The Turaponga Block is the Native land to which Mr. Johnstone refers in the second paragraph of his letter, although he has not mentioned the name of it. In this case the Department refused to make the valuation square with the private arrangements which had been made for the purchase of the block before the transaction was submitted for the approval of the Maori Land Board.

F. W. Flanagan, Valuer-General.

Valuation Department, Wellington, 14th January, 1915.

Copy of Report from Officer in Charge, Auckland.

Halyburton Johnstone, Birkenhead Borough Valuation, 1/55/217.

The Valuer-General, Wellington.

In reply to your memo, of the 6th instant, enclosing copy of a letter from Mr. H. Johnstone re the valuation of his lands in Birkenhead Borough, the revision of the borough was done by Mr. District Valuer Mackenzie as at 31st March, 1914, and the matter of complaint is the result of a misunderstanding by Johnstone of what the valuer offered him in reduction of the valuations of his sections. The arrangement was made in the Court-room just before the Magistrate and assessors took their seats, and was probably done in a hurry; but the reductions that were offered to Mr. Johnstone were, as far as the valuer intended to be, to reduce the unimproved value of No. 217 to £500, and take £25 off the improvements of the other valuations of his that he objected to, and this is borne out by the Clerk, Mr. Rowe, who was up at the Courthouse to note any alterations that were to be made in the rolls that the valuer arranged with the objectors for before the Court sat, and these are the figures that he noted on Johnstone's objections.

Afterwards Mr. Johnstone called at this office and complained that the reductions as made on the roll were not what he was promised and agreed to. I referred him to the valuer, who met him by appointment and tried to come to some amicable arrangement, the result of which was that a further

reduction was made in the large property to £475, the others to stand.

So far as Mr. Johnstone's statement that the valuer was very rude, I think it very possible, knowing what a difficult man Mr. Johnstone is to deal with, that the rudeness would not be all on the side of the valuer.

I do not think Mr. Johnstone has any serious cause of complaint. The valuer went as far as ever he could to meet him knowing that he was a very difficult man to deal with, and the reductions made were liberal.

As Mr. Mackenzie is now away on sick-leave I have not asked him for a report, as it would take some time to reach him, and possibly the information I have given will be sufficient. Should you still desire a report from Mr. Mackenzie I will endeavour to get one from him.

8th January, 1915.

A. McGowan, Officer in Charge.

COPY OF LETTER TO H. JOHNSTONE FROM PRIME MINISTER.

Dear Sir,— 17th June, 1914

Referring to your letter of the 17th April last, urging that the value assigned by the Valuation Department to the block of land described by you as portion of Turaponga Block, but known under the official designation of "Putataka 1c 5A Block," be reduced to £2 per acre, the Valuer-General informed me that a similar request was made to the Department on the 1st April last by Messrs. Earl and Kent, solicitors, acting on behalf of the person who purchased the block from the Natives, and the request was refused.

In view of the facts that the valuation was made for the Maori Land Board, and submitted to the District Valuer for careful reconsideration before the Valuer-General issued the certificate of value required by the Native Land Act, and that it was endorsed by the Board—a body exercising functions of a judicial nature—it is manifest that it would be improper for me to reopen the question. A certificate of value is issued under statute, and a person who considers himself prejudiced by the certificate can seek relief by way of petition to the House of Representatives.

It is unfortunate that the agreement to purchase the block in question from the Natives should have been based upon the values shown on the valuation roll at March, 1911. It is provided under the Native Land Act that an up-to-date valuation of land shall be made and furnished to the Maori Land Board, or Native Land Court, as the case may be, as evidence of the value of the land.

Yours faithfully.

Halyburton Johnstone, Esq., Howick, Auckland.

W. F. Massey, Prime Minister.

DECISION OF COMMISSION.

No action to be taken. 21/1/15.

APPENDIX XII.

LETTER FROM PRIME MINISTER TO VALUER-GENERAL.

Memorandum for the Valuer-General.

THE following is an extract from a letter dated 29th ultimo, received from Mr. E. A. King, Rural Mail

Route, Wellsford, Auckland:—
"The Advances to Settlers Board are most discourteous. They receive applicant's fees for valuation, but will not give any reason for refusing a loan. Even asked what the valuation is they will not