

REPORT ON ABOVE BY VALUER-GENERAL.

Re *G. H. Elliott*.

REFERRING to Mr. G. H. Elliott's letter of the 4th ultimo, addressed to the Chairman of the Valuation of Land Commission, I attach hereto for the information of the Commission a report—(a) of Mr. Valuer Teape, of Christchurch, on Assessments 4/48/576 and 4/48/575 respectively; (b) a report by Mr. District Valuer Murray, of Christchurch, on Mr. Elliott's Armagh Street property.

I may observe that Mr. Elliott, in the concluding paragraph of his letter, describes pretty accurately the general attitude of several objectors towards the Assessment Court. They move about the country knowing the date on which the Assessment Court is to sit, yet absent themselves from the Court and neglect to appoint a representative; or they subordinate the Assessment Court business to their other business. These are the people who complain loudly of being at the mercy of the Court, and subjected to all kinds of disabilities.

F. W. FLANAGAN, Valuer-General.

Valuation Department, Wellington, 12th January, 1915.

REPORT BY DISTRICT VALUER.

Re *Part III of G. H. Elliott's Letter to Chairman, Valuation Commission.*

Memo. for the Officer in Charge, Valuation Department, Christchurch.

4/28/608. Lots 2/5, 15/20, D.P. 517, R.S. 154, Armagh Street: This description is quite wrong; he has evidently got very much mixed over his properties. The proper description of this is Lot 3, D.P. 1622, R.S. 567, Armagh Street, Christchurch, 16 ft. 6 in. by 115 ft.

This property is valued at the same rate per foot as adjoining sections—viz., 16 ft. 6 in., at £20 = capital value, £930; unimproved value, £330; improvements, £600. This is the same valuation as it was eight years ago. Although he says he has protested time after time against the injustice of this valuation, I have never heard anything of such objections. He forgot to mention that he gave £1,150 for this property in 1905.

I admit that the present amount received for this property is only 15s. per week, but it is a ridiculously low rent for such a property.

K. MURRAY, District Valuer.

Valuation Department, Christchurch, 21st December, 1914.

REPORT BY VALUER TEAPE.

DEAR SIR,—

Valuation Department, Christchurch.

Re Parts 1 and 2 of Mr. J. H. Elliott's letter addressed to the Chairman, Valuation Commission.

No. 1. Assessment No. 4/48/576. Original value—capital value, £145; unimproved value, £80; improvements, £65.

Mr. Elliott in his letter states that the Department has placed a capital value of £325 on this property. This is incorrect, as the revised value now stands at—capital value, £165; unimproved value, £120; improvements, £45.

No. 2. Assessment No. 4/48/575. Lots 3/5, 15/20, D.P. 517, R.S. 514. Original value—capital value, £850; unimproved value, £390; improvements, £460; Revised value—capital value, £1,025; unimproved value, £565; improvements, £460.

The unimproved value of this block has been increased to £565, made up as follows: Lots 3 and 4, at £65 each, £130; Lot 5, corner, at £75, £75; 15/20, well planted with fruit-trees in full bearing, three-quarters of an acre at £120 per quarter acre, £360: total, £565.

Nearly two years ago the adjoining quarter acre, without any improvements, was sold for £120, and at the present time £150 to £160 is asked for quarter-acre sections in the immediate vicinity.

As the revaluation of this district was not completed in time, the local borough rates for the current year have been struck on the original values, and the land-tax has been charged on the revised values.

Yours faithfully,

The Officer in Charge, Valuation Department, Christchurch.

T. R. TEAPE, Valuer.

COPY OF LETTER FROM SECRETARY, VALUATION OF LAND COMMISSION.

SIR,—

General Assembly Library Buildings, Wellington, 21st January, 1915.

Adverting to your memorandum of the 4th ultimo, respecting Assessment Nos. 4/48/575 and 576, I have to point out that the apparent discrepancy between the values on which rates were based and land-tax levied at the time mentioned in your memorandum is explained by the fact, that as the revaluation of the district was not completed in time to enable the local body to make use of the revised values, the rates were struck on the old values, and the land-tax has been charged on the revised values.

Next year the unimproved value will be the same in each case.

I have, &c.,

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

N. H. MACKIE, Secretary.

DECISION OF COMMISSION.

Inform Elliott (*re* apparent discrepancy), as explained in Valuer Teape's memo. of 29/12/14, on further action to be taken

21/1/15.