

districts, the valuer selected should, where practicable, be one having a good knowledge of the district.

(11.) That so far as can conveniently be done, the valuer, when revising the roll of a country district, should give individual notices to landowners of the approximate dates at which he proposes to visit their properties.

(12.) That section 39 of the Valuation of Land Act, 1908, be amended in the direction of making allowances to lessees in respect of the detrimental value of any restrictions in the lease which prevent the lessee from putting the land to the use to which it is best adapted at the date of valuation, and in respect of any onerous unfulfilled conditions to which the lessee is liable under the lease.

(13.) That section 39 should also be amended in the direction of making an allowance to the lessor in respect of any restrictions contained in the grant under which he holds the land, whether as to selling or leasing, or as to the use to which the land may be put.

(14.) That lessees be given a right to appeal to the Supreme Court on questions of valuation as well as on points of law.

(15.) That section 31 of the Valuation of Land Act, 1908, be amended by providing that an owner who objects to the decision of the Assessment Court shall state the unimproved value at which he values his property and his value of the improvements, and that the Government have the right to purchase the land at the owner's unimproved value, leaving the value of the improvements to be ascertained by arbitration.

(16.) That the owner of several contiguous properties shall have the right, if he so desires, to offer all of them to the Government under section 31 in one offer, notwithstanding that there are several different rateable occupiers of such properties.

(17.) That the Government should from time to time purchase properties offered to it under section 31.

(18.) That the Borough of Otahuhu be revalued in accordance with the values that existed before the declaration of war, and that in making such revaluation land that is used for farming or fruit-growing purposes and that has not actually acquired a residential- or business-site value be valued with reference to the purposes for which it is actually used at the time of valuation, notwithstanding that it may have been subdivided with a view to sale in allotments.

(19.) We have no recommendation to make in regard to the Castlepoint petition, as we consider that the petitioners have not substantiated the matter of such petition.

(20.) That a revaluation be made of the Borough of Mosgiel as before the war, and that revaluations be made in the individual cases mentioned in paragraph 68 of this report as therein specified, if the owners so desire, such last-mentioned revaluations to be free of cost to them.

(21.) That in all cases where an owner applies for a revaluation at his own cost under section 36 of the Valuation of Land Act, 1908, the valuation should be made by a district valuer other than the valuer who made the original valuation.

(22.) That the Act be amended so as to allow an owner to object before the Assessment Court, even though his valuation has not been altered upon a revaluation under section 36.

(23.) That should Mr. W. Walters, of Papakura, apply for a revaluation of his property under section 36, the valuation be made by a district valuer other than the valuer who made the original valuation, and that should the original valuation not be sustained the fee payable for the revaluation be returned to Mr. Walters.

(24.) That the Wareatea Riding of the Buller County be revalued on the basis of the values that existed before the war.

The transcript of the shorthand notes of the evidence taken before us accompanies this report.