

No. II. Valuation No. 4/48/575.—The enclosed slip No. II gives—(1) The original value fixed by the Department; (2) the value fixed for local rates; and (3) the value fixed for land-tax, giving a difference between the two valuations of £175 on the unimproved value.

Attached to this slip, No. II is the Road Board rate notice based on £390 unimproved value; a copy of the objection I made to the valuation of £565 on unimproved value, and at the back of and attached to slip No. I is the land-tax notice on a valuation of £565 unimproved value. This difference of £175 between the two valuations is absurd, and, as I have tried to show in the objection sent in, the value of £565 is exorbitant.

No. III. Valuation No. 4/28/608: Lots 3/5, 15/20, D.P. 517, R.S. 154, Block XXX, Armagh Street, Christchurch.—The position in regard to this property is as follows; A few years ago I was getting £1 10s. per week rent where now I only get 15s. per week, and my agents—Messrs. H. S. Richards and Son, of Christchurch—assure me it is the highest it is now possible to get. This means that shop property in this street has very much deteriorated in value. The valuation is the same now as in 1906—viz., capital value, £930; unimproved value, £330. My income from this is £39 per annum, and my expenses, based on last year just on £22, made up as follows; Local rates, £9 12s. 2d.; land-tax, £1 7s. 4d.; insurance, £2 0s. 2d.; repairs, £6 5s.; other expenses (commission, &c.), £2 4s. 5d.: total, £21 9s 1d.

This leaves a remaining income of £17-odd on a property which the Department value at £930. I have protested time after time against the injustice of this valuation, but, so far, to no purpose. With regard to the Assessment Court, I would point out that owners are in very many cases under great disabilities owing to their having had to move to other parts of the country and so are unable to attend personally; and in thousands of cases it is impossible, on account of expense or inability to get away when the Court sits. We are thus at the mercy of the Court, who can do just what they like without protest. The whole system, to my mind, is unjust, and something should be devised to obviate these disabilities. Asking for your kind consideration of the above three cases.

I am, &c.,

G. H. ELLIOTT.

The Chairman, Valuation of Land Commission.

No. 1. (Valuation No. 4/48/576.)

ELLIOTT, GEORGE HERBERT, art master, Fritz Street, Palmerston North. No. on valuation roll, 504. Part R.S. 154, Taramea Street (1 rood 2 perches): (1.) Original departmental value—Capital value, £185; unimproved value, £120; value of improvements, £65. (2.) My own value—Capital value, £155; unimproved value, £110; value of improvements, £45. (3.) Department's revised valuation—Capital value, £165; unimproved value, £120; value of improvements, £45. (4.) Department's final valuation for Road Board rates—Capital value, £325; unimproved value, £160. (5.) Department's final valuation for land-tax—Unimproved value, £120.

Copy of Objection.

OBJECTION to valuation of 4/48/576, part R.S. 154, Taramea Street, Spreydon, sent to the Department on the 7th August, 1914:—

The selling-value of the section is relatively lower with the shed on it than if it were bare, and I could have sold it long ago were it not for this. As I cannot sell the section without the shed, the unimproved value is less to me than it otherwise would be. The value of the shed has depreciated. I am quite willing to let the Department have the property for the price put on it, and, more than this, if any higher value is put on it than my own I shall be compelled, if the law allows me, to ask the Department to take it over at their own price.

Answer to Objection.

Valuation Department, Christchurch, 22nd October, 1914

Mr. G. H. Elliott, Park Road, Palmerston North.

I AM in receipt of your objection to the valuation of the land assessed under No. 4/48/575,576, and, in reply, I have to say that I am prepared to offer you a reduction to the figures stated below.

Valuation No.	Area.	Capital Value.	Unimproved Value.		Value of Improvements.	
			Owner's Interest.	Lessee's Interest.	Owner's Interest.	Lessee's Interest.
	A. R. P.	£	£	£	£	£
4/48/575	1 0 17	1,025	565	..	460	..
4/48/576	0 1 2	165	120	..	45	..

As this offer is made without prejudice, I shall be glad if you will advise me on or before the 28th October, 1914, whether you accept it, or whether you desire an Assessment Court set up to determine the values. In the latter case the original values will be referred to the Assessment Court, and will remain in force unless the Court makes any amendment.

F. W. FLANAGAN, Valuer-General.