

8. The constitution of the Assessment Court is one of the specific subjects we are to inquire into, and whether we can suggest any alteration. We have had a similar complaint to yours made in Wellington, and also here this morning. Of course, we should like to have any suggestion from witnesses as to the way in which they think the Assessment Court can be improved as to its constitution?—I am sorry I am unaware that this important question has been specifically referred to the Commission, otherwise I would have come specially prepared on the subject.

9. *Mr. Campbell.*] On what footing would you propose the objectors should come to the Court? You say that at present an objector is at a disadvantage as compared with the Department?—Yes.

10. We do not want to have it all destruction. We want the assistance of witnesses to give us some idea of how it could be improved. In what way could the objector be put in a better position?—These are difficult questions to offer a sound opinion upon, and I have not given to them that consideration which would enable me to answer that question advisedly.

11. Would it not be possible here, for instance, as I have often seen done in Courts, that objectors get witnesses to go to Court with them—the same witnesses for perhaps a dozen objectors—men on whose word on valuations would carry some weight with the Court? Would it not be possible for any batch of objectors to get those witnesses?—I suppose it would, but the average objector does not interfere with other people's business. He is unaware possibly that his neighbour is objecting.

12. I know that when he goes into the Magistrate's Court he does not go in lone-handed as he does into the Assessment Court. Is that not so?—Yes, that is so. I think the majority go into the Assessment Court lone-handed, and with the intention of supporting their own objection as far as they can.

13. They do not go into the Magistrate's Court without taking as much and as strong evidence as they can to support their case. Is that not so?—Yes, that is so.

14. In what way would you expect the Assessment Court to arrive at a just decision in a case if they only have your single statement. They know you are an interested party in getting a reduction. The Court may be as anxious as possible to get a true statement. How are they to get that evidence?—I do not contend that for a moment. What I contend is that the representatives of the Valuation Department, being gentlemen of education and experience, and used to appearing before a Court, and having full knowledge of all matters connected with valuations, confront an appellant with points and questions which he is not informed upon, and are thereby enabled to support their case much more strongly than the average objector.

15. I suppose you know that an objector or a number of objectors can employ either a legal gentleman or, which is far better, a practical farmer to go to the Court and plead his case?—I understand they have that right.

16. *The Chairman.*] I think Mr. Campbell's suggestion is that if a considerable number of objectors were to employ the same agent there would only be a *pro rata* part of the fee to be paid by each. We know that an objector is not going to pay a guinea fee to get 4s. 2d. struck off his rates?—It would be a very great advantage if objectors could agree upon some capable person to represent them, and pay his expenses between them. My experience with regard to the Assessment Court is that each one goes with the intention of appealing against the assessment of his own property. He has not had information from others that they are objecting, and does not know until he goes into the Court. He puts his case as well as he can, and in many instances I have known them not to put their objections at all because they felt they would be overridden by the officers of the Department putting forward contentions which they were not in a position to stand up against, but which they knew, if properly taken, could not be maintained.

17. Men have spoken of the case of parties who have difficulty in obtaining legal and other assistance. There is already a law to that effect in the case of poor persons in another branch of the Courts. Would this suggestion help any at all: that the Government should appoint some capable person to be the representative in the Court of the objectors?—That, to a certain extent, might meet the point raised, because it would just be one capable man paid a fee to represent all: still I doubt if any one person could satisfactorily represent the whole of the objectors.

18. *Mr. Campbell.*] That man would be under exactly the same disability that you complain of. He would be appointed by the Government, and therefore would not plead these people's cases as he should because he is appointed by the Government. You must get something from the people themselves before you will satisfy them?—I take it that the Chairman is not suggesting that the right of objection should be taken away from the persons who are appealing, but that should they desire to have some one to represent them in Court a capable man would be there to represent them.

19. *The Chairman.*] It would be quite open to them to conduct their own case or engage the appointed man as agent?—That was what I thought your suggestion was. The main objection is the desire on the part of the majority of valuers to overvalue in the first instance, and underestimate the value of improvements in the second.

20. *Mr. Campbell.*] But, on the whole, not to overvalue. It is more in the division, you mean?—No, in a great many instances they overvalue. Their capital value is excessive, and in the apportionment of the unimproved portion of the capital value they do not make a sufficient allowance for the improvements.

21. Have you known many properties actually sold at less than the Government valuation?—I have known of a number.

22. Would you not say that there was a very much larger percentage sold over the valuation than under it?—Yes, I think that would be so.

23. And some of them very much over the valuation?—That has been the experience in later years, during which there has been an increase in the values of land from time to time.