

18. *The Chairman.*] Is the assessor for the local body, as far as your knowledge goes, usually selected from the district that has been valued, or from some other district?—From the district itself mainly. I think the system is a good one, because if you have an assessor watching closely the interests of one side, and the other watching the interests of the other, and a Magistrate there as umpire, you get a fair decision. But if you have three assessors and one umpire you would get a very unfair decision.

19. We have heard that both assessors try to keep up the valuations?—I have found the opposite the case.

20. Is there any difficulty in getting a man who is in business as a valuer and also as a land agent to sit as assessor for the local body? Would his interest in keeping up the price for the sale of land weigh against his interest to assist the objectors in trying to reduce their values?—I think it might in the city, but not in the country.

21. *Mr. Campbell.*] It has been suggested in several places that it would be better if the settlers or objectors could appoint their own assessor?—I think that would be utterly wrong, because that assessor would be out immediately to rook the valuations for all he was worth.

22. You do not think that would be an advisable alteration?—I do not.

23. Really, if he was a partisan he would make a partisan of the other assessor?—Yes.

24. *The Valuer-General.*] In your opinion, did Mr. Heckler get fair treatment at the recent Assessment Court in Mauriceville County?—Yes; he had more latitude than perhaps he deserved.

TINUI, 8TH DECEMBER, 1914.

HERBERT HENRY SHERWELL RYDER examined.

1. *The Chairman.*] What is your position?—I am a farmer, residing at Langdale, in the Castlepoint County. Our petition sums the whole thing up. The petition originated in what happened in the County Council. When we received the demand from the Valuer-General for the amount due on the valuation, instead of paying that amount, the Council held over the payment and appointed a committee from among themselves to go into the values and examine them. The committee did so and reported to the Council at a subsequent meeting, and this is the gist of the finding: "That the committee find it impossible to discover any principle or basis upon which the valuer proceeds in making out his figures." Most of us are practical farmers, and we think it is a proper thing for the valuer that he should justify his values—to explain how he arrives at these values.

2. I do not quite understand that. You are the petitioners, and are in the position of plaintiffs who have got their case to make out. When was the previous valuation which is referred to in the petition?—1907.

3. The Valuation Department is represented by Mr. Flanagan, the Valuer-General, and he will no doubt have something to say when he has heard what the nature of the objection is. So far as the petition goes, you show close on 80 per cent. increase on the 1907 valuation in the South Riding, and an average of about 32 per cent. in the other ridings, and you suggest there is no reason why the South Riding should increase so greatly in value?—That is so, and we want to know why it has taken place.

4. What do you say in regard to the nature of the land?—We say the increase should be on the same basis right through. In the West Riding there are estates carrying practically two sheep to the acre, and fattening all the surplus stock they produce every year, and also fattening the bullocks off the hilly country. This land is valued at £6 8s. capital value. Compare that with other properties situated in the South Riding. There is one property of 3,000-odd acres that I know that carries a fraction over one sheep to the acre, and it is valued at £6 17s. 6d. an acre, and none of these sheep, except a few fat lambs fattened on the flats, can be fattened. All have to be sold. We cannot understand that at all. Even in the South Riding there is one property of over 3,000 acres set down in the sheep return as carrying over two sheep to the acre which is valued at £6 4s. There is a discrepancy in the one riding between two properties.

5. They are valued pretty close, but one carries a fraction over one sheep and the other over two sheep?—Yes. They are only a few miles distant, and it costs practically the same from each to place the stock on the market. Coming to the West Riding, perhaps the valuer does not realize that the producers can place their wool on the market at practically the same price as, say, in the South Riding. I have roughly stated the case so far as we have gone, and I think it is only fair that the valuer should be given an opportunity to justify his values.

6. Do you consider that the North, East, and West Ridings are undervalued?—I am not going to say that. I am not a land-valuer, nor am I here to value the land.

7. We notice that your petition merely complains of disparity. It does not say whether you consider you are valued too high or too low. The burden of rates falls on the South Riding?—That is so.

8. Though you are not a valuer, you have been speaking of the value of the land?—I am not an expert valuer. I am a working farmer, and perhaps know as much, if not more, about its value than the Government valuer. I am not making any comment about the values, but want to know how the expert valuer arrives at his figures.

*The Chairman* (to the Valuer-General): Will you be calling the valuer?

*The Valuer-General:* Yes, but not specifically to defend his values.

*Witness:* We are not objecting to the values in the South Riding, but the position is that if the ratepayers and landowners in the other ridings are too lightly valued it hurts us just as much as if we were too highly valued. That is the position we take up.