

1890.  
NEW ZEALAND.

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## RESULTS OF PROPERTY ASSESSMENT, 1888.

(COMMISSIONER'S REPORT.)

*Presented to both Houses of the General Assembly by Command of His Excellency.*

From the following returns of property in the colony it appears that the balance—the net property—was almost the same in 1886 as in 1889, the totals both being above £128,000,000.

The real property is stated to have decreased from £116,376,659 to £111,137,714, equal to £5,238,945; but personal property increased from £82,540,315 to £85,530,210, equal to £2,989,895. In considering the decrease in real, and the increase in personal, it must be borne in mind that both differences are owing largely to the way in which the tables giving the totals have been compiled. In the real estate a deduction of nearly three millions has to be made from the 1886 total, that being the amount by which the valuation of certain land companies, as stated in their balance-sheets, exceeded the value as assessed by the department. The larger amounts were included in the 1886 statistics, although tax was not paid upon them. It has been considered better to give, for the last assessment, the figures upon which tax was charged. This disposes of about half the apparent depreciation in real estate. The total value of real property is thus arrived at: Crown lands, £12,205,703; Native lands, £5,790,366; education, church, municipal, and other reserves, £8,933,415; taxable real estate of persons and companies, £45,810,873; and non-taxable real estate of persons and companies, £38,397,357. The last item includes the real property of persons who were not taxable in consequence of the deduction of mortgages, debts, and of the exemption of £500, and also includes that portion of the real property of taxable persons upon which tax is not paid, in consequence of the deductions made for mortgages, debts, &c. For instance, an owner having property worth £40,000, and owing £30,000, would appear in taxable real as £10,000, and in non-taxable real as £30,000. The land of an owner having more liabilities than assets would appear in the non-taxable real estate.

From Table No. 16 it will be seen that the largest decreases have been in Auckland and Otago, in each of which the total shrinkage approaches two and a half millions. Wellington shows an increase of rather more than two and a half millions, and Hawke's Bay an increase of £677,126. In this table there have been omitted the larger sums added in 1886 to real estate for owners' and companies' higher values. The percentage reduction in value during the three years was but trifling—namely, 2 per cent., which may be styled nominal, and is a much less margin than would be allowed for a legitimate difference in the valuation of large properties by experts. The total values of Crown and Native lands, education, church, and municipal reserves are almost the same at both assessments, there being an increase of £154,590. The decrease is therefore in the value of lands owned by persons and companies; but even on these it does not reach an important percentage. It is as well to state that the 1888 assessment was not high, and the prices realised at very many sales made since have

proved that the market value was above the assessed value. It will not be forgotten that in September and October, 1888, the rise in the price of grain and other produce caused first a firmness and then an advance in land values; and had it not been for this improvement there must have been a serious shrinkage in the assessment of real estate. It may be fairly assumed that during the past twelve months the actual value of landed property in New Zealand was decidedly higher than at the 1st October, 1888, the date of the assessment. This is generally true, but of course in some districts there has not been an advance. There have been from time to time the usual complaints of over-valuing, but they have no foundation in fact. The large increase in the Wellington and Hawke's Bay Districts, and the smaller increase in Taranaki, are to be accounted for by settlement.

The apparent increase in personal property, which includes mortgages, is in round numbers three millions; but this is not in property that was included in owners' statements and other property upon which tax was levied, the sums of these for the two periods being practically the same—namely, £74,709,424 and £74,928,210. There is a decrease of £777,051 in live stock; a slight decrease in produce; an increase of about a million in the total value of stock-in-trade, merchandise, machinery and plant, &c.; a trifling decrease in furniture, household goods, musical instruments, and plate, &c.; an increase of over two millions in cash returned; a decrease of nearly one million in mortgages returned for assessment; a decrease of nearly £270,000 in debts, and of nearly £750,000 in other personal property. This last item includes £6,562,713, the balance of the assets over the liabilities of the banks doing business in the colony, taken from the gazetted returns. This is not the sum on which the banks pay tax, as they are taxed in a special way. On page 8 is an account of some personal property not included by owners in their statements, and from this it would appear that the cash returned, including cash deposited with banks, &c., is £6,718,000 less than the total deposited in banks, added to the note circulation. This shows a serious loss of revenue, and it does seem unjust to other taxpayers that those who have their property in cash should so largely escape taxation. At present the department is powerless in the matter, there being no authority given by law to obtain any information from banks; and, in fact, there are grave difficulties in the way of securing evidence even when proceedings have been taken against defaulters, it being necessary to get an order of a Judge of the Supreme Court to inspect a defaulter's account and to enable bank officers to give evidence. The knowledge that it is almost impossible to detect fraud has the effect of tempting many people to omit from their statements money deposited with banks and companies. This short return of cash is a grave scandal.

A reference to Table No. 3 will show the marked improvement that has taken place in indebtedness since the previous assessment. In 1885 the total of mortgages was £31,821,109, and in 1888 £30,502,231, a decrease of £1,318,878. The other debts deducted by taxpayers decreased from £20,365,593 in 1885 to £16,661,466 in 1888, being £3,704,127 less at the later date.

A classification of owners of personal property is now published for the first time. This table includes the personal property of banks and financial companies, and the twenty-three in the class above £200,000 consist of these. Those who return less than £100 number 27,479, and between £100 and £200, 11,866, making a total of 39,345 under £200 out of 65,306, the whole number stated in the table, and 57,381 return not more than £1,000.

Table No. 7 is of special interest as showing the number of persons who pay tax, and the number in each class. In using this table as one giving the distribution of wealth, £500, the amount of the exemption, must be added to the taxable value of each person's property. It appears that 3,028 pay on less than £100, that is, they pay less than 8s. 4d. a year; 2,870 pay between 8s. 4d. and 16s. 8d.; and 2,324 pay between 16s. 8d. and £1 5s. Those who pay less than £2 10s. a year number 13,035, and 3,463 pay between £2 10s. and £4 3s. 4d. a year; then 4,077 pay between £4 3s. 4d. and £8 6s. 8d.; 4,606 pay between £8 6s. 8d. and £41 13s. 4d.; 630 pay between £41 13s. 4d. and £83 6s. 8d.; leaving 516 who pay above the larger amount. From this table many calculations as to the effect of varying the incidence of the tax may be made. The

number of taxpayers is given as 26,327, but this, more correctly speaking, is the number of accounts, and in some more exemptions than one are allowed, as in the case of family trusts. The exemptions actually allowed were 27,791, the tax on which equals £57,897 18s. 4d. The total net value of property belonging to non-taxpayers covered by exemptions was £9,348,754, which, at a penny in the pound, equals £38,953 2s. 10d. Thus, if the exemptions were abolished, the total increased tax on the existing assessment would be £96,851 1s. 2d. In making a new assessment, if no exemption were allowed, statements would be obtained from many persons who have not been asked to forward them, as it was known they would not be taxable under the present law. However, it is certain that, whether the exemption be reduced or abolished, the present taxpayers would, by way of additional tax, pay far more than all the new taxpayers that could be brought in.

In the last assessment there are 1,499 less taxpayers, or tax accounts, than in 1886, a fact that has a serious significance. With the total property so nearly the same as in 1886 it might have been expected that the number of taxpayers would not show a falling-off, and that new men would quite take the place of the old; that is, that the people of comparatively small means who had become taxable would about balance those who by losses had ceased to be taxable. It is certain that a really large number of persons who were worth more than £500 have left the colony, and this accounts for a considerable portion of the deficiency. Then, as the history of taxation always teaches, there has arisen a stronger inclination to escape paying tax, and personal assets shrink and personal debts swell in a manner that does not appear very wrong to those who offend, for they have an idea that they are "doing" the Government, whereas they are defrauding their neighbours. If they looked at the matter from that point of view they would doubtless be more exact, and would give better measure. If the present secrecy as to assessments and tax paid were abolished, an important enhancement in the value of personal property would be observed in the next returns made by a considerable number of taxpayers. These remarks must not be taken as having a general application, and it is satisfactory to have the opportunity of expressing approval of the careful and accurate manner in which the majority make their returns of personal property.

It is satisfactory to be able to state that in no year was the tax so punctually paid as in 1889-90, and there have been fewer complaints than in any other year, which was the first after a new general assessment.

A table of freeholders of land outside boroughs, town districts, and townships, classified by area, showing total value of each class for 1889, 1886, and 1883, gives an insight into the manner in which the productive lands of the colony are owned, and the summary at the end of the table states shortly the more important divisions of the classes. Between 5 acres and 100 there are 18,805 owners, the value of whose land is £6,479,104; between 100 and 1,000 acres, 16,753 owners, value £17,359,864; between 1,000 and 10,000 acres there are 1,634 owners, value £13,228,940; between 10,000 and 50,000 acres there are 223 holders, value £10,315,246; and over 50,000 acres there are 27 owners, value £5,192,049: making a total number of owners 37,432, and the value £52,575,203. These figures include persons and companies, which are given separately in the tables. The number of these freeholders has increased at each assessment, the total being in 1883, 30,764; in 1886, 34,450; and in 1889, 37,432. It will be understood that very many of these owners appear in respect of land which is unoccupied, and is of little more than nominal value, the large proportion of these nominal landowners being in the classes under 40 acres. The total number of owners in the colony was at the last assessment 84,547, being 4,027 more than in 1886. As the adult male population in March, 1889, was estimated as 164,652, exclusive of Maoris, rather more than half the adult males appear as landholders. This total must be taken as subject to a rather liberal discount, as it includes owners of small lots in the very many speculative townships that sprang into temporary existence during the excitements in land-dealing that have occurred from time to time.

As supplementary to this table there are published lists of those persons and companies who own more than 10,000 acres, together with the areas and values. Neither area nor value includes the land in boroughs, &c. A careful examination

of these lists shows how the land varies in quality, some of the largest areas being of poor land, while, on the other hand, some owners possess extensive tracts of country all valued at a good figure.

From the table giving a classification of taxpayers by occupation will be learnt the proportion in which various classes in the community contribute to the revenue through the property-tax. Banks, companies, &c., in number 486, pay £107,905 2s. 1d.; graziers, sheep-farmers, farmers, dairymen, &c., 8,611, pay £81,543 14s. 4d.; absentees, 1,150, pay £25,976 16s. 2d.; widows, spinsters, wives, and their trustees, 3,760, pay £22,273 10s. 1d.; and other trust estates, and estates of deceased persons, &c., 1,492, pay £32,286 13s. The sum entered as paid by absentees does not at all represent the tax paid by non-residents, for, of course, a large proportion of the shareholders in banks and in the more important companies do not live in New Zealand.

Table No. 14 records information as to lands in the various counties, and the summary states the total value of all lands, omitting unoccupied Crown and Native lands, as £76,340,577; of this the value of improvements is £19,139,190, and the unimproved value £57,201,387. The improvements are thus classified: On agricultural and pastoral properties, farm buildings, clearing, fencing, draining, &c., are valued at £10,086,556, and the dwellings at £3,533,184. The improvements on properties other than agricultural and pastoral are valued at £5,519,450, which includes the value of buildings. The value of unoccupied Crown and Native lands is set down at £9,105,456.

