

8. It is the unimproved value you are objecting to?—We object to both, but at the same time I think the capital value is a long way nearer the mark than the unimproved value.

9. *The Valuer-General.*] I have your objection form here, and I find that you agreed to an unimproved valuation of £5,235. That was a reduction of £753 on the original proposals of the Department. Then you were allowed £300 on your improvements?—That is so, but I agreed under a misapprehension. That is my contention.

JOHN SMAILL examined.

1. *The Valuer-General.*] You are the district valuer, and you valued these properties. Would you say that the values as amended are reasonably uniform?—Yes. I have not my field-book, but I should say that they are uniform.

2. Have you any recollection of this particular property of Mr. Sheat's?—Yes.

3. Do you remember Mr. Collins's property?—Yes.

4. From memory, is there any reason for the difference of £1 an acre between them?—Not unless there is more swamp on the one than on the other. If I had my field-book I could say at once.

5. The mere fact that these properties are near to one another does not lead to the inference naturally that the values should be the same?—No. One may have more swamp than the other.

Mr. Sheat: Most of Mr. Collins's drains are piped and mine are open, and I have 38 acres of cut-out bush. I have fully the proportion of swamp Mr. Collins has, and this cut-out bush besides.

WILLIAM JAMIESON examined.

1. *The Chairman.*] What is your position?—I am a farmer at Awarua, Green Hills. I have 516 acres of endowment land of the Borough of Invercargill. About 250 acres is covered with tidal water every day. For that the valuer allows me 100 acres as valueless. The capital value is assessed at £2,194; owner's unimproved value, £1,664; lessce's interest, £530. I consider the value of £4 an acre too much, as the land in its natural state is worth nothing. I should have appeared at the Assessment Court, but my letters were wrongly addressed. I never got my notice of the sitting of the Assessment Court. I know I can get a revaluation by paying a fee, but why should I pay for other people's mistakes. I do not say the letter to me was not posted.

2. *The Valuer-General.*] How do you measure the area under water? First you made it 160 acres, and now you say it is 250 acres?—I told the valuer 150 to 200 acres that the tide ran over, but at that time we had not measured the land over which the tide-waters flowed.

3. You got a letter from the Valuation Office addressed to you at Green Hills?—Yes. That was after I had been in the office and given them my address. I am still waiting for the other one to come. I did not take any notice of what appeared in the newspapers. I was waiting for my official notice of the sitting of the Assessment Court, as promised me.

THOMAS LYONS OSWIN examined.

1. *The Chairman.*] What is your position?—I am officer in charge of the Valuation Department, Invercargill. Letters sent to Mr. Jamieson were addressed to Green Hills. The word "Awarua" may not have been written on the envelope. A letter was sent on the 29th July notifying Mr. Jamieson of the sitting of the Assessment Court. That letter has not come back from the Dead Letter Office. There were four adjourned sittings of the Court, and all were reported in the newspapers.

2. *Mr. Jamieson.*] Were my letters not addressed to Awarua Plains?—No, they were not.

The Chairman: We cannot reduce your valuation, but we will take into consideration the matter of whether we shall recommend or not that you have a revaluation free of cost to you, if you want it.

Percentage of Increase in Rural Land Values in Southland on Revision.

The Valuer-General handed in the following table showing the percentage of increase in rural land values in Southland on revision:—

Year.	Unimproved.	Improvements.
1902	12·9	12·2
1909	30·2	20·0
1911	42·58	35·2
1912	41·7	39·0
1913	52·0	43·0
1914	40·7	58·4

CHRISTCHURCH, 21ST DECEMBER, 1914.

THOMAS ALOYSIUS MURPHY examined.

1. *The Chairman.*] What is your position?—I am a resident of Christchurch, and retired from the Customs Department after forty-three years' service. I was taken seriously ill in June, and no doubt received notice of my valuation, but I have no recollection of it. Last year my rates were £8 19s. 7d.; this year they are £11 11s. 6d. My unimproved value was brought from £400 to £530.