

48. And you had your valuations reduced accordingly?—Yes.

49. There were others in the same position, with the result that the uniformity of the valuation was destroyed, and therefore unequal rating foisted on the borough?—You make that assertion. I cannot say that it is so, but I can say that there was not one of the sections that was objected to that the objection raised was not a reasonable and justifiable one, and that the valuation put in by the objector was in excess of that which the sections could be sold at. If, therefore, the uniformity of the general valuation was destroyed it goes to show that the general valuation was excessive.

50. Because in your particular case, in your opinion, your property was overvalued?—Yes.

51. There were several hundred objectors whose objections were not allowed, and who did not take advantage of section 31, and whose property remained at the amount fixed by the Assessment Court. In the case of Takapuna and other boroughs it happens that advantage is being taken of section 31, and the values have been reduced below what the Assessment Court and the Department considered were fair values?—The reason being that Mr. McGowan made the provisions of section 31 known to those objectors who were in the Court, and they took advantage of it. Up to that time they were unaware there was such a provision in the Act.

52. As a matter of fact, it was not the duty of the Valuation Department to have informed the people what the Act was. If Mr. McGowan had not done it, what blame would have lain on the Department for not having informed the people?—I am not saying anything about that. The objection I raise is that the lands were overvalued.

53. In the opinion of the particular owners?—Not necessarily an opinion. When an owner is valued at a price beyond that which he is prepared to sell the land for, it is an overvaluation.

54. That was not the opinion of the Assessment Court?—The Court reduced section after section until Mr. McGowan made the statement to which I referred. I then said I would not further take up the time of the Court, but would take advantage of the provision in the Act.

55. Why did you take advantage of section 31?—Because of the overvaluation of the sections.

56. You allege they were overvalued?—Not allege; I say they were.

57. They went to the Assessment Court, and the Assessment Court said they were not overvalued?—No. I have just said the Assessment Court reduced the valuations one after another until Mr. McGowan made his statement with regard to the position of a dissatisfied objector under section 31.

58. What I have to deal with is bare facts. I am giving facts when I say that the Assessment Court sustained certain valuations, otherwise you could not have taken advantage of section 31. Is not that so?—They had reduced a number of them, and then Mr. McGowan made his statement, upon which I intimated that the owners would take advantage of clause 31. The Court then sustained the whole of the remainder of the values, we objected, and the Department made the reductions.

59. Quite so. That shows the injustice done to a number of people. Certain reductions are made, and in spite of that, certain owners take advantage of section 31?—You are quite wrong in making that assertion. I claim your protection, Mr. Chairman. Mr. Flanagan is endeavouring to misrepresent the position.

60. *The Chairman.*] I understand with regard to objectors with respect to this particular estate, that reductions were made by the Assessment Court in the case of a number of those objectors. Then this information about the right to offer to the Government was given to the objectors, and thereupon they did not go on with their cases at all, but decided they would offer their places to the Government, and so did not seek to get further reductions through the Assessment Court?—That is so. The objectors were agreeable that the Department's valuations should be sustained, and relied upon the provisions of the Act.

61. It is open to this suggestion: that they thought they would get a bigger reduction by making the Government either take their properties or agree to their own assessment in values?—I must say I have always found Mr. McGowan, both in Court and out of it, an exceptionally fair man in dealing with objections, and if the valuers were as fair as he is there would not be the outcry and objection that is made.

62. *The Valuer-General.*] How many reductions were made by the Court?—I cannot say. I am placing before the Commission matters that I was not aware would arise. I have not a copy of the objections here, but I make the statement that there were about fifty objections—there may have been a few more or less—from one estate.

63. There were eighty-nine objections referred to the Court out of 164 lodged. That left seventy-five cases where the objectors had settled with the valuer and so obviated going to the Court. Why I raise this question is that persons come in and say that the valuations have been excessive, and there is no evidence that that is the case?—I take exception to such a statement. The statement I am making is absolutely correct. You maintain there has been no overvaluation on the part of the valuers. Is it not perfectly clear there is overvaluation where an owner has, say, fifty sections, and they are valued by the Department at £4 a foot, and he is willing to sell at £3 a foot and he cannot sell, and insists on the Government either buying at £3 a foot or reducing the valuation to that value?

64. To whom were they willing to sell?—To any one.

65. Not merely to the Government?—No, to any one. In addition, they were willing to take 10 per cent. below the price at which sections were offered to the Government.

66. Was any evidence given in the Assessment Court of that?—Yes. There was a Stipendiary Magistrate presiding—a capable gentleman—and he put the question—

67. Were these sections in an auctioneer's or land agent's hands at £3 a foot?—The owners are their own agents, and the sections are still for sale at the objector's valuations.

68. It is frequently found that in cases where section 31 has been availed of, and I have had to reduce the value, within a few days the property is sold for more than our original valuation?—And sometimes at less than your valuation, to put it fairly.