A casual glance at the figures for the various counties shows what very different kinds of districts are included under the style of county. The total value of land in Whangaroa County is £71,810, while Selwyn County shows a value of £7,021,548; Southland, £3,257,610; Ashley, £3,436,251; and Hawke's Bay, Ashburton, and Geraldine all have a value of more than three millions. Westland has by far the largest value of unoccupied lands, the total being set down as £908,109; Inangahua is next, with £588,815; and Cook has the largest total for the North Island—namely, £408,396; Hokianga being next, with £382,496.

Selwyn has by far the most valuable improvements—namely, £2,081,884; and Eden, with £887,276, has the most valuable improvements in the North Island. Southland has the largest value for farm buildings, clearing, fencing, draining, &c., £680,535, and Selwyn is next, with £660,987; Hawke's Bay has £441,407, and Rangitikei follows with £401,818; then in order are Patangata, Oroua, Wairarapa North, Wairarapa South, Wanganui, and Manukau in the North Island, and, in the South, Ashburton and Ashley, all of which have a value of over £300,000 for improvements. The total value of land and improvements in the North Island is £32,752,002, and in the South Island £43,588,575; but the improvements in the North are rather more than in the South, the figures being £9,844,063 and £9,295,127.

A table for land in boroughs shows a total of £34,797,137, nearly half, £16,501,145, being the value of outbuildings and other improvements. The four large boroughs give total values as follows: Auckland, £5,000,551; Wellington, £5,307,796; Christchurch, £3,211,129; and Dunedin, £4,438,695. Avenal, Alexandra, Roxburgh, and Tapanui show the smallest total values, each being under £20,000; and the unimproved value of land in Alexandra is only £1,669.

The improvements in counties are valued at £19,139,190, and in boroughs at £16,501,145. The unimproved value in the counties is £57,201,387, and in the boroughs £18,295,992.

Although all Assessors received the same instructions as to valuing improvements, it is evident that they did not all act on the same principle, and, as owners did not receive notice of the valuation placed by the Assessor upon their improvements, the valuation would not be sufficiently reliable for taxing purposes without some revision. It may be taken as granted that, if a valuation were made with a view of taxing the unimproved value of lands, owners would claim to have much larger sums deducted, in many instances, than the Assessors have returned as the value of improvements. Therefore the total sum set down for improvements must not be taken as representing the cost or the value of work done to bring lands into their present condition.

It will be a startling piece of information to most persons to be told that

the landowners of New Zealand own, on the average, £1,000-worth of land. Such is the result given by Table No. 8, the number being 84,547 and the value of their lands £84,208,230. Another piece of information is that 20,752 of the owners possess less than £100-worth, their average being a little over £40 each; rather more than half—46,725—own less than £300-worth, their average being slightly over £140; and 71,261 own less than £1,000-worth.

The revenue collected by the department, and the cost, are stated for each year in a table at page 13. The expenditure includes the cost of supplying local bodies with rolls under the Rating Act, administering the Crown and Native Lands Rating Act, also paying subsidies under the Local Bodies' Finance and Powers Act, supplying valuations to the Stamp Department, also of preparing the statistics compiled from time to time. It is estimated that the tax for the year 1890-91 will be collected for an expenditure equal to £1 16s. 7d. on the revenue.

Property-tax Department,  
Wellington, 13th June, 1890.

J. SPERREY,  
Commissioner.

Table No. 1.

ASSETS AND LIABILITIES OF THE COLONY.

1ST MARCH, 1886, AND 31ST MARCH, 1889.

	ASSETS.		1886.		1889.	
			£	£	£	£
Real Property .. .. .				116,376,659		111,137,714
Personal Property .. .. .				82,540,315		85,530,210
Railways .. .. .			13,453,363		14,875,187	
Telegraphs .. .. .			523,727		577,601	
Lighthouses .. .. .			150,895		153,255	
Buildings .. .. .			2,250,000		2,250,000	
Harbours .. .. .			2,500,000		3,000,000	
Water-supply, Goldfields .. .. .			500,000		509,996	
				19,377,985		21,366,039
Total .. .. .				£218,294,959		£218,033,963
LIABILITIES.						
Debt of the Colony, deducting Sinking Fund .. .. .			31,688,349		35,680,143	
Debts of Local Bodies .. .. .			5,616,273		6,668,889	
Mortgages .. .. .			31,821,109		30,502,231	
Indebtedness, exclusive of Mortgages .. .. .			20,365,593		16,661,466	
Total .. .. .				89,491,324		89,512,729
Surplus .. .. .				£128,803,635		£128,521,234
Population (exclusive of Maoris) .. .. .			March, 1886 ..	578,482	March, 1889 ..	610,156

RETURNS RELATING TO PROPERTY AND TO PROPERTY-TAX.

Table No. 2.

RETURN showing the VALUE of all REAL and PERSONAL PROPERTY in NEW ZEALAND.

	Assessment, 1885.	Assessment, 1888.
Real Estate ... ..	£116,376,659	£111,137,714
Personal Property ... ..	82,540,315	85,530,210
	£198,916,974	£196,667,924
Real Estate—		
Crown Lands ... ..	£13,675,516	£12,205,703
Native Lands ... ..	5,847,105	5,790,366
Education, Church, Municipal, and other Reserves ... ..	7,252,273	8,933,415
Taxable Real Estate of Persons and Companies ... ..	47,277,142	45,810,873
Non-taxable Real Estate ditto ...	42,324,623	38,397,357
	£116,376,659	£111,137,714
Personal Property—		
Taxable ... ..	£43,505,538	£38,996,928
Non-taxable ... ..	25,139,277	33,725,782
Allowed for Exemptions to Tax- payers ... ..	13,895,500	12,807,500
	82,540,315	85,530,210
	£198,916,974	£196,667,924

VALUE OF PUBLIC WORKS, MARCH, 1889.

Railways (cost) ... ..	£14,875,187
Telegraphs, &c. (cost) ... ..	577,601
Lighthouses (cost) ... ..	153,255
Buildings ... ..	2,250,000
Harbours ... ..	3,000,000
Water-supply, Goldfields ... ..	509,996
	£21,366,039

Table No. 3.

## STATEMENT OF MORTGAGES.

					Assessment, 1885.	Assessment, 1888.
Mortgages (Foreign Capital) ...	...	...	...	...	£16,832,507	£16,205,356
Mortgages (Colonial Capital) ...	...	...	...	...	14,988,602	14,296,875
Totals	...	...	...	...	<u>£31,821,109</u>	<u>£30,502,231</u>

## INDEBTEDNESS OF PEOPLE IN NEW ZEALAND, EXCLUSIVE OF MORTGAGES.

					1885.	1888.
Debts deducted by Taxpayers	...	...	...	...	£17,540,282	£13,227,253
Debts deducted by Non-taxable Persons	...	...	...	...	2,825,311	3,434,213
Totals	...	...	...	...	<u>£20,365,593</u>	<u>£16,661,466</u>

Table No. 4.

## COMPARATIVE STATEMENT OF RESULTS OF PROPERTY ASSESSMENT.

*Taxpayers.*

Number of Taxpayers, 1886-87	...	...	...	...	...	27,826
Number of Taxpayers, 1889-90	...	...	...	...	...	26,327

*Taxable Property.*

Taxable Real Property, 1886-87, assessed in 1885	...	...	...	...	£47,277,142	
Taxable Personal Property, 1886-87, assessed in 1885	...	...	...	...	43,505,538	
						<u>£90,782,680</u>
Taxable Real Property, 1889-90, assessed in 1888	...	...	...	...	£45,810,873	
Taxable Personal Property, 1889-90, assessed in 1888	...	...	...	...	38,996,928	
						<u>£84,807,801</u>
Total Real Property, 1886	...	...	...	...	...	£116,376,659
Total Real Property, 1889	...	...	...	...	...	111,137,714

*Tax.*

Tax at 1d. in the pound on £88,770,480, 1887-88	...	...	...	...	£369,877	
" Fire Insurance Companies, £1 10s. per cent. on £446,607 Premiums					6,699	
						<u>£376,576</u>
Tax at 1d. in the pound on £83,403,694, 1889-90	...	...	...	...	£347,515	
" Fire Insurance Companies, £1 10s. per cent. on £443,441 Premiums					6,652	
						<u>£354,167</u>
Tax payable 1887-88 and 1889-90,—					1887-88.	1889-90.
By Persons	...	...	...	...	£268,310	£248,309
Companies	...	...	...	...	76,739	73,213
Banks	...	...	...	...	15,282	14,244
Insurance Companies	...	...	...	...	16,245	18,401
Totals	...	...	...	...	<u>£376,576</u>	<u>£354,167</u>

*Actual Receipts.*

Actual Receipts during 1889-90, including Arrears of 1888-89	...	...	...	...	...	<u>£355,527</u>
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Table No. 5.

## RETURN OF PERSONAL PROPERTY, PREPARED FROM OWNERS' STATEMENTS.

	Assessment, 1885.	Assessment, 1888.
Horses ... ..	£8,634,188	£1,143,693
Cattle ... ..		1,485,268
Sheep ... ..		4,951,750
Other Live-stock ... ..		276,426
		7,857,137
Wool ... ..	854,481	165,875
Grain ... ..		409,974
Other Produce ... ..		141,865
		717,714
Stock-in-trade ... ..	9,199,121	6,695,745
Machinery and Plant ... ..		3,235,313
Consignments ... ..		226,236
		10,157,294
Furniture, &c. ... ..	4,288,124	4,102,947
Cash in hand ... ..	5,584,212	637,732
Cash at Bank ... ..		5,435,809
Deposits ... ..		1,343,611
Shares in Building Societies ... ..		417,419
		7,834,571
Mortgages ... ..	26,181,610	25,304,148
Debts ... ..	8,822,153	8,553,116
Debentures ... ..	11,145,535	1,828,723
All other Personalty ... ..		8,572,560
		10,401,283
Totals ... ..	£74,709,424	£74,928,210

## PERSONAL PROPERTY NOT INCLUDED BY OWNERS IN THEIR STATEMENTS.

	Assessment, 1885.	Assessment, 1888.
Produce ... ..	£1,003,767	£2,122,000
Agricultural Implements ... ..	601,000	600,000
Vessels, Steam and Sailing ... ..	1,226,124	1,580,000
Deposits in Banks and Cash in Excess of Amounts returned by Owners in their Statements... ..	5,000,000	6,300,000
Totals ... ..	£7,830,891	£10,602,000
	1885.	1888.
Deposits in Savings Banks ... ..	£2,142,000	£2,692,000
Deposits in Banks and Notes in Circulation ... ..	10,301,000	11,443,000
	12,443,000	14,135,000
Cash returned by Owners in their Statements ... ..	5,167,000	7,417,000
Totals ... ..	£7,276,000	£6,718,000



Table No. 6.

