25. Is that the reason why you have left some of it in its original state?—Yes. It costs too much to clear and keep clear afterwards. Another thing is that it is too rough to plough.

26. You consider that your assessment was fixed by the Assessment Court in relation, to a considerable extent, to this sale of £9 per acre, stock and all?—Yes. We lie about two miles from the drive.

27. Do you know what the proportion of unimproved value was?—I think it was about £4, but I do not think it was any more.

28. What is the unimproved value of Mrs. Laing's property?—£7.

29. And the value of the improvements per acre?—The capital valuation is £8 14s.

Frederick Richard Field examined.

1. *The Chairman.*] What is your position?—At present I am working a small farm in the borough. I was for many years an engineer and clerk of various local bodies. In these capacities I had much to do with valuations and rating. I have acted as valuer on many occasions for private individuals and for local bodies. I have been an objector on several occasions in the Assessment Court. I have also acted for many objectors and for local bodies, and have sat as an assessor or arbitrator to settle objections referred to the Assessment Court. My experience of the Assessment Court is that, although some objectors have no sound reason for objecting, still there are many who have, and it is the usual thing for such objectors to be treated with hostility at the Court. Indeed, I have found that the majority of objectors will refrain from seeking redress through the Court. Upon one occasion in particular, I remember the presiding Magistrate treated the objectors as though they had come there to answer charges against them. It seems to me that many objectors are urged to go not because the individual valuations are considered too high, but that they are out of proportion. A real ground for complaint very often is that there is disparity between the valuations. Some valuations are too low, and no one likes to complain of it. I myself have asked that my neighbour's valuation should be raised, but I never knew any one else do it. It seems to me quite clear that the complaints you are investigating have their root not so much in the methods of the Valuation Department as in the law itself. It encourages a dishonest system of rating which defines terms in a way that is open to a wide range of interpretation, and which expects valuation officers to do impossibilities. If I might say it, my experience is that the fairest system of values, the most easily worked and arrived at, and the least open to question, is the rental or annual value. As to valuations in Otahuhu, I am a comparatively new arrival, and the cases that have come under my notice are few. I find, however, that in some cases the capital value is too high, but, to my mind, the average of them is not far from the mark. I do, however, find very great fault with what is set down as the unimproved values, and it is in the case of them that it seems clear to me that the valuer is asked to deal with things that are invisible. Speaking of excessive capital values, I had a property offered to me yesterday for £1,500, the value set upon it by the Government valuer, and I am sure I could buy it for less than that amount. The name of the owner I ought not perhaps make public, but I do not mind giving it to the Commission or to the Valuer-General. Coming to instances that have come under my notice, I would refer to one property that has already been mentioned—Mr. Gray's (Section 36). Another case I would mention is my own (Sections 35 and 37), and also Sections 33 and 34. Mr. Gray's valuation, together with the adjoining section (37), which is the larger one, was set down between three and four years ago at £470 for the unimproved value. Later on, Mr. Gray's present holding (Section 36), which is less than half of the area previously held, is set down with an unimproved value of £410, and now it has risen to £750. I cannot believe that the unimproved value has risen some three or four fold within the period of four or five years. I was here when Mr. Gray gave evidence, and I believe he failed to mention that since he took this land three or four years ago, amongst the numerous improvements he has put upon it was the draining, when some thousands of drainpipes were used. The property is this much improved, but the valuer does not know that these drainpipes are buried in the ground. In my own case the capital value is set down at £1,750 and the unimproved value at £1,500. If I accept that unimproved value as correct, and I began to count up the improvement that has been put upon the land, I find that, to begin with, the land must have been cleared probably of manuka, fern, and tutu, and probably light bush. I do not know what it was, neither does the valuer, but undoubtedly there was a considerable amount spent in that way. Then it had to be ploughed; the rock had to be dug out of it; it had to be manured, and fenced, and planted, and buildings were erected upon it; and when I come to add up what seems to me to be a fair thing to allow for these improvements, which have gone on gradually for a period of many years, accepting the Government's unimproved value, I bring the capital value up to nearly £2,500. But I recently took the property on what was virtually the occupation-with-right-of-purchase tenure, to buy it out practically whenever I liked, at £2,000. I am satisfied the cash value was somewhere about £1,750 or £1,800, and the capital value therefore I do not complain of. In the same way, I am satisfied that in Otahuhu, where the land has been used for many years past for market gardens and nurserymen's businesses, the land has been improved by thousands of pounds in a way that no valuer at the present time can see. My own opinion about my own place is that the capital value of £1,750 is just about right. I would not complain if it were £1,800, but I think it is better to put it a little under rather than over; but taking that as correct, and taking the improvements, I must cut down the unimproved value to £1,250, or even less than that. The £250 allowed me for improvements by the Government valuer I could easily make up with other improvements apart from buildings; but on the property there are four builidngs insured for the aggregate sum of £300. I admit at once I would not ask an insurance company to insure them for £300. If I put their value at £300, I think it is quite sufficient.

2. In spite of that, you can make up the improvements by drainage, fencing, &c., without the buildings at all?—Yes.