which no objection to the value was raised as it was not considered it would influence the unimproved value for building purposes.

Trusting to hear in due course that a visit will be paid to Blenheim by the Commissioners, W. B. Girling, Director of W. B. Girling and Co. (Limited).

The Valuer-General, Wellington.

REFERRED to the Valuation Commission by the direction of the Right Hon. the Prime Minister.—F. W. Flanagan, Valuer-General, 26/11/1914.

LETTER FROM SECRETARY, VALUATION OF LAND COMMISSION.

Gentlemen,— Government Buildings, Auckland, 2nd December, 1914.

Adverting to my memo, to you of the 27th ultimo, I am directed by the Commissioners to ask you to be good enough to inform me approximately what number of property-owners are in the same category as Mr. William Carr, and how many other cases there are where no filling was allowed for. Further, was the filling apparent at the time the valuation was made.

On receipt of your reply the Commission will consider re sitting in Blenheim.

Please address your reply to me at General Assembly Library Buildings, Wellington.

I have, &c.,

Messrs, W. B. Girling and Co. (Limited), Blenheim.

N. H. MACKIE, Secretary.

LETTER FROM MESSRS. GIRLING AND CO. (LIMITED), BLENHEIM.

DEAR SIR,— Blenheim, 7th December, 1914

In reply to yours of the 2nd instant, which only reached us on the 5th, the following are some of the property-owners affected similarly to Mr. Carr: Messrs. Adams Bros., E. Parker (several), H. L. Jackson, Griffiths and Son, J. Scott, J. J. Conolly, Clouston and Co., A. Bell, Mrs. Wanden, and others as well as ourselves.

The filling in may have been apparent in some and not in others.

Yours faithfully,

W. B. GIRLING, Director of W. B. Girling and Co. (Limited).

Secretary, Land Valuation Commission, Wellington.

REPORT ON ABOVE BY VALUER-GENERAL.

Re Messrs. W. B. Girling and Co. (Limited), Blenheim.

The Secretary, Valuation of Land Commission, Wellington.

REFERING to the letter of Messrs. W. B. Girling and Co. (Limited), drapers, of Blenheim, dated 23rd November, 1914, addressed to the Valuer-General, stating that there is dissatisfaction at Blenheim since the last valuation of the town was made, through William Carr being allowed a big concession by the assessors on account of filling in that had been done on his property, I instructed Mr. District Valuer Martin, of Wellington, to visit Blenheim and inquire into the case.

Mr. Martin has made a personal inspection of Mr. Carr's property, and obtained information relating to the improvements thereon, and his opinion is that the Assessment Court, owing to the omission of the departmental representative, missed the weak point in Mr. Carr's evidence which resulted in his

being allowed too large a sum for filling in.

The fact that Mr. Carr obtained a more liberal allowance for filling in than he was entitled to is the motive which has prompted Messrs. Girling and Co. to bring the matter under notice, otherwise

he is perfectly satisfied with his valuation.

Messrs. Girling and Co. and the other owners in Blenheim to whom they refer in their letter did not make any application to the Assessment Court for allowance for filling in as they allege they were under the impression that their applications would not effect the unimproved value for building purposes. It is most difficult for the valuer to ascertain where filling in has been done unless it is specially brought under his notice.

In the circumstances, I will have Messrs. Girling and Co.'s case and the other cases inquired into, and equitable allowances will be made for filling in, although Mr. Martin states that in his opinion such allowances will not greatly affect existing values, seeing that the amount and value of the filling in is not readily ascertainable owing to the owners' inability to give details of the work done.

F. W. FLANAGAN, Valuer-General,

Valuation Department, Wellington, 26th January, 1915.

DECISION OF COMMISSION,

No further action, 26/1/15.