

5. *The Valuer-General.*] Have we done so in the Gas Company's case?—Yes; but upon objection the Department conceded the company's claim and accepted the offer of the property as a whole. The company could not afford to offer the Government part of the land and keep the part that contained the offices.

6. *The Chairman.*] Do you suggest any amendment to meet such cases?—This is more a criticism of the administration of the Act. The Act says a valuation must be made of every separate property. Very well. If I own town acre No. 116, that is my separate property. It is probably enclosed within four streets, and I say the Valuation Department must make a valuation of town acre 116, and if I am not satisfied with the valuation I must offer to them town acre 116. But you will find that the Department has 100 or 200 assessments of that town acre 116, and the Department claims that I must not offer town acre 116 in one lot, but that I must offer it to them in the lots as they have set them out in their valuations.

7. You say the Department conceded the case in the Gas Company's property?—Yes, they allowed the company to offer the whole property. But in other cases they have not allowed that. There is a case that I have now before me—that is, a property held by one person. comprised in a contiguous area, in which there are eighty-one assessments.

8. There may be different occupiers?—Under the Rating Act it is necessary for the purpose of ascertaining who is to pay the local taxes to have separate assessments; but under the Valuation of Land Act that is not the case. My arguments are directed to the illusory nature of the relief afforded by section 31. It must be the essence of justice that if a man is not satisfied with the valuation placed on his land by the Department, that he should offer his land at the price which he thinks will suit him, and if the administration of the Act was what it pretends to be, and if the Act was administered in the way in which the ordinary citizen reads it, it would be perfectly fair and just; but it is not fair that a man should have his property made into several subdivisions and be compelled to offer each subdivision separately when he has had no voice in the making of those subdivisions. Take the case of a property fronting one street: the front half with a building on it is valued and the back portion without any building is valued. It is all one property. The owner is placed in the position, if he is dissatisfied with the valuation, of having to offer the front portion, and retain the back portion, which is of no value without the front. Otherwise he can take no advantage of section 31. Mr. Tripp has made it perfectly clear that section 31 gives no relief to a leaseholder. There is the general observation that in many cases section 31, apart from the complaint of artificial subdivision, has been improperly used. A man has objected to the value placed by the Department on his property, and when asked in cross-examination if he was willing to sell at the Department's value he has answered in the negative, because the property in question constitutes his home; and when a man has lived in one place for a number of years he is unwilling to tear up his roots and shift to other quarters. Now, with regard to clause (f) of the order of reference: "To consider and report upon the methods of the Valuation Department in making valuations, and generally to inquire into and report upon such other matters arising thereout as may come under your notice." There is one matter upon which I desire to offer a few observations in regard to the methods adopted by the Valuation Department. It was given in evidence in some cases in Wellington by at least one valuer that to arrive at the valuation of a particular property recent sales in the vicinity were investigated. It was found that a property nearly adjoining had been sold. We will say that land with a dwellinghouse upon it had been sold for £1,500. The only information in the possession of the Valuation Department is the gross sum of £1,500 for the land and house. The valuer proceeded in this way: He made an examination of the property. He found a dwellinghouse of eight or nine rooms, and he went over the house and put an estimate for valuation purposes on it, and came to the conclusion that the house was worth £500. Having done that, by a simple process of subtraction he found that the unimproved value of the land was £1,000. There is no fault to be found with that provided one could be assured that in every case the valuer is competent to put a value upon the house or buildings. It is submitted that if that method is to be adopted, the Department, in order to arrive at a just and fair valuation, should employ architects, or practical builders, or men with some special knowledge of the cost of building and cost of labour and those incidental matters which go to make up an adequate knowledge of the building trade. I do not say that that should be required in every case, because I readily concede that there are officers in the service of the Department who have this knowledge, and I am very glad to concede that; but I say that in every case it is not so. One of the valuers called by the Department in some of the recent cases stated that he had no practical knowledge of building, and yet he was called as a competent valuer. It was impossible that a just valuation could be arrived at of land which was not vacant land unless the person valuing the improvements had some technical knowledge to bring to the assistance of his judgment.

*Mr. M. Myers* (representing the Valuation Department): Mr. Neave has stated that a particular valuer who was called by the Department stated before the cross-examination took place that he knew nothing of the value of buildings. I think it is only proper to say that that particular valuer—I see no reason in concealing his name—it was Mr. Longmore—was called by the Department only to give evidence on the unimproved value; he was not called as a witness on the value of buildings.

*The Chairman:* Was he the man who made the valuation?

*Mr. Myers:* No. He was only called to give evidence so far as the unimproved value of land was concerned.

*Witness:* My only object is to emphasize the fact that all valuers are not competent valuers with respect to improvements. In a number of cases in the city where valuations had been made by the Department the valuation placed on improvements by the owner's architect and