

3. In your experience, have you ever known that the assessor appointed by the local body acts really in the interests of the objectors, in trying to keep down the values?—Never. The interest of the assessor is to keep the values as high as possible.

4. Have you had experience of different Assessment Courts?—Yes, I have had twenty years' experience.

5. It may have been all in one Court?—I may say that for the last few years I have always advised people very strongly never to appear at the Court.

6. You say that the local bodies' assessor never shows a bias in favour of the objector. It is material to know in how many districts you have appeared?—At different times I have had experience of all the Courts in the Auckland District. Of course, every time a district is valued we get useless objections.

7. *Mr. Rutherford.*] In your experience, do you find that in many cases properties sold are forced up through exchanges?—They very often take the highest recorded sale by searching the titles in the Deeds Office, without taking into consideration the surrounding circumstances. The terms are sometimes ridiculous, and sometimes the properties sold are the subject of exchange, and the highest recorded sale is no criterion of selling on a cash basis.

8. *Mr. Campbell.*] You stated that a poor man could not afford to bring witnesses and evidence to the Assessment Court to substantiate his idea of value; how would you conclude it was possible for a Court to decide the case?—I do not know whether I might go so far as to point this out: that if the objector gives evidence himself, by all means let the Government put a man in the box to give evidence against him, but do not let them put half a dozen. It seems to reduce the business to a farce to have one witness on one side and half a dozen on the other.

9. Do you not think it is as absurd to have only one on each side?—No.

10. As an assessor, do you think you could decide when two men give opposite opinions?—If both are giving honest evidence. If one says, "I honestly think the valuation is too high because of so-and-so," and the Government state that it is a fair valuation because of certain things, the Court could draw its conclusions.

11. Did you ever know in the Magistrate's Court or the Supreme Court where the Judge or any one else could decide without evidence?—No. I say, let the objector give evidence and let the valuer give evidence.

12. Do you not see that at the present time the Government valuation by law stands unless it is proved to be wrong?—Yes.

13. Then you must bring evidence to prove it is wrong?—If that is so, then the objector must bring more evidence than the Government is able to produce in order to carry the day.

14. Not necessarily?—It appears to me that that would be so if more witnesses are required on one side than the other in order that the Court may come to a sane conclusion.

15. I do not suggest that. It is the strength of the evidence given?—Is not the Government valuer able to give stronger evidence than a private objector?

16. That does not assist the Court. How is the Court to decide on a question unless sufficient and strong expert evidence is brought before that Court to show that the valuation as made by the Government is wrong?—They cannot decide without evidence, that is quite clear; and it might be held that one witness on each side is not enough. In such a case let there be two witnesses on each side.

17. It is not a question of number; it is a question of the strength of the evidence that is brought?—Unfortunately, that has not been my experience.

18. Do you not think that a meeting of ratepayers convened for the purpose would be an easier method of appointing the ratepayers' assessor than that each objector should send in the name of his neighbour, or of some one else?—I think the objector is primarily interested, and they would be the only ones to attend the meeting.

19. That would merely show that the others had no cause of complaint?—It might be done that way.

20. Why is it to the interest of the assessors appointed by the Government and by the local body to keep values up?—One represents the local body, who wants everything kept up to the uttermost farthing to keep up the rates.

21. And do you think that the Government send men there with the intention of keeping up the valuations?—Whether the Government appoint them for that purpose or not, the fact remains that the assessors invariably do their best to keep the values up.

22. *The Chairman.*] Do you bear in mind that the valuations are made for other purposes as well as taxes and rates—mortgage purposes, death duties, stamp duties, and so on?—Yes. It seems to me it is always to the interest of the Government to keep the value of property up. I do not say it should be otherwise.

23. *Mr. Campbell.*] Even in cases where the Government are lending their own money?—When the Government are lending their own money, my experience is that they send out and have it valued separately. You ask for money on their own valuation, and they say, "Wait on, we will have another look at it."

24. When the valuation has just been recently made?—My experience is that the Government will never admit their own valuation without revision for mortgage purposes.

25. Even when made recently?—Even when made the day before yesterday.

26. *The Valuer-General.*]—You have had an extended experience of the Valuation Department in Auckland, both as regards the clerical branch and also the field branch?—Yes.

27. You know the valuers personally, I suppose?—Yes.

28. You have had occasion to discuss values with them?—Yes.