

REPORT.

To His Excellency the Right Hon. Arthur William de Brito Savile, Earl of Liverpool, G.C.M.G., the Governor of New Zealand.

MAY IT PLEASE YOUR EXCELLENCY,—

In pursuance of your directions, contained in the instrument dated the 16th day of November, 1914, appointing us as a Commission under the Commissions of Inquiry Act, 1908, to inquire into and report to you upon certain matters relating to the Valuation of Land in New Zealand, we, the undersigned, Ewen Alexander Campbell, of Wanganui, farmer; Thomas Frederick Martin, of Wellington, barrister; and James Gillies Rutherford, of Auckland, farmer, have the honour to report as follows:—

1. We have held sittings in the North Island, in the Cities of Wellington and Auckland, the Boroughs of Otahuhu and Masterton, and at Tinui, in the County of Castlepoint; and in the South Island, in the Cities of Christchurch and Dunedin, the Boroughs of Invercargill and Gore, and at Edendale and Mokotua, in the County of Southland.

2. We have also received a number of letters from property-owners who were unable to appear at our sittings. These letters we in all cases referred to the Valuer-General for a report to us upon their contents, and we have taken into consideration the allegations made in the letters and the reports thereon made by the Valuer-General, treating the letters and reports as being in the nature of evidence brought before us.

The purposes for which we were appointed a Commission are the following:—

- (a.) To inquire into the petition of certain ratepayers in the Borough of Otahuhu that the values assigned to their properties at the revaluation made as at the 31st March, 1914, were overassessed, and to report to me as to whether or not the said values were fixed in accordance with the definitions of “unimproved value” and “value of improvements” in the Valuation of Land Amendment Act, 1912;
- (b.) To inquire into the petition of certain ratepayers of South Riding of Castlepoint County that readjustment of values of lands in Castlepoint County be made in consequence of alleged disparities between the aggregate increase in value of land in South Riding and the aggregate increase in the value of land in the remainder of Castlepoint County, and to report to me as to whether or not the values assigned to the said lands are relatively uniform and in accordance with the definitions of “unimproved value” and “value of improvements” in the Valuation of Land Amendment Act, 1912;
- (c.) To inquire into such cases of alleged excessive values as may be brought under the notice of the Commission, and to report to me as to whether these values were assigned in accordance with the definitions of “unimproved value” and “value of improvements” in the Valuation of Land Amendment Act, 1912;
- (d.) To consider whether, in view of the scope and objects and the practical working of the Valuation of Land Act, 1908, and its amendments, the Assessment Court provided for in the said Act is so constituted as to ensure equitable consideration of objections heard and determined by the Court, and to recommend, if considered necessary or expedient, an alternative which will improve the composition of the Court, while at the same time preserving its judicial character;