

of the 178 acres with a couple of tons per acre, and they allow me £1,000—£96 owner's interest. Assuming there are 100 acres of grass at £4 an acre there now it absorbs the whole of the Government valuation. Lime costs 15s. a ton on the truck. We also sow 45 lb. to 52 lb. of grass-seed to the acre, and cannot grass under £1 an acre.

3. How many years of the lease are unexpired?—Ten or eleven. The lessee's unimproved value is greater than the lessee's improved value. Mr. Smaill asked me about the goodwill, and I considered there was no goodwill in an educational lease.

4. *Mr. Campbell.*] Do you get value for improvements?—If they get an incoming tenant we do. If they do not, then they simply charge our rent against the improvements.

DANIEL TITHER examined.

1. *The Chairman.*] What is your position?—I am a farmer at Edendale. I hold a lease in perpetuity of 236 acres. I do not object to the capital value of £4,961, but the £941 at which the improvements are assessed would not pay me for the improvements I have put on by a few. There were 83 acres of swamp. I ploughed, and drained, and broke up 63 acres, and that swamp could not be broken up under £4 an acre; 20 acres of the swamp is still untouched, and the valuer put that in at £4 an acre. When I took up the land ten years ago the capital value was £1,700. I did not go in with much money, but I brought in over £800. After two years I ran short, and wanted to raise money from the Advances to Settlers Office, but all the valuation I could get was £300. How is it that the unimproved value now runs up to £4,000? About eighteen months ago I was offered £4,000 for the goodwill and the implements and stock. I would be quite satisfied if I was allowed more for the improvements. My improvements are: House, £400; cow-byre, £100; stable, £103; two windmills, £80; trough, £17; fence, £200; ditches, £100; implement-shed, £30; coal-shed and washhouse, £20; total, £1,050. Then there is the cost of liming, £500; breaking up of swamp, £189; grassing 216 acres, £300, and hut, £20: making a grand total of £2,059 spent in improvements. The first year all I took off the place was £164.

2. *Mr. Campbell.*] Is your land all level?—Yes.

HUGH FRASER examined.

1. *The Chairman.*] What is your position?—I am a farmer, of Seaward Downs, where I have 291 acres of freehold. My objection is about the same as that of Mr. Stalker and Mr. McColl. I have to pay £30 all but a few shillings in road rates. I came to Southland six years ago. I did not understand the country, and I am sorry I did come. My unimproved value was £8 an acre, now it is £15. My capital value is £5,075, and my unimproved value £4,081.

2. You are allowed £994 for improvements. What do you claim?—At the time the valuer was there I considered my improvements on the land and buildings should be £1,300 at the very least.

JAMES DENNIS SHEPHERD examined.

1. *The Chairman.*] What is your position?—I am a settler on Gorge Road, where I have 194 acres freehold, Oteramika Hundred, and also a leasehold of 300 acres of State-forest area. My rent is £1, and my rates £5 for 34 chains of an impassable track to get on to what is an impassable road when I get there. That is apart from the rates on the land. I was agreeable to an advance of 50 per cent. on my previous valuation, but I was not prepared for an advance of 250 per cent., or rather better, which I got. 4,500 acres have been cut up since Mr. Anderson went to Parliament, and we cannot get access to our property. The land was sold at £1 7s. to £1 10s. an acre, and I do not see why I should be rated at greater than the land is selling at. The freehold I quite agree to, in the interests of carrying on the work of the county.

2. *The Valuer-General.*] On what terms do you hold your occupation license?—The Commissioner can cancel the lease in twenty-four hours.

*The Valuer-General:* All you are entitled to pay rates on is your interest in your license. It must have got wrongly on to the county books. Only your interest should have got on, and not the full value.

DONALD MACDONALD examined.

1. *The Chairman.*] What is your position?—I am a farmer at Edendale, where I have 1,200 acres. I desire to emphasize what previous witnesses have said about the unimproved value. We have started on a wrong system, and not enough has been allowed for improvements in the beginning. If a fair thing was allowed for improvements there would be no trouble whatever.

MOKOTUA, 18TH DECEMBER, 1914.

JAMES McNAUGHTON examined.

1. *The Chairman.*] What is your position?—I am secretary to the Farmers' Union, and reside at Waituna. A big percentage of the farmers here thought the recent assessment of the land was too high; in fact, most thought it was ridiculous. In my own case I went to the Assessment Court and got my valuation greatly reduced. I have 204 acres. It was bought fourteen years ago, when they found it almost impossible to get £1 an acre for it. One section I hold cost 15s. an acre, the other £1. At the last valuation I was assessed at about £7 unimproved value. That was before I objected. When we went into that place we could not buy