east and west, and also a fear that the rates or funds of one side would be utilised for works on the other side. The east side is also apprehensive lest the west side should outvote them on any question in which the east might have a special interest. This arises from the fact that the area of the west side is twice as large as that of the east, and the west side is therefore entitled to twice the representation of the east side on such a Board. These difficulties will be found to be met in our proposals as to the special powers required to be granted to such a Board, and they are not, ' Members are probably aware of the two special provisions that are therefore, discussed here.' there referred to-first, the idea of having three Government nominees on the Board, and those nominees to be experts—that is to say, engineers—one the Commissioner of Crown Lands, one the Railway District Engineer, and the other the District Engineer of the Public Works Department. That was one of the provisions, and I think it must commend itself to the members of the Committee as an effective method of removing one of the grounds on which most of the witnesses objected to one united district, because, although a feeble attempt was made on the part of my friend on the other side to suggest that even the Government nominees had shown a one-sidedness inasmuch as they had sent the Chairman and myself here to represent their views on the Board, I can only say that my friend must have been very hard up for material for argument when he would make so far-fetched a suggestion. It is the duty of the Board to have its views represented and to justify the action of the Legislature in creating it, because the Board is practically a special creation of the Legislature created for the purpose of dealing with a very difficult problem. The other idea of the Commission was that of dividing the district into subdivisions or wards; and a still more important one, which members of the Committee are familiar with, is that of providing for separate accounts being kept of the expenditure on the opposite side of the river. The Royal for separate accounts being kept of the expenditure on the opposite side of the river. Commission considered that by this device they fairly met the objections to the Board, and I submit the Royal Commission has justified its views, and it is not necessary for me to adduce evidence in support of that. I rely on the report itself. That is the case we rely upon; and the conclusions and reasons for that arrived at by the Royal Commission have justified the creation of one district for the whole Taieri Plain. That, then, is an outline really of our case, and I wish just to refer in a preliminary way to the report of Messrs. Lundius and Buckhurst. That report, as members will see from the very nature of it, from the terms in which it is expressed, was the direct outcome of an agitation that arose especially in the North Taieri District amongst the owners of what Messrs. Lundius and Buckhurst refer to as the dry lands. That agitation was for having their lands classified entirely in Class "D," so as not to be subject to rating. That contention was brought before the Assessment Court, and, if I mistake not, it occupied the Assessment Court have been provided in the assessment Court and the sping around the same the same of the ment Court about a fortnight in hearing evidence and hearing argument from the counsel who were engaged. Several counsel were engaged on the part of the objectors, and the cases were taken in batches, and, as one witness here has already told us, evidence was given by a number of witnesses on behalf of the objectors—a greater number of witnesses than the number that have been or will be examined by this Committee. The whole thing was thoroughly threshed out before the Assessment Court, at which the Stipendiary Magistrate, Mr. Widdowson, presided, and the conclusion, as one witness has already admitted, was that the classification in the main was upheld. A slight part of the land was certainly transferred from Class "C" into Class "D," but upon the whole the classification was upheld, and for a very good reason, as I shall submit to the Committee. The classification, as members will no doubt be aware, can either be made by the Board itself or by classifiers appointed by the Board. In this case, being the first classification made by the Board, the Board proceeded by appointing under seal three classifiers, one of them being a civil engineer of great experience who has been all his life in the district, who knows every foot of the plain, as he is the Engineer to the Taieri County Council; another was the Crown Lands Ranger, Mr. O'Neill, who was, I think, born in the neighbourhood, and knows every inch of the plain; and the third was the Government Valuer, Mr. Craig, who told the Magistrate that he had valued every bit of property in the plain several times for public valuation purposes. Now, that was the classification which the Magistrate held to have been made on a proper principle. It was suggested yesterday that the Magistrate had simply decided that the classification had to be upheld merely because the Royal Commission had thought proper to include the lands in question within the boundaries of the district. Well, that is so absurd a suggestion that it is improbable on its face. The judgment of the Magistrate is reported in the Daily Times of the 14th November, 1908. I have not a full copy of it, but I think the extract I will read will be sufficient to show that the suggestion made as to the grounds on which Mr. Widdowson arrived at his conclusion is incorrectly stated. The extract is as follows: "The powers of the Drainage Board are very wide and comprehensive, and in my opinion the Act clearly contemplates that whatever scheme is adopted will be of a comprehensive character and embodying the whole plain. there a community of interest with the other parts of the plain, but, in view of the comprehensive scheme of its operations, these lands must be considered to derive some benefit from the latter.' That is to say, the lands that were in question before the Magistrate—namely, the lands that are described by Messrs. Lundius and Buckhurst as the "dry lands." That, then, expresses in a sentence the grounds on which the Magistrate arrived at his conclusion, and he delivered an elaborate written judgment justifying his conclusion. Now, it is not necessary for me to refer to the classification question any further, because, although Messrs. Lundius and Buckhurst show by their report that the question of classification was the question that they went down there to deal with, the question of classification is not now before this Committee. It would be, of course, impossible for this Committee to revise the classification. I mention the subject simply to show that the question dealt with by the Magistrate last year is practically the same question that is now before this Committee. The contention then was that the lands of the petitioners—nearly all the petitioners that are now before this Committee—should have been excluded from the rateable classification; and my reason for mentioning it is this: that the Magistrate, after hearing many more