

value system of levying local rates some three years ago a new valuation was made of the borough, and that there was considerable dissatisfaction in the borough with the Department's values. He stated that the Borough Council itself objected to the valuation list, and that in consequence of this action on its part a number of individual owners abstained from lodging objections. Communications took place between the Council and the Department, with the result that the local officers of the Department agreed to recommend that the borough be revalued in two years' time, and the Council agreed to withdraw its objection. The matter was referred to the Valuer-General about three months before the date of our sitting, but at that time he had decided to undertake no further revaluations owing to the outbreak of the war. The Mayor stated that about two-thirds of the land in the borough was farm land or land used for farming purposes, and complained that there was considerable disparity in the valuations of properties in the borough. In view of the arrangement made three years ago, as above described, we beg to recommend that a revaluation of the whole borough be made in accordance with values that existed before the declaration of war.

#### *Gore Sitting.*

*Joseph Wright*, farmer, of Croydon Siding. Property at Waimumu, of 403 acres; house and stable insured for £300 in the Government office. The whole property is fenced, and is divided into thirteen or fourteen paddocks, entailing some four or five miles of fencing, some of the fences being along road-boundaries; and 165 acres of the property is drained and ploughed. All the property, except some 40 or 50 acres sown in turnips and oats, is in English grass. The Government valuation of 1913 is as follows: Unimproved value, £1,209; improvements, £395. Mr. Wright missed his opportunity to object through being away from home. We recommend a revaluation of this property if Mr. Wright so desires, the valuation to be free of cost to him. The amount allowed for improvements seems exceptionally low.

*Alfred Orr*, farmer, of Balfour, represented before us by Mr. John Hiram Smith. Property of 1,095 acres. Previous Government valuation (made five years ago): Unimproved value, £4,535; valuation of 1914, £6,576 (unimproved), or about £6 per acre. In this case we also recommend a free revaluation, if desired.

#### *Edendale Sitting.*

We have in an earlier part of our report spoken of the condition of land in the County of Southland. At our sitting particulars of some dozen properties were given to us, and we consider generally that the unimproved value of the properties has been fixed too high, and not enough allowed for improvements. We beg to recommend that free revaluations be made of all those properties, if the owners so desire, except in cases where the records show that the owner appeared in the Assessment Court. We may here mention that witnesses who had attended the last Court held for this district spoke in high terms of the patient hearing that was given by it to objectors.

The properties referred to above are the following:—

*Mrs. Wilson*, 184 acres.

*John Morris*, 165 acres.

*Hugh McColl, sen.*, and his sons, who occupy between them 694 acres.

*Andrew Hall*, lessee of 112 acres, education reserve.

*Patrick Walsh*, lessee of 178 acres.

*Daniel Tither*, lease in perpetuity of 236 acres.

*Hugh Fraser*, 291 acres, Seaward Downs.

*James Dennis Shepherd*, 194 acres, Gorge Road, and lessee of 300 acres, State-forest area.

*Donald Macdonald*, 1,200 acres, Edendale.