

very glad if all the paddocks were the same. He walked over that land two or three times, and from that made a valuation of the whole property, which is very hard on us. The piece of land valued at £20 an acre is not very far from us, over the creek, but to go by road is four miles longer. You could not really compare it with land nearer to Onehunga.

EDWARD MORGAN re-examined.

*The Valuer-General.*] You have heard what Mr. Laing says with regard to your method of inspection of his property: is what he says correct?—No. This is the second occasion on which I valued the property. I valued it a few years ago, and I was all over it then. Even so, I went a good deal more thoroughly over it on this occasion than Mr. Laing gives me credit for.

MASTERTON, 7TH DECEMBER, 1914.

JAMES FRANCIS HECKLER examined.

1. *The Chairman.*] What is your position?—I am a farmer, residing at Mangamahoe. My property is Section 113, Block XIV, Mangaone Survey District.

2. There has been correspondence with the Valuation Department, Mr. Heckler, with regard to your property and its valuation, and the substance of that correspondence we have before us?—My contention is that the property is overvalued considerably at £16 an acre for land which will only carry a sheep and a half to the acre. It is ridiculous, and better land is valued at £2 an acre less. I also object to the method of valuation. The district valuer has not inspected any property in the district, as far as I know. An irresponsible person goes round and makes a valuation, and agrees with you on certain figures, and later on when you get your notice you learn that those figures are altered. You are told one thing when the valuer is with you at your house and another thing when you get your figures from the Department. Then there is always the Department coming round afterwards to square you, which has been done very greatly in this case. Several neighbours have been told that I was the only objector in the district, when, as a matter of fact, it will be seen there were forty-four objectors. Another thing that I object to is that after my objection is sent in, and before it came before the Court, a man—not the district valuer—representing the Department came out without notifying me at all, and goes over the place and interviews my man to get the desired information. I have never refused information to the Department's officers which they were entitled to.

3. *Mr. Campbell.*] Were you at home?—I was at home, and saw the man go over the hill. I was leaving by the train the same morning, but I should have been notified of the intention of the officer to make the visit. If you had the time at your disposal I would like you to run through the district and inspect it. If you did so you would see that my grievance is a just one. I am prepared to take the Government valuation for it to-day from the Department. As practical men you will know country that carries a sheep and a half to the acre, after being well paddocked, is not worth £16 10s. an acre.

4. *The Chairman.*] You speak of offering your property to the Government?—I have offered it.

5. At what valuation?—At the present valuation. I would be very pleased to accept it from the Government.

6. The provision under the Act in regard to that is that an objector puts his valuation on the property and the Government must either reduce the valuation to that amount or take it over at that price?—Surely that is wrong, when this value is maintained by the valuers and I have to pay taxation on it.

7. That is one of the matters we are asked to inquire into, whether section 31 affords an owner who is dissatisfied with the decision of the Assessment Court an equitable alternative. We should like to hear any reasons you suggest why the law is wrong?—When these values are set up and maintained by the Valuation Department they should be the standard values.

8. And the Government be compelled to take them?—Yes, otherwise what redress does it give me for an overvaluation.

9. Might that not operate in this way: that the Government might be asked to take over the whole of the lands in the country?—There would be no danger if reasonable valuations are made.

10. *Mr. Campbell.*] How much more is this valuation than you consider the selling-value?—£2 10s. an acre at least.

11. Practically the value to-day is £14 per acre?—At the very outside. It is the homestead block, and in spite of its carrying-capacity I put some additional value on it. A fair value is £12 an acre.

12. You are not prepared to ask the Government to take it over at £14 an acre?—Hardly, when they put this value on it.

13. I am speaking of the Act?—That is so. Of course, a man does not like to be turned out of his homestead, but in this case of a ridiculous value being placed on the land in comparison with other values in the district I would be prepared to go off.

14. Are you dissatisfied with the amount for improvements, or is it the unimproved value?—I am not satisfied at all with the unimproved value. It is that which I complain of. It was £11-15s.-an-acre land when I took it up from the Government some years ago.

15. Was it under bush?—Yes.