

25. I am informed that no such power was given, but that a recommendation would be made to the Valuer-General to have the valuation revised. The matter was referred to me in the last three months, and I refused it, as I am refusing to revalue all lands since the European war. But for that the revaluation would have been commenced. But no promise came from me?—The then Mayor, Mr. Inglis, informed his Council that a revision or a revaluation would be made within two years.

26. It never came from me. Do you not think that the introduction of the system of rating on unimproved value caused many of the inconsistencies—that the owners of large properties having to pay heavier rates would naturally object to these valuations, and charge the Department with inconsistencies. Do you not think that the change in the system of rating had a great deal to do with the discontent?—I have no doubt it had.

27. *Mr. Campbell.*] Is land in your borough readily saleable?—It is slow. It is certainly on the increase, but very slowly. The sales are steady, but not numerous.

Mrs. KATE ROSSBOTHAM examined.

1. *The Chairman.*] What is your position?—I am a resident in Woodhaugh, Dunedin. I am objecting to the valuation in respect to three houses on twelve sections in the Borough of St. Kilda. Each house has a section of land, and the unoccupied sections are let as a paddock. The valuation is double what it was before rating on unimproved value was introduced in the borough. About two years ago the valuation was increased from £900 to £1,835. I was unfortunately away from Dunedin at the time, and so was not able to object. If you would make Dunedin boom as you have made Auckland and Wellington I would not mind paying the rates. I have been over fifty-one years in New Zealand, and have given nearly the whole of my life to this country. I was twenty years old when I came here, and have put all my earnings into a little property, and find that I have put it into the earth. You cannot get blood from a turnip. I reared my boys to the building trade, but they would not stay in Dunedin. I kept this property thinking my boys would help me when they became men, but they would not. Dunedin has gone down; I do not know why. Property is not going up in Dunedin, and I cannot understand why in two years my valuation should be increased from £900 to £1,835. Until the province is irrigated and the harbour improved the value of property in Dunedin will not go up.

2. *Mr. Campbell.*] If this property was put in the market to-morrow would it sell for the money?—I dare say it would, but I am not prepared to sell, because I wish my sons to come back.

3. *The Valuer-General.*] Is your grievance not more against the local body than against the Government?—I could not say. The local body has acted on your valuation.

RICHARD McKEAGG examined.

1. *The Chairman.*] What is your position?—I am a resident of Mosgiel. About three years ago, when rating on unimproved value was carried in Mosgiel, I lodged an objection against my valuation, which I thought was excessive. Six years ago I bought a property of $2\frac{3}{4}$ acres, for which I gave £443. The Government valuation was £450, on which I paid rates. When the revaluation was made I was put down at £850 capital value. I lodged an objection, and put down my value of the property at £700, £350 for the improvements and £350 for the land. Mr. Clothier, district valuer, said he would take the place at my valuation, but when I asked him when he was going to take possession he said the Government could not take the whole of the country in that way. He made a reduction on the improvements, but put it on to the land.

2. We see from your papers that on the 13th September, 1912, your amended valuation was as follows: Capital value, £470 for part of the property and £230 for the remainder, making £700; and the unimproved value was £330 for one property and £45 for the other, making £375; and improvements, £140 on one section and £185 on the other, making £325: making up the capital value of £700?—Yes. I objected, and asked Mr. Clothier when there would be a sitting of the Court. I got no satisfaction, and went to Wellington and saw the Valuer-General, and left him my papers. He said he would write to the valuer and ask him what he based his calculations on. On the 11th May, 1914, I received the following letter through Messrs. Webb and Allan, solicitors, Dunedin: "Referring to your letter of the 30th March last, on the subject of a protest by Mr. Richard McKeagg against the action of the officer in charge of this Department at Dunedin in apportioning between the unimproved value and value of improvements a reduction of £125 made in the capital value of his property situated at West Mosgiel, I have now to advise you that Mr. McKeagg has interviewed me and stated his case, and I have decided that an Assessment Court should be set up to determine the matter in dispute between Mr. McKeagg and this Department. I have instructed the officer in charge, Dunedin, to set down Mr. McKeagg's case for hearing at one of the Assessment Courts which will be sitting in Dunedin at an early date, and to advise you in due course of the date of the sitting of the Court.—I have, &c., F. W. FLANAGAN, Valuer-General." We never got a sitting of the Court, and the thing was held up for nearly eighteen months. On the 15th August, 1914, I wrote as follows to the Valuer-General: "It is now nearly four months since I saw you about that valuation of mine, and it is just two years since I lodged my objection, and I have not got any satisfaction yet. You told me you would order a sitting of the Court, and I took it for granted I would get it before this. There has been a sitting of the Court in Dunedin for Maori Hill, and I thought Mr. Clothier would have brought on my hearing at that Court. I called on Mr. Clothier last Friday, and asked him when the Court was going to sit to hear my objection, and he said there would be no sitting of the Court. I asked him if he did not get word from you, and he said, 'Yes,' but he would please himself when the Court sat. I said, 'Surely you will not ignore the word you got from Mr. Flanagan.' He said, 'I will suit myself, and am not going to have a Court to suit either you