

if slowly, increasing (*vide* Schedule G). The locality offers considerable climatic, seaside, and soil attractions, and is within easy distance of the City of Wellington. Your Commissioners refer to the practical evidence of the Chairman of the Horowhenua County Council (Schedule A, p. 125) on this question. Your Commissioners do not consider it desirable that the borough should be abolished.

- (2) “If it is desirable that the borough be abolished, what provision should be made for the future control of the area now comprising the borough.”

Your Commissioners do not consider it desirable that the borough should be abolished, and therefore no further answer to this question is necessary.

- (3) “If it is not desirable that the borough be abolished, whether any alteration of boundaries thereof ought to be made either by the exclusion of lands from, or the inclusion of lands in, the borough.”

Your Commissioners recommend that an alteration of the boundaries of the borough ought to be made by the inclusion of the whole of the lands described in the Schedules to the three Orders in Council hereinbefore referred to, excluding lands from the borough (*vide New Zealand Gazette*, 1926, p. 2405, and 1927, p. 940 (2)). Your Commissioners do not recommend the exclusion of the lands the subject-matter of the two petitions respectively hereinbefore stated to have been received in the months of July and August, 1927, or of any other lands, from the borough.

- (4) “Whether either in respect of any alteration of the boundaries of the said borough heretofore made or in respect of any steps recommended by the Commission under the foregoing paragraphs hereof it is desirable that the financial adjustments provided for by section 145 of the Municipal Corporations Act, 1920, should be made, or whether in view thereof it is desirable that other adjustments of a special nature should by reason of the circumstances of the case be made, and, if so, what adjustments should be made.”

As your Commissioners recommend the inclusion in the borough of all lands excluded therefrom since the constitution thereof, and as no financial adjustments provided for by section 145 of the Municipal Corporations Act, 1920, have been made in respect of any lands excluded from the borough, your Commissioners do not consider that it is necessary that any adjustments of a special nature should be made. They consider, however, that if the Otaki Borough Council and the Horowhenua County Council find that any adjustments are necessary or advisable in respect of the periods of exclusion, those local authorities should use their legal powers to make such adjustments.

- (5) “Whether it is desirable that the borough be divided into wards.”

As the population of the borough is small, and as it appears to your Commissioners that the creation of wards would only increase differences in the various parts of the Borough, your Commissioners do not consider it desirable that the borough be divided into wards.

- (6) “Whether the aforesaid requisition of the Board of Health should be given effect to, and, if so, what steps should be taken in order that such requisition may be given effect to.”

This question has already been fully dealt with. Your Commissioners recommend that the requisition of the Board of Health should be given effect to, and that in the event of refusal or neglect by the borough to give effect to such requisition the provisions of section 143 of the Health Act, 1920, or of any other statutory authority in that behalf should be invoked.

- (7) “Whether, and to what extent, having regard to the purpose or purposes for which any lands in the borough are used, it is desirable that for the purpose of the levying of rates by the Borough Council, either for its own purposes or as a contributory local authority under any Act, such lands be valued on a special basis other than the basis of valuation thereof under the Valuation of Land Act, 1925.”

Your Commissioners are of opinion that there should be only one basis of valuation of lands in the Borough of Otaki; and they are further of opinion that, subject to the adjustment of the incidence of rating and the classification herein-