

6. We invited suggestions from witnesses as to the manner in which, in their opinion, the Court should be constituted, and proposals were made by different witnesses that the Court should be constituted as follows:—

- (1.) A Board of valuers for a city and the surrounding districts.
- (2.) The member of the Court who is now appointed by the local authority to be appointed by the objectors to valuations in the districts revised, or by the ratepayers of such district.
- (3.) The Magistrate and two independent persons.
- (4.) The Magistrate and three assessors, appointed by the Government, the local authority, and the objectors respectively.
- (5.) The Court to consist of the Magistrate alone.
- (6.) The Court to consist of three Magistrates.
- (7.) A Supreme Court Judge and two permanent assessors for the whole Dominion appointed either by the Government or by the Judge; or two of such Courts for the Dominion.
- (8.) A Magistrate and two permanent assessors appointed by the Government, or two such Courts.
- (9.) A Judge or Senior Magistrate and one member appointed by the Government and the local authority jointly, and the other by taxpayers and ratepapers.
- (10.) The President to be a barrister and a permanent officer, and the other two members to be permanent assessors appointed by the Government.

The suggestion numbered (1) above was made by two witnesses at Auckland, and the suggestions numbered (3) to (10) were made by one witness in each case. Suggestion No. (2) was made by nine witnesses, and was made in Wellington and Auckland and at Otahuhu and Mokotua, and also in some of the correspondence addressed to us.

7. On the best consideration that we have been able to give to the subject, we are of opinion that the Court should consist of a permanent President for the whole Dominion, who should be a member of the legal profession, and that the Government should appoint an assessor, being an expert in land-values, either for the whole Dominion or for each provincial district, and that the other assessor should be appointed by the ratepayers of the local governing district the roll of which has been revised, such last-mentioned appointment to be made at a meeting of the ratepayers convened by the Mayor or Chairman of the district. We further suggest that in the perhaps unlikely event of the ratepayers failing to appoint an assessor the appointment should fall to the local authority.

8. We think it very desirable that the President of the Court should act for the whole Dominion. He would thus obtain a thorough knowledge of the working of the Valuation of Land Acts, and there would be uniformity in the interpretation of such important provisions as the definitions of "improvements," "unimproved value," and "value of improvements." We have, however, the honour to recommend that the President should be a person other than a Stipendiary Magistrate regularly exercising civil or criminal jurisdiction, since the evidence shows that the sittings of the Assessment Courts are frequently interrupted, sometimes for as long as a week at a time, by reason of the Magistrate having to attend to his ordinary business. These interruptions occasion much inconvenience to farmers and others, who often travel some distance to attend the sittings of the Assessment Court.

9. The Assessment Court, constituted as suggested by us, would no doubt be in the nature of a Board of arbitrators, but similar Courts have for many years been constituted for awarding compensation for land taken for public works and for settling industrial disputes, and we believe that the mode of the constitution of these Courts is such as to command the confidence of all persons appearing before them. Further, we believe that the existing dissatisfaction on the part of property-owners with the constitution of the Assessment Court will be most effectually removed by giving them direct representation on