

payers would have objected, and we could not all have been dunderheads. My unimproved value was increased from £3 14s. to £8; and it proves that the values come pretty well from Wellington, when sales registered in Wellington are brought up and used in the Assessment Court in Invercargill. I called on Mr. Flanagan and told him that he could have the land at his own valuation. Lime may only last a certain time, but when you tile drain it will last for ever. This land in its tussock state would hardly feed a lark.

JAMES EDWARD JERCOATE examined.

1. *The Chairman.*] What is your position?—I am a farmer, of Mokotua, holding 200 acres. I was one of those who objected at the Assessment Court, and, in common with others, I did not object to the capital value, but to the adjustment of the valuation as between the improved and the unimproved. The Magistrate was very courteous to us all, but at the same time I came away dissatisfied. My improvements were valued at £4 12s., and they were increased by the Court to £6 2s. I put all my money into improvements, and I maintain we are not getting these improvements allowed to us. The Department valued my unimproved value at £7 8s. an acre, and the Court award gave me £6 3s. The capital value is £12 5s. per acre. I would not be dissatisfied if it were even a little higher. I think that the property-owners should get all the details of the valuation. The Department demand from us the details of our improvements, but we cannot get from them the details of their valuation. There are one or two peculiarities in comparing my valuation with that of the Department. I put 150 tons of lime on my place in seven years, for which I was allowed £50—a very very small allowance. My own valuation was £360. Then I was allowed £50 for two miles of tile drains. I put the work down at £100, which was a low estimate. I valued my plantations at £50, and I was allowed £5 by Mr. Smaill, and he also told the Magistrate that these trees were really a nuisance. With our weather, trees are not a nuisance; we want many more.

2. *Mr. Campbell.*] What plantations have you?—3½ acres in different places. I can show you that liming lasts twenty years. It would be an improvement if a local man was appointed to assist the valuer. We want to be quite fair, and we believe that the valuer wants to be quite fair. If a local man was appointed to assist the valuer, and there was some one to speak for us at the Court, it would be a great help.

3. What would be the difficulty in getting an intelligent farmer to plead the case of any number of objects?—There is no reason why that should not be done. At the last sitting of the Assessment Court there were such a large number of objections filed that some of us had to wait two days. Our time is quite as valuable as that of other people, and it could be arranged that so many cases would be taken on a certain day. We were interrupted by the civil business of the Magistrates' Court, and had to wait till it was disposed of. The civil business of the Magistrates' Court interfered with the business of the Assessment Court.

4. *Mr. Anderson.*] Did the valuer go over the property?—He came on to the property, but he did not get out of the trap.

5. *Mr. Rutherford.*] Did he go over the land?—Just so far as is necessary to go to the house from the road. He never saw the back of the farm, and refused to do so. The impression is on my mind that the valuers do not want to have too much to do with the owners.

6. *The Valuer-General.*] Supposing the district valuer and this local man disagreed, who is to decide?—That is a point. I do not know whether it would be practicable.

7. *Mr. Rutherford.*] Who should appoint the assessor, the Government or the ratepayers?—I should think it would be all right for the Government to do it. It is only a suggestion, and I may be wrong.

GEORGE THOMAS COOMBES examined.

1. *The Chairman.*] What is your position?—I am a farmer, of Mokotua, where I have 150 acres freehold. I went to the Valuation Office and objected to my valuation, and was told by the clerk that so many objections had come in that there would be a readjustment of the values, and I need not go to the Court. I was in that way put off going to the Court, but when I saw they were getting reductions through the Court I thought there would be no readjustment, and I then applied, but it was too late. My 1914 valuation was: Capital value, £1,660; unimproved, £1,140; improvements, £520. Under the old valuation I was valued at £450 unimproved. People round here who went to the Court got their unimproved value reduced to £6 an acre, and I have to pay on £7 14s. 5d. because I did not go to the Court to get it reduced. We all seem to think that our unimproved value is too high and our improved value not enough.

2. *The Valuer-General.*] I suppose you know that the clerk in Invercargill had no right to tell you that there would be a readjustment of values?—No doubt that is so, but he told me there would in all probability be a readjustment, and his saying so is responsible for my not putting in an objection in time.

3. *The Chairman.*] Did you ask for a special valuation?—I was not aware I could have a special valuation made even on the payment of a fee. I do not think the valuer put a foot on my property. He never saw me, and no question was asked me.

4. *Mr. Campbell.*] Has land risen here in the last few years?—It has been going up about £1 per acre a year.

5. *Mr. Anderson.*] What do you think puts up the value?—It is a speculative value, mostly.

*Mr. Anderson* (to Mr. Smaill, district valuer): Did you receive any instructions from Wellington to put up the valuations?

*Mr. Smaill:* I have been fifteen years in the service, and never received a hint of such a thing.