

the burden too long, and evidently the Department thought we were satisfied. When this value was put on I thought we ought all to stand together and fight the matter, but, unfortunately, a number were afraid that if they fought the Government would take their land away from them, and having families they could not afford to go out of their farms. This country has been made by the sweat of the people. Time has made it, and the improvements can never be valued; but if you were to divide the capital value by two that would be somewhere near it in many cases; in other cases it would be nowhere near it.

3. What time was there between the £11 and £18 valuations?—I could not say exactly, nor do I know how many years I was at £11.

4. *The Valuer-General.*] Five years. You brought your case before the Assessment Court?—Yes.

5. Did the Assessment Court reduce it?—No. It gave me £700 more for improvements.

6. They increased your improvements?—Yes, by something like £700.

7. That was after evidence on the point had been taken?—Yes; and before it went to the Court the Valuation Department took £1 an acre off the capital value, which, as a matter of fact, we were not fighting, but we were advised by our lawyer that we should have to fight the matter.

8. I do not know that we fight the capital or the unimproved value, but the system of the Department is not to force a settler into the Court if it can be avoided, and as a result of that the valuer sees the objectors. Did the valuer not see you?—Certainly not. Not only that, he never replied to my letter. Our lawyer advised us to interview the Department and not go to Court. We went twice or, I think, three times, but got no satisfaction. They asked if our land was flooded, and when I said “No,” they said it could not be discussed, and the Court would have to decide it. Whenever the first case started the Department brought every one into Court. This last Assessment Court left the impression on my mind that the Bench was trying to do its best as between man and man. It is the only time I have known it to happen.

9. *Mr. Campbell.*] Have you any suggestion to make as to an improvement in the Court for the betterment of the proceedings?—I cannot make a suggestion. My personal opinion is that farmers are not taxed on their wealth, but on a sentimental value. We do not get half our improvements.

10. *The Chairman.*] How long have you been rated on the unimproved value?—Between thirteen and fourteen years. In Waibopa we are much higher valued than on this side of the river.

11. *Mr. Campbell.*] What is your unimproved value?—£8,400 on 500 acres. That is the value as finally fixed by the Court; £5,555 was the previous valuation.

12. I suppose your land would fetch what it is valued at?—I told Mr. Smaill he could take the land at his own valuation, and he said he would let me know in a week; but he never did.

13. *The Chairman.*] If you are not satisfied with the Assessment Court's valuation you can offer your land at your valuation to the Government, and the Government has either to take it at your price or reduce the valuation to it?—That is so, but it is only another way the Government has of beating us down. They fight to keep our values up, and then we have to offer at less than their price. The valuers maintain that when the improvements are finished they go into the pockets of the farmers. We maintain that can never be so in Southland, where you have to continually keep the improvements on the land, and if you do not the land will go back. That is always the tendency of Southland.

14. How long does your grass last?—It will last a long time now, because we have made the land. There is land here now worth £20 and £30 an acre that a few years ago would not have grown anything. It is lime and manure that has done it. Time is not taken into account by the valuers.

15. *Mr. Anderson.*] Does the valuer go on to your farm and examine your improvements and what you have done to it?—The last time the valuer was on the farm he went down the middle of it.

16. What you mean by “time” is that the work on the land up to the present has gone on improving the land, and unless it has been improved, drained, limed, manured, and worked it would never have been as good to-day, and that the valuer does not take that into consideration nor the time that you have been out of money. That is what you mean by “time” when you speak of it?—Yes.

JOHN MORRIS examined.

1. *The Chairman.*] What is your position?—I am a farmer, residing at Edendale. I am a neighbour of Mr. Stalker, and own 165 acres. I have seven children, of whom the eldest is twelve and the youngest three years. My place is valued at £28-odd an acre capital value. The valuation I am allowed for improvements is nothing in comparison with what I have spent on the place. I got £700-odd. Mr. Smaill valued my place, and bumped me up properly. I was going to object, but I was given to understand that the Government would take the farm, and I was not in a position to leave the place. I have limed and manured the land, and even if I got £30 an acre for it I could not afford to leave it. But if my family were able to work for themselves I would go out to-morrow rather than go on paying the rates. I am paying £14 land-tax and £24 13s. for the county, and I consider it is wrong. I have no objection in any way to the capital value, but I have to the amount for improvements. I have buildings, wind-mills, concrete water-troughs, and good fencing, and I get £700 for the lot! It is not a third of what I have put on the place.

2. What is your unimproved value?—£3,340; capital value, £4,105; £765 for improvements. Another thing is that I get no exemption, which I got when I was valued at less,