

to twenty-one years with perpetual right of renewal for similar periods, the rent to be fixed by arbitration or public auction as the then lessee may elect; or I might have the rent fixed by arbitration for 14 years—I to appoint one valuator and the Land Board the other; but in that case I was to have no right of renewal.

I protested, but after a lot of trouble and letter-writing I found that the Land Board was obdurate, so I had to agree to take the place on at four times the rent, as I wanted security of tenure to enable me to make a better bargain if I should wish to transfer my lease.

I am a *bona fide* settler. I have been living on the place for about twenty-four years. I have now arrived at the mature age of sixty-six. My former rent was £4 7s. a year (acreage, 87 acres); now the rent has been raised to £17 8s. My county rates were about £1 1s. 9d.; they have now been raised to £3 9s. 5d. I consider both rent and rates exorbitant, and so do many others. It is quite impossible to go into all details in a letter.

I have lived in this district upwards of thirty-five years, so I am necessarily well known in the district, and I think not unfavourably known.

Hoping that you will see your way to remedy the injustice I am labouring under.

I remain, &c.,

ARNOLD E. WHITE.

The Chairman, Valuation of Land Commission, Wellington.

COPY OF LETTER FROM CHAIRMAN OF COMMISSION.

Re Valuation Commission.

DEAR SIR,—

Wellington, 24th December, 1914.

I received your letter of the 19th instant this morning. The Commission will hold another sitting early in January in this city, when your letter shall be brought before the Commission.

I gather from your letter that the higher rent was fixed by the Ranger of the Land Board. Our Commission has to inquire into valuations made by the Valuation Department for the purposes of collecting land-tax and local rates. It may be, therefore, that your letter deals with a matter beyond the scope of the Commission's powers.

You say that in addition to the rent on your 87 acres having been raised from 1s. to 4s. per acre, your county rates have been increased from £1 1s. 9d. to £3 9s. 5d. This may have been occasioned by the County Council having raised the amount in the pound of the general rates, or from the Council having struck new special rates for loans. We will go further into the matters mentioned in your letter when the Commission meets, but in the meantime it seems to me that the only question coming within the scope of our Commission is the valuation of the Valuation Department on which your local rates are struck.

Will you write to me again saying what that valuation is, and what it was fixed at when the previous valuation was made. Also whether the local rates are struck on the capital value or on the unimproved value. You can get these particulars from your valuation and rate notices. You might also tell us whether you consider the Valuation Department's valuation to be excessive, giving us your reasons.

Yours faithfully,

T. F. MARTIN, Chairman.

P.S.—If you will send me your valuations and rate notices I will see that they are returned to you when the Commission has seen them.—T. F. M.

LETTER FROM ARNOLD E. WHITE.

DEAR SIR,—

Owaka, Otago, 4th January, 1915.

In reply to yours of the 24th December, I regret to say that I have not got my valuation notice (or cannot find it). The capital value of my place on which I pay rates has now been fixed at £500. Previous to this I paid rates on £180. You will see by the enclosed rates receipt that the amount of the general rate has only been raised $\frac{1}{4}$ d. in the pound, so that cannot account for the more than treble increase in my county rates. I certainly think the Valuation Department valuation excessive. My place has certainly not increased four times in value since the previous valuation. The local rates are struck on the capital value—i.e., £500. On the valuation notice it said, "Lessee's interest, £150."

I enclose the only rate receipt I can find. The rate for the year ending 31st March, 1914, was the same.

T. F. Martin, Esq.

Yours faithfully,

ARNOLD E. WHITE.

REPORT ON ABOVE BY VALUER-GENERAL.

The Secretary, Valuation of Land Commission, Wellington.

REFERRING to your memorandum of the 7th ultimo, forwarding correspondence between the Chairman of the Valuation of Land Commission and Mr. Arnold White, of Owaka, respecting the value of an area of $87\frac{1}{4}$ acres, situated in Block VIII, Glenomaru Survey District, a mile and a half from the Town of Owaka, I have to state that the rental paid by Mr. White to the Land Board for the land in question was not fixed by this Department.

I have, however, ascertained that Mr. White has occupied the land for many years—first under lease from the Otago School Commissioners, and, subsequently, as from the 1st July, 1914, from the Otago Land Board. The rental paid for the first fourteen years—i.e., from the 1st May, 1900—was £4 7s. per annum. The new lease taken out from the Land Board is for a period of twenty-one years