

by Mr. A. A. Wilson, solicitor, Westport, I have to state that the figures on the schedule referred to, showing capital value, unimproved value, and value for improvements, are the values resultant from the revaluation made at the request of the owners under section 36 of the Valuation of Land Act, 1908.

The values differ materially from the previous values, the explanation being that the land-market in Wareatea Riding is wholly governed by the continuously changing conditions which affect the coal-mining industry. It is therefore impossible to maintain values for any length of time in lands suburban to Westport.

Nearly all the land in the Wareatea Riding is held on long leases in small areas by labourers, ex-miners, and speculators, and no attempt is made to farm it in an honest manner. There were periodical evidences of the desire to acquire these lands when I was Commissioner of Crown Lands at Nelson, with the result that competition ensued, values went up and remained up until labour difficulties commenced, when values receded. History is continually repeating itself in this part of the Dominion, but the rates are being increased to such an extent in Buller County that holders of land find it necessary to either abandon the land altogether or else to seek a reduction in its value.

I have no doubt that if the lands in question were revalued to-morrow there would be a further slump in values consequent to the strike that took place at the end of 1913.

F. W. FLANAGAN, Valuer-General.

Valuation Department, Wellington, 13th January, 1915.

LETTER FROM VALUATION OF LAND COMMISSION TO VALUER-GENERAL.

General Assembly Library Buildings, Wellington, 27th January, 1915.

The Valuer-General, Wellington.

REFERRING to your letter of the 13th instant *re* valuations in Wareatea Riding, Buller County, under section 36 of the Valuation of Land Act, 1908, I have to ask you to be good enough to advise the Commission whether it is intended to proceed with the revaluation of that riding, in order to place the values of all the properties on the same basis as disclosed in the list forwarded to you on the 12th ultimo.

N. H. MACKIE, Secretary.

LETTER FROM VALUER-GENERAL.

Wareatea Riding, Buller County.

The Secretary, Valuation of Land Commission, Wellington.

IN reply to your memorandum inquiring on behalf of the Valuation Commission if it is the intention of the Department to proceed with the revision of values in Wareatea Riding, Buller County, I have to state that all general revision work is temporarily suspended owing to the war in Europe. When revision work is resumed, a much larger area than that comprised in Wareatea Riding will have to be revised in order to bring the values into line with the revaluations recently made under section 36 of the Valuation of Land Act, for these values affect coastal lands as far north as Granity.

Apropos of this matter, I have just received from the Westport Council a request for a revaluation of the Borough of Westport, but have declined to revalue the borough at the present time. The Council alleges that values have fallen in Westport, and I do not doubt it. Values are never stable in mining communities, and a revaluation of Westport under existing circumstances would reveal falls in values which would affect not only Wareatea Riding, but a considerable area of country further north. The Westport values are always reflected in the coastal country between Westport and Seddonville.

One difficulty that I have to deal with at the present time is that of making valuations under section 36 of the Valuation of Land Act, for the applications cannot be refused, although I discourage them as much as possible.

F. W. FLANAGAN, Valuer-General.

Valuation Department, Wellington, 1st February, 1915.

DECISION OF COMMISSION.

Recommend revaluation after the war.

3/2/15.

APPENDIX XXIV.

COPY OF LETTER FROM OFFICER IN CHARGE, VALUATION OFFICE, DUNEDIN, TO VALUER-GENERAL.

The Valuer-General, Wellington.

IN reading the reports of sittings of the Commission in the North Island, I find that much stress is made of the statement that the Presidents of the Assessment Courts, as well as the assessors, have been actively hostile to objectors. And if you think it desirable I shall be glad if, in making your final report to the Commission, you would most distinctly emphasize the fact that, at all events so far as Canterbury and Otago are concerned—with which districts I have been intimately connected for the past eighteen years—the attitude of the Assessment Court has always been to give the objector every latitude and assistance. And during the whole of my long experience I cannot recall any single instance in which an objector has had not only every latitude and assistance in conducting his case, but has also received at the hands of the Court the benefit of any doubt that may have arisen. I mentioned this to one of the Commissioners, and it is at his suggestion that I now put this in writing and ask you to communicate it to the Commission.

ARTHUR CLOTHIER, Officer in Charge.

Dunedin, 24th December, 1914.