

109. How do you determine they were not under agreement?—By the information that came through to us.

110. The conveyance comes to the Deeds Office, and they advise you. How can you determine from that that the transaction may not have originated in an agreement two or three years previously?—Of course, it might.

111. There were a large number of properties between here and Papakura sold under those terms?—Yes.

112. *The Valuer-General.*] My experience as Valuer-General is—and it is in consequence of repeated communications with the local bodies during the last two years—that the people who are concerned in land transactions, or the solicitors, do notify the local body. We get them from both sources; but up to the time I took office there was a dilatoriness in the matter. It is almost a practical impossibility for the valuer to go right through every house in the community, but in the notices sent out to the owner or the occupier he is notified of the value the Department places on his improvements. The object of the notice is to give him the opportunity of asking the Department what is the reason of such a small valuation for improvements, if he thinks it is too small. That is the object of the notice. If the objector takes the ground that his home is valued at too small a sum, the objection is sent to the valuer, and he values that place specifically. So that, in applying the Act, all care is taken in seeing that owners are allowed a fair amount for improvements. As the district valuer points out, it is not absolutely necessary that the valuer should go round every building, because the first thing is to get the unimproved value and the next thing is to fix the capital value, and practically the value of the improvements is limited to the difference between the unimproved value and the capital value.

Mr. Campbell: If a revision is made and the value of the improvements is increased, that increase would simply go on to the capital value?

The Valuer-General: That is so.

Mr. Campbell: So that in such a case a man would be really asking to have his capital value increased?

113. *The Valuer-General.*] Yes. (To witness): Do the valuers get ample time to make their valuations?—As far as my own experience goes, if I had only worked between nine and five I certainly could not have got through the amount of work I had to get through. There has been a great increase in values in Auckland, which has entailed a large amount of revision.

114. Do you get ample time to go thoroughly through and over the properties?—I always make a point of getting thoroughly familiar with the property.

115. I am not putting it to you individually. Do valuers get plenty of time to make valuations?—I can only reiterate that if we were to confine our work to the usual hours we could not get through the work we have to get through. Of course we have the privilege of sending work to local valuers, which we have to endorse. That applies to country centres. Some valuers avail themselves of that more than others do.

The Valuer-General: All the instructions to valuers are issued through me, and I never bind a valuer to have his valuation completed within a certain time. In fact, owing to the time taken in carrying on valuations, the average time taken to value a new district at present is six months.

116. *Mr. Rutherford.*] There has been a great deal of dissatisfaction as to the value of improvements being too low?—We can only speak of our own district and our own knowledge. I think the greatest dissatisfaction is owing to a misconception of the term “unimproved value.” People think because their improvements are valued low, their unimproved value is high. They only want to get their improvements made higher in order to get their unimproved value less. Unfortunately, we have had Courts which took the capital value as the basis, and if they made any reduction it was from the unimproved value.

117. Is it not a rule to add to the capital value and not to the unimproved value?—That is so now.

118. *Mr. Campbell.*] You start with the capital value?—Yes.

119. And deduct from that capital value the amount you value the improvements at?—We take a few typical cases, but, in arriving at the improved value, my system is always to take my own value of the improvements.

120. It depends on the official who values whether the improvements are too low or the unimproved value too high, and upon that you work?—That is so. That is the system I adopt. Different valuers have different systems.

RONALD LAING re-examined.

Witness: Mr. Morgan compared Mrs. McLachlan's land with ours as being of less value. It is close to the school, and, although poor land, the principal part can be ploughed if cleared. It is practically unimproved, without fences of any kind. Our land cannot be ploughed. We have some of a better quality which has been sown for forty years, but we cannot renew it because we cannot plough it.

1. *The Valuer-General.*] What about the other creek frontage?—There are some small pieces of land which have been sold there. I do not know about the price. Mr. Morgan mentioned a section as being sold at £20 an acre, but it would be a quarter-acre or an acre lot.

2. I understood Mr. Morgan to say you had a creek frontage?—We have a harbour frontage, but at low tide it is very shallow. As regards Mr. Morgan's valuation of our property, there are some sections he was never on. He valued our place of 700 acres off of one paddock. The bigger part of the run he was never on. The paddock he was on was a highly improved one, and we would be