

rough and broken country, and not at all suitable for farming. We are among the few out there who do make a living off our place. We run sheep. Before this last valuation we were paying £6 4s. land-tax. Now we have to pay between £30 and £40. I have not brought my papers with me, because I did not know anything about the sitting here until I was on the road. We complain particularly about the very large increase in the unimproved value. We do not make any objection to the valuation on improvements. I do not think that the unimproved value of any land over there has been increased to the same extent that we have. The capital value of the adjoining section is £4, whereas the unimproved value on Mrs. Laing's section is put down at £7. There are about the same value of improvements on each. Another piece of land on the opposite side of a creek, belonging to the McLachlan Estate, had a capital value of £3 objected to. All this country up there a few years ago was not worth more than 10s. an acre.

2. When was the valuation on which you pay taxation of £6 4s. made?—About three or four years ago.

3. And the present valuation is that of 1914?—Yes, made about six months ago.

4. What is the acreage?—747 acres, from which Mrs. Laing is trying to make a living, but being a widow it makes it hard for her to do so. Besides the land-tax of between £30 and £40, the county rates run to about £30 or £40 also. We have never done anything to a good portion of this land, because we consider it unprofitable to improve. It is scrub land, and very barren. On what we have improved we have a hard job to run one sheep to the acre. Mrs. Laing has no power to sell or dispossess herself of the land, on account of having only a life interest in it. It makes the tax a hard one, and reduces her income very much. I think Mr. Morgan valued the section nearer town than ours at £4. That land adjoins the Exhibition Drive for two miles. It should have a higher value on account of being on the drive.

5. You know the property, I suppose: what do you think it is worth, unimproved value, now?—I think if it was put up to auction the capital value and all of the 774 acres would not bring more than £6 an acre.

6. What is the value of improvements?—About half and half, I should think. There are people there who have not been able to make anything out of their land, and have given pieces to the Auckland City to add to the park. There are a few pieces that have been sold at the top of Titirangi at high prices.

7. Have you formed any opinion as to the value per acre unimproved?—About £3 per acre.

8. What are the nature of the improvements?—Clearing, and fencing, and the house.

9. Is it a large house?—The house is about forty years old, and has been added to. Not much value could be put on it. The property has very little road frontage. We have a road going into it, but it is a by-road, and very muddy in winter-time, and we are not likely to get money spent on it by reason of it being a by-road. If the valuer came in the summer-time he would think it a good road, but if he came in the winter-time and got his horse in the mud he would know the difference. There was a lot of objection from that district made in the Assessment Court in Auckland, but they got no hearing whatever. Mr. Cochrane, riding member of the county, gave a very good account of the valuations, but still we got no reductions.

10. Who did he appear for?—He appeared for himself.

11. Did he get any reduction?—No, although I think he should have got a reduction. There was only one man who got even a little reduction, and that was in the Waikumete.

12. *The Valuer-General.*] Are you working this land yourself?—Yes; I have been on it all my life.

13. Is it all improved?—We have got the parts suitable quite cleared. The other is too steep and the soil is of a poor nature, and we do not think the return would be anything.

14. You wish the Commission to understand that the land is not worth improving?—That is so—the part not improved.

15. What is the area of the not-improved part?—About 350 acres.

16. Roughly, about one-half?—Yes.

17. Do you say the value of your improvements is about one-half of your capital value?—About that.

18. You estimate the unimproved value at £3 per acre?—Yes.

19. How do you arrive at that valuation?—I consider that that is a fair valuation, considering the district right through. There is a section on the other side valued at £3 which the owner objected to. That is a section alongside the Brooklyn School. He considered £1 15s. about the value.

20. You attended the Assessment Court, I presume?—Yes.

21. Did you state to the Assessment Court the opinions you have expressed now?—They gave me very little hearing. I got up to give them a statement about the place, and they asked me a few questions and then said the valuation was sustained. Mr. Morgan got up to question me, and got on to the capital value, and the Magistrate said that was enough. A place had been sold for £9 an acre, stock and all, and, when Mr. Morgan said that, the Magistrate said the valuation was not too high.

22. Did they prevent you giving a description of your place?—They did not give me any time to do so. As soon as the statement was made about the piece of land being sold at £9 per acre they said that was all they wanted.

23. Did you make any protest about that?—No, but I thought it was very unfair.

24. *The Chairman.*] Is that the same property that you mentioned to us as valued at £4 per acre?—Yes; I think the owner sold the whole lot, stock and all, at £9 per acre. He had spent money on the whole of it. It has been down in grass only about three years and was looking at its best. That bush country runs out in ten years. Our land, if it had not been touched at all, would be worth more than it is now. The grass dies out, and there is continual expense in cutting the scrub.