

In explanation, one of the Collectors stated the reason he had not handed in the money before was that he was under the impression the whole of the taxes had to be collected, but would know better another time.

The Council then adjourned till Friday. (yesterday).

[Extract from *Te Torea*, 19th September, 1896.]

THE Council met on Friday, the 11th instant, and was occupied almost entirely with looking into the books and accounts of the various Collectors of rates and taxes, which had been referred to them by message from the Government. The receipt-books were found in order, and the money which they represented was paid, the Collectors alleging that it had been the old practice not to pay in money till all had been collected. The Avarua books were in proper order, showing lists of persons liable to pay, those who had paid, and those who were still indebted. The Council approved the Avarua books, and directed that similar books should be kept in future in all the districts. The Collectors undertook to do this, and, as last year had been the first in which any attempt had been made at systematic taxation, the Council accepted the undertaking. The British Resident, who was present by invitation, agreed with the course the Council had adopted, and undertook to advise the Council in writing on this and the financial question generally. The returns from the Arikis' Courts were all in proper order. They had been sent in monthly, and the fines and fees duly paid. With the several Au's accounts the Council had nothing to do, nor with the collectors they employed. The Council then adjourned till

Wednesday, 16th September.

The estimates were brought up, showing that about £100 would have to be provided to make good the new charge of £280 for education. The British Resident wrote to the Council recommending—(1) That books and accounts of all kinds connected with the Rarotonga Government Collectors, and including the fines of the Arikis' Courts, should be audited by the Government Auditor half-yearly, and that a fee of £3 10s. be paid each half-year for the work accordingly; (2) that the Road Rate Act should be amended, and the road-tax fixed at 3s. for each house, and $\frac{1}{2}$ d. and $\frac{1}{4}$ d. per foot for surplus frontages respectively (the present Act fixed the tax in dollars and cents, and this led the Collectors into error last year, to the loss of one-third the rate expected); (3) that the education rate payable by adults should be raised from 2s. to 3s. per annum, and the £65 voted for maintenance of roads be abolished; that instead thereof an Inspector for the whole island should be appointed at £25, and that he should be empowered to call upon each district to supply labour not exceeding ten days per man for maintenance and making of roads therein. No decision had been come to when the Council adjourned till Friday, the 25th.

[Extract from *Te Torea*, 26th September, 1896.]

LAST week we published a message which was sent to the Rarotonga Council by the British Resident about raising additional revenue and other matters. The Council replied by suggesting business licenses, hawkers' licenses, and a 10-per-cent. duty on Chili money as a means of raising revenue, instead of raising the education rate for adults to 3s., the road rate to 3s., and fractional road rates in proportion. The Resident, in reply, suggested that if they objected to increase the road and education rates they might save the money by having only one Arikis' Court instead of three now that the business and the fines had fallen off so greatly. The reply was considered by the Council at its meeting yesterday, but no decision had been come to when we went to Press.

[Extract from *Te Torea*, 13th October, 1896.]

THE Council met on Tuesday, the 29th ultimo, to consider the letters from the British Resident respecting future finance, which have been already reported in *Te Torea*.

After some discussion it was decided to ask Mr. Moss to meet the Council, when he explained the necessity of either cutting off some of the expenditure or providing additional funds from taxation:

The members said that there was great opposition among their constituents to all taxation, especially in Matavera and Titikaveka; but it was impossible to have only one Judge for all the districts and to save money in that way. It was opposed to their old customs. Other savings suggested were also not acceptable. After much debate it was decided to raise the education rate for adults to 3s. if their constituents approved, and to meet again after consulting with them.

A letter from Mr. Macalister, calling attention to the approaches to the bridge at Maii (Muri), was considered. It was pointed out that a great deal had been done to the Muri Road, and that the Muri people deserved credit for what they had done. Mr. Macalister's complaint was reasonable, and should be attended to at the first opportunity. Meanwhile there were no funds available, but, like the old Black Rock Road, it would be made good for the benefit of all as soon as possible.

This letter led to a discussion on the subject of roads. The members said there was great difficulty in getting the people to turn out now as they used to do. All wanted payment.

Mr. Moss suggested that they should do as in other countries—namely, take the money they got from the road-tax to buy timber for bridges and other necessities, and to feed the people when they turned out; also, to have lists made of the people in each district, and leave the Au to call on every one in turn to give a certain time to the roads in their district. Those who did not give their own labour should pay some one else to work for them. So long as all alike were compelled to give labour or money no injustice would be done, and no one had a right to complain.