dating from the 1st July, 1914, at a rental of £17 8s. per annum. The new lease contains covenants for payment of all then existing improvements effected by the lessee, but compensation for improvements effected since the commencement of the lease can be claimed only with the consent of the Land Board.

With regard to the unimproved value assigned to the land in question by this Department, I find from the records that in 1901 it was a nominal value of 6s. 10d. per acre; in 1906 the value was 6s. 10d. per acre; but in 1914 it was increased to £4 per acre. The increased land-value during the last eight years is due to the opening-up of the district by rail and road and to the extension of closer settlement.

F. W. FLANAGAN, Valuer-General.

Valuation Department, Wellington, 2nd February, 1915.

DECISION OF COMMISSION.

No action. 3/2/15.

APPENDIX XXIII.

Wareatea Riding, 3/105. -List of Assessments reduced for the 1914-15 Valuation Roll. (Supplied by Mr. A. A. Wilson, of Westport).

Occupier.	Section.	Area.			Capital Value.	Uuim- proved Value.	Value of Improve- ments.
		A.	R.	- 1	£	£	£
Williams, William	Sec. 1, pt. 12, Blk. III, Kawatiri	11		0	411	359	52
Arnott, Martha	Sec. 2, pt. 3, pt. 12, Blk. III, Kawa- tiri	15	1	6	342	300	42
Harder, Peter	Sec. 13, pt. 5, Blk. III, Kawatiri	15	2	3	642	292	350
Jackson, Thomas E.	Lot 2/5, D.P. 258, pt. Sec. 6, Sq. 141, Blk. III, Kawatiri	2	2	0	332	75	257
Adams, P. H	Sec. 7/8, Blk. III, Kawatiri	10	0	0	264	150	114
Shields, John	Lot 2, Sec. 14, Sq. 141, Blk. III, Ka-	0	2	0	205	40	165
	watiri	 		1			
McGill, Elizabeth (estate of)	Lot 4, Sec. 14, Sq. 141, Blk. III, Kawatiri	0	2	0	75	75	
Jorgenson, Neil	Sec. pt. 15, Sq. 141, Blk. III, Kawa- tiri	1	1	1	84	40	44
,, ,, ,,	Ditto	6	1 5	20	569	- 120	449
Rooney, Hugh		$\frac{0}{2}$	2		334	100	234
Champion, William	Sec. 69, Sq. 141, Blk. III, Kawatiri	$\frac{7}{7}$	0 3		483	105	378
Morris, G. and J	Sec. 70, 213, Sq. 141, Blk. III, Kawa- tiri	28	1		804	400	404
Munson, Job L	Sec. 214, Blk. III, Kawatiri	16	3	8	640	455	185
Morris, G. and J	Sec. 215, Blk. III, Kawatiri	17	2	0	385	350	35
Suisted, Florrie and Janet	Lot 10, N.R. 45, Blk. III, Orowaite	9	3 2	26	248	120	128
Suisted, James and E.	Lot 11/12, N.R. 45, Blk. III, Oro- waite	14	3	9	322	. 183	139
Turley, Alfred	Lot 13, N.R. 45, Blk. III, Orowaite	4	3 2	23	88	75	13
Anderson, Samuel	Lot 14/15, N.R. 45, Blk. III, Oro- waite	4	2 2	21	498	90	408
Riley, Samuel G	Sec. 7A, Blk. VII, Kawatiri	5	1 3	30	475	150	325
Dalkie, William	Sec. 29, Sq. 141, Blk. VII, Kawatiri	5		0	795	175	62 0
Green, Eliza	Secs. 32/4, 41/2, Blk. VII, Kawatiri	29	3	0	925	306	619
,, ,,	Sec. 40, Blk. VII, Kawatiri	4	0	0	58	40	. 18
Slowey, James	Sec. 35/36, Blk. VII, Kawatiri	10	0	0	421	200	221
,, ,,	Sec. 74, Blk. VII, Kawatiri	16	2		1,265	320	945
Keily, William A	Sec. pt. 247/9, Blk. VII, Kawatiri	35	0.2	23	1,265	565	700

REPORT ON ABOVE BY VALUER-GENERAL.

Re Valuations in Waraetea Riding, Buller County, under Section 36 of the Valuation of Land Act, 1908.

The Secretary, Valuation of Land Commission, Wellington.

REFERRING to your letter of the 12th ultimo, enclosing a schedule of assessments reduced by revaluations under section 36 of the Valuation of Land Act, 1908, forwarded to the Valuation Commission