

7. *Mr. Campbell.*] They value the whole farm because they could not tell where the different sections are on the farm?—They have a right to give the numbers of the lots on which taxes are being levied.

8. It was valued at less than 10s. an acre for a long time, and the jump has all been in one year?—That is so.

9. *The Chairman.*] How long was it between the last valuation and this one you are complaining about?—There was no valuation at all since the first valuation.

10. *Mr. Campbell.*] How long have you had the land?—Forty-six years.

11. *The Chairman.*] Did you know you had the right to fix your own valuation, and say to the Government, "You have either to buy the property at that valuation or reduce your own valuation to it?"—No.

12. *The Valuer-General.*] You got your notice from the Valuation Department?—Yes.

13. Do you know how many years elapsed between the previous valuation and this one?—No.

14. It was eighteen years. The Great Barrier was formed into a county recently, and the Department made a valuation of the place. Are you prepared to sell the property at the Government valuation?—Yes. I will sell it to you now at it.

15. You can apply for a revaluation under section 36, and if you pay the fee for it I will have another valuation made, and send you notice, and give you an opportunity to contest that valuation. I will go to the trouble of setting up an Assessment Court, and if it does not sustain your value you can send in your value to the Department, and if the valuation is not then reduced to your estimate the Government must buy the property at your figure. Will you accept that offer?—What is the good of accepting, to give you the chance to still greater tax my land.

CHARLES RHODES examined.

1. *The Chairman.*] What is your position?—I am a resident of Ellerslie. I am here with respect to a property at Hunua which I hold on behalf of my wife, but I find it is probably not within your province. We have held the property for thirty-odd years, and yet to-day we have no road by which we can get a cart in. The Government valuation of the property is £7 per acre for 330 acres, and there is no road. The road that was laid down in the original survey is absolutely impracticable. The Road Board acknowledges that.

2. Is the valuation of £7 an acre the unimproved value, without buildings?—Yes.

3. What did your valuation stand at previously per acre?—I did not remember exactly what it was.

4. Do you remember when the last valuation was made?—Three or four years ago, I think.

5. Is there a considerable increase between the two valuations?—Yes. It went from £500 to £1,500 unimproved value.

6. It has gone up £1,000?—Yes.

7. Did you object at the Assessment Court?—No, because I did not get notice in time to attend. It is not the value I am objecting to, but the fact that we have no road to get to the property. If we had a road we would not object to the valuation.

8. As the Valuation Department do not make roads, you mean that they value you too high considering that you have not got a road?—Yes.

9. *Mr. Campbell.*] Without a road your land would not sell for what they have put on it?—Exactly. It is absolutely inaccessible to a horse and dray. I have to pack or sledge everything down a hill on another man's property to get to it.

10. Cannot you get by river?—No, the river is not navigable, although the property has a river frontage of about a mile and a quarter. I have offered to do all sorts of things to the Road Board. The surveyed road is impracticable. It is more than 1 in 1 in some parts.

11. *Mr. Rutherford.*] You have owned the property for a considerable number of years, and you have always had to use this same track over private property?—Yes. There is property adjoining me in the same position.

EDWARD MORGAN examined.

1. *The Chairman.*] You are an officer of the Valuation Department, I understand?—Yes. I am a district valuer.

2. *The Valuer-General.*]—You valued this property of Mr. Rhodes's, at Hunua. I suppose you took the fact of it having an impracticable road to it into consideration when making the valuation?—Certainly.

3. What is the nature of the property?—Section 18 contains 88 acres: capital value, £365; unimproved value, £260; improvements, £105. The improvements consist of 60 acres cleared, fenced, and grassed. That applies to the property at the lower end. Then there is 240 acres: capital value, £2,260; unimproved, £1,260; improvements, £1,000.

4. What is the average unimproved value of the whole area?—Under £5 an acre.

5. You regard that as a fair value?—Taking the property as a whole.

6. With the disability of having an impracticable road?—Yes.

7. You know the property and its characteristics?—Yes, I was all over it.

8. Did Mr. Rhodes object?—No.

9. Was the district valuation roll deposited in the district the statutory time to enable the objectors to see the values on their properties?—So far as I know, it was. That is a matter, of course, that is done from the office. There were, I think, only three objectors from the district altogether.