

67. Having carefully considered the evidence adduced, we are of opinion that the petitioners have not substantiated the matter of their petition.

OTHER CASES OF ALLEGED OVERVALUATION.

68. We have taken evidence from all persons who have appeared before us at our different sittings and complained of the valuations of their properties, and have also received a number of written communications from persons who were unable to be present at our sittings, and have obtained reports thereon from the Valuer-General. In considering this evidence, and these communications and reports, we have laid it down as a rule to be observed generally for our guidance not to recommend a revaluation in individual cases that have been adjudged upon by the Assessment Court, and where there is no evidence that the Court was constituted or proceeded on other than judicial lines. In the following cases as to which evidence was given verbally we have the honour to recommend as under :—

Auckland Sitting.

Robert Smith, farmer, of Mount Smart, Onehunga. Property of 10 acres, situate in the One-tree Hill Road District. 1908-9 valuation—Unimproved value, £900; improvements, £100 : 1913-14 valuation—unimproved value, £2,550; improvements, £50. Mr. Smith asked for a revaluation for the reason that the assessor appointed by the local authority had been employed by it at a fee to value his and some other properties in the road district in conjunction with the Government valuer. It was proved before us that this was done, and that Mr. Smith raised the point at the hearing of his objection, but that it was overruled, and the valuation sustained. Although we do not consider that the assessor acted otherwise than in good faith, we are nevertheless of opinion that the Court was not constituted on judicial lines, so far as this case was concerned, and therefore we have the honour to recommend that Mr. Smith have a revaluation of his property made free of charge to him should he apply for one. (*Note.*—The Valuer-General reports to us that the improvements were valued at £100 at each of the two valuations.)

William Bishop, settler, of Titirangi, Waitemata County. Property of 237 acres, situate near the City Council's motor drive, and described as broken land containing steep gullies, and carrying fifty sheep, six head of cattle, and two horses. One or two holdings in the vicinity had been cut up into sections and sold for summer resorts. One owner had cut up 100 acres into 3, 4, and 5 acre sections, and in ten years had sold only about five of them. Valuation (Bishop) in 1909—Unimproved value, £550; improvements, £275 : valuation of 1914—unimproved value, £2,370; improvements, £425. This appears to us to be one of those cases of farm properties valued largely on the basis of residential sites, to which we have referred earlier in our report. We recommend a revaluation, should Mr. Bishop so desire, free of cost to him, the valuation to be on the basis of the use to which the property is put, unless there is clear evidence of a present demand for residential sites in the immediate vicinity of the property and it is found to be suitable for such sites. Mr. Bishop, who gave his evidence very fairly, stated that had our sitting in Auckland been known of in time about twenty other settlers similarly circumstanced to himself would have attended before us. We therefore beg to recommend that inquiry be made into other cases in his neighbourhood that may be thought to bear a resemblance to his, with a view to revaluations being also made of such of the properties as are found to be in like case with his.

Otahuhu Sitting.

Mrs. J. R. Laing, widow, of Titirangi. Property of 747 acres in the Titirangi Riding, situate about three miles and a half on the other side of the Titirangi Range. The land was described by Mr. Ronald Laing, who appeared for his mother, as broken country, not suitable for farming. He stated that