

made by the Department from time to time in the North Island, and it very frequently happens that the value of the land as arranged between the proposed purchaser or lessee is much lower than the actual value of the land. It is no doubt quite correct that many cases occur where land is bought or leased from the Maori at one-half its value, or one-half its rental. In such cases, I understand, the President of the Court, as soon as he gets the Government valuation, refuses to confirm the transaction until such time as the Government valuation is agreed to. These valuations are in a different category to revaluations made under revision. The Valuer-General, when he makes his valuation, sends it in, and there is no appeal from it. But it is known to the authorities that I never refuse to send the value back to the valuer for reconsideration if sufficient grounds are furnished me by the objectors. I do not consider it a sufficient ground that an agreement has been made between the lessee and the Native owner to lease at a certain price. In cases where the objector points out that there is defective access, or that the quality of the land is not such as it is pretended to be, I send the valuation back, and if a mistake has been made the valuer corrects it; but corrections are only made where mistakes of that kind occur. I do not know what the facts of Mr. Little's case are, but his best plan is to communicate with the Chairman of the Maori Land Board and tell him what he has stated to the Commission. If he does that the Chairman of the Board will probably communicate with me.

*Witness:* I conscientiously believe that this 106 acres should have a Government valuation of 15s. on it.

7. *The Valuer-General* (to witness).] Do you know the land?—Yes.

8. Are you a judge of land? Have you practical experience of it?—I have had.

*The Chairman:* Mr. Little is not comparing the Government valuation with what the Natives are asking for the land, but he is comparing it with the Government valuation on an adjoining section.

*The Valuer-General:* Very often they agree to take the valuation on the roll, which may be three years old; but when they ask for a fresh valuation I have to supply it.

*Witness:* The land is white cold land. It is gum land, and there is no doubt it is overvalued.

#### OTAHUHU, 3RD DECEMBER, 1914.

FREDERICK LIPPIATT examined.

1. *The Chairman.*] What is your position?—I am a resident of the Borough of Otahuhu, and am engaged in fruitgrowing.

2. *Mr. R. McVeagh* (representing the Otahuhu objectors).] You have given some consideration to the constitution of the Assessment Court, and have formed some views as to what, in your judgment, will be an improvement of the present system. Will you communicate your views on the constitution of the Court to the Commission?—The people whose property is being valued feel that they are not represented on the Court. They feel that the Court is all on one side. The local body appoints one assessor and the Valuation Department the other to sit with the Magistrate of the district. It is in the interest of both assessors, I take it, to keep up the values, and the people who come before the Court with their objections feel that they are not properly represented, and that it is a one-sided Court.

3. Would you suggest an improvement on that?—To my mind, the fairest way would be for the Department to appoint one assessor and for the people of the district to appoint the other, but not the local authority.

4. Do you mean the people of the whole district, or the objectors?—So long as the person is representative of the district that is to be valued.

5. Some provision would have to be made for the payment of the assessor's charges; what would you say with regard to that?—That would only be a minor consideration.

6. It might be a matter of consideration as to who is his paymaster?—He should be paid by the Government.

7. *Mr. Campbell.*] If the Government paid the assessor it would give dissatisfaction, because if paid by the Government you say it is to their interest to keep the rates up?—Not if selected by the ratepayers. He would feel that he was not under any obligation to the people he represented other than to represent their wishes.

8. How would you propose the representative should be elected?—I have not given that thought. Perhaps the local body should appoint him.

9. That is the present system, which you object to?—I have not given that thought.

10. *The Valuer-General.*] Were you an objector in connection with these valuations?—No. I did not go to the Court, because I got what I thought the Court would be likely to give me.

11. Your case was fixed up between yourself and the district valuer?—Yes.

JOHN BRADY examined.

1. *The Chairman.*] What is your position?—I am a small farmer, and have been residing in Otahuhu all my life. I am a member of the Otahuhu Borough Council.

2. *Mr. McVeagh.*] Have you considered the question of the constitution of the Assessment Court?—Yes.

3. Do you consider that the constitution at present is a proper or suitable one?—I think it could be improved on. I think the people most concerned—the landowners—are not represented on the Court. The Magistrate has two assessors with him, one appointed by the Government and one by the local body, and there is a tendency, to my mind, to sustain values, and it is to their interest to do so.