

the case of the Arbitration Act which existed from 1889 or 1890, and which is a general Act for the settlement of disputes out of Court between private individuals. The machinery of that Act provides for the disputes being settled either by a single arbitrator or by two arbitrators, one being appointed by either party to the dispute. So we have any amount of precedent as to what the proper constitution of the Court should be. But when we come to the Valuation of Land Act we find that the procedure is wholly different, and the objector who appears before the Court to attempt to sustain his objection to the value placed by the Department upon his property finds himself confronted by what he deems to be—I am not speaking personally, but as to the manifest attitude of the general body of objectors who appear before the Assessment Court—a hostile Court. Before the cases were commenced the objectors deemed the Court to be hostile, and that is a deplorable condition of affairs, and calls for immediate remedy. It is not that any of the individual objectors had any grievance or any criticism to level at the members of the Court in their personal capacity, but they felt that they had a grievance in that they had not a representative on the Court. One member of the Court is appointed by the Government and one by the local body affected. Now, the interests of the Government and the local body are identical. Both the Government and the local body benefit through a high value being placed on the property to be considered by the Court, and it is from that point of view that, in the opinion of the objector, the present constitution of the Court is unsatisfactory. It is a matter of principle, and I do not think it can be over-emphasized, that the Valuation of Land Act is one of the most important Acts on the statute-book. Its object is to provide a basis of taxation for the general community. There is no doubt but that to a large extent the taxation of the whole community depends upon the Court's finding, and it is of the first importance that a valuation which is going to serve that purpose should, so far as human intelligence and ability go, be as correct a valuation as is possible. It has been urged by Mr. Tripp—and I desire to support it—that one member of the Court should be a representative of the persons interested in the properties. The machinery by which that person is to be elected is, of course, a matter upon which I am not at present in a position even to offer a suggestion, but I take it that the Commission is not charged with the duty of actually devising machinery for the election or appointment of a member, but to merely recommend that such should be done, and to leave it to the Law Officers or the executive officers of the Crown to devise means of bringing such a representative into existence. If I may make a suggestion, it might be a very simple matter to elect a representative of the objectors. All the objections to valuations have to be notified to the Valuation Department within a certain time after the notices of assessment have been given. The body of objectors might be great or small, but a meeting of objectors might be convened and a very simple machinery would suffice for the election of a representative of the objectors. That might be a cheaper and more effective way of putting a representative on the Court than by invoking the elaborate and expensive machinery of a poll of the ratepayers.

2. If the local body is not to be represented on the Assessment Court, what would you say to the local body having the right to appear before the Assessment Court?—I think that one representative might very well be appointed by the Government and by the local body.

3. Jointly?—Yes. So far as my experience goes from attending the Assessment Court, there is no conflict of interest as between the local body and the Crown. When Mr. O'Shea asked leave to appear it was not suggested by him that the city had any interest in conflict with the Department. The city had interests to be protected which Mr. O'Shea thought he could defend, but he did not suggest that there was any conflict of interest between the local body and the Government. If the Valuer-General can point out elements of conflict, it is quite proper that the Court should be so constituted that the local body should have adequate representation.

4. Supposing the Commission did not favour the idea of the Government appointing one assessor and the local body appointing one, but favoured the idea of the Government appointing one assessor and the property-owners appointing one, what do you say as to the right of the local body to appear before the Court?—I think that would be the unanimous response of the property-owners themselves. All that is desired is that there should be a fair, judicial, and proper constitution of the Court, and without representation of the local body there would not be a fair and judicial representation. With regard to section 31 of the Valuation of Land Act, I venture to express the opinion that the relief offered to the property-holder under that section is quite illusory. To show how inadequate the section is, although adapted on the face of it to be the essence of justice, it is necessary that I should explain the system adopted by the Department in making valuations. To do this I will have to take a concrete case, and I do so by referring to the property held by the Wellington Gas Company, in Courtenay Place. The company owns a property in Courtenay Place which consists of a substantial building in which the company has its offices, and the adjoining land is devoted to workshops and other works connected with the business. It is all held by the company as one property, contained within four boundaries, and everything within those boundaries is one contiguous area. There is no subdivision at all. It is a case of one frontage one holding. The Valuation Department have assessed that property in at least two assessments. I make no complaint, nor does the company make any complaint, at this as a method of arriving at the valuation. It probably is of assistance to the valuers to find out the value of the land on which the offices are erected and the value of the land on which may be erected retorts and the other works of the company; but for the purposes of section 31 the division of these assessments is a distinct hardship. The Valuation Department claim that if a person desires to avail himself of section 31 he must offer separately the land included in the artificial divisions of the property created by the valuer.