NUMBER OF OWNERS OF PERSONAL PROPERTY CLASSIFIED ACCORDING TO  
AMOUNT RETURNED IN OWNERS' STATEMENTS, 1888.

				Number.		Amount.
Under £100	...	...	...	27,479	...	£1,179,761
£100 and under	£200	...	...	11,866	...	1,688,237
200 "	300	...	...	5,948	...	1,468,228
300 "	400	...	...	3,686	...	1,285,414
400 "	500	...	...	2,528	...	1,149,442
500 "	600	...	...	1,831	...	1,023,542
600 "	700	...	...	1,369	...	910,646
700 "	800	...	...	1,031	...	811,018
800 "	900	...	...	900	...	780,411
900 "	1,000	...	...	743	...	688,303
1,000 "	2,000	...	...	3,770	...	5,478,806
2,000 "	3,000	...	...	1,386	...	3,531,337
3,000 "	4,000	...	...	729	...	2,627,669
4,000 "	5,000	...	...	446	...	2,093,314
5,000 "	10,000	...	...	874	...	6,573,720
10,000 "	20,000	...	...	438	...	6,482,774
20,000 "	50,000	...	...	191	...	7,450,183
50,000 "	100,000	...	...	49	...	4,264,037
100,000 "	200,000	...	...	19	...	5,213,404
200,000 and over	...	...	...	23	...	20,227,964
				<u>65,306</u>		<u>£74,928,210</u>
	Total	...	...			

Table No. 7.

CLASSIFICATION OF TAXPAYERS BY THE NET VALUE OF THEIR TAXABLE  
PROPERTY, REAL AND PERSONAL, AND THE AMOUNTS PAID, 1887 AND 1888.

Number of Taxpayers, 1887.	Number of Taxpayers, 1889.	Taxable Value of Property.		Tax paid.			
			£100	Under	£	s.	d.
2,954	3,028	Under	£100	Under	0	8	4
3,033	2,870	£100 and under	200	"	0	16	8
2,401	2,324	200 "	300	"	1	5	0
1,974	1,847	300 "	400	"	1	13	4
1,537	1,510	400 "	500	"	2	1	8
1,477	1,456	500 "	600	"	2	10	0
1,171	1,045	600 "	700	"	2	18	4
1,023	916	700 "	800	"	3	6	8
863	792	800 "	900	"	3	15	0
727	710	900 "	1,000	"	4	3	4
4,431	4,077	1,000 "	2,000	"	8	6	8
1,871	1,742	2,000 "	3,000	"	12	10	0
1,016	980	3,000 "	4,000	"	16	13	4
700	594	4,000 "	5,000	"	20	16	8
1,409	1,290	5,000 "	10,000	"	41	13	4
691	630	10,000 "	20,000	"	83	6	8
359	331	20,000 "	50,000	"	208	6	8
106	111	50,000 "	100,000	"	416	13	4
48	44	100,000 "	200,000	"	833	6	8
35	30	200,000 and over	...	Over	833	6	8
27,826	26,327						

Table No. 8.

OWNERS OF LAND CLASSIFIED ACCORDING TO THE AREA OWNED BY THEM,  
Exclusive of Land in Boroughs, Town Districts, Townships, &c.

		Number.	Value.
5 acres and under	10 acres ...	2,829	£816,671
10 "	20 " ...	2,842	919,463
20 "	30 " ...	2,144	679,624
30 "	40 " ...	1,377	550,846
40 "	50 " ...	2,181	611,681
50 "	60 " ...	2,454	859,502
60 "	70 " ...	1,409	485,826
70 "	80 " ...	1,164	531,498
80 "	90 " ...	1,349	498,090
90 "	100 " ...	1,056	525,903
100 "	200 " ...	8,201	4,752,439
200 "	320 " ...	4,318	4,021,733
320 "	500 " ...	2,288	3,599,488
500 "	640 " ...	901	1,869,772
640 "	1,000 " ...	1,035	3,116,432
1,000 "	2,000 " ...	906	4,434,283
2,000 "	3,000 " ...	279	2,297,181
3,000 "	4,000 " ...	140	1,338,308
4,000 "	5,000 " ...	88	1,159,683
5,000 "	6,000 " ...	75	1,228,906
6,000 "	7,000 " ...	48	863,542
7,000 "	8,000 " ...	41	766,441
8,000 "	9,000 " ...	33	601,438
9,000 "	10,000 " ...	24	539,158
10,000 "	20,000 " ...	134	4,598,342
20,000 "	30,000 " ...	50	2,829,723
30,000 "	40,000 " ...	26	1,904,619
40,000 "	50,000 " ...	13	982,562
50,000 "	75,000 " ...	12	1,110,045
75,000 "	100,000 " ...	6	1,091,795
100,000 "	150,000 " ...	2	178,570
150,000 acres and over	...	7	2,811,639
Totals	...	<u>37,432</u>	<u>£52,575,203</u>

OWNERS OF LAND CLASSIFIED ACCORDING TO VALUE OF LAND OWNED BY  
THEM.

		Number.	Amount.
Under £100	...	20,752	£843,561
£100 and under	£200	15,069	2,115,529
200 "	300	10,904	2,592,172
300 "	400	7,270	2,469,159
400 "	500	5,230	2,292,344
500 "	600	3,594	1,937,442
600 "	700	2,995	1,894,849
700 "	800	2,232	1,666,184
800 "	900	1,821	1,533,435
900 "	1,000	1,394	1,306,615
1,000 "	2,000	6,755	9,403,253
2,000 "	3,000	2,299	5,578,261
3,000 "	4,000	1,175	4,076,691
4,000 "	5,000	704	3,133,151
5,000 "	10,000	1,237	8,516,672
10,000 "	20,000	623	8,417,460
20,000 "	50,000	338	9,535,543
50,000 "	100,000	107	7,107,479
100,000 "	200,000	37	4,952,568
200,000 and over	...	11	4,835,862
Totals	...	<u>84,547</u>	<u>£84,208,230</u>

Table No. 9.

FREEHOLDERS OF LAND OUTSIDE BOROUGHES, TOWN DISTRICTS, AND TOWNSHIPS, CLASSIFIED BY AREA, SHOWING TOTAL VALUE OF EACH CLASS, FOR 1889, 1886, and 1883.

Area.	Year.	Persons.		Companies.		Totals.		Year.	
		Number.	Value.	Number.	Value.	Number.	Value.		
5 acres and under	10	1889	2,817	£ 804,126	12	£ 12,545	2,829	£ 816,671	1889
		1886	2,111	577,023	2	475	2,113	577,498	1886
		1883	1,411	296,538	5	6,598	1,416	303,136	1883
10	20	1889	2,832	886,871	10	32,592	2,842	919,463	1889
		1886	2,410	736,684	9	12,479	2,419	749,163	1886
		1883	1,924	579,137	7	1,825	1,931	580,962	1883
20	30	1889	2,138	669,734	6	9,890	2,144	679,624	1889
		1886	2,104	654,106	6	5,648	2,110	659,754	1886
		1883	1,854	580,810	6	1,820	1,860	582,630	1883
30	40	1889	1,370	538,270	7	12,576	1,377	550,846	1889
		1886	1,235	509,064	6	27,268	1,241	536,332	1886
		1883	1,075	445,492	1	2,980	1,076	448,472	1883
40	50	1889	2,180	608,961	1	2,720	2,181	611,681	1889
		1886	2,217	626,664	1	2,500	2,218	629,164	1886
		1883	1,991	538,889	3	1,570	1,994	539,959	1883
50	60	1889	2,448	831,515	6	27,987	2,454	859,502	1889
		1886	2,324	832,984	1	672	2,325	833,656	1886
		1883	2,187	799,878	1	98	2,188	799,976	1883
60	70	1889	1,403	463,728	6	22,098	1,409	485,826	1889
		1886	1,411	517,734	3	4,010	1,414	521,744	1886
		1883	1,277	456,756	1	1,000	1,278	457,756	1883
70	80	1889	1,164	531,498	..	..	1,164	531,498	1889
		1886	1,028	525,239	..	..	1,028	525,239	1886
		1883	970	507,416	1	770	971	508,186	1883
80	90	1889	1,346	489,775	3	8,315	1,349	498,090	1889
		1886	1,337	516,489	2	18,780	1,339	535,269	1886
		1883	1,274	502,925	..	..	1,274	502,925	1883
90	100	1889	1,054	513,053	2	12,850	1,056	525,903	1889
		1886	866	457,338	2	9,132	868	466,470	1886
		1883	777	442,874	1	100	778	442,974	1883
100	200	1889	8,188	4,731,707	13	20,732	8,201	4,752,439	1889
		1886	7,280	4,795,828	8	61,542	7,288	4,857,370	1886
		1883	6,745	4,791,026	6	10,429	6,751	4,801,455	1883
200	320	1889	4,313	4,011,809	5	9,924	4,318	4,021,733	1889
		1886	4,154	4,211,058	4	10,472	4,158	4,221,530	1886
		1883	3,887	4,342,292	3	5,270	3,890	4,347,562	1883
320	500	1889	2,280	3,572,757	8	26,731	2,288	3,599,488	1889
		1886	2,117	3,615,055	2	12,154	2,119	3,627,209	1886
		1883	1,953	3,503,704	4	92,509	1,957	3,596,213	1883
500	640	1889	896	1,755,929	5	113,843	901	1,869,772	1889
		1886	861	2,038,443	2	18,188	863	2,056,631	1886
		1883	737	1,777,274	1	500	738	1,777,774	1883
640	1,000	1889	1,025	3,041,737	10	74,695	1,035	3,116,432	1889
		1886	1,039	3,347,702	4	30,307	1,043	3,378,009	1886
		1883	926	3,344,357	5	29,197	931	3,373,554	1883
1,000	2,000	1889	891	4,311,976	15	122,307	906	4,434,283	1889
		1886	906	4,516,147	10	48,404	916	4,564,551	1886
		1883	812	4,322,032	4	9,932	816	4,332,014	1883
2,000	3,000	1889	277	2,253,539	2	43,642	279	2,297,181	1889
		1886	266	2,255,539	3	57,130	269	2,312,719	1886
		1883	243	2,331,213	2	40,400	245	2,371,613	1883
3,000	4,000	1889	139	1,323,460	1	14,848	140	1,338,308	1889
		1886	142	1,461,593	2	12,984	144	1,474,577	1886
		1883	142	1,583,515	4	30,935	146	1,614,450	1883
4,000	5,000	1889	86	1,152,765	2	6,918	88	1,159,683	1889
		1886	94	1,337,228	2	32,919	96	1,370,147	1886
		1883	73	1,138,590	1	5,500	74	1,144,090	1883
5,000	6,000	1889	72	1,176,177	3	52,729	75	1,228,906	1889
		1886	72	1,248,956	3	48,868	75	1,297,824	1886
		1883	65	1,202,475	3	61,938	68	1,264,413	1883
6,000	7,000	1889	48	863,542	..	..	48	863,542	1889
		1886	49	946,998	1	14,920	50	961,918	1886
		1883	47	944,148	1	6,649	48	950,797	1883

