

16. Have you any witnesses to affirm your statements?—There are two or three neighbours here who have their own grievances, and who know my place. I have given the matter of valuation a lot of thought, and consider there should be an alteration in the manner of appointing the assessors of the Assessment Court. I do not think it is fair that the assessor should be appointed by the local body. I would suggest that the county should appoint an assessor and that the objectors in the district should also appoint an assessor.

17. That would be three assessors on the Court in addition to the Magistrate?—Yes. I think it is only fair to the objector that he should be represented by an assessor on the Bench independent of the County Council.

18. That is a new suggestion. We have had it suggested in other parts that the objectors should appoint the assessor instead of the local body. You suggest that the objectors should appoint one and the local body appoint one?—Yes. I have given the question a great deal of thought, and I consider that the fairest way of dealing with it. Then, I think that the onus of proof should be on the Valuation Department. At present we are asked to assess our own values and send them in, and these figures are used against us. Onus of proof is on the Department under the Sheep Act, and I do not see why it should not apply under the Valuation of Land Act.

19. *Mr. Rutherford.*] Are you satisfied with the valuation put on your improvements?—To a certain extent I am. Of course, it is a very much improved place for a small area.

20. *The Valuer-General.*] I suppose you received your notice stating the proposed values of the Department?—After I was told one tale by the valuer and another from the office.

21. Your reply to the Department's valuation notice puts down your capital value at £4,160, and the unimproved value at £1,004, and the value of the improvements at £3,156. Your estimate of the capital value differs only about £19 as compared with the estimate of the Department?—I might explain that in making up my improvements I had to cut down. There are £500 in buildings and lime-kiln I could have assessed. I left those somewhat low, and having only one form I could not revise them again.

22. Your method of arriving at the unimproved value is to deduct the value of the improvements from the capital value, and the remainder is the unimproved value: that is not the method under the Act?—I know.

23. This assessment went before the Assessment Court, and the Court reduced the unimproved value from £1,942 to £1,560, and increased the value for improvements from £2,224 to £2,660, and the capital value was fixed at £4,160, so you see you practically approved of the capital value fixed by the Department?—I never did.

24. Are not these your figures?—Yes, but when a man comes to your place and agrees with you as regards your value of improvements and you put them down in your book, and you are subsequently making out your paper, would you go past them? The valuer agreed in my house to these items of improvements, and I could not cut them down to anything else.

25. I am not dealing with that. I am dealing with the evidence put before the Assessment Court?—Am I allowed to tell you how it is arrived at.

26. I do not care how you break it up. You arrive at it by increasing the value of improvements and decreasing the unimproved value?—I did not increase them.

27. What happened between the valuer and you is not concerned in this case, because it is the official notification from me which is before the Court?—I make out my improvements to you, and I could not conscientiously go below what I had agreed to with the valuer.

28. You brought your case before the Assessment Court?—I did.

29. Did you bring any evidence to sustain the position you took up?—No. Unfortunately the chief party I was relying on got a telegram of the death of his brother, and had to go south, and so I was debarred from calling evidence.

30. You did not call any evidence?—I called two neighbours.

31. The decision of the Court was given after an investigation of the case?—There was not much investigation.

32. Was the decision of the Assessment Court unanimous?—How do I know.

33. Were there any questions asked by the assessors on the Bench?—I could not say.

34. When did you offer you land to the Government?—In my letter.

35. That is not the way to offer land to the Government?—How do you do it? Verbally, if you do not have writing?

36. Do you not know the provisions of the Valuation of Land Act?—I have the Act. I have been a valuer for the Government under the Department.

37. How long were you doing values for the Department?—One year as district valuer and five years as a casual valuer.

38. You were a district valuer and did not understand the methods of the Act?—It has been amended.

39. Do you not know that there is provision in the Valuation of Land Act enabling an owner to send notice to the Valuer-General that he requires the value of his property to be reduced to his own estimate of it, and if it is not reduced to that estimate he must take over the land at that figure?—I was conversant with that section. I took it that my letter would be passed on to the proper authorities.

40. When you were aware of the provisions of the Act why did you not invoke the aid of section 31?—I invoked the aid of the Act.

41. You asked the Government to take over the land at the Government's valuation?—I thought that was the law.

42. When you were an officer of the Department did you make it a practice to deduct the improvements from the capital value to arrive at the unimproved value?—It depended on the locality and what was a reasonable unimproved value for the user.