

or Mr. Flanagan. The Court had been sitting in Dunedin last week, so that was why I called in to see Mr. Clothier. Would you be kind enough to let me know what you intend to do, as there are two years' rates due now, and I want the thing finished up. If they sue for the rates I am bound to defend myself, in which case I think I have sufficient proof.—I remain, &c., RICHARD McKEAGG." I also saw Mr. Clothier on the 14th August. On the 12th November, 1914, I received the following letter from the Valuer-General: "With reference to your letter of the 15th August last, relative to apportionment of reduced capital value between unimproved value and value of improvements, and to previous correspondence on the same subject, I have now to advise you that as the only Assessment Court set up in Dunedin in the present year was for the purpose of hearing objections to the revaluation of Maori Hill Borough, and as in the opinion of the Stipendiary Magistrate it was not competent for this Court to hear your case, the only alternative is to set up an Assessment Court for Mosgiel Borough and refer the question in dispute to that Court. I would suggest, however, in order to obviate the expense which would be incurred in setting up a Court for Mosgiel, that the matter be held over until I visit Dunedin in the course of a month or so, when I will see you personally, if you are agreeable, and no doubt a satisfactory compromise will be made between us. I have an objection to forcing objectors into Assessment Courts if such can be avoided.—I have, &c., F. W. FLANAGAN, Valuer-General." I have been fighting for the last three years to get the thing adjusted, and that is all the recompense I have got. In fact, the last time I went to see Mr. Clothier I could not have been treated worse if I had come from the Cannibal Islands. I was very greatly dissatisfied.

3. You do not dispute the total value of £700, but you object to the £120 being taken off the buildings alone?—Yes.

4. Your real trouble is that you could not get a sitting of the Assessment Court?—Yes.

5. Your case was the only one to come before the Assessment Court?—There were hundreds of them. Nearly everybody in the township objected, but the valuer came round and subsequently gave them their own valuations.

6. As they were satisfied they would have withdrawn their objections?—I should think they would. One man got £450 off, another £350, another £200.

7. Your case was the only one that could have come before the Assessment Court if one had been set up?—There would have been a good many more, I have no doubt.

8. *Mr. Campbell.*] What have you put on to the land?—I spent £70 or £80 in moving the house on to the section. In the last three years I have done nothing to the place because I was disgusted with the valuation they put on. I was determined to make them take the land. I am not the worst in Mosgiel. There are hundreds in a worse position, because they never objected and are paying the penalty.

9. *The Valuer-General.*] Our difference is with regard to the apportionment of the reduction?—Yes.

10. Section 32 of the Act provides that the reduction must be proportionate as between the improved and the unimproved value, and it is to that that you specifically object?—Yes.

The Valuer-General: I certainly did make you a promise that your matter would be brought before an Assessment Court, and thought it could have been taken by the Maori Hill Court, but the Magistrate ruled that he had no jurisdiction to take assessments other than those of the Maori Hill Borough. However, I am in Dunedin now, and am quite willing to meet you and come to a compromise if possible.

Witness: If the matter had been settled by the Magistrate I would have been quite satisfied. I was quite prepared to stand by the decision of the Magistrate, whatever it was.

WILLIAM LINDSAY CRAIG examined

1. *The Chairman.*] What is your position?—I am a farmer and a valuer. I commenced valuing for the Department in Mr. Sperry's time, 32½ years ago. Since then I have valued all over Canterbury and Southland. I am a practical farmer, and have owned a farm for forty-five years in Shag Valley, so that I have a practical knowledge of land. I think that the Valuation Department does not hold the confidence of the community in the way it should, on account of one or two things. In the first place, the valuations of a district are not made up to date. For instance, the land on Taieri Plain, which is the best we have about here, has not been valued for seven years. It is first-class land, and has doubled in value since it was valued. That is very unfair to districts that have been revised and had their valuations brought up to date. Some of the men appointed to make valuations do not gain the confidence of the public. Some years ago a clerk out of the office was appointed to value Dunedin and suburbs, and he had no experience of land or buildings. I do not think that was a proper class of man to appoint as a valuer. Then when he died a man was sent down from Wellington to value Dunedin properties. So far as I know, he had no knowledge of land and buildings. He valued the Maori Hill district, in which I reside, and, as far as I know, he visited very few of the properties. He did not visit my property there, and on making inquiries from my neighbours I found that they had not been visited by the valuer either. How can a man value property without inspecting it? I know, of course, that under the Act he is supposed to visit and inspect each property. I have never been able to attain that expertness that I was able to value a property by simply walking along a road. In my case I had added to my improvements to the extent of £112 during three years, and they reduced my improvements by £130. The notice I got gave my unimproved value at £500 and my improvements at £550. The improvements are new, and have cost me £800. I objected that the value placed on the land was much too high and that on improvements too low, and eventually it was adjusted; but I think it is a very slipshod way to make a valuation. One property up there which was valued, unimproved, at £1,000