

grounds for believing that there has been such an extremely disproportionate increase in the unimproved value of property in this riding compared with the other ridings:

“And whereas, also, by this great increase in our valuations the burden of the county rates is largely transferred from the ratepayers of each of the other ridings to us of the South Riding:

“We, therefore, respectfully petition you to cause a readjustment of the valuations to be made, with a view of placing us on a fair footing with the ratepayers in the other ridings, and rectifying the injustice which we believe has been done to us.”

64. The case for the petitioners was conducted by Mr. H. H. S. Ryder, of Langdale. He stated that the petitioners were satisfied generally with the valuations of their own properties, but considered that the North, East, and West Ridings of the county had been undervalued, with the result that the South Riding had to bear a larger share of the burden of the local rates.

65. The evidence satisfied us that land in the South Riding is generally of better quality than land in the other ridings, and, moreover, has considerably appreciated in value in recent years. We were not satisfied that land in the other ridings had been undervalued. The evidence showed that in the East, North, and West Ridings considerable increases had been made in the Government valuation of unimproved values of 1912 upon the previous valuation of 1907. For example, some properties in the East Riding had been increased by 50, 68, 70, and 94 per cent. respectively; in the North Riding by 50 and 61 per cent.; and in the West Riding by 50, 100, 127, and 313 per cent.; and sales were quoted in support of valuations in each of the four ridings. The evidence was largely directed to the Annedale property, situate in the West Riding, which the petitioners thought was valued too low in comparison with their properties. This property, which was valued at £6 8s. per acre capital value, was stated to carry practically two sheep to the acre, and to fatten all the surplus stock produced each year, and also the bullocks off the hilly country. It was brought out in evidence, however, that there were three separate owners of three different parts of the Annedale property, and that as each of these owners was the rateable occupier of her part of the property, there had, in accordance with section 6 of the Valuation of Land Act, 1908, to be a separate valuation of each of these parts, each part being consequently treated as a separate and distinct holding. Although the property as a whole was sufficiently served with roads, yet the back portion, which was stated to be twelve miles from the main road, had no legal means of access of its own. The whole property is, however, worked as one holding. In these circumstances we do not consider that the three separate parts of the property, treated as three separate holdings, have been undervalued. At the same time, it appears to us that the manner in which the property has been subdivided has caused the total of the valuations of the separate parts to be considerably less than the property as a whole would be valued at.

66. The unimproved values of the Annedale property were increased at the recent valuations as follows:—

Acreage.	Owner.	Valuation of 1907.	Valuation of 1912.
6,869	Mrs. Burge and Miss Williams	£ 23,878	£ 30,910
3,445	Mrs. Hoare	7,413	11,627
5,366	Mrs. Reed and Miss E. C. Williams	15,998	22,805
15,680		47,289	65,342

This shows a total increase in the unimproved value of £18,053.