

*Mr. Anderson* (to the Valuer-General): Have you given any instructions to any valuers in Southland to put up the values in the last valuation?

*The Valuer-General*: I have never given any instruction to put up values in any part of New Zealand, nor has any Minister of the Crown ever suggested such a thing to me.

*Mr. Anderson*: Were these valuations made under the Act of 1912 or under the previous Act?

*The Valuer-General*: Under the previous Act. The coming into operation of the Valuation of Land Amendment Act, 1912, was postponed until the following April because a number of districts had been partly revalued, and it was a case of starting *de novo* and losing all the money that had been spent on them or postponing the Act, and postponing was decided on.

*Mr. Anderson*: Whatever benefits have arisen through the latter Act were not applied to that valuation?

*The Valuer-General*: No. We could not do it under the law.

JOHN SMAILL examined.

1. *The Chairman*.] What is your position?—I am district valuer of Gore.

2. *The Valuer-General*.] It has been stated that you did not inspect the properties. The opinion uppermost in the minds of the persons who do not know the district is that you did not know these properties?—I know the district thoroughly. I have been valuing all over this district for fifteen years, and it is absolutely unnecessary for me to go over every acre of any farm in my district. At one time or another I have been over the greater part of them. Even if I have to value for loan purposes, where we have to be most careful, unless a man desired me particularly to go over, I would not spend the time to do so, because I think it not necessary.

3. Have I ever issued instructions asking a valuer to be liberal with the owner's improvements?—Yes. My instructions are to be liberal.

4. *Mr. Campbell*.] You have carried them out?—To the best of my ability. Of course, the valuer has to depend to a large extent on the farmer to assist him in the matter of drains and other improvements not noticeable on the surface, and I must say I have been very much assisted by the great majority of farmers in arriving at the value of improvements.

5. *Mr. Anderson*.] How can a valuer give a valuation of improvements if he does not go and see if the improvements are there?—In most cases I find farmers are men who can be relied on, and I think I can say I have never been seriously misled by any of them.

6. Why do you reduce the farmer's valuation of his improvements: do you go and see them, or do you not believe the farmer?—I never get any lists like we have heard about to-day. With regard to Mr. Kerr's, that was altered by the Assessment Court. As far as I can remember, in 1909 Mr. Kerr gave a list of his improvements to the Assessment Court, and they were adopted.

7. Do farmers ever show you their books as to what has been spent on improvements?—No.

8. Do you ever ask for it?—No. It would be no use, because farmers do not keep books as a rule.

INVERCARGILL, 18TH DECEMBER, 1914.

EDWIN RICHARD KIDD examined.

1. *The Chairman*. What is your position?—I am a farmer at Wendon, in the Wallace County. I wish to draw the Commission's attention to a serious alteration in our valuations in the term of four years. The area is 1,477 acres of freehold land. In 1911-12 the Government valuation was: Capital value, £3,225; unimproved, £2,585. The present valuation is: Capital value, £7,616; unimproved, £5,788, an increase in the unimproved value in that time of £3,203, and there had been no improvement in roads. In fact, we had a bridge washed away, and it has not been rebuilt. I objected and got a reduction of £988 off the unimproved value. I admit that the first valuation of £2,000 was too low.

2. Were you satisfied with the reduction through the Court?—No; I wanted £1,900 off.

3. No alteration was made in the improved value by the Court; it was only off the unimproved value?—That is so. I have 450 acres still in its native state. The land adjoining this on three sides is let at from 10d. to 1s. 2d. per acre. I value it at £1 per acre, because there is very little of it that it is possible to improve. The next 400 acres is river flat, and part of it is liable to flood. I value that 400 acres at £3 per acre unimproved value. Then there is 627 acres of ridge and swamp under cultivation, which I reckon at £3 10s. an acre. I estimate my unimproved value at £3,844 10s. In 1912 my improvements were put down at £640, and a surveyor estimated my improved value at £1,152. Since that time I have put fencing on to the amount of £256 16s.; working up out of the tussock and sowing in English grass, £894; buildings, £685; bringing my improvements up to £2,988, at March, 1914.

4. Were you satisfied with the amended assessment of improvements at £1,828?—Of course, I applied for £2,000 reduction, not having then totalled up the improvements on the place.

5. *Mr. Campbell*.] Are all these estimates of improvements made by surveyors?—No; they are all our own. A surveyor gives us the measurements.

6. What does your fencing cost?—About £60 a mile.

7. Do you get the posts out of your own bush?—No.

8. How many wires?—Six and seven, and, of course, all are wire-netted.

9. *The Chairman*.] On what system are the local rates struck?—Capital value.

10. *Mr. Campbell*.] Were you satisfied with the total capital value?—No, it was too much.

11. What did you think it ought to be?—£6,832. In this district land has gone down £1 to £1 10s. in the last few years.