

5. You did not object at the Assessment Court?—I objected, but withdrew my objection because I was told I would get nothing, and it was not worth my trouble going forward with it. I was not satisfied, although I withdrew my objection.

6. What was your idea of the unimproved value per acre?—It is £2 too high at the very least. I did not object to the capital value.

7. *Mr. Campbell.*] You do not think it would sell at the price the valuer put on it?—I do not think so for a moment. A man going along the road would not look at my place at all. It has a house on it, but it has no frontage and no flat.

8. *The Valuer-General.*] Do you agree that Mr. Heckler's section is better than yours?—No. They are about the same so far as the land is concerned, but Mr. Heckler's is a corner section.

9. Is it a better one?—I do not think it is a better one than mine. The only advantage about it is that it is a corner section and has a little more flat.

10. Mr. Heckler values his at £4 an acre?—I cannot help that.

11. *Mr. Campbell.*] Mr. Heckler has 30 acres of flat?—I do not think so.

12. He has some flat?—Yes. He has a little flat about the house, but I do not know how much.

13. *The Chairman.*] You are asking for a new valuation?—We ask that an outside valuer should go over our holdings—the holdings of those who have given evidence this morning. We are aware that the assessment is on the selling-value, but we maintain that the selling-value is the carrying-capacity of a place.

DONALD JOHN CAMERON examined.

1. *The Valuer-General.*] What are you, Mr. Cameron?—I am a farmer, residing at Masterton.

2. You have made valuations for the Government Land Purchase Board, the Valuation Department, and for private lending institutions?—Yes.

3. You are practically engaged in the work of valuing now?—Yes.

4. You have a pretty general knowledge of land-values in the Wairarapa district?—Yes.

5. You acted as assessor for the Mauriceville County?—Yes.

6. I presume the Court gave all consideration to the objections of objectors?—Yes.

7. And only where the values were considered fair were they approved by you?—That is so.

8. Have you an extended knowledge of the Valuation of Land Act?—Yes.

9. Do you understand the methods of arriving at the unimproved value and the value of improvements?—Oh, yes. I would like to say I was an assessor in the Court that heard Mr. Heckler's objection. The Court consisted of the Magistrate and another fellow-settler, and every facility was given to Mr. Heckler to place his case before the Court, and we carefully listened to all he had to state or any evidence he brought forward. I may state that the property is one of 200-odd acres, and that he works in conjunction with it another 1,800 acres. It necessarily follows that he must have on that section a tremendous amount of improvements in order to work the 2,000 acres. That is the whole trouble. The land is worth the money, but the improvements are expensive, and it takes far more improvements to work 2,000 acres than to work a section of 200 acres. With regard to the cases of the other complainants, I may say that this is limestone country. The frontage is steep certainly, but the back country is excellent land. You cannot get better. As practical men you know that in limestone country there is very often a cliff, but the land is all right.

10. *The Chairman.*] What evidence did the objectors give?—In most cases they simply came without any evidence, and said they objected to the valuation—that the unimproved value was too high and the improved not enough.

11. All the cases have gone against the objectors because the onus of proof lies on the objector, and they brought no evidence?—As a Court we listened not only to the objector, but were guided to a certain extent by the evidence of the Government valuers.

12. Would a case necessarily go against an objector because he did not call evidence in support of his objection?—No. You see, as a rule we have a local knowledge of the whole district, in addition to that of the evidence which is placed before us.

13. Was there any case where a reduction was made where no party had been called as a witness by the objector?—I think in Mr. Heckler's own case there was a reduction made in the amount for improvements. He called two witnesses, but I have known cases where we have reduced because we believed the man had a fair case, although he had not brought additional evidence.

14. *Mr. Campbell.*] In cases where you are not well acquainted you have to go by the evidence?—True, and from the manner in which the witness gives his evidence you judge the reliability of that evidence.

15. Would it not assist a man if he brought reliable evidence before the Court?—Yes. There is nothing to prevent him, and he does do it.

16. You have sat as an assessor on the Court for some time. Have you seen any bias one way or the other shown by assessors sitting on the Court, either by those appointed by the Government or by the local body?—Generally speaking, you will find the assessor appointed by the local body will act practically on behalf of the objector. He tries to bring out all the points he can in the objector's behalf.

17. You do not think that because he is appointed by the local authority he is appointed to keep up the valuation?—I do not. In every case in which I have sat as an assessor it has been the other way about. He immediately becomes the partisan of the objector. I think the system is a good one.