

3. How many sheep do you carry?—This year I have a few more than I should have, but I expect to carry two sheep to 3 acres. I do not know that it would not be better to carry less sheep. It is fifth-grade land. At Culverden there is third-class land carrying a ewe to the acre.

4. Do you object to £600 for improvements?—I pay road rates on the capital value, and do not want to get the improvements too high.

5. *Mr. Campbell.*] How far are you from the railway?—Five miles from the nearest siding.

6. *The Chairman.*] What do you consider your unimproved value should be?—The £600 I am allowed for improvements is what I have actually put on in buildings and fencing, but there are other improvements that cannot be seen.

7. What is your idea of the capital value of the whole property?—£11,679, or about £3 10s. an acre, and I put the improvements down at £679 and the unimproved value at £11,000.

8. There is about £1,000 difference between you and the Valuation Department?—Yes; practically 10s. an acre. I came down and saw Mr. Kelly, and he offered me 5s. I used to appear for Mr. Mackay, but Mr. Bishop, the Magistrate, objected on one occasion, and I had to get a lawyer. If my land is worth £4 an acre, why should Mr. Kelly offer me 5s. an acre reduction?

9. Did you get a reduction at the Assessment Court?—No. I was asked if my section was as good as Turner's, and I said that my section was better by 2s. 6d. an acre, Turner's being south-west country, and consequently they put my land down at the same value—£4—Turner having been refused a reduction. When Mr. Kelly came up to my place he asked me what value I put on the place, and I said it was just as good as the small grazing-runs which had been valued at £2 15s., but I said if I had been a member of the Land Board that valued them I would have put them down at £3, because they were only paying 2 per cent. on the capital value. The man next to me is paying rent on £2 15s., and his land is valued at £4 7s. or £4 8s.

10. *Mr. Campbell.*] Is it a better property than yours?—Most people consider it is, but it just carries the same number of sheep. I consider my property is of equal value to his. I would not have objected if the valuer had said, "You value that property at £3, would you object to your property being valued at £3?" I consider my property was worth £3. That was six years ago. Mr. Kelly reduced the value of the other places 5s., and the Assessment Court reduced Mr. Mackay's 5s., but because I had six partners it would not reduce mine.

11. *Mr. Campbell.*] If your land was put on the market, would it bring what you are valued at?—It is not for sale, but it would fetch the money all right.

12. *Mr. Murray.*] Has this place boundary-fences?—Yes, and it is also fenced in three divisions. There are eleven or twelve miles of boundary-fences of which the adjoining owners paid half. The fencing cost £62 a mile—seven wires.

*Mr. Kelly* (district valuer): For the information of the Commission I might state that I have given ten miles of fencing, for which I have allowed £500. Any one who knows anything about wire and standards knows that they wear out. I have set down £25 each for the cottage and woolshed, and that is too much. They are not worth anything at all. The whare is not habitable.

*Witness:* The shed is getting done, but it is just as valuable as a sheep-shed as when it was put up.

JAMES KELLY examined.

1. *The Chairman.*] You are district valuer for North Canterbury?—Yes: Mr. Earshaman said that when he objected to his valuation I offered him a reduction of 5s. an acre. That is perfectly true. I did this with the object of trying to settle with Mr. Earshaman and avoid the necessity of a Court. It was not that I did not think the land was worth what I had valued it at. He would not accept that concession, and had to go to Court. One of the assessors inspected this particular property, and he was quite satisfied that my valuation was a correct one.

2. *Mr. Earshaman.*] Did you ever put a foot on the land?—Most decidedly, yes, and you were with me on one of the properties.

3. Where?—At the woolshed property. How could I know what the buildings and fences are like if I had never been on the property.

CHARLES ALLISON examined.

1. *The Chairman.*] What is your position?—I am an architect, practising in Christchurch. I was valuer for the Sydenham district for about twenty years, and have been approached by a number of people with grievances with regard to their valuations. On inquiry I found that in the majority of cases the grievance was against the unimproved valuation. As a rule, the valuation was less than an allowance even for reasonable depreciation. I have a grievance myself of the same nature. In most cases I pointed out the Act provided for the valuers doing what they were doing. Section 4 of the Government Valuation of Land Act, 1912, goes to the root of the whole matter. My own case is typical of many others. In consequence of my being a valuer I was not in a position to object to the principle of the Act. I had an acre of land facing Colombo Street, with a frontage of 220 ft. When I bought it the land was a swamp and was from 1 ft. to 18 in. below the then level of the street. Before I could put a building on it it cost me £200 to £300 to fill up. Under the Act the Department held that that was an exhausted improvement, and therefore the cost could not be taken off the unimproved value. The result is that my valuation all the time has been increased by the cost of that improvement. On this ground I erected eight houses between eight and nine years ago. I have since sold five of them. When I erected the houses I received 12s. 6d. for each house per week, but for many years before I sold them I was not able to get more than 8s. a week for them. These houses filled up the frontage of the section, 8 ft. space being allowed between each house. The rent was reduced by one-third, yet the value of the property was supposed to be going up. Then came rating