter be assessable in respect of any lands in the Borough of Feilding or any lands that have been excluded therefrom.
- (2) Whether, in the event of your reporting under the last preceding paragraph hereof in favour of a system of classification of lands, or differential rating, or both, or in favour of some other means of variation of rating, in the Borough of Feilding, it is in your opinion practicable or desirable to apply the system or means so recommended by you to boroughs which include or formerly included lands used and occupied for farming purposes, and, if so, by what method.
- (3) Such other matters affecting or incidental to the foregoing as may come under your notice in the course of your inquiries and as you may think it necessary and desirable to consider.

The Commission, dated 9th July, 1928, required your Commissioners to report their opinion on the foregoing matters not later than the 14th day of August, 1928.

Your Commissioners duly advertised the sitting of the Commission in newspapers published in the Boroughs of Palmerston North (two) and Feilding, and assembled at Feilding on Friday, the 13th July, 1928, commencing their sittings at the Courthouse, Feilding, on the morning of the following Monday. They held six public sittings in Feilding and three in Wellington, and took evidence at considerable length. Recognizing the importance of giving publicity to their inquiries, your Commissioners afforded all facilities to the press and to the public to attend the sittings, and to interested persons who could not attend to submit their views by correspondence.

Enclosed herewith (Schedule A) are full notes of the evidence, with Appendices, and of addresses taken by the Commissioners at the public sittings of the Commission.

I. FEILDING INQUIRY.

(a) SITUATION OF FARM LANDS NOW OR FORMERLY IN THE BOROUGH OF FEILDING.

The Feilding Borough was constituted in the year 1881 (*N.Z. Gazette*, 1881, page 881), and some twenty years later the system of rating on the basis of the unimproved value was adopted (*N.Z. Gazette*, 1901, page 913). That system has remained continuously in force. The borough as originally constituted comprised some 3,558 acres.

As from 1st April, 1902, the boundaries of the borough were altered by the exclusion of an area of approximately 1,138 acres of farm lands, which thereupon became included in the County of Oroua (*N.Z. Gazette*, 1902, page 732). The annual rates paid by the Oroua County to the borough in respect of this area amount at the present time to the sum of £2 10s. 4d., so that no question of adjustment of the incidence of these rates need be considered, and the lands included in the 1902 exclusion are not hereinafter referred to in this report where reference is made to farm lands now or formerly within the borough. As from 1st April, 1924,