

7. Were there two prices asked for the land?—No; allow me to read what the Commissioner says again, "The price at which the land was opened was considered somewhat high." That has nothing to do with the price paid for the land.

8. Was it not opened under the ballot system?—Yes; but that is not the price at which the land was purchased. I submit that the question before the Committee is not the price at which the land was sold at all, but the price which Government gave for it.

9. I understood you to say that the remainder of the land was afterwards offered at too high a price?—I did not say so. I did not say it was too high.

10. That must be implied in the Crown Lands Report, by Mr. Maitland?—That is how I read Mr. Maitland's remarks. The Committee will have an opportunity of reading Mr. Maitland's evidence.

11. At any rate I was satisfied that you referred to the result of the sale of the land. Is it not your own report? Is it not done by the officer who has the block in charge?—You can put your own interpretation on what Mr. Maitland says.

12. May I ask for your interpretation—it is your own report?—I beg your pardon, it is not my report, it is the Commissioner's report.

13. Was this report bound up in your own report?—It was.

14. Are you responsible for the report?—I am not responsible for the individual opinions of my officers under their own signatures. I am bound to put in, unless there are very strong reasons, the reports as they come from the officers.

15. Then you prefer not to express an opinion?—I have already stated what interpretation I should put on that report of Mr. Maitland's.

16. Then we will ask Mr. Maitland about it. I think you stated that you had found that land-tax valuations were generally from 10 to 25 per cent. lower than the real value.—I said so.

17. Will you explain to the Committee how that comes about? Have you any valuer for the Crown? What do they do in such cases?—I can only give you my individual opinion; but this is a Tax Department business. My opinion is that the tax valuations are universally low. I think you will find that City, Road Board, &c. rating is universally low.

18. The point is an important one. Do not the individual owners value the land themselves in the first instance for tax purposes?—Yes; they send in a report.

*Mr. Scobie Mackenzie:* The point I wish to show is that it may be true, as Mr. Percy Smith says, that land-owners will generally value low in order to keep down the tax, but in other cases where they wish to keep their land, and it is systematically in the market from year to year, the interest of the tenant is to have it as high as possible.

*The Chairman:* I know what Mr. Scobie Mackenzie wants to get at. I know instances where persons have put a high value on, with the intention of selling.

*Mr. Thomas Mackenzie:* And raising money on mortgage.

19. *Mr. Scobie Mackenzie.* You are a member of the Land Purchase Board?—Yes.

20. As a member of the Board, you are responsible for the valuation of Mr. Dallas; you delegated your functions to him?—As a Land Purchase Commissioner, certainly not.

21. Did you inspect the land yourself?—No.

22. Can you get from your valuer the fullest information to guide you?—We get the fullest information.

23. Assuming that this land has been let for a great number of years at a very low rental, which would represent a capital value of much less than the cost, would it not be desirable or necessary to form your opinion?—That would depend on the circumstances under which it was let.

24. Ought not those circumstances to have been stated to you?—Well, yes, if they came within the notice of the valuer.

25. Do you not think an important point like that ought to come within his notice?—I should say so; but that is a kind of question that might not come to his notice.

26. I will be content with the answer that it should be stated?—Yes; if he has the knowledge.

27. But you have already said he ought to have the knowledge?—I think my answer was to the effect that he should have produced such evidence if he had a knowledge of it.

28. Do you not think he should have a knowledge of it, seeing that you are to be guided by him in the purchase of this block? If that land had been let for a series of years at such a rental as would return 10s. to 15s. on the capital value, ought not that fact to have been submitted to you by the valuer; was it not important in determining the value?—Well, I must go back to my former answer again—that it depends entirely on the circumstances of the lease.

29. It is not my fault if you keep the Committee. I want a plain answer?—I trust I am giving one.

30. You are evading the point. If this land was being let at 10s. to 15s. on the capital value for a series of years up to the date of the purchase, do you not think that that fact ought to have come within your knowledge before purchasing?—I will answer you directly. I think the Board should have had the necessary information if it could get it, and if it existed.

31. And if your valuer knew of it he ought to have reported it to you?—Yes; may I add that Mr. Dallas was before the Board, and was cross-examined by the Board, and I am not sure that the fact of this land being mostly used for pastoral purposes did not come out in his evidence. I am not at all sure that it did not. You will see why I say that.

32. Such a fact is not in the written report?—No.

33. *Dr. Fitchett.* With reference to Mr. Maitland's report, I understand you to say that there is a wide difference between the price paid by the Government and the capital value put upon it when it was opened for settlement?—Yes.

34. And that Mr. Maitland refers to the latter, and not to the former?—Yes.

35. And that the sale is a matter of policy for the Government, and you have nothing to do with it?—Yes.