FREEHOLDERS OF LAND OUTSIDE BOROUGHES, TOWN DISTRICTS, AND TOWNSHIPS, ETC.—*continued.*

Area.	Year.	Persons.		Companies.		Totals.		Year.
		Number.	Value.	Number.	Value.	Number.	Value.	
7,000 acres and under 8,000 ..	1889	40	£ 744,074	1	£ 22,367	41	£ 766,441	1889
	1886	42	791,001	3	65,237	45	856,238	1886
	1883	37	886,206	..	..	37	886,206	1883
8,000 " 9,000 ..	1889	33	601,438	..	..	33	601,438	1889
	1886	29	702,608	3	51,596	32	754,204	1886
	1883	26	782,846	1	4,960	27	787,806	1883
9,000 " 10,000 ..	1889	22	475,778	2	63,380	24	539,158	1889
	1886	15	349,992	3	85,795	18	435,787	1886
	1883	21	555,236	2	60,966	23	616,202	1883
10,000 " 20,000 ..	1889	124	4,365,326	10	233,016	134	4,598,342	1889
	1886	141	5,005,603	10	319,057	151	5,324,660	1886
	1883	138	5,171,761	3	71,486	141	5,243,247	1883
20,000 " 30,000 ..	1889	45	2,504,936	5	324,787	50	2,829,723	1889
	1886	42	2,348,237	1	15,288	43	2,363,525	1886
	1883	46	2,652,992	3	35,821	49	2,688,813	1883
30,000 " 40,000 ..	1889	22	1,668,081	4	236,538	26	1,904,619	1889
	1886	26	1,809,375	5	268,951	31	2,078,326	1886
	1883	23	2,058,685	..	..	23	2,058,685	1883
40,000 " 50,000 ..	1889	10	795,193	3	137,369	13	932,562	1889
	1886	4	470,543	1	81,492	5	552,035	1886
	1883	8	632,825	3	153,874	11	786,699	1883
50,000 " 75,000 ..	1889	11	948,547	1	161,498	12	1,110,045	1889
	1886	14	1,594,675	5	638,670	19	2,233,345	1886
	1883	9	1,096,423	3	541,916	12	1,638,339	1883
75,000 " 100,000 ..	1889	4	864,824	2	226,971	6	1,091,795	1889
	1886	3	675,388	3	614,798	6	1,290,186	1886
	1883	6	1,146,797	1	370,777	7	1,517,574	1883
100,000 " 150,000 ..	1889	1	38,219	1	140,351	2	178,570	1889
	1886	1	42,823	1	319,513	2	362,341	1886
	1883	..	..	2	604,035	2	604,035	1883
150,000 and over ..	1889	..	..	7	2,811,639	7	2,811,639	1889
	1886	..	..	2	1,251,268	2	1,251,268	1886
	1883	..	..	2	1,782,295	2	1,782,295	1883

## SUMMARY OF ABOVE.

Area.	Year.	Persons.		Companies.		Totals.		Year.
		Number.	Value.	Number.	Value.	Number.	Value.	
5 acres and under 100 ..	1889	18,752	£ 6,337,531	53	£ 141,573	18,805	£ 6,479,104	1889
	1886	17,043	5,953,325	32	80,964	17,075	6,034,289	1886
	1883	14,740	5,150,215	26	16,761	14,766	5,166,976	1883
100 " 1,000 ..	1889	16,702	17,113,939	41	245,925	16,743	17,359,864	1889
	1886	15,451	18,008,086	20	132,663	15,471	18,140,749	1886
	1883	14,248	17,758,653	19	137,905	14,267	17,896,558	1883
1,000 " 10,000 ..	1889	1,608	12,902,749	26	326,191	1,634	13,228,940	1889
	1886	1,615	13,610,112	30	417,853	1,645	14,027,965	1886
	1883	1,466	13,746,311	18	221,280	1,484	13,967,591	1883
10,000 " 50,000 ..	1889	201	9,333,536	22	981,710	223	10,315,246	1889
	1886	213	9,633,758	17	634,788	230	10,318,546	1886
	1883	215	10,516,263	9	261,181	224	10,777,444	1883
50,000 and over ..	1889	16	1,851,590	11	3,340,459	27	5,192,049	1889
	1886	18	2,312,891	11	2,824,249	29	5,137,140	1886
	1883	15	2,243,220	8	3,299,023	23	5,542,243	1883
Totals ..	1889	37,279	47,539,345	153	5,035,858	37,432	52,575,203	1889
	1886	34,340	49,518,172	110	4,140,517	34,450	53,658,689	1886
	1883	30,684	49,414,662	80	3,936,150	30,764	53,350,812	1883

NOTE.—Total number of freeholders in colony: 1882 assessment—71,240, of whom 30,764 own 5 acres and over of country land, that is, outside boroughs and town districts, and exclusive of land classed as township lands. 1885 assessment—80,527, of whom 34,450 own 5 acres and over of country land. 1888 assessment—84,547, of whom 37,432 own 5 acres and over of country land.

**Table No. 10.**  
**PROPERTY ASSESSMENT.**  
**CLASSIFICATION OF TAXPAYERS BY OCCUPATION.**

Designation.	Number.	Amount.	Tax.
Professional: Clergymen, Lawyers, Doctors, Authors, Editors, Engineers, Surveyors, and Architects ...	1,155	£ 2,802,461	£ s. d. 11,676 18 5
Civil Servants, Officers of Local Bodies, Teachers, &c. ...	547	531,897	2,216 4 9
Retired Professional Men, Merchants, and others ...	342	3,073,887	12,807 17 3
Merchants, Importers, Warehousemen, Con- tractors, &c. ...	Firms ... 336	2,478,246	10,326 0 6
Ditto ...	Persons ... 667	2,317,951	9,658 2 7
Tradesmen (wholesale and retail), Shopkeepers, Storekeepers, Carriers, &c. ...	3,156	3,533,103	14,721 5 3
Working Storemen, Mechanics, Labourers, Shepherds, Miners, Sailors, &c. ...	2,242	972,787	4,053 5 7
Manufacturers, Brewers, Millers, Founders, Saw-millers, Ship- builders, &c. ...	525	1,211,135	5,046 7 11
Graziers, Sheep-farmers, Farmers, Dairymen, &c....	8,611	19,570,492	81,543 14 4
Land, Commission, or General Agents, Auctioneers, Account- ants, Brokers, Commercial and other Managers, Clerks, Bookkeepers, Master-mariners, &c. ...	1,858	3,282,025	13,675 2 1
Widows, Wives' Trustees, Spinsters ...	3,760	5,345,641	22,273 10 1
Other Trust Estates, and Estates of Deceased Persons, &c....	1,492	7,748,796	32,286 13 0
Absentees ...	1,150	6,234,434	25,976 16 2
Companies—Banks (Colonial) ...	3	1,949,595	8,123 6 3
Banks (Foreign) ...	3	1,468,933	6,120 11 1
Life Insurance ...	10	2,819,866	11,749 8 10
Loan ...	36	9,155,202	38,146 13 6
Land ...	15	2,891,722	12,048 16 10
Mercantile ...	101	2,252,090	9,383 14 2
Manufacturing ...	58	908,227	3,784 5 7
Manufacturing and Mercantile ...	28	1,393,739	5,807 4 11
Mining (Coal) ...	10	359,440	1,497 13 4
Mining (Gold) ...	113	610,819	2,545 1 7
Church Property Corporations and Trusts ...	76	491,206	2,046 13 10
Fire Insurance Companies, £1 10s. per cent. on £443,441 gross premiums ...	26,294	83,403,694	347,515 7 10
	33	...	6,651 12 2
<b>Totals</b> ...	<b>26,327</b>	<b>...</b>	<b>354,167 0 0</b>

**Table No. 11.**

STATEMENT of TAX collected in each Financial Year, TOTAL EXPENDITURE, and EXPENDITURE  
for each £100 of TAX collected.

Year.	Tax collected.	Rate.	Expenditure.	Percentage.
1880-81 ...	£ s. d. 219,716 1 0	d. 1	£ s. d. 30,505 15 8	£ s. d. 13 17 8
1881-82 ...	250,974 17 3	$\frac{3}{4}$	10,283 19 8	4 1 11
1882-83 ...	157,736 15 3	$\frac{1}{2}$	21,196 7 3	13 8 9
1883-84 ...	268,774 0 9	$\frac{3}{4}$	20,183 6 8	7 10 2
1884-85 ...	145,379 12 1	$\frac{3}{8}$	7,363 18 5	5 1 3
1885-86 ...	326,276 6 0	$\frac{7}{8}$	24,740 5 4	7 11 7
1886-87 ...	310,897 2 3	$\frac{1}{8}$	21,801 17 10	7 0 2
1887-88 ...	376,576 12 0	1	6,937 0 3	1 16 10
1888-89 ...	373,830 19 4	1	21,672 9 3	5 15 11
1889-90 ...	355,425 15 7	1	20,437 9 0	5 15 0
1890-91 ...	355,000 0 0	1	6,500 0 0	1 16 7
<b>Totals</b> ...	<b>3,140,588 1 6</b>	<b>...</b>	<b>191,622 9 4</b>	<b>6 2 0<math>\frac{1}{2}</math></b>

NOTE.—1890-91 estimated.

Table No. 12.

RETURN showing the NUMBER, AREA, and VALUE of HOLDINGS under Deferred Payment, Perpetual Lease, and Agricultural Lease in the several Land Districts on 1st October, 1888.

District.	Deferred Payment.			Perpetual Lease.			Agricultural Lease.		
	No.	Area.	Value.	No.	Area.	Value.	No.	Area.	Value.
		Acres.	£		Acres.	£		Acres.	£
Auckland ...	175	14,580	18,498	99	8,507	5,827	...	...	...
Taranaki ...	746	74,931	115,967	165	25,874	30,421	...	...	...
Hawke's Bay ...	405	37,527	51,372	159	12,737	35,395	...	...	...
Wellington ...	1,122	120,235	151,120	212	49,583	60,637	...	...	...
Nelson ...	893	86,040	61,640	...	...	...	230	455,979	148,240
Marlborough ...	30	2,753	3,031	5	672	701	...	...	...
Canterbury ...	291	9,256	32,051	22	810	1,777	...	...	...
Westland ...	75	3,541	3,154	12	742	742	5	180	180
Otago ...	539	117,952	175,326	395	84,002	89,664	94	8,049	8,049
Southland ...	686	96,280	161,413	256	47,890	51,196	3	124	132
Totals ...	4,962	563,095	773,572	1,325	230,817	276,360	332	464,332	156,601

RETURN of the NUMBER of SELECTORS on the Books of the Lands Department on the 31st March, 1890.

Deferred Payment.	Perpetual Lease.	Agricultural Lease.	Village Settlement. — Deferred Payment.	Village Settlement. — Perpetual Lease.	Village Homestead. — Special Settlement.	Special Settlement. — Associations.	Small Grazing Runs.	Total.
3,754	2,270	90	615	108	823	912	271	8,843



Table No. 14.

