

the Assessment Court, and suggestions have been made by witnesses that the list of cases should be broken up into divisions, either in the alphabetical order of names of objectors; or in blocks of streets or other areas of the district. This complaint referred more particularly to the recent sittings of the Assessment Court in the City of Wellington, but it was shown that there were an exceptionally large number of objections to be heard at the Court, and that much time was taken up by the lengthy addresses of counsel on the question of the valuation of properties held under leases granted by the City Corporation. We do not think it necessary to make any recommendation on the subject, since, if the Assessment Court be constituted in the way we have suggested, the sittings would be continuous, thus avoiding the present inconvenience caused by adjournments, and, moreover, there would be on the Bench an assessor directly representing the objectors. We think it may well be left to such a Court to make all reasonable arrangements for the convenience of the parties appearing before it. At the same time, we do not desire to be understood as in any way suggesting that the existing Courts have not met the convenience of objectors so far as was possible.

16. One or two witnesses have alleged that the President of the Assessment Court has refused to allow an agent, not being a solicitor, to appear for them. We find that clause 3 of the further regulations made under the Valuation of Land Acts on the 24th day of February, 1901, provides that in all proceedings in the Assessment Court the rules and practice of the Magistrates' Court, so far as applicable, shall apply. The Magistrates' Courts Act, 1908, section 64, makes the following provisions on the subject of the appearance of parties in the Magistrates' Court:—

“ 64. (1.) A party to an action may appear and act personally or by a barrister or solicitor of the Supreme Court, and not otherwise :

“ Provided that under special circumstances the Court may permit any party to appear by an agent authorized in writing by the party himself, if in New Zealand, or, if absent therefrom, by any person holding a power of attorney from such party authorizing such person to sue and be sued for and in the name of such party; but such agent, unless he be a barrister or solicitor, shall not be entitled to receive any fee or reward for so appearing or acting

“ (2.) A corporation or an incorporated company may appear by any officer, attorney, or agent of such corporation or incorporated company on behalf thereof.”

We have the honour to recommend that in all cases it shall be competent for an objector to appear before the Assessment Court by a barrister or solicitor, or by an agent appointed in writing under the hand of the objector, or of a person holding a power of attorney from the objector authorizing him to receive the rents of the objector's real estate. We further recommend that the agent so appointed shall not be debarred from charging a fee for his services. The evidence convinces us that many property-owners abstain from objecting, or from following up their objections, on the ground of the expense involved in obtaining legal assistance; and we consider that, especially in country districts, a number of objectors could unite in appointing a practical valuer or farmer to appear for them, they sharing the payment of his fee. Objectors sometimes find it necessary to engage a professional valuer and to call him as a witness on their behalf, and in such cases the additional expense of employing a solicitor, coupled with the loss of the objector's own time, will often outweigh the advantage to be obtained in the way of a reduction. We think that every reasonable facility should be given to property-owners in the matter of presenting their cases to the Assessment Court, seeing that the taxation and rating which are consequent upon the valuation of their properties is a matter of much concern to the great majority of them.

17. Evidence has been led before us that objectors are sometimes asked in the assessments whether they are prepared to sell their properties at the Department's valuation, and that an answer in the negative is taken as an admission