

the bench. The President, in addition to deciding legal points, would hold the balance as between the two assessors appointed by the Government and the rate-payers respectively.

10. Subsection (2) of Regulation No. 2, made on the 24th July, 1901, requires seven days' public notice to be given of the sitting of the Assessment Court. In the case of Assessment Courts constituted for districts in which the annual system of local rating obtains, at least ten days' notice of the sitting of the Court is required to be given (Rating Act, 1908, section 25). We recommend that on the occasion of the revision of a roll under the Valuation of Land Act, at least fourteen days' notice of the sitting of the Court be given, and that the notice be inserted at least three times in the local newspaper, and also at least three times in one other newspaper circulating in the district affected. We further think it should be an instruction to the officers of the Valuation Department to endeavour to have the purport of the notice inserted in each of the newspapers in the columns devoted to local news. We make these recommendations because we have come across several cases in which objectors failed to see the advertisement of the sitting of the Court.

11. In practice the Valuation Department appears to give, as a general rule and where practicable, individual notice of the sitting of the Assessment Court to each objector who has not agreed to a reduction offered to him by the Department. This step is not required to be taken either by statute or regulation, and we think it due to the Department to express our sense of its fairness in going outside the strict letter of the law in endeavouring to assist objectors in the matter of placing their grievances before the Court. In one or two cases the evidence shows that, owing to delay on the part of the objector in furnishing particulars that have been required by the Department, but were omitted from the original objection, it was only possible to give the objector a day or two days' notice of the sitting of the Court, the date of such sitting not having been fixed when the objector was first communicated with, and in some cases the notice has not actually reached the objector in time for him to appear before the Court. It is for this reason that we consider it desirable that full public notice of the sitting of the Court should be given as above suggested.

12. The existing practice of the Department to interview an objector and endeavour to come to an agreement with him as to his valuation is also not prescribed by law. Although in one or two instances witnesses have objected to the practice, we none the less consider it a desirable one. We think it is clearly to the interest of the objectors that they should have the opportunity of obtaining a reduction without having to sustain the expense and loss of time incident upon appearing at the Assessment Court.

13. Some of the witnesses have complained that in the interviews they had with the district valuers they were misled by statements made to them by such valuers, or were overborne by them, with the result that they agreed to the valuations or abstained from going to the Court. We quite recognize that district valuers must occasionally meet with objectors who sorely tax their patience; and, further, we are not much impressed by statements of the purport of conversations made some time back, especially in cases where the witness has shown some degree of heat. All we desire to say on this head is that as the district valuers have a far greater knowledge of the provisions of the Valuation Acts than the great majority of objectors can possibly have, we think that they should in all cases, when dealing with objectors, inform them fairly of the provisions of the Act affecting the matter under discussion, and in particular avoid saying anything that may possibly have the effect of misleading them in any way.

14. We also have the honour to recommend, on the suggestion of the Valuer-General, that where an owner objects to a valuation affecting the interest of any other owner, the Valuer-General shall send to the latter owner a copy of the objection, and shall give him at least seven days' notice of the sitting of the Assessment Court.

15. Another complaint that has been made to us is that objectors are often kept for a considerable time awaiting the calling on of their cases in