RETURN showing the VALUE of DWELLINGS and of FARM-BUILDINGS, CLEARING, FENCING, DRAINING, &c., on Agricultural and Pastoral Properties; the Value of Improvements on other Properties; the Total Value of all Improvements; the Unimproved Value of Land; the Total Value of Land and Improvements, exclusive of Boroughs; also the Value of Unoccupied Crown Lands, and of Native Lands unoccupied, or occupied by Maoris only.

Provincial District.	Agricultural and Pastoral Properties.		Other Improvements.	Total Improvements.	Unimproved Value.	Total Value.	Crown and Native Lands unoccupied.
	Dwellings.	Farm-buildings, Clearing, Fencing, Draining, &c.					
AUCKLAND.							
County—	£	£	£	£	£	£	£
Mongonui ..	8,161	11,617	9,124	28,902	151,587	180,489	68,415
Whangaroa ..	2,545	3,935	15,212	21,692	50,118	71,810	24,364
Bay of Islands	20,463	48,271	27,153	95,887	253,554	349,441	157,542
Hokianga ..	13,611	14,009	24,621	52,241	452,422	504,663	382,496
Whangarei ..	45,620	67,351	44,778	157,749	378,908	536,657	168,547
Hobson ..	43,423	48,105	15,042	106,570	177,792	284,362	62,586
Otamatea ..	19,380	51,345	16,189	86,914	162,336	249,250	41,634
Rodney ..	38,750	51,504	17,026	107,280	166,360	273,640	39,731
Waitemata ..	63,057	55,236	79,131	197,424	458,876	656,300	43,575
Eden ..	111,733	142,034	633,489	887,276	1,287,294	2,174,570	61,676
Manukau ..	162,603	319,007	120,751	602,361	737,285	1,339,646	44,741
Coromandel ..	1,330	1,765	36,926	40,021	152,861	192,882	88,542
Thames ..	2,898	6,637	41,014	50,549	187,984	238,533	52,868
Ohinemuri ..	6,956	7,774	7,434	22,164	171,155	193,319	89,480
Raglan ..	10,175	35,446	7,122	52,743	214,935	267,678	120,344
Waikato ..	39,275	198,776	25,141	263,192	370,379	633,571	51,742
Piako ..	21,416	79,485	72,484	173,385	580,315	753,700	75,894
Waipa ..	59,274	145,838	34,711	239,823	250,803	490,626	22,181
Tauranga ..	25,532	46,028	11,014	82,574	174,392	256,966	68,996
Rotorua ..	1,075	945	3,655	5,675	114,304	119,979	105,728
Whakatane ..	10,413	30,959	19,183	60,555	455,629	516,184	299,246
East Taupo ..	1,240	1,660	5,680	8,580	293,201	301,781	205,481
West Taupo ..	400	1,850	..	2,250	266,549	268,799	216,751
Kawhia ..	1,025	20	200	1,245	39,987	41,232	34,106
Cook ..	44,341	296,979	44,746	386,066	1,375,979	1,762,045	408,396
Wairoa (half of) ..	7,693	65,768	12,643	86,104	310,845	396,949	66,379
Islands—							
Great Barrier, &c. ..	4,125	4,937	2,675	11,737	42,672	54,409	15,149
Waiheke, &c. ..	4,860	9,907	8,300	23,067	40,221	63,288	2,801
Totals ..	771,394	1,747,188	1,335,444	3,854,026	9,318,743	13,172,769	3,019,391
HAWKE'S BAY.							
County—							
Wairoa (half of) ..	7,692	65,768	12,642	86,102	310,847	396,949	66,379
Hawke's Bay (part of) ..	87,440	416,307	182,171	685,918	2,361,942	3,047,860	261,690
Waipawa ..	54,213	258,012	144,913	457,138	1,187,736	1,644,874	112,294
Patangata ..	32,130	399,207	30,225	461,562	1,013,195	1,474,757	22,015
Totals ..	181,475	1,139,294	369,951	1,690,720	4,873,720	6,564,440	462,378
TARANAKI.							
County—							
Clifton ..	7,341	13,672	4,838	25,851	367,287	393,138	300,650
Taranaki ..	83,908	128,335	69,761	282,004	636,094	918,098	199,113
Hawera ..	51,387	190,345	23,151	264,883	721,267	986,150	119,820
Patea (part of) ..	18,996	92,258	18,951	130,205	249,496	379,701	43,861
Totals ..	161,632	424,610	116,701	702,943	1,974,144	2,677,087	663,444
WELLINGTON.							
County—							
Hawke's Bay (part of) ..	5,750	25,100	450	31,300	103,135	134,435	29,335
Patea (part of) ..	14,956	64,996	6,981	86,933	214,711	301,644	33,888
Waitotara ..	43,830	153,274	20,322	217,426	379,610	597,036	41,751
Wanganui ..	99,743	320,902	25,774	446,419	509,049	955,468	342,435
Rangitikei ..	55,550	401,818	42,235	499,603	583,319	1,082,922	111,126
Oroua ..	64,459	359,368	31,614	455,441	942,312	1,397,753	185,050
Manawatu ..	22,267	65,986	9,468	97,721	439,275	536,996	6,374
Horowhenua ..	11,574	9,482	191,030	212,086	357,188	569,274	112,020
Wairarapa North ..	79,100	349,349	35,888	464,337	1,076,008	1,540,345	137,415
Pahiatua ..	5,492	41,570	15,713	62,775	271,787	334,562	95,808
Wairarapa South ..	89,546	328,958	55,502	474,006	1,063,755	1,537,761	96,916
Hutt ..	90,633	149,565	308,129	548,327	801,183	1,349,510	79,024
Totals ..	582,900	2,270,368	743,106	3,596,374	6,741,332	10,337,706	1,271,142
NELSON.							
County—							
Collingwood ..	21,180	18,920	20,657	60,757	219,107	279,864	54,059
Buller ..	8,780	14,558	82,486	105,824	564,964	670,788	447,725
Inangahua ..	27,735	44,359	85,750	157,244	738,275	895,519	588,815
Grey (part of) ..	3,301	33,877	18,848	56,026	282,117	338,143	194,405
Waimea ..	122,559	146,519	87,429	356,507	837,499	1,194,006	131,036
Amuri ..	13,391	60,242	10,460	84,093	707,688	791,781	60,509
Cheviot ..	13,615	29,935	..	43,550	423,362	466,912	3,335
Totals ..	210,561	348,410	305,030	864,001	3,773,012	4,637,013	1,479,884



RETURN showing the VALUE of DWELLINGS and of FARM-BUILDINGS, CLEARING, FENCING, DRAINING, &c., on Agricultural and Pastoral Properties; the Value of Improvements on other Properties; the Total Value of all Improvements; the Unimproved Value of Land; the Total Value of Land and Improvements, exclusive of Boroughs; also the Value of Unoccupied Crown Lands, and of Native Lands unoccupied, or occupied by Maoris only—*continued.*

Provincial District.	Agricultural and Pastoral Properties.		Other Improvements.	Total Improvements.	Unimproved Value.	Total Value.	Crown and Native Lands unoccupied.
	Dwellings.	Farm-buildings, Clearing, Fencing, Draining, &c.					
<b>MARLBOROUGH.</b>							
County—	£	£	£	£	£	£	£
Sounds .. .. .	5,609	10,335	4,142	20,086	116,820	136,906	54,886
Marlborough .. .. .	68,500	107,280	90,477	266,257	1,449,787	1,716,044	148,576
Kaikoura .. .. .	19,076	30,543	29,715	79,334	270,598	349,932	8,704
Totals .. .. .	93,185	148,158	124,334	365,677	1,837,205	2,202,882	212,166
<b>CANTERBURY.</b>							
County—							
Ashley .. .. .	136,140	320,686	119,136	575,962	2,860,289	3,436,251	55,386
Selwyn .. .. .	314,878	660,987	1,106,019	2,081,884	4,939,664	7,021,548	37,200
Akaroa .. .. .	67,746	108,614	22,969	199,329	805,962	1,005,291	9,728
Ashburton .. .. .	107,761	326,812	142,726	577,299	2,597,632	3,174,931	17,660
Geraldine .. .. .	128,258	267,151	293,160	688,569	2,405,510	3,094,079	18,489
Mackenzie .. .. .	14,535	34,050	65,917	114,502	635,472	749,974	33,196
Waimate .. .. .	64,827	151,700	44,808	261,335	2,017,016	2,278,351	14,577
Totals .. .. .	834,145	1,870,000	1,794,735	4,498,880	16,261,545	20,760,425	186,236
<b>WESTLAND.</b>							
County—							
Grey (part of) .. .. .	404	6,527	6,170	13,101	148,349	161,450	88,514
Westland .. .. .	12,431	37,541	9,670	59,642	1,250,155	1,309,797	908,109
Totals .. .. .	12,835	44,068	15,840	72,743	1,398,504	1,471,247	996,623
<b>OTAGO.</b>							
County—							
Waitaki .. .. .	83,124	153,059	75,188	311,371	2,093,391	2,404,762	41,131
Vincent .. .. .	26,120	29,554	37,998	93,672	779,587	873,259	78,399
Maniototo .. .. .	14,165	43,295	30,291	87,751	601,535	689,286	30,015
Waihemo .. .. .	28,116	85,273	15,001	128,390	292,923	421,313	4,611
Waikouaiti .. .. .	44,237	115,022	117,383	276,642	342,880	619,522	31,810
Taieri .. .. .	74,053	141,573	77,349	292,975	1,006,395	1,299,370	31,077
Peninsula .. .. .	44,668	76,658	58,803	180,129	225,768	405,897	7,699
Tuapeka .. .. .	32,412	88,645	43,720	164,777	732,873	897,650	90,343
Bruce .. .. .	43,685	223,959	26,626	294,270	594,975	889,245	8,998
Clutha .. .. .	58,460	193,656	27,791	279,907	752,779	1,032,686	104,634
Lake .. .. .	19,398	29,134	26,556	75,088	374,044	449,132	73,710
Southland .. .. .	173,299	680,535	143,753	997,587	2,260,023	3,257,610	180,614
Wallace .. .. .	42,050	233,965	32,232	308,297	929,528	1,237,825	101,170
Fiord .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Stewart Island .. .. .	1,270	132	1,568	2,970	36,481	39,451	29,981
Totals .. .. .	685,057	2,094,460	711,309	3,493,826	11,023,182	14,517,008	814,192

## SUMMARY.

Provincial Districts.	Agricultural and Pastoral Properties.		Other Improvements.	Total Improvements.	Unimproved Value.	Total Value.	Crown and Native Lands unoccupied.
	Dwellings.	Farm-buildings, Clearing, Fencing, Draining, &c.					
	£	£	£	£	£	£	£
Auckland .. .. .	771,394	1,747,188	1,335,444	3,854,026	9,318,743	13,172,769	3,019,391
Hawke's Bay .. .. .	181,475	1,139,294	369,951	1,690,720	4,873,720	6,564,440	462,378
Taranaki .. .. .	161,632	424,610	116,701	702,943	1,974,144	2,677,087	663,444
Wellington .. .. .	582,900	2,270,368	743,106	3,596,374	6,741,332	10,337,706	1,271,142
Nelson .. .. .	210,561	348,410	305,030	864,001	3,773,012	4,637,013	1,479,884
Marlborough .. .. .	93,185	148,158	124,334	365,677	1,837,205	2,202,882	212,166
Canterbury .. .. .	834,145	1,870,000	1,794,735	4,498,880	16,261,545	20,760,425	186,236
Westland .. .. .	12,835	44,068	15,840	72,743	1,398,504	1,471,247	996,623
Otago .. .. .	685,057	2,094,460	714,309	3,493,826	11,023,182	14,517,008	814,192
Totals .. .. .	3,533,184	10,086,556	5,519,450	19,139,190	57,201,387	76,340,577	9,105,456

Table No. 15.

