

that the amendment be in these or words to similar effect. After "Governor in Council" to add, "or may place the land for private sale at the net amount of the Government valuation, on reasonable terms and conditions, with a registered land agent for a period of three months before he determines whether the capital value shall be reduced to the amount specified in the notice or the land be acquired on behalf of His Majesty at the sum specified in the notice." I desire to place before you a return showing the system of rating in New Zealand.

System of Rating in New Zealand.

—				Capital Value.	Unimproved Value.	Annual Value.
				£	£	£
Number of counties	..	..		84	32	..
Number of road districts	..	..		122	5	..
Number of town districts	..	..		36	18	5
Number of boroughs	..	..		20	63	35
Total	..	..	..	262	118	40

				1913.		1914.
Number of districts revised	...	...	...	...	57	158
Number of Courts held	...	...	...	...	26	110

3. *Mr. Campbell.*] Does the valuer see the lease when valuing leased land?—Yes. In all the district offices I keep a special officer for the purpose of searching leases.

4. *The Chairman.*] You suggested that the Assessment Court, if constituted in the way you proposed, could visit more localities than the Assessment Courts now do, and that they could go into the far-back localities. Have you anything to say on this question whether the Magistrate's ordinary civil and criminal jurisdiction duties interfere with the holding of the Assessment Courts?—They do. That is one of the defects in the arrangement by which the Stipendiary Magistrate holds the position of Chairman of the Court—that the assessment-work is made wholly subordinate to his ordinary work. When the Court was held in Wellington recently the whole of the assessment-work could have been finished in two days but for the fact that the Magistrate had to devote a part of each day to Magistrates' Court work. In other cases I may want a Court for a certain district, but the Magistrate may be away on leave, and I have to wait perhaps a month. I might also say this: that in my opinion a Stipendiary Magistrate is an unsatisfactory Chairman. In few cases do I find that he gives that attention to the Valuation of Land Act which will ensure decisions being made in accordance with the Act. There are some Benches where the lay assessors are men with a knowledge of the Valuation of Land Act, and they hold their own, but I am bound to say that in the majority of cases the Chairman dominates the Bench, and dominates it without the necessary knowledge of the Valuation of Land Act, and the result is not satisfactory. That is what influences me in suggesting that the Chairman should be a permanent officer.

5. You suggest that both the permanent assessors should be appointed by the Government. Do you think that these appointments might be open to the feeling on the part of objectors that there is bias in the assessors merely because they are both appointed by the Government, or do you think that the fact that one only is appointed by the Government is the cause of the feeling that undoubtedly exists in the minds of objectors that the Court is biased?—My experience is that there is more distrust engendered by giving one section of the community special representation. I am bound to say that if the Government made the appointments the effect would be more satisfactory.

6. You think the Government could appoint both without objection being raised?—That is so.

7. *Mr. Rutherford.*] The Government would appoint the permanent Chairman and the two assessors?—That is so.