

120. WALTER HALLETT examined by Mr. Rees.] Am a surveyor. Am acquainted with the country round Danevirke.

121. Have you knowledge of rating prices of land round Danevirke?—[Sir Robert Stout objected as not material.]—I have a fair knowledge.

122. What, in your opinion, is the unimproved value of the Umutaoroa Block?—£3 15s. to £4 an acre. There is good bush on the land. Part is very good land, part rather inferior.

123. *Cross-examined by Sir R. Stout.*] The unimproved value of Oringi is £1 10s. to £2 an acre.

124. Do you know the Otawhao Block valued in the rates?—I know it; the unimproved value is £2 10s.

125. What is the unimproved value of Tahoraite No. 2?—£1 an acre.

126. What separates Tahoraite No. 2 from Umutaoroa?—Imaginary line. One runs with shingle terraces, the other side is good land. I know Kaitoke—the unimproved value of that is £2 5s.

127. You would not be surprised to hear that you have multiplied by four the valuations?—I do not know the valuations. I have valued for the property-tax for Hawke's Bay and Wairoa. I last valued in 1891. I valued for Wairoa County; it is not such good land as here. I mean by "unimproved," in its natural state. I have been all over those blocks, not for rating, but have been over. I took Mr. Campbell all over these blocks twelve or thirteen years ago. I have been to Umutaoroa dozens of times since. I have surveyed other blocks. Mr. Campbell was appointed to report on the forests. I showed him over it. I know the Campbell I took over; he was Inspector of Forests. I know T. M. Campbell. I think he is manager for some one at Kumeroa. I should say he was a good valuer.

*A. Exhibit put in by Mr. Sainsbury.*] Letter of the 29th June, 1892: Smith for Tamaki Timber Company to Commissioner of Taxes, stating owner's interest is valued at £6,000, and that Tamaki Company had acquired eight shares.

128. Mr. C. M. CROMBIE re-examined by Mr. Sainsbury.] Alteration was made before this letter.

129. *Re-examined by Mr. Rees.*] I have no voluntary statement of the acquisition of the two shares.

130. FREDERICK CARL WILHELM BIERRE examined by Mr. Rees.] I am clerk to the Danevirke Road Board amongst other things. I produce map of the Danevirke Road District. [Exhibit 9, for the defendant: Map.] I know the Umutaoroa Native Reserve. The middle portion is twenty chains from the station. The original block was 20,000 acres; 4,900 odd were cut off as a Native reserve.

131. Can you state about what distance the Umutaoroa fronts the township?—About two miles. It runs past the township, fronting the settled lands four or five miles.

132. Do you produce the valuation rolls?—Yes. [Exhibit 10, for defendant: rating-books and valuation rolls for the Board.]

133. Turn to land-tax roll for 1892?—The roll is signed by Mr. Crombie, 6th June, 1892.

134. Read entry opposite "Umutaoroa"?—Occupier: B. L. Knight, for Tamaki Saw-mills. Owners: Hawke's Bay Timber Company and Natives. Description of the land: It is about 4,973 acres of Native reserves, valued at £6,316.

135. I suppose you have knowledge of land in that district?—Yes, and what it sells at.

136. What in your opinion is the value of the Umutaoroa Block as it stands?—At least £3 an acre. I suppose you mean what I would have valued it at in 1891. It is worth a great deal more to-day. Different parts have different values if cut up.

137. What is the value of the land fronting the township?—£10 an acre for ten or twenty chains back, making small sections of it.

138. If all cut up what would the selling values average?—I can say what it has been selling at. I am told £5 an acre for the large sections—sections of 200, 300, and 400 acres. Small sections have been selling at from £10 to £16 an acre.

139. Is there any Government land to be obtained near Danevirke?—No; there may be some at the back on the Ruahines, but no one would take that.

140. Can you say what price the land about the township fronting the Umutaoroa Block has sold at?—Within the last few months one section sold at £5 10s. There was bush felled on that. The Umutaoroa Block is very good grass land, some parts better than others.

141. Is there demand for land about Danevirke?—Yes; but not many care to sell.

142. Do you know Oringi Block?—Yes.

143. In Oringi's present improved condition what is your opinion as to the relative values of that block and Umutaoroa in its present condition?—I think Oringi as it stands is worth £4 an acre. Portions of Umutaoroa have been sold recently. I know some of the people who have bought. They said they paid £5. These are farm sections. These two had bought 300 acres each. Farm sections have been sold in that part of the block. I have marked it with pencil. The smaller blocks are at the back of the township and adjoining. I have been five years Secretary of the Road Board.

144. Would it have been a benefit to the township if it had been bought by the Government and sold rather than by others?—I see no difference, so long as it gets settled.

145. Will you produce the first valuation of the land, that in 1882 or 1883?—I have not the one for 1883. I have the Rate-book. Umutaoroa then valued at £2 an acre.

146. *Cross-examined by Sir R. Stout.*] What was the 1885 or 1886 valuation?—

147. What is the other?—1889, that is £5,000; 1891, £6,916. The land on the township side of the creek and on the settled side of the creek is about the same character as the other side. I received circular from Land-tax Office giving assessments, and to object to values.