

6. *Mr. Anderson.*] When the valuation was made did the valuers go on to the property and consult with you?—Yes, they asked me about the improvements, and I told them.

7. When a farm is improved, how many acres does it take to keep a cow and a calf?— $1\frac{1}{2}$ to 2 acres.

8. So that there is practically 8 acres of improvements to the owner?—Yes.

9. *The Valuer-General.*] What concessions do the farmers get from the general public in the carriage of lime?—We get it carried free.

10. What is the cost?—15s. a ton on the truck, and it costs us 5s. a ton cartage from the railway, costing about £1 a ton on the land. We put between 25 cwt. and 30 cwt. to the acre. Then, of course, it has to be spread.

11. *Mr. Campbell.*] What is the best, shell or ground lime?—If guaranteed ground lime is burnt I would take the burnt lime, but I have had it when the boxes have got wet, and the boxes have burst. Limestone that is not burnt is about twice as heavy as lime that is burnt.

WILLIAM LANE KERR examined.

1. *The Chairman.*] What is your position?—I am a farmer at Mokotua, owning 452 acres of freehold. I was on the farm forty years before I objected to the rates. My first objection was to the assessment made in 1909—that is, the second-to-last valuation. That valuation was £3,270 capital value; improvements, £810; unimproved value, £2,460. I objected to that valuation, and went to the Court and put in this estimate of improvements: £2,218 15s., which works out at £4 17s. 10d. per acre. The Assessment Court made the capital value £9 per acre, and the unimproved value £4 10s. and the improved value £4 10s. per acre.

2. First of all they only allowed you on the whole lot £765?—Yes.

3. There was still 7s. difference between you and the Assessment Court?—Yes.

4. Were you satisfied with the reduction you got?—Yes, fairly so.

5. What was the 1913 valuation?—£4,622 capital value, £1,726 improvements, and £2,896 unimproved value, working out at per acre: Capital value, £10 4s. 6d.; unimproved value, £6 8s. 1d.; improved, £3 16s. 4d. I objected, and got an amended valuation, in which all the valuations are increased: Capital value, £11 8s. 9d.; unimproved value, £7 2s. 9d.; improvements, £4 6s. 10d. The Magistrate questioned whether the valuer had the right to increase. In 1909 there was only one other objector before the Court, but after the 1913 valuation there were between sixty and seventy objectors. That showed in itself there was something wrong. The Court would not accept the Department's amended valuation, and I got no reduction on the first valuation of the Department. It is extraordinary that my improvements should have gone down from £4 10s. to £3 16s. 4d. in four years after all the work of myself and my sons, whilst at the same time the unimproved value has gone up from £4 10s. to £6 8s. 1d. If we are to be valued on an unimproved value let it be an unimproved value in reality. What is the use of cutting down the improvements so as to put it on to the land?

6. Had there been any sales in the neighbourhood?—There had been a sale of one small place just before the Assessment Court sat, and it was a good deal taken notice of. There were a good many things given in with the place, which reduced the price by £1 per acre. Then it was not a cash sale.

7. The Act says "a sale if reasonable terms are allowed"?—Yes, but why should our improvements be kept down as they are.

8. Had any of the improvements got exhausted in the meantime?—No; we have been keeping them all up and in good repair, and we have put fresh ones on. £2,769 worth of improvements had been put on, as against £2,112 four years before.

9. Did the Assessment Court consider this?—Yes, but they did not give me any reduction. I do not know why. There is one thing I would like to draw attention to. The valuers drive down the road-line. Our property runs a mile to the west and 60 chains to the east, and they think they can make a fair valuation. I think that, to save the expense of a man going through the country, they could sit in their office in Invercargill and put down the values much better than a man could by simply riding past the property.

10. But the valuers get particulars from you as to improvements?—No. I gave him my previous year's valuation.

11. *The Valuer-General.*] What do you mean by saying the valuer has never been over the property? Do you mean that he was not on the property at all?—He has never been over it.

12. Would you say he has never been over it on a previous occasion?—Not to my knowledge since I have been there.

13. How long have you been there?—Since 1862.

14. And you say deliberately the valuer has never been over the property?—Yes. The house is within 5 or 6 chains of the road, and he came in to dinner, and that is all the property he went over.

15. The Court did not treat you fairly?—No.

16. Why did they make an exception in your case when the others state that the Court treated them fairly?—I cannot say, I am sure.

JAMES ROBERTSON MUNRO examined.

1. *The Chairman.*] What is your position?—I am a farmer, of Mokotua, where I have a farm of 337 acres, freehold. A neighbour of mine gave double the value of the land, because it was a case of really wanting the land for a purpose. I did not go to the Court as an objector. I believe that Mr. Smaill got his values down from the Valuer-General in Wellington, with instructions to keep the owners to them. From Invercargill to Matura Flat seven-eighths of the rate-