APPENDIX XVI.

LETTER FROM MRS. ELIZABETH MARTIN, UPPER HUTT.

Sir,-Upper Hutt, 18th January, 1915.

On account of advanced age and ill health, I am unable to attend personally at the sitting of Land Commission, and my son (J. Martin), in Railway employ, is unable to obtain leave from the Department unless some hour of notification has been sent in.

I beg to make a statement in writing in reference to farm land situated in the Town Board district of Upper Hutt, in which since the death of my late husband I have had a life interest.

The farm contains 73 acres, a small portion not being ploughable on account of a gravel ridge.

The rent I receive is £120 per annum, which I think fair, as a tenant must necessarily get a living and keep a youth to assist.

The unimproved value of the land is £4,590, on which I pay £20 land-tax; the Town Board rate is £78 17s. 11d.; and after deducting the above amount from rent I am left £21 2s. 1d., which I consider very unjust after my life's hard work. I have owned the land fifty years, and it appears to me that before many more years pass the land must be taken from myself and family if the present state of affairs is allowed to go unchecked.

Trusting that something may be done in this matter, and thanking the members of the Land Commission, I remain, &c.,

The Chairman, Valuation of Land Commission.

ELIZABETH MARTIN.

REPORT ON ABOVE BY VALUER-GENERAL.

SIR,-Valuation Department, Wellington, 2nd February, 1915.

Referring to your request minuted on letter received from Elizabeth Martin, of the Upper Hutt, regarding the excessive rates she is called upon to pay on her property, I have to state that the Martin Estate comprises 74 acres 3 roods 16 perches, being portions of Sections 117 and 118, Block I, Rimutaka Survey District.

I have to state that this land was valued in 1908 for revision purposes at—Capital value, £7,500;

unimproved value, £6,815; value of improvements, £685.

In 1912 the value of the improvements was increased to £737, the unimproved value remaining

the same as in 1908, making a capital value of £7,552.

In 1913 a special valuation under section 36 of the Valuation of Land Act, 1908 was made at the request of the owners. The values were as follows: Capital value, £7,415; unimproved value, £6,815; value of improvements, £600. This value was objected to, and carried to the Assessment Court for determination. The Court upheld the Government valuation. The owners then offered the property to the Government at a capital value fixed by themselves of £5,250 (a reduction of £2,165 on the Government valuation), but as the property was unsuitable for purchase I had to reduce the Government valuation in accordance with law to £5,250, capital value.

The Department apportioned the reduced capital value between unimproved value and value of improvements, fixing the former at £4,826, and the latter at £424. This apportionment was objected to by the owner, referred to the Court under section 32 of the Act, and the Department's

apportionment was upheld. Mrs. Martin should have directed her appeal to the local authority, as there can be no possible complaint against the existing roll values; in fact, the unimproved value was practically fixed by the owners themselves.

Mrs. Martin's letter and the rate notice returned herewith.

I have, &c., F. W. Flannigan, Valuer-General.

T. F. Martin, Esq., Chairman, Valuation of Land Commission, Wellington.

DECISION OF COMMISSION.

No further action, as present roll assessment is the owner's own valuation. 3/2/15.

APPENDIX XVII.

LETTER FROM SECRETARY, OTOROHANGA CHAMBER OF COMMERCE.

Otorohanga, 23rd December, 1914. DEAR SIR,-

At the request of my Chamber, I wired to you in Auckland, and also to the Minister of Lands, asking if you could arrange for a sitting of your Commission in Otorohanga or Te Kuiti. The former wire did not reach you, and the Minister has wired me in reply to the second one to write you in Wellington.

My Chamber respectfully asks that a sitting of the Commission be held either here or in Te Kuiti. We wish to adduce evidence to show the unfair working of section 39 of the Valuation of Land Act, 1908, in regard to the interest given to a lessor in the improvements of his tenant, for which interest the tenant, when freeholding Native land, has to pay again before he can obtain confirmation of his transfer.