

The latest record that was available at the time of valuation was a piece of about 8 acres, unimproved, adjoining Mr. Smyth, sold at £40 per acre. Although this and other sales indicated the demand that existed, I did not base my estimate of value on prices anything like so high as that.

The Officer in Charge, Valuation Office.

EDWARD MORGAN, District Valuer.

COPY OF TELEGRAM FROM OFFICER IN CHARGE, VALUATION OFFICE, AUCKLAND.

Re Hibernia Smyth, Morgan gave evidence and was cross-examined in this case.

A. J. MCGOWAN.

DECISION OF COMMISSION.

No further action, as case was before the Assessment Court.
26/1/15.

APPENDIX XIX.

LETTER FROM J. THORNES

DEAR SIR,—

Auckland, 9th December, 1914.

I regret that absence from business the time your Commission was sitting in Auckland prevented my appearing.

What I wished to bring before your Commission was that in numerous instances no notice is received by either owner or agent of the amount of valuation placed upon his property until he receives notice requesting payment of rates on the valuation he would most certainly have opposed had he known that the property had been valued at such an amount.

I beg leave to give you a typical instance: I am part owner of an estate called Sunny Park Estate, at Frankton Junction, of which I forward you a plan herewith. The part 72 outlined in red is the portion owned by me; the portions marked 68, 69, 70, and 71 were owned by Mrs. Thornes. She sold the larger portion of her property in January of this year.

On the 15th of September the Waipa County Council sent a claim demanding from me payment of the rates on 68, 69, 70, 71, and 72 (although 72 was the only one I owned). I replied on the 16th September (as shown in enclosed letter, marked "A").

Receiving no reply, I again wrote on the 23rd October (copy of which letter I also enclose, marked "B"). To this the Clerk of Waipa County Council wrote on the 24th October, and I enclose copy of his letter, marked "C." On receipt of this letter I wrote to the Valuation Department at Hamilton (on the 30th October), and enclose copy of the letter I sent them, marked "D." Receiving no reply to this, I again wrote on the 7th December (copy of which I also enclose, marked "E"), but up to now have received no answer whatever.

So I am left in this position: that I have never received from the Valuation or any other Department any information of the amount with which they intend to assess me, and so have been unable to appeal. The Waipa County Council refuses to make any alteration, although I am not, and never was, the owner of the property for which I am rated. They also decline to reduce the amount, although the property was sold in January this year. The Valuation Department give me no redress, and apparently I have no remedy. I have therefore to pay about five times as much in rates as I am entitled to pay, and claim what I can from somebody else, against whom I cannot legally enforce payment of a penny.

This is typical of scores of cases which have come to my knowledge, where neither owner nor agent have ever received notice of the amount it was intended to assess them at, and have therefore been unable to appeal against the assessment, however unjust it is.

I trust you will bring this protest before your Commission, and shall be pleased to support it in person if your Commission should find it necessary to sit again in this district

I have, &c.,

The Chairman, Valuation of Land Commission, Wellington.

J. THORNES.

A.

COPY OF LETTER FROM J. THORNES TO WAIPA COUNTY COUNCIL, TE AWAMUTU.

No. 77 on Valuation Roll—£4,500.

DEAR SIR,—

Auckland, 16th September, 1914.

You appear to have charged me assessment on Lots 68–72, Parish of Pukete. I do not own 68, 69, 70, or 71. I only own a part of Lot 72, and for the whole of it £3,000 was given in an exchange, its true value being considerably less. I returned the unimproved value at £2,000, and this is an excessive price.

Mr. Gilbert Baird owns nearly all 68, 69, 70, and 71, and the balance belongs to Mrs. Thornes. Kindly separate the assessments, and let me have correct account.

Yours faithfully,

J. THORNES.

Charles Bowden, Esq., Waipa County Council Office, Te Awamutu.