4. The Court always, as far as possible, meets the convenience of objectors. That was the course they adopted this year. The Court could only sit on certain days. There were a great many objections, and a number were keenly contested, but as far as possible the objectors were told when their cases were likely to come on, but they could not be told with any degree of certainty?—With regard to that, I spoke to the Clerk of the Court at 3 o'clock in the afternoon, and asked if I could get away for an hour. At first he objected, but, after making a calculation of the number of cases the solicitor who was then appearing had, he said he would hold the Court until 4 o'clock. It was two days after that when the case came on.

5. The same thing occurs in the Magistrates' Court?—That is on a different footing. How can a poor landowner afford to lose a day's pay or eight days' pay. He cannot do it. The Court is quite valueless to him, and yet the increase in the rates may be a very serious matter to him, because the margin between his needs and earnings is so slight that even £1 a year may make a great difference to him.

6. The only way to meet it would be to split up the case list, and put a certain number of cases down for a particular day. It might prolong the sittings, but it might be worth consideration whether the convenience to the public would not be such as to warrant the increased expense of keeping the Assessment Court for some days longer?—It seems to me that the Court should be for the convenience of the people.

7. *Mr. Campbell.*] We quite see the difficulty you point out in regard to Wellington recently. One of your grievances is, I believe, that you were forced to attend the Court?—That is so, as the Act now stands.

8. Have you any suggestion to make as to how your case could be heard without your being present or represented?—I do not see why it should not be heard by written evidence. I sat in the Court for several days and heard people come in and say, "I am going to apply under section 31." The Court: "Valuation sustained." Is that hearing evidence? In the little sandhill case at Muritai, if I had said "I will take advantage of section 31," the valuation would have been sustained.

9. How could you expect a Court of equity to take an *ex parte* statement without any evidence to substantiate it. You have lived long enough in the world to know what human nature is. You would have anybody who wishes to get his taxes cut down put in this statement without any evidence?—The Court has its other evidence, and can decide between the two. If an objector likes to rely on his written evidence he must take the risk. My objection is that the Act should either specifically say that the objector must be present, or if he is not present he must rely on his written evidence, against which the Department's evidence can be produced and the Court come to a decision as between the two. The objector then could have no grievance. The Court is not bound to accept the written evidence as absolute proof as against other evidence.

10. *The Chairman.*] You suggest written evidence should be accepted for what it is worth?—Yes. It should not be barred out.

11. You would not have the evidence sworn, because all witnesses are sworn, you know?—If the Court does not choose to take any account of the written evidence well and good, but it should not be barred.

12. What you desire is that if written evidence is before the Court, then the case is open and has been before the Court, and therefore section 31 applies?—That is so.

13. *Mr. Myers.*] The notice always points out that the onus of proof is on the objector?—That is proof of the valuation, not that you have to be in the Court.

Charles James Stanton Harcourt examined.

1. *The Chairman.*] What is your position?—I am a member of the firm of Harcourt and Co., auctioneers and land agents. I was a witness in the recent Assessment Court, and came into contact with a large number of objectors. I merely want to say that the general opinion among them all was that they would not get a reasonable hearing from the Court by reason of its composition. I do not pretend to read the Act or understand it from the legal point of view. I am interested in its application, and come to the point of a person owning a property and having it assessed in different allotments. When objectors desired to take advantage of section 31 they were informed by the Department that they must offer the Government each assessment individually. That has been enlarged upon by Mr. Tripp and Mr. Neave. I will give a concrete example in my possession at the present moment. My father and I are owners of a property originally assessed by the Department in four allotments. I asked that it should be assessed in one. That was refused, and it was assessed in two allotments. The property I now offer to the Government as a whole, but I am asked to offer it under the two assessments of the Department. I cannot do that. The property has a mortgage on it for which we are not liable. The mortgagees refuse to allocate his mortgage. If I desire to be in a position to comply with the Government's demand I must become responsible for the £2,000 first mortgage on the property, and I refuse to make myself liable for the amount. But the Department refuses to take my offer of the property unless I offer it in piecemeal. And I must be but one amongst many others in the same position. In my evidence before the Assessment Court I expressed the opinion that the Government valuations were too high. I can give a few concrete examples of properties I have sold. I sold a property recently at Island Bay for £450 on which the Government valuation was £560. In Taranaki Street a Government valuation of £1,214 sold for £855; at the corner of Taranaki Street and Hankey Street a total Government valuation of £1,350 sold for £950; a property in Cardell Street with a Government valuation of £453 sold for £425; in Rintoul Street a property with a Government valuation of £655 sold for £550. In none of these cases