

APPENDIX IV.

LETTER FROM MR. F. G. EWINGTON.

To the Government Commissioner on Land Valuations.

My name is Frederick George Ewington. I am a member of the firm of Ewington and Baker, land and estate agents, Auckland. I founded the business about forty-seven years ago. Of late years my occupation has been almost wholly confined to the valuation of real estate.

I went to the Government Buildings to-day to give evidence on oath to your Commission, but found you had gone to Otahuhu, and were leaving for Wellington to-night; hence I now give my evidence in writing.

I think it is due to the Valuation Department to say that since I have seen something of the pains-taking care with which the Government valuers make their valuations I, as a trustee, have great confidence in lending trust money on their valuation certificates.

My experience in business and my observations of the auction sales and newspaper reports indicate that sales of real estates are generally a little in excess of Government valuations, and a few months ago my firm sold for £6,350 a property which the Valuation Department had valued a few months before at £6,000. From many years experience of making valuations, I think the valuers in the Department in Auckland are overworked.

I would like to say a few words on the question raised by my friend Mr. H. E. Vaile. He said that "objections involving about £1,000,000 were lodged, and reductions of only £2,000 were made." That statement is apt to mislead the Commission unless read in the light of what follows. I was associated with Mr. F. F. Mackenzie in the last Government valuation of the City of Auckland. When the objections came in Mr. Mackenzie and I—often Mr. McGowan, head of the Department, being present—sat day after day for about three or four weeks at the Government Valuation Office, investigating objections, seeing objectors, and, wherever possible, adjusting the valuations fairly to the objectors and the public. Most objectors were satisfied, and only those objections were put before the Assessment Court which we could not settle except by doing what in our consciences we believed would be unjust to the public. Because of that procedure, not many cases went before the Assessment Court, and it must be these latter that Mr. Vaile alludes to. Our instructions from the Department were to be careful not to overvalue properties, but to confer with owners, and do what was fair and just. We therefore tried faithfully to patiently investigate each case, and do what was right between man and man. Subsequent sales have, I believe, justified our estimates.

Mr. Vaile also said that the presiding Magistrate in an Assessment Court is usually guided by the assessors. If that implies that the Magistrate does not carefully exercise his own judgment, that statement does not accord with my experience as an assessor. I always find the Magistrates mentally alert, rather inclined to sympathize with the objector, and very assertive of their own independent judgment.

I suggest that objectors be allowed to be represented in Assessment Courts by their agents.

In anything I have said I do not intend that any reflection should be cast on Mr. Vaile. We look at this matter from a different standpoint.

As regards Mr. Robert Smith, who gave evidence yesterday about One-tree Hill District valuations, I may say that he told the Commission only half-truths, which are generally misleading. Judging from the newspaper report of his evidence, he tried to make out that he had a grievance, and that I sat as an assessor to sustain my own valuations. I did not. I sat to adjudicate judicially on the Government valuation made by the Government valuer. It is true I was appointed by the One-tree Hill Road Board to confer with the Government valuer about a few properties in the district difficult to value and to act as the Board's assessor. I was specially anxious to do the strictest possible justice to Mr. Smith because he had the reputation of being a man impossible to please. As soon as I got to his house I met him for the first time in my life, and as soon as Mr. Mackenzie introduced me Mr. Smith made a very insulting remark, which I affected not to notice. We went out to his property three times and tried our very hardest to arrive at a fair and equitable estimate and understanding, but he wanted what seemed to us to be so barefacedly unjust to other taxpayers that we could not avoid letting his case go before the Assessment Court. In the Court he insulted me again by saying that although I was a religious man I was not above being bribed to put up valuations. Then, when the Court sat he objected to my sitting. Mr. Cutten, the presiding Magistrate, heard all he had to say, and then ruled as follows: He said, "I do not see any difference in Mr. Ewington doing what he did and Judges of the Supreme Court going and inspecting properties they have to adjudicate upon in Compensation Courts." Then Mr. Smith gave some evidence, and his case was dealt with. Without prejudice, ill-will, or impatience, we all tried our very best to satisfy Mr. Smith and do him justice, but we could not satisfy him. He has no real grievance as regards his valuation.

I sincerely and solemnly declare the above to be true, to the best of my belief.

Auckland, 3rd December, 1914.

F. G. EWINGTON.

Declared before me, this 3rd day of December, 1914.—Chas. Watson Harris, J.P.

APPENDIX V.

EXTRACTS FROM LETTER FROM SECRETARY, VALUATION OF LAND COMMISSION.

SIR,—

24th November, 1914.

Referring to your memorandum of the 10th instant to Mr. T. F. Martin, I have to advise you that the Valuation of Land Commission set up to inquire into and report upon certain matters relating