1751. And that valuation is without reference to the Government requiring it?—I had no idea

of the Government requiring it.

1752. Mr. Alison has said that he made the offer chiefly because the Government did require the property—that it was that circumstance which made him attach such value to it?—Mr. Alison certainly never gave me any hint on the subject.

1753. Mr. Barron.] I wanted to ask you a question as to the property where the defence works are in progress. You referred to that ?—Yes: it is commonly called the North Head Reserve, where the defence works are already placed, and where there is a large number of constabulary placed. 1754. The Chairman.] Whose property was that?—It was Government property, of which I

can give you full particulars.

1755. Did you have to value that?—Yes; we were required to value all property of every kind churches, schools, and everything which had a value—although such might not be subject to property-tax.

1756. Mr. Barron.] Was that valuing from one department to another? Was it for defence pur-

poses ?-Yes.

1757. You did not see either of the Ministers when they visited Auckland?—I did not. I went over all the properties very carefully. If you will tell me the "number" I could tell you all particulars

respecting the North Head valuation.

1758. The Chairman.] You referred to the property purchased by Professor Thomas as indicating the value of property in the neighbourhood. It has been stated that property was purchased upwards of three years ago?—About three years. The property was originally valued to Mr.

1759. The price given by Professor Thomas three years ago—was that the price you quoted?—I do not think I quoted the price. I referred to my valuation. In 1882 the whole area was valued to Mr. Hammond—five and a half acres, at £1,250. I did not state the price given by Professor Thomas. The value of the area, one and a half acres to Professor Thomas, was £1,600, and the remainder to Mr. Hammond, £1,000. I was asked a question, but I was not then able to give particulars of the Vauxhall property, which is directly opposite to Thomas's, and almost immediately opposite to Mr. Stark's, 5 acres 1 rood 10 perches, which in 1882 was valued at £1,020 to Mr. Wells, then the owner, who, having received an appointment in the Domain garden, sold it to Mr. Tanner for, I believe, less than £1,000. He immediately cut up that property, and it realized £2,205, which

was more than double my valuation.

1760. In what way?—In sections for building. Of the five and a half acres eight sections realized at the rate of £400 an acre, and none of it is near as valuable as Stark's for building. In 1882 the Devonport Road Board did not accept my valuation, but they did in 1885; and when the district became a borough they also accepted it. A telegram has been received by Mr. Alison, who is a member of the new Borough Council. It appears now that the Council are not able to levy a rate without some fresh legislation. Mr. Malcolm Nicol, who is the Mayor of the new borough, says that this legislation should be in the direction of validating the Road Board valuation.

1761. Then you consider that confirms your valuation?—Yes. I may state that in 1882 my valuation of the whole district was £206,258, and their valuation was less, although they objected to mine as being low. It was £204,537, which realized, at a rate of $\frac{3}{4}$ d. in the pound, £639; my valuation in 1885 being £408,513, almost double that of 1882, at which sum the rate will realize £1,276.

1762. Who is Mr. Nicol?—He is the Mayor of Devonport.

1763. I think you mentioned Hastings?—I did; and I quoted that in 1882 the property—twenty acres, was valued at £1,600; that in January, 1885, it was sold for £6,000; that, being cut up, a portion has been sold for £3,460, and the balance is still valued at £6,000: showing an increase from 1882 of six-fold. I was asked with reference to the value of the beach-frontages. I allude now to a property of Mr. T. L. White's, being section 1, allotment 11. In 1882 my valuation was £550 for allotment and house. The house I considered as deteriorated in value; so that in 1885 I only valued at £630, an increase of £80; but recently Mr. White has refused £1,100 for the property—he wants £1,250. This latter information I received from Mr. Mays when in Wellington last week.

1764. Do you make these statements of your own knowledge?—Mr. White objected to my

valuation, and told me he wanted a great deal more for it.

1765. What is the amount?—£1,250. Mr. Mays also knew that Mr. White had refused £1,100 for it.

1766. But what relation has that to Stark's property?—I mention it as confirming my own opinion as to the value of the beach-frontages. I was asked to give the value of the beach-frontages, which I have already given as not less than £10 per foot.

1767. Is it not a corner section?—Yes; but that very little enhances the value of that

property.

1768. Mr. Dargaville.] What is the area of it?—It is—beach-frontage, 50ft.; back frontage,

164ft.; depth, 212ft. one side, and 262ft. on the other.

1769. Is there anything exceptional in it as affording facilities for sea-bathing?—It has the same access to sea-bathing as other adjacent properties, and is some distance from the beach, a good depth of loose sand intervening.

1770. The area is less than an acre?—Yes, less than an acre—not more than about half an

1771. What do you value the house at at present?—£380.
1772. Can you give us the valuation of the North Head property as valued for the Government or defence purposes?—There is one other property I should mention—namely, the property of Mr.