

made a little home in Birkenhead, and the assessment was raised from £1,000 to £1,768, which I considered was excessive. I did not want to break up my home and sell, even at that price. I had made my home there, and had made it what I wanted. I could not go into Court and say, "You must reduce my valuation." My valuation was £1,150, and I am prepared to say that that is a fair value to-day. I did the best I could in Court, not being experienced in these matters. I cannot say I was unfairly treated. The Court was held in a very hurried manner. I had come over early, and waited the whole day. My case was taken at night, when every one wanted to get away as quickly as possible. Under conditions like that I could not go into details. I got a reduction of £150, but as it was not on the unimproved value, but on the improvements, it did not benefit me.

2. *Mr. Campbell.*] Was it not divided at all?—No. After a little further correspondence with the Department, they sent a valuer to view the property, and after the Assessment Court I received a further reduction of £195, which was divided between the unimproved and the improved value. At any rate, the total reduction was £345, and considering, as Mr. Vaile has stated, the total reductions only amounted to £2,000, I consider I did very well. But that is neither here nor there. I think a Board would be more likely to be a fair tribunal before which objectors should be called. How the Board should be constituted I am not competent to say; but I do think that in each district there should be in Court a person who is thoroughly conversant with the whole district and knows the value of every property, or should know it. I do not think he should be connected with the local body, because, as has been stated, they want to keep the values up. Nor do I think he should be connected with the Government, for the same reason. But there should be some one who can state a fair value. It is quite true that the valuers quote the highest sales, and it is very easy to omit loans. I can give an instance where a property next to me was supposed to be sold for £4 or £5 a foot, but they forgot to mention that the property adjoining was sold at auction, not so many months before, for £2 2s. 6d. a foot.

3. Was it on a back street?—It might be called a back street. It is a street running down to the water.

4. *The Chairman.*] Do you suggest how the valuers should sit as an Assessment Court?—They would take the place of the Assessment Court.

5. *Mr. Rutherford.*] What is the frontage of your section?—Roughly, it has a frontage of 2 chains by 7 chains deep.

6. *The Valuer-General.*] Is this property you refer to occupied by yourself as one holding?—No. That was one fight I had with the Department. It was valued in three different sections, because there were three houses on it. Ultimately my point was conceded, and it was put as it originally had been—in one holding. I am living on the property myself. The valuer said it was worth £2,000, and I said I would give him £50 if he could find a purchaser.

7. With regard to the sale to which you refer bringing £2 2s. 6d. per foot, do you know the reason why the property was sold by auction?—No.

8. It might have been a forced sale?—It might have been, of course. I would like to mention one other fact I brought under the notice of the valuer. The valuation of my property works out at about £500 per acre. In a little district like ours, the public offices are supposed to be where the business is done. Mine is a residential site, and has no prospective value as a business site, but a man has a section immediately opposite the post-office and police-station which is valued at £115 per acre, as against my residential site value of £500 per acre.

9. Is that counting the buildings?—No; it is the unimproved value I am referring to.

WILLIAM BISHOP examined.

1. *The Chairman.*] What is your position?—I am a settler of Titirangi, in the Waitemata County. I would like to ask if this is the only day the Commission is going to sit in Auckland. About twenty of us came down to the Assessment Court to object. I was in town yesterday, and only heard about the sitting of the Commission then. Had we known of it before, about twenty of us would have come down. My 1911-12 valuation was £825, and the next valuation was £2,795. It is broken land—sheep-country—comprising 237 acres. I appeared before the Assessment Court, but could not get any reduction at all. I think £2,000 in one jump was too severe.

2. *Mr. Campbell.*] Would it sell for that?—I was talking to a member of the Waitemata County Council, who has lived in the district all his life, and he admitted it would not sell for that. They have reduced the rates because they considered some of the settlers were overvalued.

3. Is the property just the same as it was before?—It is in a worse state than it was before. It is part cleared and part bush, and some of the cleared land has gone back to tea-tree.

4. I see that in 1911-12 your unimproved value was £550 and in 1914-15 the unimproved value is £2,370?—Yes. We did not anticipate that the value would be sustained or we would have got a valuer to make a valuation. As it was, we only had our own evidence in support of our views.

5. Did the Government valuer give any reason for this large increase?—He gave as a reason in the Court that the land was not very far away from where the City Council had put a motor drive round the hill, and he thought that had increased the value. One or two holdings there had been cut up into 5-acre sections and sold at a fairly good rate for summer resorts. I do not consider that land held for the purpose of farming sheep and cattle should be valued the same as land cut up into 5 and 3 acres, and so on. The valuer said the time had come now when I could cut it up. I pointed out that the land was very broken, and in some cases there would not be room to build a house without going into steep gullies. I dare say I could cut up 20 acres out of the lot. The rest is very broken.