

I think the landowners—the ratepayers—are the interested parties. Those who have to pay the taxes should have representation on the Court. I think the Legislature should consider that matter, and appoint a representative selected by the landowners. If sufficient notice was given when the valuation was to be made, and the Court sat shortly afterwards, the landowners would have an opportunity of appointing a man with local knowledge to accompany the valuer round, and the same man should sit on the Assessment Court to represent the landowners. I think it is only fair that the objectors should be represented by a local man with local knowledge.

4. Have you considered the fact that when an objection is lodged the valuation of the Department is assumed to be correct and the objector has to prove it to be incorrect? Have you considered whether that is desirable?—The objector is generally a little man, and he is putting his knowledge against experts whose duty it is probably to sustain values placed on the land. Without a lawyer he feels he has no chance, and may as well stop away.

5. Has it been your experience that some have stopped away for that reason?—Yes. They felt it was no use coming without a lawyer, and that meant expense, and so have stayed away.

6. Do you think it proper that the Court should assume that the valuation of the Department is correct in the first instance?—I think if we had the representation we should have, with a local man accompanying the valuer and with a seat on the Assessment Court, we would have an opportunity of getting what we call justice.

7. *The Chairman.*] Your idea is that if the local man appointed by the landowners went round with the Government valuer this local man would in that way represent the landowner?—He would point out probably reasons why the land should be assessed at a reasonable value. The Government valuers go on fancy values, while the local man knows the purpose for which the land is used, and that it is productive according to the values.

8. You said that unless a landowner had a solicitor and goes to the Court with him he has not, in your opinion, much chance. Is not this at the back of your mind: that if this local man went round with the valuer it might not be necessary for the landowner to go to the Court?—I think he would still have to go, but he would feel that he had a friend at Court.

9. Do you think the local man would be quite an unbiased and independent member of the Court if he had been going round with the Government valuer?—I think he would. He is a landowner in the place himself, and understands the productive values of the land, and has good reason to see that an equitable value is put on the lands in the district in which he is a resident and taxpayer. We would feel more confidence in the constitution of the Court if we had such a representative.

10. There are two points involved in your suggestion—one is that the landowner should have a representative sitting on the Assessment Court, and the other is that this representative should also have gone round with the Government valuer. I was putting to you whether you thought it compatible with his office of assessor that he should have previously been going round with the Government valuer, or whether it would be better to have a man appointed by the landowners who has not gone round?—I think it would be compatible. He would have visited the localities perhaps within twelve months and seen the improvements, and would have a better knowledge for assisting the valuer, and I do not think it would affect the course of justice that he should sit on the bench.

11. The assessor appointed by the Valuation Department would not have had that advantage of going round with the valuer, but takes his seat on the bench as an independent member. You would think it would be compatible?—I do.

12. *Mr. Campbell.*] If appointed by the Government they are naturally biased, and keep up the values?—I would not say they were biased.

13. You say they are interested in keeping up the values?—That is the impression that is abroad.

14. If one is appointed by the ratepayers, would not the same thing obtain as to him with regard to the valuations made by the Government? Would he not be biased in favour of the ratepayers?—I think we could trust him not to be biased. The Magistrate is there and the other assessor, and he would be probably overruled if he was unreasonable.

15. *Mr. Rutherford.*] Do you think it is to the interest of the assessor appointed by the local body to keep up the valuation for the people who appoint him?—You have been a member of a local body yourself, and you know they are always short of money and like to see values sustained. We appoint a man outside the district altogether. Last year we had Mr. Ewington, and he had no knowledge at all of local conditions or land-values. A man like that is most unfitted to be an assessor in this district.

16. *The Chairman.*] Mr. Ewington was appointed by the Borough Council, was he not?—Yes.

WALTER BIRCH LLOYD examined.

1. *The Chairman.*] What is your position?—I am a resident of Otahuhu, and carry on a merchant's and land-agency business.

2. *Mr. McVeagh.*] Have you been a resident here for many years?—About forty years.

3. Have you considered the constitution of the Assessment Court for the purpose of hearing objections to valuations?—Yes, and the impression the Court has given to me is evidently the impression every one else has—that they do not get a fair deal, because they feel the Court is there, appointed by the local body and the Government, to back up the Valuation Department. Many people say to me, "What a terrible valuation has been given us." I say, "Are you going to object?" and they say, "What is the use; we do not get a fair deal when we go to the Court, and we do not consider there is any good in going."

4. Have you considered any remedy for that, and what would be its nature?—Yes. It is a very big question, but it seems to me it would be a fairer thing if the ratepayers of the district had a representative sitting on the bench.