

(i) Any occupier or occupiers of land which is situated in a borough and is used for farming purposes may petition for a classification of the land occupied by him or them for differential rating.

(ii) If your Excellency considers that a *prima facie* case has been made out for inquiry into classification, a notice setting out that classification will be inquired into, and if necessary undertaken, may be forthwith gazetted and publicly notified.

(iii) Your Excellency thereupon to appoint one or more fit persons, with the powers of a Commission under the Commissions of Inquiry Act, 1908,—

(1) To examine into and, if found necessary, to classify all lands within the district into two or more of the following classes:—

Class A—Building-land: *i.e.*, land suitable for building purposes and having a frontage to a road or street.

Class B—Potential building-land: *i.e.*, land having a potential building-value and other than the land included in Class A.

Class C—Farm lands: *i.e.*, land used for farm purposes and not suitable for building purposes.

(2) If found necessary, to apportion the borough rates between the several classes to such extent and in such proportions as the said person or persons so appointed may deem necessary and advisable.

(iv) When any classification list is made as aforesaid, the person or persons so appointed shall sign the same, and cause public notice of the classification to be given, and of the place where the classification list may be inspected for a period of twenty-one days; and the person having the custody of such classification list shall permit the same to be inspected during office hours by the owner or occupier of any land included therein, or by any person acting for and on behalf of the Council of the borough.

(v) (a) Any person who thinks himself aggrieved by such classification may lodge objection against the same on the grounds following, and no other:—

(1) That the classification does not fairly classify the land of the objector; or

(2) That any land liable to be classified is omitted from the classification or is not fairly classified.

(b) The Borough Council may in like manner lodge objection on the ground that any land is omitted from the classification or is not fairly classified.

(vi) Notice of objection setting out the matter objected to and the cause of objection must be given to the Clerk of the Magistrate's Court in or nearest to the borough within seven days next after the expiration of the twenty-one days appointed for the inspection of the classification list.

(vii) (a) In case any objections have been lodged as aforesaid, the person or persons so appointed shall, as soon as convenient after the expiration of such seven days as aforesaid, give public notice of a day for the hearing of such objections, and such objections may be heard at such time and place as the said person or persons may notify in such notice.

(b) The person or persons so appointed, after hearing such objections (if any), may cause the classification list to be amended in such manner as appears to him or them to be reasonable, and he or they shall thereupon sign the amended classification list, and his or their determination shall be final and conclusive.

(c) The said person or persons before whom any such objection is heard shall have full power to award the costs incident to such objection and the hearing thereof to any of the parties.

(viii) Every classification list, when signed as aforesaid, either where there is no objection or after the hearing of any objection, shall have effect on and after the first day of April next after the date of the signing thereof, and shall, for the purposes of any proceedings for the recovery of rates payable under any Act, be conclusive evidence of the liability of the person named therein; and every such list shall remain in force until another is made under the provisions recommended hereunder.