saw the Valuer-General and asked him to allow me to go to the Court, as faith had not been kept with me by the Department, but the Valuer-General said he was not responsible for anything that might have been said in that way without his authority. Previous to the last valuation I offered the property to the Government at £1,100, and that was why a reduction was made in my valuation to £1,090. I contend that it is still too high. I complained to the valuer when he came round that £200 on the road frontage was too high. It is not a main road, but is a road to the railway goods-shed, and is really a blind road.

5. Mr. M. Myers (representing the Valuation Department).] When was it that this special valuation was made?—Two years ago.

6. And the valuation was then reduced ?—Yes, from £1,600 to £1,400.

7. And it was then that you wanted the opportunity to object, but could not get that opportunity?-Yes.

8. Do you not know that since then the whole district has been revalued?—Yes.

- 9. Then, what happened so far as this particular section is concerned on the revaluation of the whole district?—It has been reduced from £1,400 to £1,090.
 - 10. That is the unimproved, and the capital value is £1,200?—Yes.
 - 11. You had an opportunity of objecting then, had you not?—Yes.

12. Did you object ?--No.

- 13. So that, although you say you wanted to object two years ago when the special valuation was made and you had not the opportunity, you did have the opportunity later on when the revaluation of the whole district was made, and you did not object?—That is so.
- 14. Were you satisfied then with the valuation?—I was partly. I told the valuer that the valuation placed on the frontage was too high.

 15. What do you mean by "partly"?—Values are not so good as they were then.

- 16. You say that the value has gone down in the interval between the date of the revaluation of the whole district and now?—That is so.
- 17. Is that what you are complaining about?—Yes, and that I am not allowed sufficient for my improvements. I am working the ground in conjunction with the Railway Department as a picnic resort for the Wellington people. I am earning more from it by that means than I could by keeping cows.
- 18. It is not open to you to complain that the value has gone down in the meantime. want to know whether or not you had any complaint when the whole district was revalued?—My complaint was that I was not allowed sufficient for my improvements. I have spent £600 in
- four or five years on the place to make it attractive, which I had not been allowed for.

 19. When the last revaluation was made did you think you had reason to complain, so far

as the capital value was concerned?—Yes.

20. Did you think it was too high or too low?—Too high.

21. Did you think the unimproved value was too high?—Yes.

- 22. Why did you not object?—I do not know. I had not got any satisfaction, and had been treated so unfairly by the Department when I came before it that I was tired of it.
- 23. Was it not that you had got a reduction and were satisfied !-Partly that is so, but the values are not so good now as they were then.

24. How many acres of this land is valued at £1,200?-80 acres.

- 25. How many acres are there in the front portion that are valued at £200 an acre?—I should say about 5 acres.
- 26. What was the area you offered to the Town Board for £1,300?—Forty acres, but there is no value in the portion on the hill.
 - 27. Why did you not offer the lot then?-It was no use to the Board.
 - 28. But it was of some use to you?—It might have been worth £40.

29. When did you make that offer?—A few months ago, about September.

30. How many acres do you say you offered to the Valuation Department for £1,100?-The whole of the 80 acres.

31. When was that ?--Before the valuation was made.

32. The Valuer-General tells me no offer was made to the Valuation Department: was it made in writing ?-Yes.

33. To the Valuer-General?—Yes. I posted it in the ordinary way.

34. To what person did you address it?—To the Valuation Department, Wellington.

35. Have you a copy?—No.

36. And you cannot remember the date?-I cannot quite place the date; it was within the given time allowed.

37. Was the offer made under section 31 !—Yes.

38. You must be wrong, because if you offer to the Government under section 31 the Government has either to acquire the property or reduce it?—They did reduce it.

39. Did you go to the Court and object to the valuation !-No, certainly not.

40. Then, if you did not go to the Court and make objection you could not have had the valuation reduced under section 31?—I simply objected within the time prescribed, and the valuer (Mr. Gill) came out. He said, "You are not serious in that price you put on your land." I said, "I am, and you make it any higher than my price and you will see."

41. Mr. Gill is the local valuer?—Yes.

42. It occurs to me that what you have in your mind is some conversation with Mr. Gill which you are confusing with an offer made to the Valuation Department?—I put it in writing that I was prepared to take £1,100.