

*Mokotua Sitting.*

The evidence given at Mokotua was much on the lines of that given at Edendale. We beg to recommend free revaluations, if desired, in the following cases :—

*James Robertson Munro*, 337 acres, unimproved value nearly double that of the 1909 valuation.

*George Thomas Coombes*, 150 acres. Previous unimproved value £450; under 1914 valuation, £1,140. The witness seems to have abstained from going to the Court through some misunderstanding arising from a conversation with an official. Witnesses at Mokotua also spoke of the patience with which the Assessment Court had heard the cases brought before it.

*Invercargill Sitting.*

*William Jamieson*, farmer, of Awarua Green Hills. Lessee of 516 acres of endowment land in the Borough of Invercargill. We recommend a free revaluation if desired. The witness did not receive notice of the sitting of the Assessment Court through its not having been correctly addressed, and accordingly did not appear.

All the above revaluations to be made in accordance with values existing before the declaration of war.

*Second Wellington Sitting.*

*Trustees of Mrs. Donnelly's estate* (represented by Mr. Skerrett, K.C.). Mangaohane Block, containing 16,000 acres, Hawke's Bay. The property had been valued by the Department as under : 1907—Capital value, £22,444; unimproved value, £16,244; improvements, £6,200. 1914—Capital value, £46,245; unimproved value, £36,500; improvements, £9,745. Increase—Capital value, £23,800; unimproved value, £20,256; improvements, £3,544. Mr. Skerrett did not object to the valuation of the improvements, but only to that of the unimproved value. A detailed valuation of the property made for the trustees in November last by Mr. Oscar Monrad, farmer and valuer of Palmerston North, was put in. Mr. Monrad made the capital value £30,341. It appeared that Mr. Donnelly desired to appeal against the Government valuation, but omitted to put in an objection, with the result that the valuation was sustained. Mr. Skerrett asked that on any application being made by the trustees for a revaluation under section 36 of the Valuation of Land Act, 1908, the valuation should be made by a Government valuer other than the valuer who made the last Government valuation given above. In making this request he pointed out that section 11 of the Act gives an appeal to the Assessment Court only in cases in which a valuation has been altered. We beg to recommend that the request be granted, but that the revaluation be made as before the war. We also recommend that in all cases where an owner asks for a revaluation at his own cost under section 36, the valuation should be made by a Government valuer other than the valuer who made the original valuation.

We further recommend that the Act be amended so as to give an appeal even though the valuation has not been altered upon a revaluation.

*Third Wellington Sitting.*

*Upper Hutt Cases.*—The following witnesses appeared before us : Harry Clifton Gibbons, nurseryman; Philip David Davis, and William Brown, all owning lands in the Upper Hutt Town District. These witnesses said they did not consider the valuations of their properties were excessive, but complained of the high local rates levied by the Town Board. We interpreted their evidence to mean that inasmuch as the amount of local rates may be a factor in the market price of land, their lands were in their opinion overvalued. The Valuer-General said in his evidence that the amount of rates payable in this town