

21. *The Chairman.*] Under the Act the onus is put on the objector. He has to prove in the first instance that the valuation is wrong. Have you any remark or suggestion to make in regard to that?—I think it is a reasonable enough position.

22. The objector should make out a *prima facie* case?—Yes, I think so.

WILLIAM FRANCIS INDER examined.

1. *The Chairman.*] What is your position?—I am solicitor to the Gore Borough Council. I find that no private lender will accept the valuation under the Valuation of Land Act. I do not know the reason. That means that we have to keep up a Valuation Department, and when you want to borrow money on private lands your client will say that the money is available if the valuation is satisfactory. Then, the constitution of the Assessment Court is an anomaly. You have three men, one of whom knows nothing about land but has a judicial mind, and two of whom have as their object the keeping of the values up to the highest point; and people look not to the amount of their rates but to the amount per pound, especially where rating is on the unimproved value. Two members of the Court are supposed to be experts, but from the very nature of their appointments they cannot have a judicial mind. It would be a different matter if the Court was composed of one assessor appointed by the Government and one appointed by the objectors. The Court should be composed of three Magistrates appointed in the same manner as in licensing disputes. I agree with Mr. Macgibbon that it is useless to object to the assessments, but where I go into a matter myself I generally find when I get into communication with the district valuer if I can show him anything clear it is generally conceded. Speaking generally, however, I should say that during my sixteen years' experience in Gore in fully 95 per cent. of the cases the Government valuation has been sustained, although in many cases I considered them ridiculous. In this town we have a little reserve held under a tenancy giving the right to resume at any time on three months' notice without compensation for buildings, and if the buildings are not removed within thirty days of the expiration of the notice they become absolutely forfeited to the Crown, and we take the Government valuation of £90 per foot. You will see the futility of unimproved value in a tenure like that.

2. Was £90 per foot supposed to be 5 per cent. on the capital value?—No; it was based on sales, according to the valuer, on the opposite side of the street.

*The Valuer-General:* The case was one of an occupier under the Rating Act and responsible to the local body for the rates.

EDENDALE, 18TH DECEMBER, 1914.

DON STALKER examined.

1. *The Chairman.*] What is your position?—I am a farmer, of Seaward Downs.

2. *Mr. G. J. Anderson, M.P.*] You have something to say with regard to the unimproved value and the inadequate amount allowed for improvements?—When the Valuation of Land Act came into law values in this neighbourhood were low, and the farmers generally were bankrupt and did not care to inquire where it would work out ultimately. The country was rated on the capital value, and we were told it would be to our favour in the matter of rates. About ten years ago the rates began to rise. Ten years ago my unimproved value was £5 10s. A few years after that it got up to £11, and I thought it would never go higher. To my surprise at the last valuation it went up to about £18, and I thought I would have to fight it. The valuer put down his capital value at £22, allowing me £1,300 for improvements. He told me if I was not satisfied with that the Government would take it. By that he led me to understand that if I was not satisfied with the valuation there would be no difficulty in selling. I was also interested in a trust estate, and had to object to the valuation, and finally went to Court. I got it reduced, and had £700 added to the improvements and £1 taken off the capital value, which I did not want. As a matter of fact, when we went to the Court the Department took £1 an acre off the capital value. The whole thing, to my mind, is that the valuers do not take time into consideration. If my farm is worth £11 an acre unimproved, and the county rate is 2d. and the land-tax 1d. I am loaded with 14s. an acre, and it would take me years before I got any return. The valuers give no concession for the time one has to work to make the land productive. We claim for nothing but fencing, grassing, and a little lime. If you divide the capital value by 2 it will give a proper unimproved value. There is a farm of 204 acres beside the Seaward Downs School which has been under a trust for a number of years. Our rental for eleven years was £65, and during the eleven years there were three tenants. For years the tax was £7 10s. Two years ago the rentals ran out, and we advertised in the *Otago Daily Times*, the *Otago Witness*, the *Southland Times*, and the *Lakes papers*, and we had tenders from Seadiff to Waianawa. The highest offer was 9s. an acre, but, unfortunately, the man who was in possession had bad health, and he offered us 11s. But if you take it at 9s., which is certainly a good value for it, that is only the unimproved value. But they allowed £350 for improvements. It was poor land to start with, and has been limed. We claimed £700 for improvements and, strange to say, we got £350 off, but it was off the capital value and not taken from the unimproved. Another case I have been asked to mention is that of Mrs. Wilson. She took up 184 acres fourteen years ago at £2 an acre, and the unimproved value now is £1,820, and the improvements are valued at £155. There is a bit of a cottage and a shearing-shed on it, and I do not know how much fencing. Two-thirds of the land is swamp. The owners do not know how much money has been spent on the land. Our trouble is that we suffered under