

By section 41 the Superintendent is authorized to declare a road a main thoroughfare, and require the same to be formed. This, in my opinion, unduly extends the arbitrary powers of the Superintendent.

On the 24th January, 1868, a Select Committee of the Auckland Provincial Council reported that in their opinion, "Any new Bill to amend *The Highways Act*, 1866, should provide for levying a rate upon the principle of valuation only." This Report was adopted by the Council without a division.

If I may be permitted to express my own opinion, it is, that improved property should be rated at its net annual value; and that property unimproved should be rated at per centum on the value to sell.

(H. C.)

PROVINCE OF TARANAKI.

Roads and Bridges Ordinance, 1858.

THIS Ordinance relates to both the town of New Plymouth and the country districts of Taranaki, but has been repealed as regards the former by *The Town of New Plymouth Public Works Ordinance*, 1864; which latter Ordinance, however, has not received the validation of an Act of the General Assembly.

For the purposes of this Ordinance, the Superintendent is authorized to appoint the districts, and to alter, extend, or contract the boundaries of the same from time to time.

The roads and other public works within each district, and the expenditure of all moneys which may be raised under the provisions of the Ordinance, are to be placed under the management of a Board of Road Commissioners, elected by general meeting of occupiers or owners of land within the district, to whom votes are assigned in proportion to the acreage of their ownership or occupation of land, varying from one vote to three. These general meetings of electors determine the amount of rate, which shall not be less than sixpence per acre, and elect two auditors; but, in default of any general meeting or any valid action thereat, the Superintendent is authorized to appoint both the commissioners and auditors, and the former, as soon as may be after their election or appointment, as the case may be, are to prepare and publish a list of ratepayers, together with the amount of rate leviable.

The commissioners may receive an allowance not exceeding ten shillings each for every attendance at meetings of the board during their year of office, provided the whole amount to be so received does not exceed five per cent. on the amount expended under their supervision.

Within a month from the general meeting of any district, the commissioners are to prepare and forward to the Superintendent an approximate statement of the manner in which they propose expending the funds at their disposal, which is to be published in the newspapers; and no expenditure is to be made by the Commissioners until such statement has been approved by the Superintendent.

The rates and fines levied within the several districts are received by the Provincial Treasurer, and disbursed to the commissioners as required from time to time, together with any moneys appropriated for their use by the Superintendent and Provincial Council, which latter must be distributed amongst the districts "in proportion to the gross amount made leviable within the same districts respectively for rates by the general meeting next following the commencement of the period for which such appropriation is made, in aid and augmentation of the rate, and shall be applicable accordingly."

Authority is given to the Superintendent, after public notice, amongst other things, to alter from time to time the minimum rate or rates to be imposed in one or more districts, the number or proportion of electors requisite to constitute a general meeting for any district, and the number of commissioners to be appointed, provided such notice has been previously approved by resolution of the Provincial Council.

(F. J.)

PROVINCE OF WELLINGTON.

Public Boards Act, 1865.

THE Preamble of this Act is in this form:—

"Whereas certain local public works and matters may be better managed by boards of the inhabitants of the respective localities, and it is therefore expedient to encourage the establishment of such boards: Be it enacted," &c.

The Act authorizes the Superintendent to declare, by proclamation, that a Board of Wardens, consisting of not less than five nor more than eight persons, shall be elected by the voters on the Electoral Roll of the division or district in which it may be situate, and to pay over to such boards any moneys which may be appropriated by the Provincial Council towards any such works or improvements as the Superintendent may think proper to authorize it to execute.

The board, the members of which hold office for two years, may appoint a committee to act for it on any matter or subject which, in its opinion, would be better managed by a committee; but the proposed action or proceedings of all such committees to be submitted to the board for approval.

This Act was in operation for a short time within the town of Wanganui, but not, so far as can be gathered, within other parts of the Province. The provisions, though valuable originally, have practically been superseded by the subsequent legislation establishing road or highway districts throughout the Province.