

(ix) The classification list may be amended from time to time as shall be determined by Your Excellency : Provided that no such amendment shall take place until the expiration of five years after the final signing of the classification list under the provisions hereinbefore contained.

A similar procedure to that on classification is recommended for any amendment or reclassification, except that the local authority should also have the right to apply for same.

Such legislation as is necessary to give effect to any recommendation contained in this report is also recommended by your Commissioners. The required legislation should, in the opinion of your Commissioners, contain provisions—

- (1) That any differential rating effected by means of classification of borough lands shall not in any way affect the security of the lender ;
- (2) That, in reference to any classification, the maximum rate prescribed by the Municipal Corporations Act, 1920, shall not be deemed to be exceeded if the proceeds from the rates levied would not exceed the proceeds derivable from the maximum rate on a uniform scale levied on all the rateable property in the borough, notwithstanding that the rate actually levied on the lands comprised in any class may exceed the prescribed maximum rate.

The foregoing recommendations regarding classification of lands now or formerly in boroughs for differential rating, and as to the method of application thereof, are also extended to town districts not forming part of counties.

Reverting to the particular reference to your Commissioners—

- (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.*

For the reasons above stated, your Commissioners consider that it is practicable and desirable, in order to effect a more equitable system of rating of farm lands now or formerly in the Borough of Feilding, to vary, by means of a system of classification of lands for differential rating, the incidence of such rates, and in such proportions, as may be found necessary, upon inquiry in manner hereinbefore recommended.

- (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.*

In the opinion of your Commissioners it is practicable and desirable to apply the system of classification of lands for differential rating to boroughs which include or formerly included lands used or occupied for farming purposes, by the method hereinbefore recommended.

- (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.*

Any other matters affecting or incidental to the foregoing which have come under the notice of your Commissioners in the course of their inquiries will, your Commissioners respectfully submit, be found in the foregoing. Your Commissioners have no further recommendations to make, other than that the incidence of rates and the levying of rates by local authorities should continue as at present. The importance of continuing the power conferred on local governing authorities, and