

41. I can understand isolated cases?—There are quite a number of properties occupied in that way in Otahuhu.

*The Valuer-General* : The question was asked whether, in the case of land that is subdivided, the owner is made any allowance for the land given for the roads. He is not. The law is that the road is first of all dedicated before the land can be put up for sale. It is then regarded as Crown property, and no allowance is made for it to the owner.

*The Chairman* : Do you not first get the unimproved value of the land, as if it were prairie land, and then add the value of the improvements to make up the capital value?

*The Valuer-General* : That is so, but this you must counterbalance again by raising the value given to the land by the road being there.

42. *Mr. McVeagh*.] How long have you been valuing for the Valuation Department?—It is about eleven years since I started temporarily; permanently about eight years.

43. What is your district?—I take in Manakau, Franklin, Waitemata, and Rodney Counties.

44. Most of your work is in the country districts?—The Otahuhu Borough, Takapuna Borough, and New Lynn is where I come in in the townships.

45. Takapuna and Otahuhu are recent boroughs?—Yes.

46. Before you joined the Department were you a valuer?—I had done casual valuations. I was a farmer.

47. You have given us a list showing the sales in Otahuhu from the 31st March, 1913, up to date. How many transactions did you find for the year ending 31st March, 1914, in this borough?—Fifty-one.

48. And there have been twelve since?—Yes.

49. Showing there is a big falling off in transactions?—We have not got to the end of the year yet.

50. Taking it on your own basis?—There is a marked falling-off since the war.

51. Will your figures show when the ratio falls off?—I do not think they will. I simply give that as my own knowledge.

52. Have you them month by month?—No.

53. Is it not a fact that in Otahuhu and neighbourhood there were large areas subdivided for the purposes of sale?—Yes.

54. The market was really glutted?—It depends on the size of the sections. That was the case with regard to quarter-acre sections.

55. There was a glut in the market, and that was the reason why sales tapered off?—I will not admit there was a glut, except for very small sections.

56. Is it not a fact that from Penrose right up to Papakura large areas were cut up?—Yes; there was a big demand near the station for 2-acre to 6-acre lots before the war.

57. And that demand fell off long before the war?—No; there were a considerable number of sales going on right up after March.

58. When did Mr. Mackenzie start this valuation of Otahuhu?—In September of last year.

59. When did he complete it?—I think somewhere in November.

60. The poll for rating on unimproved value was not mooted at that time?—I could not say.

61. I put it to you that the proposal did not take shape until this year?—I do not know whether they had discussed it or not.

62. Mr. Mackenzie's work is confined chiefly to the city and suburbs of Auckland?—Practically the whole of his work is there.

63. Is this the first time he has come out of the city and suburbs for the purpose of making valuations, with the exception of the occasion when he assisted you with Otahuhu three years ago?—No.

64. When did he first come out to make a general valuation of a district? He valued Pukekohe Town District at the last valuation—I think the upper part. The year before that he valued Helensville.

65. His experience is confined almost entirely to the city and suburbs of Auckland?—That is so.

66. When he consulted you with regard to certain of the Otahuhu valuations, were you on the land with him?—We went over the properties we consulted about.

67. How many were there?—I could not say offhand.

68. No idea at all?—I suppose there were about ten. I think we consulted with regard to more than that. We went over the golf club's land and over the land beyond the golf-links.

69. You find a striking difference in values in the neighbourhood of the golf club?—There are big increases there.

70. That is a favourite residential area, and there has been a lot of building there?—That is so.

71. There is nothing like that advance or progress in any other part of the borough?—Not the same amount of building on small areas. There is always more building going on where the land is cut up into small areas.

72. It was generally with regard to these that you were consulted by Mr. Mackenzie?—No; we went over another property, Mrs. Langdon's.

73. Have you any approximate idea?—I could not tell you, unless I went into the matter and conned them over.

74. You cannot give an approximate estimate?—No.

75. What was the increase in the unimproved valuation of this borough for 1914 as compared with the previous valuation?—I could not tell you.

76. You have no idea?—No idea at all.

77. Some reference was made to sales. I understand that when matters come before the Assessment Court it is the practice for officers of the Department to rely very considerably upon sales. Is that not the case?—We quote sales, naturally.