RETURN of the VALUE of PROPERTY in the BOROUGHs within the several Provincial Districts.

Boroughs.	Crown Property Assessed.	Annual Rating Value.	Buildings and Improvements.	Unimproved Value of Land.	Total Value.
AUCKLAND.					
	£	£	£	£	£
Auckland ... ..	130,140	323,206	2,355,622	2,644,929	5,000,551
Birkenhead ... ..	665	4,610	27,935	41,801	69,736
Cambridge ... ..	2,270	5,313	56,001	30,455	86,456
Devonport ... ..	16,592	19,899	246,792	193,610	440,402
Gisborne ... ..	7,925	30,575	199,284	142,886	342,170
Hamilton ... ..	5,583	6,178	57,313	33,616	90,929
Newmarket ... ..	5,650	11,574	79,622	73,056	152,678
Newton ... ..	...	18,486	88,910	170,259	259,169
Onehunga ... ..	3,480	14,973	108,301	144,766	253,067
Parnell ... ..	1,510	29,000	208,776	166,955	375,731
Tauranga ... ..	5,990	5,680	71,085	48,615	119,700
Thames ... ..	2,520	24,300	129,596	62,722	192,318
Totals ... ..	182,325	493,794	3,629,237	3,753,670	7,382,907
HAWKE'S BAY.					
Hastings ... ..	350	23,345	77,955	252,927	330,882
Napier ... ..	27,000	82,306	579,559	703,391	1,282,950
Woodville ... ..	2,715	9,418	36,979	70,616	107,595
Totals ... ..	30,065	115,069	694,493	1,026,934	1,721,427
TARANAKI.					
Hawera ... ..	5,000	7,600	42,820	34,308	77,128
New Plymouth ... ..	14,305	19,480	158,797	100,094	258,891
Patea ... ..	850	5,645	25,510	18,769	44,279
Totals ... ..	20,155	32,725	227,127	153,171	380,298
WELLINGTON.					
Carterton ... ..	1,550	4,313	52,920	35,145	88,065
Feilding ... ..	2,278	9,336	52,621	67,075	119,696
Foxton ... ..	1,180	4,983	23,062	39,944	63,006
Greytown ... ..	1,450	7,563	46,150	56,495	102,645
Marton ... ..	1,600	8,616	51,637	22,891	74,578
Masterton ... ..	4,740	25,044	170,662	171,243	341,905
Melrose ... ..	390	7,929	48,806	144,972	193,778
Palmerston North ... ..	6,230	8,719	132,889	192,752	325,641
Petone ... ..	150	15,106	93,270	133,725	226,995
Wanganui ... ..	18,750	36,590	224,737	302,397	527,134
Wellington ... ..	253,657	308,696	2,227,236	3,080,560	5,307,796
Totals ... ..	291,975	436,895	3,124,040	4,247,199	7,371,239
NELSON.					
Nelson ... ..	88,811	63,903	508,301	493,727	1,002,028
Westport ... ..	77,975	18,949	89,170	94,205	183,375
Totals ... ..	166,786	82,852	597,471	587,932	1,185,403
WESTLAND.					
Brunner ... ..	23,488	17,545	65,537	99,678	165,215
Greymouth ... ..	16,475	24,534	194,606	76,057	270,663
Hokitika ... ..	8,459	15,837	82,337	30,761	113,148
Kumara ... ..	2,653	4,500	26,206	7,009	33,215
Ross ... ..	20,201	4,345	21,358	8,396	29,754
Totals ... ..	71,276	66,761	390,094	221,901	611,995

RETURN of VALUE of PROPERTY in BOROUGHs—*continued.*

Boroughs.	Crown Property Assessed.	Annual Value.	Buildings and Improvements.	Unimproved Value of Land.	Total Value.
MARLBOROUGH.					
	£	£	£	£	£
Blenheim ... ..	14,945	26,280	191,052	186,544	377,596
Picton ... ..	2,925	3,958	40,724	41,491	82,215
Totals ... ..	17,870	30,238	231,776	228,035	459,811
CANTERBURY.					
Akaroa ... ..	3,850	2,966	34,470	34,443	68,913
Ashburton ... ..	12,629	16,912	124,904	85,862	210,766
Christchurch ... ..	54,700	200,886	1,260,290	1,950,839	3,211,129
Kaipoi ... ..	1,325	9,389	66,185	41,944	108,129
Lyttelton ... ..	24,630	25,223	540,998	168,610	709,608
Rangiora ... ..	500	6,860	73,947	77,673	151,620
St. Albans ... ..	600	27,675	220,970	316,603	537,573
Sydenham ... ..	10,200	34,824	452,428	399,350	851,778
Timaru ... ..	24,550	41,000	267,045	260,383	527,428
Waimate ... ..	2,800	7,880	45,772	15,490	61,262
Totals ... ..	135,784	373,615	3,087,009	3,351,197	6,438,206
OTAGO.					
Alexandra ... ..	1,299	1,290	13,986	1,669	15,655
Arrowtown ... ..	2,082	2,934	19,139	6,084	25,223
Avenal ... ..	...	1,770	6,384	7,619	14,003
Balclutha ... ..	1,256	5,062	33,586	14,173	47,759
Campbelltown ... ..	5,181	4,457	21,950	33,171	55,121
Caversham ... ..	27,287	28,327	237,613	205,962	443,575
Cromwell ... ..	2,196	3,627	14,722	5,743	20,465
Dunedin ... ..	127,465	253,534	1,990,330	2,448,365	4,438,695
East Invercargill ... ..	...	3,541	19,965	15,455	35,420
Gladstone ... ..	...	2,389	12,344	17,507	29,851
Gore ... ..	4,750	8,560	39,025	32,551	71,576
Green Island ... ..	...	3,379	28,493	14,877	43,370
Hampden ... ..	731	632	7,572	5,083	12,655
Hawksbury ... ..	1,761	3,400	22,450	27,504	49,954
Invercargill ... ..	29,225	52,002	327,216	436,618	763,834
Kaitangata ... ..	5,331	4,709	30,246	15,321	45,567
Lawrence ... ..	1,130	8,138	54,800	21,939	76,739
Maori Hill ... ..	1,980	12,227	62,833	94,494	157,327
Milton ... ..	1,500	5,798	53,361	11,591	64,952
Mornington ... ..	...	21,431	163,243	158,381	321,624
Mosgiel ... ..	450	7,464	61,829	55,070	116,899
Naseby ... ..	1,600	3,369	21,636	3,919	25,555
North-east Valley ... ..	...	17,600	130,799	168,152	298,951
North Invercargill ... ..	60	4,648	21,097	9,886	30,983
Oamaru ... ..	21,930	34,741	366,951	297,636	664,587
Palmerston ... ..	1,755	2,759	30,772	19,688	50,460
Port Chalmers ... ..	6,710	11,685	143,084	56,867	199,951
Queenstown ... ..	3,296	5,775	47,447	16,907	64,354
Riverton ... ..	1,819	4,635	35,786	21,298	57,084
Roslyn ... ..	...	24,843	208,409	173,540	381,949
Roxburgh ... ..	1,223	1,424	13,282	2,545	15,827
South Dunedin ... ..	860	20,966	123,795	87,514	211,309
South Invercargill ... ..	1,237	5,490	27,552	47,198	74,750
St. Kilda ... ..	...	9,313	36,648	89,985	126,633
Tapanui ... ..	500	2,706	14,477	3,859	18,336
Winton ... ..	1,264	2,489	12,446	7,944	20,390
West Harbour ... ..	...	10,546	64,630	89,838	154,468
Totals ... ..	255,878	597,660	4,519,898	4,725,953	9,245,851

RETURN of VALUE of PROPERTY in BOROUGHs—*continued.*

## SUMMARY.

Provincial District.	Crown Property Assessed.	Annual Rating Value.	Buildings and Improvements.	Unimproved Value.	Total Value.
	£	£	£	£	£
Auckland ...	182,325	493,794	3,629,237	3,753,670	7,382,907
Hawke's Bay ...	30,065	115,069	694,493	1,026,934	1,721,427
Taranaki ...	20,155	32,725	227,127	153,171	380,298
Wellington ...	291,975	436,895	3,124,040	4,247,199	7,371,239
Nelson ...	166,786	82,852	597,471	587,932	1,185,403
Westland ...	71,276	66,761	390,094	221,901	611,995
Marlborough ...	17,870	30,238	231,776	228,035	459,811
Canterbury ...	135,784	373,615	3,087,009	3,351,197	6,438,206
Otago ...	255,878	597,660	4,519,898	4,725,953	9,245,851
Totals ...	1,172,114	2,229,609	16,501,145	18,295,992	34,797,137

Table No. 16.

COMPARISON of the ASSESSMENT of 1889 with the Assessment of 1886.

Provincial District.	Valuation.		Increase.	Decrease.
	1886.	1889.		
	£	£	£	£
Auckland ...	23,033,979	20,555,676	...	2,478,303
Hawke's Bay ...	7,608,741	8,285,867	677,126	...
Taranaki ...	3,014,447	3,057,385	42,938	...
Wellington ...	15,042,531	17,708,945	2,666,414	...
Nelson ...	5,594,886	5,822,416	227,530	...
Westland ...	2,150,776	2,083,242	...	67,534
Marlborough ...	2,858,947	2,662,693	...	196,254
Canterbury ...	27,861,628	27,198,631	...	662,997
Otago ...	26,104,714	23,762,859	...	2,341,855
Totals ...	113,270,649	111,137,714	3,614,008	5,746,943

*Summary.*

Total decrease ...	...	...	£5,746,943
Less increase ...	...	...	3,614,008
Net decrease ...	...	...	<u>£2,132,935</u>

Table No. 17.

INDEBTEDNESS of COUNTIES, BOROUGHs, ROAD, TOWN, RIVER, HARBOUR, and DRAINAGE BOARDS.

