

9. You do not think that the property-owners would consider that the interest of the assessors would be to keep up the Government valuation?—If there was any trouble about that, then let the different local authorities elect the assessor; but I am not objecting to the two assessors being appointed by the Government or by the Judge himself. The responsibility of a Judge of the Supreme Court is of such a character that I would not at all object to the assessors being appointed by him.

10. Of course, if permanent assessors were appointed they would not have local knowledge of the various districts until after they had perambulated the Dominion?—They would be a Court always in existence. You might just as well say that a Judge of the Supreme Court has not local knowledge. I know that Judges of the Supreme Court in compensation cases have taken the trouble over and over again to go on to the spot that is the subject of the arbitration.

11. *Mr. Campbell.*] At the present time the evidence before the Commission shows that there is grave dissatisfaction with the Assessment Court as now constituted. All over the country the strong objection taken to it is that the local body appoint one assessor and the Government appoint the other, and both these parties are interested, so the people who object to the constitution of the Court say, in keeping up the values, and the effect of that, so far as we can see, on the ratepayers is that they have no confidence in the Court. I have been much interested in your suggestion, but is there no difficulty in getting the people to the Court in a country district?—I threw it out as a suggestion, and it might be that two Courts will be required for the work. I am merely dealing with the principle, and not trying to set up the machinery for carrying it out. Whether one Court can cover the whole area is another matter altogether, but I do believe in a continuous responsibility to the Crown on the one hand, and to the people on the other. The main essential of an assessor is that he should have knowledge and ability and be able to concentrate it on any evidence given. It is always open to bring in a local expert to give evidence, and what is required on the Court are men who can weigh that evidence, and I think the Court I have suggested would be such a one.

12. Your opinion is that the Assessment Court has not that standing in the country you think it should have, and that the Court you suggest, if set up, would have a higher and better standing in the country?—Undoubtedly.

13. *Mr. Rutherford.*] Would it not tend to prevent people in the country raising objection, because of the expense of bringing witnesses to the Court?—As far as the country is concerned, I am willing to admit that the Court may have to sit in places more adjacent to each other, but I do not think a farmer would object to going six or eight miles to the Court.

14. In scattered districts, how could these people object if they had to bring witnesses a long distance?—I do not expect that the Court is only going to sit at places a hundred miles distant from each other. My contention is that it is better to bring people to a strong Court than to bring to the community a Court that is not strong.

15. Take the City of Auckland: there people very often object to the valuations and go to the Assessment Court, and have to employ a solicitor to get a reduction of £5, and sometimes no reduction at all, and as the valuation is every twelve months the valuation is jumped up again at the next valuation. The result is that a great many of them pay the extra rate rather than object, because, as a rule, they get such a small reduction?—Hundreds of people objected to me about their valuations this year for rating purposes. What was the position. They were struck with an increase and wanted an explanation, but they would not lose half a day to go down to the Court to get £5 or £10 off, and most knew they would get no reduction. But with a Court such as I suggest, having the confidence of the community, provision would be made for an equitable assessment.

16. *Mr. Myers.*] You are here, I take it, in your capacity as Mayor of the City?—Yes, partly.

17. I suppose the Commission may take it that really it does not matter to the City Council whether the valuations are increased or not?—That is so. The Council obtain the revenue by a greater or lesser rate, according to the valuation.

18. The moneys that the Council require for a particular year are the same whether the valuations are high or whether they are low?—Not exactly that. If you have a certain income coming in by way of rates you carry out works according to that.

19. The City Council knew this year when they struck the rate that the valuations had been increased?—They assumed they would be high.

20. Did you not have before you the total, at all events, of the valuation?—We did not get it till very late. It would require a lot of explanation to go into it at the present time. We got advance information from the Valuer-General to help us to compile our rates, but it was not sufficient for us to do it. We could not do much until we got the valuation.

21. At all events, you knew that the valuation was to be substantially increased?—I do not know what you are asking the question for.

22. It does not matter what the object of it is. It is the fact, is it not, that when the Council struck the rates for the current year it was known to the Council that the revaluation was nearly completed, and that it showed a very substantial increase?—But we could not strike the rates until we knew what it was.

23. When the rates were struck you knew the amount of the valuation?—Yes.

24. You knew you required a certain amount of money for the purpose of the Corporation during the year, did you not? You had your estimates?—Yes, of course. It is only a matter of so-much in the pound.

25. Did it, therefore, matter to the City Council whether the valuations were high or low?—Of course, the City Council are really the guardians of the people, whether people recognize it or not. The thing is that if we had a high valuation and assumed the same rate as the