John Brady re-examined.

- 1. Mr. McVeagh. You are a member of the Otahuhu Borough Council ?-Yes.
- 2. What have you to say regarding any dissatisfaction with reference to the valuation roll, and when did it arise?—There seems to be general dissatisfaction throughout the whole borough. It is not confined to individuals, it is very widespread; and people who object feel that it is useless to go to the Assessment Court for redress.
 - 3. When did the objections arise? -- When the valuations appeared.
- 4. You attach no importance to the circumstances that objections were not formally lodged against the assessment?—No. The people decided to have an indignation meeting, but finally it was decided to refer the matter straight to the Government by petition.
 - 5. Did you have anything to do with that petition ?—I signed it.
- 6. Can you express an opinion as to whether there has been any decline in the demand for land in Otahuhu ?—There certainly has been.
- 7. When did that decline commence?—For the past three years. There is really no money available to purchase land in the borough. You probably could deal with sections by taking £10 down and getting the balance in three years, and calling it a sale.
- 8. The Chairman.] Do you know when the poll was taken on rating on unimproved value?—
- I think it was in March, 1914, and it came into operation on the 1st April.

 9. And you say there was dissatisfaction with the valuation before the poll was taken?—
- Certainly.

 10. Was any meeting of ratepayers held?—Not what would be called a public meeting. The Ratepayers' Association took it up on behalf of the ratepayers and landowners in the district. They decided to hold an indignation meeting, but after consideration they determined on petitioning the Government.
- 11. Could you say in what month it was decided to hold an indignation meeting?—It was very soon after the valuations appeared.
 - 12. Before or after the poll ?—I think it was after the poll.
- 13. Mr. Campbell.] The effect of rating on unimproved values was greater on the larger properties than on the smaller areas in the business part?—Certainly. It hit the man with 5 to 20 acres very hard indeed.
- 14. Did the owners of the smaller areas object as much to the excessive value as the petition tries to show the owners of bigger areas do?—I think, equally. There was just as much agitation in regard to the smaller areas as with the larger. They think they are excessive all round, and have been for the last two years. Some of them feel that they would sell out if possible, but you cannot get rid of land in the district. There is enough land cut up in Otahuhu and the immediate neighbourhood to suit the people for the next fifty years, and there are no buyers for it. Sections in the Hokonui Block with an unimproved value of £140 were offered at £110. It costs £40 a chain to road. Sections have been offered by auction three times recently. Hokonui is one of the best places in the borough.
- been offered by auction three times recently. Hokonui is one of the best places in the borough.

 15. The Valuer-General.] There was some feeling shown, was there not, in regard to the change from rating on capital value to rating on unimproved value?—Naturally.
- 16. It ran pretty high ?—I would not say that, but people with 5 acres and over felt that the burden of taxation would be put on them.
- 17. The people with 5-acre blocks were the principal objectors to the change in the system ?—
 The thing was sort of sprung on them, and it will be reversed two years hence.
- 18. The feeling increased when the new rates were issued?—That had something to do with it, but not all. There has been a considerable amount of money borrowed for this borough for water and drainage, and the rates would have been very heavy in any case without rating on unimproved value.
- 19. The change in the system of rating had something to do with the increased dissatisfaction in regard to the valuation?—I suppose you can say it would.
- 20. Do your remarks with regard to land being unsaleable apply to the last twelve months particularly?—The war has nothing to do with it. There has been stagnation in land-sales for the last two years. There has been no demand.
 - 21. Mr. Campbell.] Was it overdone ?—Yes; too much land was cut up.

ALEXANDER GRAY examined.

- 1. The Chairman.] What is your position ?—I am a retired farmer, residing in Otahuhu.
- 2. Mr. McVeagh. You took a pretty active part in promoting the petition to the House, did you not ?—Yes.
- 3. Can you say in what degree there is dissatisfaction?—The whole borough is considerably dissatisfied.
 - 4. Had you any difficulty in getting signatures to the petition ?—None at all.
- 5. Had you any refusals?—Yes, a few in the vicinity of the railway-station refused to sign. That was the only place they were satisfied.
- 6. Putting it generally, in your opinion, are the valuations fair?—They are excessive and unreasonable.
- 7. Do objectors feel that they can go to the Court with any confidence ?—No. They feel more like a criminal when they get into the witness-box, and in some cases they are treated like one, too.
- 8. They are reluctant to go to the Court ?—Yes. A number told me they were willing to appear, but had a great objection to it.
- 9. Are you aware whether the valuer came out here before the Court sat to meet objectors?—Yes; Mr. Morgan and Mr. Mackenzie were both here,