30. You have not taken out the percentages of increase in the various properties constituting what is known as Annedale, and therefore do not know them?—That is so.

31. How can there be a comparison between them, then, and the South Riding?—Because the values have not jumped up.

32. We want evidence of that?—We have it here.

33. I presume you are expressing your opinion 1-1 am backed up by evidence in the office.

34. Did you go into the question of the increase in values in the East Riding and in the North Riding?—I have not myself, but the Council has; and I think the figures are here to show the increase in each riding.

The Chairman (to the Valuer-General): Does your Department question these percentage

increases that are given?

The Valuer-General: No. I have something to say about it later on.

35. The Valuer-General (to witness).] Are you satisfied with your valuation?—I have made no statement about it being too high, but we bear an undue portion of the rates by reason of the other portions of the county not having gone up. Also, the produce coming from these other ridings has to come through our riding, and it is a big item.

36. Do you consider that if there is a certain percentage of increase in one riding it should be carried out in all the ridings?---Provided all have been improved alike, and in this case I

think they have.

37. You take the previous valuation as being the correct one?—It is more correct than the

one we have now.

38. On what evidence do you make that statement?—Because we have not had trouble of this nature.

39. That is your own personal opinion?—Yes.

Mr. Ryder (to the Commission): I have here the valuations of Annedale, old and new, and it is not difficult to get at the percentages of increase. On the 6,869 acres the old unimproved value was £23,859; new, £30,910: 3,445 acres—old valuation, £7,422; new, £11,627: 5,366 acres—old valuation, £15,998; new valuation, £22,805.

Donald Bennett examined.

1. The Chairman.] What is your position?—I am a farmer, residing at Whareama. All my property is in the South Riding. I have no objection to make to the valuation, but, of course, when I found out what the valuations were in the other ridings I was a bit disappointed, and thought mine was about £3 an acre too high. When the valuer came round he was going to value my interest in the property, which is leasehold, at £10 an acre. After conversation, he agreed to cut it down to £8. The country down that way is not as good as that which Mr. Ryder has mentioned, on some of which, if I had it, I could carry three sheep to the acre. My previous capital value was £2,685, and now it is £4,496. The area is 373 acres. The unimproved value was previously £1,320, now it is £3,089. The capital value increased by £1,784, which I think is rather stiff, considering the valuation placed on some of the other properties more favoured than mine in every way. Another objection I would make is that the valuer, so far as I am aware, never went over my property. I think the valuer should go over the whole of the property. If he does not, he might as well stop in the county office in Masterton and make his value there. My property is valued at £12 15s. an acre, and, as Mr. Ryder says, Annedale is valued at £6, and it is a much better property. I think the valuation is not

2. The Valuer-General.] Are you certain that your unimproved value in 1907 was £1,3201—

Yes, I just got it out of the rate-book.

3. Was it not £1,708?—It is my mistake in taking it from the book. It was £1,780.

JAMES LENNIE examined.

- 1. The Chairman.] What is your position?—I am a farmer, residing at Whareama. I want to give my experience of the valuer in connection with the last valuation. At the Langdale sports a gentleman came to me and introduced himself as the valuer. In the course of conversation I asked him what experience he had as a valuer, and he said he was Clerk of the Akitio County. I asked him how he had valued my place, and he said he was passing up the road, and came to the conclusion that if I was selling out I would want about £8 an acre goodwill, and he was going to put it down at £8 an acre. I said that if he did there was going to be a row. He said he thought I would want about £8 an acre, and off that the improvements would come. We talked about the sports and one thing and another, and that is all I have seen of the valuer since. So far as I know he was at my door the previous evening when I was out, and my wife told him I would be at the sports. I thought from the conversation that he was coming out to value the place, but I have not seen him since. I was on the Council, and objected to that man being paid, because I understood I was not the only one in the same position. The valuations put on me are: 1902, unimproved value, £3 per acre; in 1907, £4 an acre; and in 1913, £8 an acre—an increase of 100 per cent. There was no possible cause why the unimproved value of this place should rise 100 per cent. in five years. My improvements are valued at £485, and the valuer has never seen them. My valuation of them is £775.
- 2. Did you agree with the valuer that £8 an acre was a proper value for your property?—I only said, "Well, if you put on £8 there will be a row," but I thought it was only a conversation we were having, and did not understand the place was being valued.