

10. Do you know anything of the methods that were adopted?—Mr. Mackenzie told me that if I did not agree to his valuation he would put my land to the value I paid for it. I appeared at the Court and got no redress. I considered my unimproved value was too high and the improved value too low.

11. What was the date when you started to promote the petition?—I would not take my oath on it, but I think it was the last week in April or the beginning of May.

12. Can you say whether the dissatisfaction existed before the rating-poll was taken or after?—Before, by a good deal. The poll accentuated it.

13. There are a number of gentlemen in Court now; can you indicate how many of them object to their valuations as excessive?—Some have gone away from the Court, but there are a dozen here now who object.

14. *The Valuer-General.*] You were an objector?—Yes, and appeared at the Court.

15. The unimproved value of your property is valued by the Department at £750?—Yes.

16. What price did you pay for the property?—I paid £100 more. I paid £200 more than the place was worth. It was the place I was looking for, and I paid a fancy price.

17. Did you confine the signatories to the petition to persons whose names appeared on the valuation roll as owners or occupiers?—I confined it to *bona fide* ratepayers, so far as I knew. Those who owned the property or had an interest in it.

18. They should be on the valuation roll, then?—Yes. I asked them if they were the owners of the properties and paid the rates, and they said “Yes.”

19. Did you take steps to verify the statements?—I had a roll with me. I did not verify every one.

20. Am I to take it that the petitioners are owners or occupiers with their names on the valuation roll?—Unless the people told me falsehoods, they are.

21. Will you guarantee it?—They told me falsehoods, otherwise.

22. Are you aware there are some signatories who are not owners or occupiers?—I would be surprised.

23. Well, there are twenty-three?—It is very unfair to me and to the Department.

24. Are you also aware there are duplications on the petition?—I never discovered it, and I was the man who got all the signatures.

25. You would be surprised to learn there are ten duplications?—Yes, and I do not know how there can be.

26. Have you not put on some wives as well as husbands?—Oh, there may be some.

27. Is not that duplication?—I understood they owned separate properties.

28. You do not guarantee that all the names on the petition are those of owners or occupiers?—I understood they were.

29. You did not verify it; you took their word for it?—I did not assume they were liars.

*Mr. Campbell:* How many of the names on the petition are not ratepayers?

*The Valuer-General:* There are twenty-seven names on the petition which are not on the rate-roll, and there are ten instances where wives and husbands have signed where the name of only one of the parties is on the roll. The total number of petitioners is 237 out of 930 assessments, which in most cases represent only one individual.

*Witness:* The petition was sufficiently strong, even though there were a few mistakes made.

#### JAMES MURPHY examined.

1. *The Chairman.*] What is your position?—I am a property-owner residing in Otahuhu.

2. *Mr. McVeagh.*] You object to the assessment made against you for this year?—Yes.

3. Did you wait on the departmental officers when they came out here to see about the objections?—Yes. The valuer would not make any reduction. He told me I had better go to the Court.

4. You went to the Court and got your valuation reduced there?—Yes, by £50.

5. There was no reduction offered to you before the Court sat?—No.

6. Are you satisfied with your reduction?—No, I am not.

7. Is there much or little dissatisfaction about these valuations?—It is very general.

#### GODFREY FRANCIS DRUCE examined.

1. *The Chairman.*] What is your position?—I am Chairman of the Manurewa Road Board, residing at Manurewa. I have been chairman of the road district for six years.

2. *Mr. McVeagh.*] You have had occasion to consider the valuations of the Government Valuation of Land Department in so far as they apply to your road district, and you have come to certain conclusions in regard to these valuations?—Yes.

3. Manurewa is a farming district?—A farming district pure and simple, with the exception of a few sections close to the railway-station.

4. What are your views with regard to the methods of the Valuation Department in valuing the district generally?—They are anything but what they should be. I might give some personal details. The valuer came to my property and had a friendly conversation with me, and next afternoon before the Court he stated that he had asked me if my place was worth £50 an acre, and I said “Yes.” I did not say “Yes” in the ordinary sense of the word. The answer I gave him was: “Yes, if you think so, and if I am not satisfied I have got my remedy.” That is not the same as saying the place is worth £50 an acre. I think it is very improper for a valuation officer to come in and ask an owner if he is satisfied with his valuation in this way, and then wait and bring it up in the Court afterwards.