Local Body.	Loans, Foreign.	Loans, Colonial.*	Other Liabilities.	Totals.
Counties—	£	£	£	£
At 31st March, 1889 ... ..	...	160,879	116,961	277,840
" " 1886 ... ..	...	3,510	185,389	188,899
" " 1883 ... ..	...	7,800	124,953	132,753
Boroughs—				
At 31st March, 1889 ... ..	1,877,000	665,952	227,968	2,770,920
" " 1886 ... ..	1,752,000	505,775	253,093	2,510,868
" " 1883 ... ..	1,454,600	503,946	166,347	2,124,893
Road and Town Boards—				
At 31st March, 1889 ... ..	...	150,790	22,089	172,879
" " 1886 ... ..	...	23,850	104,861	128,711
" " 1883 ... ..	...	14,270	37,996	52,266
River Boards—				
At 31st March, 1889 ... ..	21,000	39,283	3,866	64,149
" " 1886 ... ..	21,000	30,430	4,638	56,068
" " 1883 ... ..	...	50,530	7,933	58,463
Harbour Boards—				
At 31st December, 1888 ... ..	2,809,310	247,808	114,130	3,171,248
" " 1885 ... ..	2,374,500	40,445	125,022	2,539,967
" " 1882 ... ..	1,456,400	52,500	116,720	1,625,620
Christchurch Drainage Board—				
At 31st December, 1888 ... ..	200,000	...	11,853	211,853
At 31st March, 1886 ... ..	200,000	...	...	200,000
" " 1883 ... ..	200,000	...	...	200,000
Totals ... (1889 ... ..	4,907,310	1,264,712	496,867	6,668,889
... (1886 ... ..	4,347,500	604,010	673,003	5,624,513
... (1883 ... ..	3,111,000	629,046	453,949	4,193,995

\* The totals for 1889 under this heading include loans from Government under the Roads and Bridges Construction Act, and the Government Loans to Local Bodies Act, amounting to £290,785.

Table No. 18.

NAMES of FREEHOLDERS of AREAS of TEN THOUSAND ACRES and over of COUNTRY LAND.

Name and Postal Address.	Area.	Value.
10,000 to 20,000 acres.		
	Acres.	£
A'Deane, John ... ..	15,949	31,898
Andrew, John Chapman, Masterton ... ..	18,291	27,909
Atkinson, William (estate of the late), Rangiora ... ..	13,904	14,699
Bayley Brothers, Hawera ... ..	14,840	7,713
Bealey, Samuel, Hororata ... ..	11,693	44,497
Beamish, N. E., Napier ... ..	18,890	37,780
Begg, William A., and John, Hillend, Otago ... ..	16,990	43,566
Bell, Sir F. D., and Alfred, Waihemo ... ..	18,408	49,834
Benn and Co., John, Cambridge ... ..	11,033	22,040
Blick, William (estate of the late), per J. J. Sinclair, Blenheim ... ..	12,516	7,907
Boyd, Allan and John, North Taieri ... ..	17,449	30,200
Brown and Co., A., Green Island ... ..	12,870	25,528
Buchanan, Hugh (estate of the late) ... ..	16,164	56,600
Buchanan, John, Patangata ... ..	12,102	41,086
Buchanan, W. C., Gladstone ... ..	13,387	62,310
Buckland, Alfred, Auckland ... ..	11,808	17,021
Cameron, John, Masterton ... ..	12,520	16,360
Campbell, Hugh, Poukawa, Hawke's Bay ... ..	17,909	64,464
Cawthron, Thomas, Nelson ... ..	14,542	5,000
Carried forward ... ..	281,265	606,412

NAMES of FREEHOLDERS of AREAS of TEN THOUSAND ACRES and over of COUNTRY LAND—  
*continued.*

Name and Postal Address.	Area.	Value.
<b>10,000 to 20,000 acres—<i>continued.</i></b>		
	Acres.	£
Brought forward ... ..	281,265	606,412
Chapman, Thomas and Edward, Rotheram, Canterbury ... ..	13,600	26,862
Colbeck Brothers, Pahi, Auckland ... ..	15,247	13,380
Couper, William (estate of the late), Havelock, Hawke's Bay ... ..	17,603	67,435
Curling, Robert ... ..	15,383	51,281
Deans, John, Riccarton ... ..	19,229	149,343
Dilworth, James, Remuera ... ..	12,277	60,968
Dickson, M., West Eyreton ... ..	15,277	49,133
Dillon, P. G., Marlborough... ..	17,429	21,500
Douglas, William, Napier ... ..	16,371	73,905
Duncan, J. and A., Marton... ..	16,498	24,747
Elder and Co., Masterton ... ..	14,348	30,376
Elliott, William, Frasertown, Hawke's Bay ... ..	10,176	6,318
Gordon, Thomas Edward, Clive ... ..	13,314	47,914
Gould and Cameron, Springfield, Methven ... ..	16,429	77,460
Grant, Alexander, Takapau, Hawke's Bay ... ..	16,716	71,354
Gerard, William, Snowdon, Canterbury ... ..	16,704	29,093
Gray, Henry F., Christchurch ... ..	13,881	60,555
Gray, Robert (Trustees of) ... ..	12,952	11,687
Green, Edward, Nelson ... ..	13,455	14,028
Greenwood, George D., Amberley ... ..	14,946	31,707
Grice and Co., Cambridge ... ..	13,938	24,500
Grigg, John, Longbeach, Canterbury ... ..	17,805	139,130
Hales (estate of the late), Castlepoint ... ..	10,821	12,157
Hall, Henry Joseph, Riccarton ... ..	11,046	55,211
Harding, A. E., Maungawhare ... ..	13,500	5,715
Harding, A., Kereru, Hawke's Bay ... ..	17,269	16,770
Harding, John, Waipukurau ... ..	16,150	76,976
Herbert, J. F., Kelso, Otago ... ..	10,980	28,042
Hoare, Henry ... ..	18,501	87,062
Holmes, John (estate of the late), Canterbury ... ..	12,862	66,509
Hume, P., Wairarapa ... ..	13,152	32,240
Johnson, James Woodbine, Gisborne ... ..	11,491	44,620
Johnston, Sydney, Takapau, Hawke's Bay ... ..	18,357	64,952
Johnston and Co., Wellington ... ..	14,818	22,718
Joseph and Phillips, Martinborough, Wellington ... ..	15,197	43,773
Kinross, J. G. (estate of), Napier ... ..	18,519	63,118
Laishley, Richard, Auckland ... ..	13,550	6,720
Lawrence, William ... ..	10,697	26,277
Lethbridge, George Y., Turakina ... ..	14,626	53,093
Levin and Co., Wellington ... ..	13,619	27,745
Lowe, William A., Culverden ... ..	14,982	19,314
Lowry, Thomas (estate of the late) ... ..	14,721	57,017
Manson, John, Feilding ... ..	13,159	48,398
Matthews, Alfred, Featherston ... ..	14,245	24,968
Maunsell, R. and J. F., Masterton ... ..	18,153	28,313
Menlove, Edward, Oamaru ... ..	12,216	96,262
Meredith, Edwin, Masterton ... ..	16,041	32,991
Miller, M. R., Napier ... ..	18,690	28,670
Monro, Alexander, Marlborough ... ..	16,956	20,000
Moore, Frederick, Masterton ... ..	11,960	15,000
Morrin, Graham, and Co., Auckland ... ..	11,800	1,770
Morice, William and F., Gisborne ... ..	10,300	10,300
Morrison, John (estate of the late) ... ..	17,078	36,416
Morton, R. M., Christchurch ... ..	12,181	49,220
Mount Linton Estate ... ..	11,501	16,675
Mowat, Marjory, Nelson ... ..	13,106	16,400
Macdonald, Allan (estate of), Gisborne ... ..	14,539	18,422
Macfarlane, James, Amuri ... ..	18,198	35,000
McKellar, David, Tapanui ... ..	14,608	88,000
McKellar, Peter (estate of the late) ... ..	14,139	21,034
McKersey, John, Napier ... ..	13,662	36,234
McLean, Allan, Havelock, Hawke's Bay ... ..	10,300	23,500
McMaster, A. A. and R., Duntroon ... ..	19,716	86,923
McNab, Alexander, Invercargill ... ..	13,967	26,113
Carried forward ... ..	1,216,216	3,259,726

NAMES of FREEHOLDERS of AREAS of TEN THOUSAND ACRES and over of COUNTRY LAND—  
*continued.*

Name and Postal Address.	Area.	Value.
<b>10,000 acres to 20,000 acres—<i>continued.</i></b>		
	Acres.	£
Brought forward ... ..	1,216,216	3,259,726
McRae, George W., Tekoa ... ..	15,508	16,359
Nelson, William, Napier ... ..	11,921	49,516
Ormond, G. C., Mahia ... ..	10,198	11,697
Parkinson's executors, Gebbie's Valley ... ..	11,387	51,714
Peter, William S., Ashburton ... ..	18,634	35,903
Pharazyn, Charles, Featherston ... ..	13,165	31,376
Pounds, Joseph Elam ... ..	11,916	3,564
Preston, Joseph, Fortrose ... ..	11,750	28,932
Ralph, Captain, Thames ... ..	19,329	7,000
Roberts and Co., Dunedin ... ..	12,619	46,510
Rowley and Hamilton, Nightcaps ... ..	16,080	19,968
Rutherford, A. W., Waiau ... ..	12,804	15,375
Rutherford, J. S. and R., Albury, Canterbury ... ..	18,500	27,750
Sanders, William, Napier ... ..	13,940	47,766
Sanderson and Studholme, Waikari ... ..	12,465	34,440
Shand, John, Winton ... ..	10,213	35,194
Shennan, Watson, Waipahi, Otago ... ..	15,999	25,816
Shrimpton, Walter, Hawke's Bay ... ..	14,123	52,661
Steele, T. J., Wairoa ... ..	14,004	9,649
Steven, William, Southland ... ..	13,293	20,480
Stevens, Robert E., Frasertown, Hawke's Bay ... ..	14,576	10,097
Stevens, Gorton, and Co., Bull's ... ..	12,908	9,253
Studholme, John, Christchurch ... ..	18,000	65,663
Studholme and Wigley, Christchurch ... ..	15,251	52,067
Te Aroha Estate ... ..	10,359	14,273
Telford, William, Waitepeka ... ..	12,133	32,158
Tennant, Andrew ... ..	10,878	11,962
Tennant, John, Heddon Bush ... ..	12,288	21,960
Teschemaker, J. T., Otaio, Canterbury ... ..	11,875	55,445
Tinline and Neville, Nelson ... ..	11,640	8,500
Tripp, Charles G., Orari Gorge, Canterbury ... ..	18,307	33,137
Vallance, C. A. (estate of the late) ... ..	13,618	31,458
Wain, Job, and others, Dunedin ... ..	19,970	19,974
Walker, Neil, Wairoa, Hawke's Bay ... ..	16,036	7,935
Wilson, Pounds, Walker, and others, Cambridge ... ..	13,840	3,130
Watts, C. F. W. (estate of the late) ... ..	15,975	12,747
Whitaker, Joseph, London ... ..	10,023	3,085
Wilson, James and Samuel, Papakaio, Otago ... ..	13,221	61,297
Wood, William D., Riccarton ... ..	14,213	21,187
Wright, Edward George, St. Alban's ... ..	13,379	39,667
Wright, Stephenson, and Co., Dunedin ... ..	10,314	18,935
	1,782,868	4,365,326
<b>20,000 to 30,000 Acres.</b>		
Anderson, John, Kereru, Hawke's Bay ... ..	20,548	25,362
Ashbury, James ... ..	26,390	76,450
Barton, William, Wairarapa ... ..	20,039	28,262
Bell, William, and Sons, Blenheim ... ..	25,644	18,046
Bullen, Frederick and G. F., Kaikoura ... ..	29,386	42,000
Campbell, R. and R. ... ..	27,150	101,276
Carlyon, Arthur S. G., Hawke's Bay ... ..	29,679	45,244
Davison, John H., Canterbury ... ..	28,632	49,905
Fitzgerald, Thomas Edward, Auckland ... ..	23,949	6,350
Grace, John Edward, Taupo ... ..	22,400	5,433
Hall, Sir John, Christchurch ... ..	29,627	91,927
Heatherstock Estate, Waikari, Canterbury ... ..	28,523	99,085
Hunter, G. and P., Hawke's Bay ... ..	28,084	89,975
Johnson, George Randall, Wellington ... ..	23,589	64,078
Johnston, John (estate of the late), Wellington ... ..	26,134	49,708
Kitchener, Colonel H. H. ... ..	20,743	30,032
Larkworthy, F. ... ..	21,341	61,751
Macfarlane, Walter, Culverden, Canterbury ... ..	26,063	43,493
McHardy, Alexander, Blackhead, Hawke's Bay ... ..	22,949	86,058
Carried forward ... ..	480,870	1,014,435

