(c.) To inquire into such cases of alleged excessive values as may be brought under the notice of the Commission, and to report to me as to whether these values were assigned in accordance with the definitions of "unimproved value" and "value of improvements" in the Valuation of Land Amendment Act, 1912;

(d.) To consider whether, in view of the scope and objects and the practical working of the Valuation of Land Act, 1908, and its amendments, the Assessment Court provided for in the said Act is so constituted as to ensure equitable consideration of objections heard and determined by the Court, and to recommend, if considered necessary or expedient, an alternative which will improve the composition of the Court while at the same time preserving its judicial character;

(e.) To consider and to report to me as to whether section 31 of the Valuation of Land Act, 1908, affords an owner, who is not satisfied with the value of his land as fixed by the Assessment

Court, an equitable alternative;

(f.) To consider and report to me upon the methods of the Valuation

Department in making valuations;

(g.) And generally to inquire into and report upon such other matters arising thereout as may come under your notice in the course of your inquiries and which you consider should be investigated in connection therewith.

And with the like advice and consent I do further appoint you, the said

THOMAS FREDERICK MARTIN,

to be the Chairman of the said Commission.

And for the better enabling you, the said Commission, to carry these presents into effect you are hereby authorized and empowered to make and conduct any inquiry under these presents at such times and places in the said Dominion as you deem expedient, with power to adjourn from time to time and place to place as you think fit, and to call before you and examine on oath or otherwise, as may be allowed by law, such person or persons as you think capable of affording you information in the premises; and you are also hereby empowered to call for and examine all such books, papers, writings, documents, or records as you deem likely to afford you the fullest information on the subjectmatter under inquiry, and to inquire of and concerning the premises by all lawful means whatsoever.

And, using all diligence, you are required to report to me under your hands and seals not later than the twenty-first day of December, one thousand nine hundred and fourteen, your opinion on any matters inquired into by you as

And it is hereby declared that these presents shall continue in full force and virtue although your inquiries are not regularly continued from time to time or from place to place by adjournment.

And, lastly, it is hereby further declared that these presents are issued under and subject to the provisions of the Commissions of Inquiry Act, 1908.

> Given under the hand of His Excellency the Right Honourable Arthur William de Brito Savile, Earl of Liverpool, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Member of the Royal Victorian Order, Governor and Commander-in-Chief in and over His Majesty's Dominion of New Zealand and its Dependencies; and issued under the seal of the said Dominion, at the Government House at Wellington, this sixteenth day of November in the year of our Lord one thousand nine hundred and fourteen.

> > W. F. MASSEY, Prime Minister.

Approved in Council.

J. F. Andrews, Clerk of the Executive Council.