

of the borough. The Commissioners further recommend that, should the borough refuse or neglect to carry out such requisition, the Board of Health should invoke the powers as to completion of the work and recovery of the cost set forth in section 143 of the Health Act, 1920, or any other statutory authority in that behalf.

Your Commissioners have given full consideration to the incidence of rating within the existing area of the borough and the areas excluded from the borough since its original constitution, and they are of opinion—(1) That, as hereinbefore stated, a special area should have been created for the purpose of rating in such area to meet charges in respect of loans in connection with the borough's sewerage scheme; (2) that the general and water rates payable by occupiers of lands exclusively used for primary production purposes are excessive to such an extent as to place undue hardship on such occupiers.

Your Commissioners therefore recommend that, in order to secure an adequate measure of relief, in respect of loans in connection with the borough's sewerage scheme, to the owners of farm lands now or formerly in the borough, the following adjustment of the incidence of rating should be made, subject to the classification hereinafter set forth:—

(a) The cost of completing a modified sewerage scheme in accordance with the requirements of the Board of Health should, subject to the said classification, be met by a special rate on the area to be served by such completed scheme.

(b) After deducting the proceeds of the special rate referred to in paragraph (c) hereof, the balance required to meet the charges for interest and sinking fund in respect of the loan raised in connection with the original sewerage scheme shall, subject to the said classification, be met by a special rate on the area proposed to be served by such scheme. (Attached hereto (Schedule D) is a blue-print of the original sewerage scheme, supplied to the Commission by Mr. A. Wilson, Town Clerk of the borough.)

(c) A special sewerage rate of  $\frac{1}{4}$ d. in the £1 be made and levied, subject to the said classification, on the unimproved value of all rateable lands within the area of the borough, including therein the lands now excluded but recommended herein for inclusion. As the operation of a sewerage scheme will indirectly benefit the whole of the lands of the borough, your Commissioners are of opinion, notwithstanding the fact that a special-rating area should have been set up, that a small proportion of the cost of the sewerage scheme should be a charge on all the lands of the borough.

Your Commissioners attach a table (Schedule E) showing the rates which would be levied on the farm lands within the original borough area on values prior to certain special valuations of farm lands recently made, together with comparative tables showing the rates which would be paid under other circumstances, and an estimate of rates which will be payable under the scheme now recommended by your Commissioners. This table, your Commissioners submit, shows the necessity for the relief which they recommend should be given to the occupiers of farm lands within the original borough area. To quote an example in connection with the water rates only, the charge for water on the farm property occupied by A. J. Fogden, and originally valued at £3,570, equalled £53 6s. The area of this property is  $49\frac{1}{2}$  acres. A water rate of £53 6s. on a farm property of  $49\frac{1}{2}$  acres is, in the opinion of your Commissioners, excessive.

Your Commissioners are, however, of opinion that the whole of the original borough lands should, subject to the said classification, be rated on the unimproved value for water purposes, provided that the incidence is also adjusted in some proportion to service. They therefore recommend that the charges for water maintenance and loans should be met by a flat rate of £2 per annum for the land included in each assessment appearing in the district valuation roll for the time being in respect of the original borough area; or in any case where there is on the land included in such assessment more than one building usually occupied as a dwelling or business premises, then a flat rate of £2 per annum for every such building; and, your Commissioners being of opinion that the availability of an adequate supply of water is of benefit to the whole of the borough, they further recommend that the balance of the sum required to meet these charges should, subject to the said classification, be raised by such rate as is necessary for this purpose on the unimproved value of all rateable property in the original borough area.