

The value of land assessed as liable to pay land-tax is £55,105,290, and the value liable to pay graduated land-tax is £26,743,370. The total estimated number of land-tax payers is 11,407, and of graduated land-tax payers 1,319. The value of improvements upon which the ordinary land-tax will be collected is £9,016,505.

The figures set out in this report afford much information that should prove of advantage to those who may wish to study the manner in which the lands of the colony are owned. The tables have stated the results in a form readily understood, but any one who wishes to draw deductions from them in support of any favourite theory will have to make a careful examination for that purpose. Contrasting the improved and the unimproved values should prove highly interesting to those who study some of the many important questions included under the comprehensive phrase "land reform."

In making the following remark I wish to protect myself against a possible charge of boasting of the work of this office, but there is no reason why I should not say that this report and that of the 28th July, taken together, give more complete details as to land-values and land-ownership than those published by any colony, and, as far as I know, by any country. Believing this, I may express the hope that the heavy expenditure incurred in compiling these figures will not prove to be money unwisely spent in consequence of scant attention that may be bestowed upon them.

Following the plan laid down in 1888, I append a list of those persons and companies who, at the 1st November, 1891, owned more than 10,000 acres of country lands, showing the area and value of their holdings.

In these statistics Crown and Native lands, and the lands belonging to local governing bodies, have been omitted.

I have, &c.,

C. M. CROMBIE,
Commissioner of Taxes.

The Hon. the Colonial Treasurer.

Table No. 1.

OWNERS OF LAND CLASSIFIED ACCORDING TO THE IMPROVED AND UNIMPROVED VALUE OF LAND OWNED BY THEM.

Class.		Number of Owners.	Improved Value.	Number of Owners.	Unimproved Value.	Class.	
			£		£		
Under £100	..	23,709	950,421	45,192	1,716,727	Under £100	
£100 and under	£200 ..	15,614	2,208,529	15,692	2,137,630	£100 and under	£200
£200	" "	11,446	2,723,436	7,791	1,845,658	£200	" "
£300	" "	7,790	2,629,906	4,612	1,559,396	£300	" "
£400	" "	5,282	2,312,921	3,112	1,361,949	£400	" "
£500	" "	3,940	2,103,715	2,184	1,179,169	£500	" "
£600	" "	3,161	2,012,077	1,669	1,072,335	£600	" "
£700	" "	2,349	1,735,977	1,256	931,114	£700	" "
£800	" "	2,025	1,697,246	983	823,896	£800	" "
£900	" "	1,426	1,339,565	830	783,016	£900	" "
£1,000	" "	7,457	10,291,448	4,121	5,709,493	£1,000	" "
£2,000	" "	2,608	6,257,042	1,408	3,392,136	£2,000	" "
£3,000	" "	1,336	4,578,375	710	2,462,311	£3,000	" "
£4,000	" "	744	3,360,266	437	1,953,742	£4,000	" "
£5,000	" "	1,424	9,451,080	820	5,630,705	£5,000	" "
£10,000	" "	669	9,090,788	381	5,364,802	£10,000	" "
£20,000	" "	356	10,628,661	200	5,996,897	£20,000	" "
£50,000	" "	104	7,115,932	79	5,328,842	£50,000	" "
£100,000	" "	47	6,345,732	18	2,549,577	£100,000	" "
£200,000 and over	..	14	5,538,049	6	2,562,780	£200,000 and over	
Totals	..	91,501	92,371,166	91,501	54,427,175		