the question is merely one of principle, but it illustrates the manner in which an owner's rights can be taken away from him. I have been trying to sell the section for two years, first at £50 and then at £40, and could not get a buyer. No one would look at it. It is on a side street. I did get hold of one man, who was considering it, but he found he could get two sections fronting the main road at a less value than mine, and he bought them. The valuer's valuation was £75, and it has been valued by the local body at £50 up to the present time.

The Valuer-General: They must be the same as ours.

Witness: I do not know anything about that, but the notices sent out to me say £50. I wrote to the Department with regard to the valuation, but although I was communicating with an officer of the Department, and warned him I could not attend the Court, he did not tell me that I should be careful to have an agent or otherwise I would lose my right to take advantage of section 31. I did get to the Court later on, but found that my case had been struck out. I could not see anywhere in the Act, and no one has been able to advise me, that an objector must attend the Court. Although the rules of the Supreme Court are explicit that parties must attend, the Act provides that if an objector objects in the Supreme Court he must attend; but in regard to the Assessment Court there is no provision that the objector must attend. What I understand is that the regulations under the Valuation of Land Act say that the procedure of the Stipendiary Magistrates' Court shall apply so far as may be applicable. To strike out a case because the objector does not attend, when the Act does not say he shall attend, is creating law by regulation, which is ultra vires. When I was in the Land Department we had the opinion from the then Crown Solicitor, Mr. Gully, that any law made by regulation was ultra vires; that regulations were only made to give effect to words in the Act, and if the Act does not contain anything of such a nature as "the objector must attend," then it cannot be provided by regulation that the objector must attend. The rates on this section only amount to 4s. or 5s. a year, but I have brought it before the notice of the Prime Minister purely as a matter of principle. When I was in Court as an agent, I was amazed not only at the constitution of the Court, but at the manner in which the business was done. It was appalling to me. I have been in the Government service forty years, and I would be ashamed to be associated with a body that conducted its business in such a way. One witness this morning said that the feeling of any one of ordinary intelligence was that the Court was hostile. That is quite correct. I felt it and experienced it. In one case the President would not allow me to examine a witness as to his experience. I doubted if he had the necessary experience, and the President said the matter had been gone into time after time, and it was only wasting time. I got my information by finding out that the man had been eleven years in the Government service and three years in the Valuation Department. I asked him how long he had been a district valuer, and he admitted he was not a district valuer at all, yet he was put on to value Wellington City properties. Mr. Myers at the time was represented by his junior counsel, but in the afternoon Mr. Myers wanted to examine me as to my experience of value, and I fell back on the ruling of the Court, and objected to wasting the time of the Court. I wanted the Court to overrule my objection, so that I could challenge the President with bias. I really felt that he was biased. Mr. Campbell, I think, raised the question of how to get at the unimproved value, if not by sales. The Act says the unimproved value of a property shall be fixed as if it should be sold. You cannot get at it in any other way than by return on investment. When a man buys, he obviously buys for a return on the investment. There is not one case in a thousand where a man buys for any other purpose. Occasionally a man buys an adjoining section for a sentimental purpose. I pointed out to the late Solicitor-General that the system of valuing on adjoining sales appeared to me to be quite wrong in principle. The land is there and its economic value is always there, and it is at least ascertainable by the Court as to how it can be best used, and that should fix the valuation. With regard to the President of the Assessment Court, he admitted in his letter to me that there was no section in the Act compelling the attendance of an objector. I have spoken to many people, and asked them why they did not object. They said, "What is the use: you have to hang about the Court, and do not get any justice; you have to pay heavy expenses, and the game is not worth the candle." That is the general opinion of men of all classes I have consulted. And when you come to consider the case of a poor man or a widow, it beats one to imagine how they can get justice.

1. The Chairman.] Do you suggest any amendment of the law in regard to giving evidence !-No; except that it might be laid down that a man might give evidence in writing, without all the elaborate provision of needing to employ an agent or a lawyer and having to hang about day after day. The Court kills itself by its own weight. Do you see what I mean?

Mr. Campbell: No, I do not.

Witness: I was retained by clients to appear in Court, and I was supposed to take my witnesses up. I would go to the Court and find a case going on. I could not find out when my case might be taken. The Court notice said that the case would be taken at a certain hour on a certain day, but it might not be taken for weeks. It should not be necessary for a man to have to be present from the 7th July to the end of July waiting until his case was heard. A solicitor requires a fee for every day he attends at Court, and the expenses one has to go to to get the matter heard kills the benefit that one is seeking for.

2. Mr. Myers.] As a rule the cases get through in two days?—This year they took seven days.
3. Yes, but as a rule. This time there were a great many objections, and some cases were keenly contested by the objectors, and in consequence the cases took a longer time?-Mr. Campbell told me he had to appear for six days with his solicitor and witnesses, and he did not know what it was going to cost him. A man should be able to go to a Court like that with a minimum of expense and not a maximum of expense. In my case I was rung up and told the case was coming on in two minutes, and it did not come on for two days.