NAMES of FREEHOLDERS of AREAS of TEN THOUSAND ACRES and over of COUNTRY LAND—  
*continued.*

Name and Address.	Area.	Value.
<b>20,000 acres to 30,000 acres—<i>continued.</i></b>		
	Acres.	£
Brought forward ... ..	480,870	1,014,435
Nairn, Charles James, Pourere, Hawke's Bay ... ..	27,184	112,784
Ormond, J. D., Napier ... ..	28,960	92,487
Parker, H. R. and J. E., Dunedin ... ..	20,980	63,789
Rathbone, W., Napier ... ..	22,604	49,973
Read, G. E. (estate of the late), Gisborne ... ..	20,139	41,065
Rennick, T. (estate of the late), Nelson ... ..	24,648	35,088
Rhodes, R. H. (estate of the late), Christchurch ... ..	22,542	69,044
Rhodes, W. B. (estate of the late), Wellington ... ..	27,188	72,936
Richardson, R., Marlborough ... ..	20,633	12,118
Richmond, F. H., Marlborough ... ..	23,749	36,650
Russell, Thomas Purvis, Waipukurau, Hawke's Bay ... ..	25,083	112,873
Russell, H. R., Waipukurau, Hawke's Bay ... ..	24,178	98,068
Russell and Russell, Hastings ... ..	22,200	115,618
Rutherford, D., Culverden, Canterbury ... ..	28,891	40,167
Rutherford, W. O., Culverden, Canterbury ... ..	22,924	32,515
Seymour, A. P., Picton ... ..	20,286	15,976
Smith, Hector, W. P. (estate of the late), Napier ... ..	26,777	70,989
Stokes Brothers, Napier ... ..	29,275	89,364
Teschemaker, C. de V., Marlborough ... ..	25,171	19,092
Teschemaker, W. H., Maheno ... ..	21,081	76,135
Tolmie, W. A. (estate of the late), Otago ... ..	21,756	26,962
Waterhouse and Fitzherbert, Puketapu, Hawke's Bay ... ..	23,715	32,350
Wharton, Henry, and Co., Waiau ... ..	22,816	40,000
Williams, Rev. Samuel, Te Aute, Hawke's Bay ... ..	24,764	92,543
Williamson Brothers, Auckland ... ..	23,050	34,401
Wilson, John, Cambridge, Auckland ... ..	22,402	7,514
	1,103,866	£2,504,936
<b>30,000 to 40,000 Acres.</b>		
Armstrong, James (estate of the late) ... ..	30,238	37,402
Beaumont, Richard, Awatere, Marlborough ... ..	33,634	77,454
Ellis, T. C. and C. C., Invercargill ... ..	38,739	80,900
Elworthy, Edward, Pareora ... ..	37,316	148,846
Gollan, Spencer H., Waipukurau ... ..	33,853	101,560
Glendinning, David, Napier ... ..	38,847	5,038
Handysides, Roberts and Co., Wairarapa ... ..	36,456	52,748
Johnston, Hon. W. W., Wellington ... ..	37,347	102,969
Lockie, James, and others, Wellington ... ..	33,435	20,030
Logan, James, Kelso, Otago ... ..	36,600	71,593
Martin, Hon. John, Wellington ... ..	31,606	82,331
Mein, George A. and P. ... ..	32,810	74,396
Macfarlane, J. D., Waiau, Canterbury ... ..	38,874	46,132
Macfarlane, D. and A., Waiau, Canterbury ... ..	36,748	75,429
Nicholls, Walter C., Rangiora ... ..	33,474	25,733
Reid, John, Elderslie, Otago ... ..	33,352	130,357
Studholme, M. (estate of the late), Waimate ... ..	39,969	196,110
Symons, Elizabeth, Nelson ... ..	38,194	35,937
Troutbeck, H., Petane, Hawke's Bay ... ..	33,628	52,588
Wilson, Sir J. C. (estate of the late), Christchurch ... ..	32,699	127,132
Cargill and Anderson, Wyndham ... ..	39,674	76,967
Tiffen, H. S., Napier ... ..	38,591	46,429
	786,084	1,668,081
<b>40,000 to 50,000 acres.</b>		
Anstey, G. A., Christchurch ... ..	43,647	63,008
Bayly, Thomas, Waitara ... ..	44,663	36,687
Clifford, George H. C., Stoneyhurst, Amberley ... ..	40,692	91,807
Douglas, John, Waimate, Canterbury ... ..	42,328	127,305
Graham, John, S., Auckland ... ..	48,637	8,831
McLean, Allan, Waitaki ... ..	47,259	196,401
McLean, John, Oamaru ... ..	44,660	217,040
Nimmo, James ... ..	40,614	10,326
Sutherland and Glendinning, Mohaka, Hawke's Bay ... ..	47,046	4,117
Williamson, James (estate of the late), Auckland ... ..	41,709	39,671
	441,255	795,193



Name and Address.	Area.	Value.
<b>50,000 to 75,000 acres.</b>		
	£	Acres.
Aitken, William, Auckland ... ..	53,540	41,507
Carter, Thomas, Blenheim ... ..	51,957	44,377
Clifford and Weld, Flaxbourne, Blenheim ... ..	66,190	135,100
Dalgety, F. G. ... ..	65,343	82,700
Grice, James, Cambridge ... ..	54,870	15,472
Harding, R., Waipukurau ... ..	56,374	77,160
Holmes, Hon. Matthew, Dunedin ... ..	61,415	74,628
McLean, R. D. D., Napier ... ..	51,712	173,294
Riddiford and Son, Lower Hutt ... ..	55,172	69,445
Sinclair, Francis, Auckland ... ..	68,361	10,000
Williams and Beetham, Masterton ... ..	67,041	224,864
	651,975	948,547
<b>75,000 to 100,000 acres.</b>		
Moore, George Henry, Glenmark ... ..	75,730	325,686
Robinson, W. (estate of the late) ... ..	95,134	331,338
Smith, James Chapman, Greenfield, Otago ... ..	96,160	77,056
Williams, James Nelson, Hastings, Hawke's Bay ... ..	82,433	130,744
Total ... ..	349,457	864,824
<b>100,000 to 150,000 acres.</b>		
Graham, William S. ... ..	139,246	38,219

NAMES OF COMPANIES, ETC.

<b>10,000 acres and under 20,000 acres.</b>		
Colonial Real Property Company ... ..	10,236	34,751
Dixon Investment Company ... ..	12,771	17,629
Moorabool and Timboon Estate Company ... ..	10,141	14,012
National Mortgage and Agency Company ... ..	14,018	60,373
Waikato Coal and Shipping Company ... ..	15,129	16,868
Wharekawa Coal and Iron Company ... ..	12,138	6,569
Wanganui Loan and Finance Company ... ..	12,951	3,237
Colonial Bank of New Zealand ... ..	12,191	30,775
National Bank of New Zealand ... ..	13,501	26,967
Bank of Australasia ... ..	15,210	21,835
Total ... ..	128,286	233,016
<b>20,000 acres, and under 30,000 acres.</b>		
British and New Zealand Mortgage and Agency Company ... ..	27,512	50,610
Colonial Investment and Agency Company ... ..	22,632	67,853
Bank of New South Wales ... ..	21,632	61,165
New Zealand Native Land Settlement Company, in Liquidation ... ..	22,888	14,242
Nelson Brothers ... ..	23,299	130,917
Total ... ..	117,963	324,787
<b>30,000 acres, and under 40,000 acres.</b>		
Otago and Southland Investment Company ... ..	31,300	77,665
Morton Mains Estate Company ... ..	32,463	53,967
Assets Company ... ..	39,110	29,037
Scottish and New Zealand Investment Company ... ..	32,478	75,869
Total ... ..	135,351	236,538

NAMES of FREEHOLDERS of AREAS of TEN THOUSAND ACRES and over of COUNTRY LAND—  
*continued.*

Name and Address.	Area.	Value.
40,000 acres and under 50,000 acres.		
	Acres.	£
Maraitai Land Company ... ..	43,503	8,688
New Zealand Mortgage and Investment Association ... ..	42,221	73,243
New Zealand Trust and Loan Company ... ..	43,667	105,438
Total ... ..	129,391	187,369
60,000 acres and under 75,000 acres.		
Robert Campbell and Sons ... ..	71,484	161,498
75,000 acres and under 100,000 acres.		
Taitapu Coal Company ... ..	88,350	11,040
Waikato Land Association ... ..	84,783	215,931
Total ... ..	173,133	226,971
100,000 acres and under 150,0000 acres.		
Auckland Agricultural Company ... ..	102,177	140,351
Over 150,000 acres.		
New Zealand Agricultural Company ... ..	151,137	240,977
New Zealand Thames Valley Land Company... ..	176,008	97,726
New Zealand Loan and Mercantile Agency Company ... ..	215,000	418,132
New Zealand and Australian Land Company ... ..	239,800	1,055,277
Kauri Timber Company ... ..	165,436	157,402
Wellington and Manawatu Railway Company ... ..	179,329	247,698
Bank of New Zealand ... ..	262,954	594,427
Total ... ..	1,389,664	2,811,639

[Approximate Cost of Paper.—Preparation, nil; printing (1,550 copies), £26.]