

of land in this part of the West Coast owing to the continuously changing conditions that affect the coal-mining industry. We have the honour to recommend that the Wareatea Riding be revalued on the basis of the values that existed before the war.

SUMMARY OF RECOMMENDATIONS.

70. The following is a summary of the recommendations we have the honour to make :—

(1.) That the Assessment Court should consist of a permanent President for the whole Dominion, who shall be a member of the legal profession, and of an assessor appointed by the Government, either for the whole Dominion or for each provincial district, and an assessor appointed by the ratepayers of the local governing district the roll of which has been revised, such last-mentioned appointment to be made at a meeting of the ratepayers convened by the Mayor or Chairman of the district. In the event of the ratepayers failing to appoint the assessor, the appointment to fall to the local authority. We further recommend that the President should be a person other than a Stipendiary Magistrate regularly exercising civil or criminal jurisdiction.

(2.) That on the occasion of the revision of a roll at least fourteen days' public notice of the sitting of the Assessment Court be given, and that the notice be inserted at least three times in the local newspaper, and also at least three times in one other newspaper circulating in the district affected. Further, that it be an instruction to the officers of the Valuation Department to endeavour to have the purport of the notice inserted in each of the newspapers in the columns devoted to local news.

(3.) That where an owner objects to a valuation affecting the interests of any other owner, the Valuer-General shall send to the latter owner a copy of the objection, and give him at least seven days' notice of the sitting of the Assessment Court.

(4.) That it be competent for an objector to appear before the Assessment Court by a barrister or solicitor, or by an agent appointed in writing under the hand of the objector, or of a person holding a power of attorney from the objector authorizing him to receive the rents of the objector's real estate, and that such agent be allowed to charge a fee for his services.

(5.) That it be enacted that a refusal by an objector when appearing before the Assessment Court to sell or offer his property to the Government at the Department's valuation shall not be deemed an admission by the objector of the correctness of that valuation.

(6.) That where farming-land has been subdivided into building allotments in advance of the market, and continues to be used for purely farming purposes, it shall be valued on a farm-value basis.

(7.) That where the properties in a given street are mainly used for residential purposes, but a few properties in the street have been purchased or are used for business purposes, the owners of properties in the street which at the time of valuation are used as residences, and for which there is no present demand for business purposes, should not be assessed at a business-site value.

(8.) That where a standard unimproved value of a country district is to be arrived at it be fixed by several district valuers acting together, with the assistance of a local valuer appointed by the ratepayers of the district and paid by the local authority; and that in fixing such standard value by reference to sales of improved farms a liberal allowance be made in respect of the improvements thereon.

(9.) That valuers of town properties should in all cases be competent to value buildings as well as land, or should be associated with an architect or a practical builder.

(10.) That valuers of country districts should have a knowledge of farming and of the cost of improvements, and that, whether as regards country or town