

15. We are not here to discuss the Act, but to hear suggestions?—I am giving my suggestion. You should take the district as a whole, and not a single section. If all the other sections were improved and this section unimproved, of course the position would be different.

16. *The Valuer-General.*] When you speak of the carrying-capacity, I presume that is your estimate of the carrying-capacity of that piece of land?—Of the district generally.

17. The district generally will not do when you are dealing with a specific piece of land. When you speak of a sheep and a half to the acre I presume that is your estimate from the stock you are carrying?—Yes.

18. You put down nearly £8 per acre for improvements: do you not see that as you go on improving the capital value must go up. You cannot go on improving and expect to take the additional improvements off the unimproved value?—I am not doing so, but I simply say that the unimproved value is too great. It should be reduced by £2.

19. Why?—Because if one-sheep country is worth £10 per acre, by the time I have that place improved it has quite cost me £7, therefore taking £7 from the £10 that leaves £3, allowing £1 10s. for being nearer the railway.

20. Provided that a sheep and a half to the acre is its carrying-capacity. That has not been proved?—Surely I know as much about the carrying-capacity of my section as the valuer.

21. Not necessarily. There are men working sheep and agricultural farms who are not getting out of the land half what is in it?—You have to prove I am not getting out of the land what is in it.

22. No. It is for you to bring evidence that the land is only sheep-and-a-half land?—I have neighbours here. The whole land is of the same value.

23. If a district is well served with public works, railways, &c., you will admit there is a value attached to the land apart altogether from the value put there by the owner. That is part of the unimproved value?—Yes.

24. If this land had no railways, roads, or telephones, what would be the value of the land to-day?—That is my point. I say you should take the whole district as unimproved, and not one particular section.

25. *Mr. Campbell.*] How many sheep does your place carry during the winter?—450. If I carry cattle I carry a few sheep less.

26. That is with cattle and horses?—Yes. That is mixed sheep, and there are one or two horses and a few milking cattle.

27. Twenty cattle?—That is the average number.

EPHRAIM TILDESLEY examined.

1. *The Chairman.*] What is your position?—I am a sheep-farmer at Mangamahoe. According to what I have heard, I have very little to tell you. I was valued too high, according to the position and the roughness of the section I own.

2. Do you object to the capital or the unimproved value?—Unimproved.

3. How much too high do you consider it?—About £2 per acre. I have 255 acres. It is all hills. As soon as I leave the road I have to start climbing hills.

4. *Mr. Campbell.*] There is no flat land?—There are 12 or 13 acres where the house is, on the side of the road, and I have to climb over a mountain to get to another piece of 20 acres. The section is 109 chains back, and I have to climb a mountain to get to it. I have to pack everything over.

5. How many sheep did you carry through last winter?—Two sheep to the acre.

6. That would be about five hundred sheep?—Yes.

7. And cattle?—I have to carry a few cattle to eat the rough feed down. I suppose I carry twenty small cattle, four milking-cows, and a horse or two.

8. *The Chairman.*] Do you know Mr. Heckler's place?—Yes.

9. *Mr. Campbell.*] How does your property compare with Mr. Heckler's?—Mr. Heckler has a kind of corner section. It is very rough, but he has got 30-odd acres of flat where he has built.

10. Would you consider his place more valuable than yours?—Every man always thinks he has got the best section himself.

11. *Mr. Heckler.*] How would you compare the capital value of my section with the capital value of Mahoe?—I consider Mahoe is worth £5 to £6 an acre more than our land.

12. And it is assessed at £2 an acre less?—Yes.

SAMUEL DAWSON examined.

1. *The Chairman.*] What is your position?—I am a farmer, residing at Mauriceville. My unimproved value is far too high, by reason of the roughness of the ground in the front. From the time I leave the road till I get to the back of the farm I have either to carry the stuff myself or pack it out with horses. I do not think there is 2 acres of flat land on the farm. The only flat ground is where the house and the sheep-yards are. At the very least I have to climb 40 chains before I get to the top.

2. *Mr. Campbell.*] When you get to the summit, what then?—There is a little bit of flat land on the top, and then you go straight down and up another hill.

3. *The Chairman.*] What were you valued at?—The capital value is £4,069 on 288 acres. It works out about £14 12s. an acre.

4. What is your unimproved value?—£2,160. Mr. Tildesley's, Mr. Heckler's, and mine are about the worst, but Mr. Tildesley's and I have the worst frontage, because it is so narrow and we have to pack everything up. I can only bring cattle down in one particular part. All the rest is precipice.