

7. We do not see at present that this affects the Valuation Department at all. It is merely a question of the local body appointing its assessor?—But it has made the valuation illegal. I do not wish to interfere with the general work of the Valuation Department at all. I simply speak as one who under these conditions has no standing. I have read the Acts, and I may say that I have brought this before the local head of the Valuation Department before taking other steps. The valuer came out and told me that if I did not submit my property would be taken over for workers' homes or something else. I told him he had better keep that to himself. He said he could get a man of his own. It is the silly bounce they put on. We do not look for such talk from a valuer. I said, "I think you have no right to say that." I have brought the correspondence with me, which shows the man was insulting. He said the property did not properly belong to me. I brought that under the notice of the Valuer-General, and told him the man had slandered my title.

8. He told you the property was not yours?—Yes. The man is unfit. He does not seem to know what he is doing; he is so contumacious. I may tell you that my previous valuation on one section was £1,000, valued by Mr. Esam.

9. Who was the local valuer who made this statement to you that it was not your property?—Mr. F. F. Mackenzie. It is a 10-acre section that cost me £1,400, and the last valuation was £1,000 capital value.

10. What is the system of taxation in your district?—The unimproved value.

11. You say that the valuation at the previous valuation was £1,000?—Yes, with an exemption of £100 for improvements. That was the 1912-13 valuation. The 1913-14 valuation was £2,600, a price altogether outside what I could obtain for it. Not only that, but only £50 was allowed for improvements.

12. The unimproved value was set down at £2,550?—Yes. I brought a remit before the local branch of the Reform Association, and it was forwarded to Auckland. It was that a Board of valuers should be appointed for the large districts, who would command the valuers and be a Board of appeal. By that means a lot of clashing and objection because of districts within districts differing, because of difference of position to the town and so on, would be saved.

13. Do you mean a Board of valuers to be appointed by the local body?—No, by the Government, to go round the different properties and value them, and so give satisfaction to the public and to the Government.

14. A Board for each district or each province?—For the districts. They should have power to engage assistance for clerical work.

15. Your idea is to get uniformity?—Yes.

16. Coming back to my first question, have you any suggestion to make as to an alteration in the constitution of the Court?—Unfortunately, in Road Boards we have little local matters which influence in one way and another the local assessor. It is fair in one way; but, unfortunately, they can, as in the present case, be worked upon by the Road Board. They have interfered with the functions of the Valuation Department. They have no right to do so, but they have done so.

17. How have they done that?—I did not know of the appointment of Mr. Ewington until I had first been to the Court to make objection. Thinking there was something radically wrong, I searched the minute-book and found the record of the appointments. I then brought it before the Board again, and thought I would have got some satisfaction, but though they dealt with other properties they would not touch anything I brought before them. When the balance-sheet was issued I found that although they had paid Mr. Ewington in July the sum of twelve guineas as valuer, and on the 19th September six guineas as assessor, they had lumped the whole as for an assessor, and made a false entry in the balance-sheet. Mr. Flanagan has not touched upon this, but the whole thing has been explained to him, as also to the Minister in Charge of Valuations.

18. *Mr. Campbell.*] This entry you mention was in the balance-sheet of the local body?—Yes. The way the item appeared showed that they knew they were acting illegally.

*The Chairman* (after consultation): We think the question you have with the Road Board does not come within the scope of the Commission.

*Witness:* It is but explanatory.

*The Chairman:* We prefer you should not go on with the question of what the Road Board has done.

*Witness:* It will be hard to alter. I simply give that as an explanation.

19. *The Chairman:* Have you any suggestion to make as to the constitution of the Court—whether the assessor should be appointed by the local body or not?—It is a very difficult matter to settle. It might be safely done by the local body, provided the law compelled them to go straight. Evidently it needs something. If the local body can appoint a man as both valuer and assessor, the property-owner might as well stop at home.

20. Did you call any evidence of value at the Assessment Court?—The notice was too short. I thought the meeting was over at 6 o'clock, but it was resumed and continued by candle-light. I had not time even to call my legal adviser. They came back in the evening to continue the cases.

21. You were not there?—Yes, but I had to submit to everything. Six cases were put through in half an hour, my own included.

22. What do you mean by having to "submit to everything"? Did you raise no objections?—Yes; but they sustained everything, and my objection was so much waste words.

23. Did you have any witnesses?—I had, but I understood that the Court was over for the day, and they went away. Instead of that, the Court came back and went on with the business.

24. Did you apply for a fresh valuation in accordance with the Valuer-General's suggestion?—No. Why should I pay for a fresh valuation when the first was illegal. I was going to ask the Commission to recommend that a fresh valuation should be made.