

43. Was that carrying out the provisions of the Act?—I think so.

44. What is the definition of "unimproved value" under the Act?—Fair unimproved value in its original state.

45. What do you mean by original state?—Only one meaning can be put to it.

46. If bush land is bought at £1 an acre, and ten years afterwards has to be valued, how would you value the unimproved value?—I would value the land at its carrying-capacity.

47. Do you not take into consideration any other factor?—I take into consideration many factors.

48. Do you take into consideration the matter of road and railway facilities and the expenditure of public money?—Yes.

49. According to your answers you have not been valuing upon that basis at all?—I have. You misunderstood me when I said I deducted the unimproved value from the capital value. One of your notices some years ago said that the improvements were not to exceed the capital value.

50. That is absurd, for in such a case there would be no unimproved value at all?—It is an absurdity, and no practical valuer would make a valuation on those lines.

51. There are really more improvements on your section than are necessary for the land?—For that particular section, yes.

52. You expect the improvements to be cut down to the requirements of that portion of the land, do you not?—I am working it in conjunction with other areas.

53. This area is valued by itself?—Yes.

54. On these 251 acres you have all these improvements?—Yes.

55. And your estimate of the value of the improvements is £3,156?—Yes.

56. They were reduced to £2,260?—I have already explained that the valuer and myself agreed in my house as to the value of the improvements, and I could not very well make an alteration in them.

57. How did the reduction to £2,260 by the Assessment Court come about?—How do I know. I was not told how it came about.

58. Did not any communication take place between you and the district valuer?—Not as to how these were cut down. He came with his henchman to my house, but he did not go into the question of the improvements on this section.

59. On what evidence, then, did the Assessment Court reduce it?—I do not know. I was not told how they were reduced. The two assessors are here.

60. *The Chairman.*] Are the properties with which you work the homestead block adjoining?—Two of them are over the railway-line, and the third section is up the road, about half a mile distant.

61. *Mr. Campbell.*] Freehold?—Yes, except one, which is educational lease.

ROBERT CLIVE FOWLER examined.

1. *The Chairman.*] What is your position?—I am a farmer residing at Mangamahoe, occupying Section 115, Block XIV, Mangaone Survey District, in the Mauriceville County. My main objection is as to my unimproved value, which I consider too high.

2. Do you object to the capital value?—No.

3. Only the division between the capital value and the improvements?—Yes. I consider I am valued at £2 an acre higher than is fair.

4. What did the Court assess the unimproved at?—About £6 10s.

5. Did you appear as an objector before the Court?—No. I saw the valuer before the Court sat, and withdrew the objection. He said most of my neighbours had withdrawn their objections, and in any case the reduction would only be a few pounds. I said that, as my neighbours were doing that, to proceed would not be worth the bother.

6. What acreage has your property?—254 acres 2 roods 24 perches.

7. Was any alteration in the value made by agreement between you and the valuer?—No.

8. We have it that you were dissatisfied with the unimproved value, yet you did not appear?—No.

9. Just because you thought there would only be a difference made of a few pounds on which rates and taxes are levied?—Yes, and also that the valuer informed me that the others had withdrawn, and it was no use my turning up by myself.

10. Did he say they had withdrawn, or that he expected them to withdraw?—He excepted Mr. Heckler. A portion of my land cost £7 an acre to get it properly improved, and £6 10s. is too high an unimproved value for a sheep and a half per acre of land. There is a property a few miles lower down the road which is recognized as the best property in the Forty-mile Bush, and I believe it is valued at a few shillings less than mine.

11. Have you anything to say with regard to Mr. Heckler's property?—I think it is worth about the same as my property. In fact, according to site, mine would be a little more valuable, because it is a corner section. I consider Mr. Heckler's valuation at £16 10s. too high. I should like to know how they get at the unimproved value.

12. *Mr. Campbell.*] You must take it that the place stands alone, and is valued by itself?—It is not fair; it is illogical.

13. *The Chairman.*] Improvements made on the adjoining properties and in the district generally tend to add to the selling-value of your land?—That is so; but if you take my section as unimproved you should take the whole district as unimproved also.

14. It is what that particular piece of land will sell for if it had no improvements on it?—You are taking one section, and that does not put a true value on it.