

unimproved value is in force there is no Assessment Court under the Rating Act. Objections are dealt with by the Court under the Valuation of Land Act. We have not felt justified in altering, as the Assessment Court under the Valuation of Land Act deals only with values, not with names. The proper course, we think, is for the Legislature to provide that where the system of rating is on the capital or unimproved value the objections in question shall be determined by the Stipendiary Magistrate exercising jurisdiction in the district.

Section 76 of the Act of 1901 (section 78 of the Consolidation Act) provides for loans on the security of thirds and fourths, but does not include leases in perpetuity or renewable leases. Their inclusion is a matter for the Legislature.

Section 80 of the Act of 1901 (section 82 of the Consolidation Act) says that the Act applies to boroughs for the purposes, *inter alia*, of the construction of a bridge on a "main road" with power to the Minister of Finance, on the advice of the Minister of Lands, to decide what roads are "main roads" within the meaning of the section. Is the section limited to roads outside a borough or does it include streets in a borough? We suggest that the Legislature make the matter clear.

Section 7 of the Act of 1906 provides for cases of merger, and subsection (7) says that the section shall apply only to loans granted by the Colonial Treasurer "under the principal Act and its amendments." The principal Act is "The Local Bodies' Loans Act, 1901," which, so far as relates to Government loans, was a mere consolidation of the Act of 1886 and its amendments. We can see no possible reason why these loans should be treated differently from loans granted under the Acts so consolidated, and therefore conclude that the Act of 1886 was meant. The significant words of the section are "Colonial Treasurer" (now Minister of Finance), the clear purpose being to limit the operation of the section to Government loans. This is effected in subsection (7) of section 91 of the Consolidation Act.

Section 9 of the same Act (section 122 of the Consolidation Act) makes the Crown liable for special rates in certain cases. This can only refer to special rates in respect of loans raised under the Act and so does not apply to a Harbour Board, as it is not a local authority within the meaning of the Act. If the intention is that it should so apply, express provision to that effect is necessary.

LUNATICS.

Section 77 of the Act of 1882 (Medical practitioner to be keeper of house) is amended by subsection (8) of section 2 of the Act of 1891 by requiring him to reside there only if so required by the Inspector-General. We are disposed to think that when this amendment was made the necessity of a consequential amendment of section 80 was overlooked. As, however, the point is not quite clear, we have retained section 80 (as section 78 of the Consolidation Act), and leave the matter to the Legislature.

MARRIAGE.

Sections 44 and 45 of the Act of 1904 and section 3 of the Act of 1905 speak of the "passing" of the Acts named, instead of, as was plainly the intention, their coming into operation. We have altered accordingly (sections 44, 45, and 46 of the Consolidation Act).

MARRIED WOMEN'S PROPERTY.

In section 2 of the Act of 1880 (section 30 of the Consolidation Act) the reference to the Court of Petty Sessions is omitted as being obsolete. There is no such Court in New Zealand.

MASTER AND APPRENTICE.

Under the Act of 1865 the minimum age of apprentices is fixed at twelve years. We have retained this, but have inserted a special clause to save the operation of any other enactment containing restrictions as to age or nature of employment: see subsection (3) of section 1 of the Consolidation Act. This is to cover such Acts as the Factories or Coal-mines.