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to the valuation of land in New Zealand will not sit nearer Foxton than Wellington, but the Commission will be prepared to consider any written communication if you do not desire to appear personally or by representative.

The first sitting will be held at 10 a.m. on Wednesday, 25th November, 1914, in the Old Parliamentary Buildings, Wellington, to hear evidence re a Wellington petition. The sitting will probably take some few days, but I would be glad to hear from you at your earliest convenience as to whether you desire to place any evidence before the Commission.

The Town Clerk, Foxton.

I have, &c., N. H. Mackie, Secretary.

LETTER FROM TOWN CLERK, FOXTON.

Dear Sir,— Foxton Borough Council, Foxton, 26th November, 1914.

In reply to yours of the 24th instant, I beg to state that my Council has several objections to offer as regards the workings of the Valuation Department. For instance, though the Council applied for a revaluation of the borough in May last, so that we could have a more equitable one for the coming year, we have not been able to obtain this, notwithstanding that a large number of the ratepayers are not satisfied at all with their valuations. For instance, a property-owner who bought his property at £20 per acre, and is valued at £30-odd, and is even willing to sell at £20 per acre, cannot get this rectified. A section in Main Street for which there is no demand whatever is valued at £948, yet the owner of the same would take £400 to get rid of it. In another instance an acre and a half-acre in Harbour Street adjoining each other are both valued at the same amount. Again, 2 acres in one part of the town are valued by more than £100 than the value of a property of 15 to 25 acres, from which a man is making his living by cows, while the 2 acres in question are merely open paddocks for which there is no demand. The valuation of the whole borough is most unsatisfactory, and I have been informed that there are sections in the borough that have never been valued yet. My Council therefore feels that when an application is made for a revaluation, and backed up by so many objections as ours is, that the Valuer-General should not have the power to refuse to accede to the wish of a local body.

Trusting that the Commission will give this matter its very earnest consideration.

I have, &c.,

C. J. KENT JOHNSTON, Town Clerk.

The Chairman, Valuation of Land Commission, Wellington.

REPORT ON ABOVE BY VALUER-GENERAL. Re Application of Town Clerk, Borough of Foxton.

The Secretary, Valuation of Land Commission, Wellington.

REFERRING to your memorandum of the 18th instant, forwarding copy of letter received by the Chairman of the Valuation of Land Commission from the Town Clerk of the Borough of Foxton, I have to state that considerable correspondence has taken place between the Town Clerk and the Department with regard to his request that a complete revaluation be made of the borough.

I advised the Town Clerk on the 25th September last that owing to the war in Europe no revalua-

tion-work is to be undertaken by the Department.

The statements made in the Town Clerk's letter are subject to verification by this Department. There are so many unsupported, irresponsible statements made in small boroughs with regard to values that little reliance can be placed upon them.

When revaluations are resumed the Borough of Foxton will be revalued.

F. W. FLANAGAN, Valuer-General.

Valuation Department, Wellington, 21st January, 1915.

DECISION OF COMMISSION.

Recommendation that revaluation be made when revaluations resumed. 26/1/15.

APPENDIX VI.

LETTER FROM MESSRS. W. B. GIRLING AND Co. (LIMITED), BLENHEIM.

DEAR SIR,- 23rd November, 1914.

We are pleased to read in the Wellington papers that a Valuation Commission has been set up to inquire into complaints made in different parts of New Zealand to the high values placed on some properties in comparison with others, and also to look into conditions that appear to appreciate or depreciate values. We trust the Commission will include Blenheim in its itinerary, as there is much dissatisfaction here since the last valuation of the town was made, and especially through William Carr being allowed a big concession by the assessors on account of filling in having been done on his property, but which was no greater than the filling in done in other parts of the town against