

working of the Valuation of Land Act or of the Court would come to the conclusion that the Assessment Courts were a species of Star Chamber at which it was quite useless for any objector to values to appear with a prospect of either having his grievance listened to or of getting justice done. During my experience as Valuer-General, which extends from 1910, I must say that up to about eighteen months ago there were no objections received by the Department either to the proceedings of the Assessment Courts or to their constitution. About eighteen months ago a suggestion was made from a local body in the Auckland District to the effect that the constitution of the Assessment Court was unsatisfactory in that it did not allow of direct representation of objectors. A resolution on the subject was passed by that local body and communicated to other local bodies until eventually it came to be regarded as a semi-political question. It was about that stage that representations were made to the Government to alter the constitution of the Court. The recommendation was that each objector should be allowed a special representative who would take his seat on the Bench as soon as his (the objector's) case came on. Of course, the thing was impracticable. Some months elapsed, and nothing more was heard on the subject until the Assessment Court sat in Wellington lately, when it was raised again, and in a more serious way than hitherto, because the increased values in the lands of the Dominion brought into the category of land-tax payers a number of owners who had hitherto escaped paying land-tax. In making a change in the constitution of the Assessment Court one has to consider more than the complaints of a few objectors. One would gain the idea from what has been written in the Press and from the evidence before the Commission that Assessment Courts have not been appealed to very largely in the past in regard to valuations. I have had the following return prepared showing the number of Courts held during the last three years, and number of objections heard:—

Return showing the Number of Local Districts revised during the Period 1911 to 1914 (inclusive), the Number of Separate Properties valued, the Number of Objections lodged, the Number of Objections referred to the Court, and the Percentage of Valuations reduced by the Court, &c.

	Year.	Auckland.	Hawke's Bay, Taranaki, Wellington, Nelson, Marlborough, Westland.	Christchurch.	Otago.	Southland.	Total.
Number of districts revised	1911	16	16	6	6	5	49
	1912	18	30	7	4	5	64
	1913	19	24	7	4	3	57
	1914	19	33	12	5	4	73
Number of districts where Assessment Courts were held	1911	5	6	2	3	4	20
	1912	8	3	1	..	4	16
	1913	10	10	2	3	1	26
	1914	16	20	8	2	3	49
Number of districts where it was found unnecessary to set up Assessment Courts	1911	11	10	4	3	1	29
	1912	10	27	6	4	1	48
	1913	9	14	5	1	2	31
	1914	3	13	4	3	1	24
Number of separate properties re-valued	1911	18,759	22,944	5,996	5,100	8,428	61,227
	1912	24,573	21,554	4,344	2,904	3,220	56,595
	1913	27,212	29,896	7,828	4,481	5,922	75,339
	1914	21,081	48,676	24,958	3,387	5,108	103,210
Number of objections lodged	1911	..	..	..	..	..	..
	1912	1,085	344	124	69	71	1,693
	1913	1,344	2,046	307	178	308	4,183
	1914	1,252	3,686	1,239	158	139	6,474
Number of objections settled by valuers	1911	..	..	..	..	..	..
	1912	818	302	108	69	32	1,329
	1913	839	1,309	252	140	186	2,726
	1914	795	1,731	849	72	58	3,505
Number of objections referred to Assessment Courts	1911	136	366	48	21	23	594
	1912	267	42	16	..	39	364
	1913	505	737	55	38	122	1,457
	1914	457	1,955	390	86	81	2,969
Percentage of valuations referred to Assessment Courts	1911	0.8	1.6	0.8	0.4	0.3	0.9
	1912	1.1	0.2	0.4	..	1.2	0.6
	1913	1.8	2.5	0.7	0.9	2.1	1.9
	1914	2.1	4	1.6	2.6	1.5	2.9
Number of valuations reduced by Assessment Courts	1911	46	41	34	7	8	136
	1912	33	3	..	..	5	41
	1913	81	78	9	10	30	208
	1914	29	164	83	8	18	302
Percentage of valuations reduced by Assessment Courts	1911	0.2	0.2	0.6	0.1	0.1	0.2
	1912	0.1	0.01	..	..	0.1	0.08
	1913	0.3	0.3	0.1	0.2	0.5	0.3
	1914	0.1	0.3	0.3	0.2	0.3	0.3