

5. On what basis were the valuations made in your district?—So far as my own valuation went there are several: That was one. Another was that I was asked whether a place a mile or two miles from me had been cut up. I replied that such was the case, and that no sections had been sold. Not a bid was received. There was an attempt to base my property on a section value pure and simple, and my property was a farm. The Magistrate ruled that out, and would not listen to it.

6. Does this experience apply to others than your own case?—There is great dissatisfaction all round. I admit that a great number of objectors did not come to the Court. They came to me as Chairman of the local body, and said they were dissatisfied, but could not see that they would get any satisfaction by coming to the Court, as it would be a waste of time.

7. Their objections were on the ground of excessive valuation?—Yes.

8. Could you make any suggestion to the Commission as to any improvement that could be made in the constitution of the Assessment Court?—Yes. I have spoken to several well-known men in the district, and they are inclined to think that my suggestion, with some modification, might improve matters. I think there should be somebody appointed by the local body or the ratepayers to represent the owners when these valuations are made.

9. The local bodies appoint an assessor now?—Yes, but he only appears in the Court, and has no local knowledge whatever.

10. You attach importance to the assessor having local knowledge?—Yes.

11. And that he should be appointed by the taxpayers of the district?—Yes. Further than that, I think the Magistrate sitting on the bench more or less directing the assessors is not exactly what it should be. I think the assessors may be somewhat influenced by the Magistrate. I think there should be three assessors, one to act more as umpire; and that the Magistrate should be only in the Court to advise in points of law, and not as to valuations. A Magistrate who is not acquainted with the district cannot have any knowledge of the values of land in the district. It would be out of the question to expect him to. I may say that my valuation was based on a certain road that was supposed to be made, and in Court the officer of the Department said the valuation should be increased because of that road. It was unjust that my valuation should be increased because of the possibility of a road being made. It is not made to this day, and may not be made for a long time.

12. *The Chairman.*] Why do local bodies appoint a man without local knowledge as assessor?—It is very hard to get one. They will not act. It is very difficult to get a good man to act.

13. Do you think there would be any difficulty in getting an assessor appointed to represent the property-owners in the way you suggest?—I think if it was brought in as a general rule there would be no trouble. There is another thing in regard to my valuation I would like to point out. It was a centre section, and was in its natural state covered with gorse and blackberries, and a large portion was swamp. The unimproved value was fixed at £54 an acre. The section to the north-east was valued at £40, and on the south-east side there was a 30 acre section, more or less flat and undulating, which was valued at £43 an acre. The valuation of these three properties all in a row do not compare favourably at all. This land is used for farming and for no other purpose whatever, and for years to come it will be impossible to use it for any other purpose. After I objected the valuation was reduced to £50 an acre. It takes 4 acres to keep a cow eight months of the year. That is £216 worth of land, which at 5 per cent. is £10 16s. I have to get out of the land. On top of that I have to pay rates and taxes, bringing it up to close on £12 before I get a penny for myself. It takes a good animal to give you £10 in a year. That goes to show that for farming purposes I have an excessive unimproved value.

14. *Mr. Campbell.*] What extent of land have you?—A shade under 50 acres. If this sort of valuation is going on it simply means that the *bona fide* settler is going to be hunted out of the country, because he cannot make a living.

15. What value would you put on it?—About £35 an acre. At the valuation four years ago it was valued at about £21 5s. The whole increase in the valuation in the Manurewa district, as supplied to me yesterday by the Board's clerk, was about 120 per cent. I think, undoubtedly, that since the last valuation there has been an inclination in the Manurewa district to place all farming-land at something like a sectional value. I heard people in the Papakura hills talking about their lands being valued on the basis of building sites. It is absurd.

16. I suppose you know you can get redress by offering your land to the Government?—This was told to me yesterday by a man who knew it to be an actual fact, and the parties can be brought to prove it. When they objected, the land valuer said, "What will you take for this?" and an amount was named. The valuer said, "All right, I will take it"; but the man has not heard a word about it since. I do not consider that proper. The same valuer went in one case to a land agent in town and represented himself to be a buyer of land, and found out what a party had his land in this agent's hands for sale for. I do not consider that right. I do not think the Government land valuer has any right to go to a land-agent and inquire into the business of a private individual.

17. *The Chairman.*] Of course, you do not know this from your own knowledge. It is hearsay?—I know it is a fact, and it was stated to me that the man could be produced. I merely bring it forward as showing the methods adopted by the Department's officers. It is not quite fair and right—not what I would call a square deal.

18. *Mr. Rutherford.*] How far are you from the Main South Road?—About a mile.

RONALD LAING examined.

1. *The Chairman.*] What is your position?—I am a farmer, and appear on behalf of my mother, Mrs. J. R. Laing, widow, of Titirangi. Titirangi is the riding of the Waitemata County in which our property is. This particular piece of property of Mrs. Laing's lies about three to three miles and a half on the other side of the Titirangi Range—on the Manukau side, further down the harbour. It is very