

*Hon. Mr. Ngata:* This is the section, Mr. Massey—section 46 of the Land and Income Assessment Act, 1908: “With respect to Maori land (other than mortgages) occupied by any person other than the Maori owner, the following special provisions shall apply, anything in this Act to the contrary notwithstanding: (a) Such land shall be liable to one-half of the ordinary land-tax (but not to be the graduated land-tax) in respect of the Maori owner's interest therein. (b.) If such land is held by a trustee (not being a Maori) in trust for the Maori owner, the tax shall be payable on behalf of the Maori owner by the trustee. (c.) In all other cases the tax shall be payable on behalf of the Maori owner by the occupier of such land.”

*Mr. Massey:* Exactly.

*Hon. Mr. Ngata:* The liability is on the Native owners. That has been the law since 1894.

*Mr. Massey:* But do you not see that in this case there was a covenant by which the lessee was to pay the taxes?

*Hon. Mr. Ngata:* Every lawyer knows that that provision goes in, but the liability is on the Native owner, because it is unlawful for owners to contract themselves out of liability for land-tax.

*Mr. Massey:* I shall have to get this out of another witness later on. I know what has been done in past years.

*Hon. Mr. Ngata:* There is over 100,000 acres of leasehold land in my district, and we have been paying the land-tax indirectly by the lessee paying for us and deducting it from the rent.

*Witness:* It is done right through the country.

255. *Hon. Mr. Ngata:* There is some confusion, Mr. Bowler, about the commencement of all these proceedings. There was an application made to the Board, was there not, under section 203 of the Native Land Act?—Yes.

256. That section reads, “The Governor may, by Order in Council, in any case in which he deems it expedient in the public interest so to do, authorize any acquisition, alienation, or disposition of Native land, or of any interest therein, notwithstanding any of the provisions of this part of this Act.” Application was made to the Board for a recommendation that such an Order in Council should issue?—Yes.

257. When was that application considered by the Board?—On the 6th January.

258. *Mr. Herries:* That was the meeting of assembled owners?—No. The Board met on the same day.

259. *Hon. Mr. Ngata:* You have the minutes of the proceedings of the Board on that application?—Yes.

260. And you will put them in?—Yes.

261. At that meeting who appeared before the Board in support of the application?—Mr. Dalziel.

262. Acting for?—Mr. Lewis.

263. Were the Natives present or represented?—Yes, a large number of Natives were present, and Mr. Skerrett appeared as representative of the Natives.

264. *Mr. Herries:* Was this subsequent to the meeting of assembled owners, or before the meeting?—It was on the same day.

265. But was it later in the day or earlier?—I think it was in the evening.

266. *Hon. Mr. Ngata:* According to the minutes, the meeting of the Board, when this application was dealt with, was at 11.30 a.m.?—Yes. The Board met at 11.30, and heard counsel for both parties. Then we adjourned, and the Courthouse was used by the Natives for the meeting of assembled owners. And then the Board met again at night, after tea.

267. The meeting of the Board was held first. That application for a recommendation was notified in the *Gazette*?—Yes.

268. I have the *Gazette* here, dated the 22nd December, 1910, No. 109. It reads: “Auckland, 19th December, 1910.—Notice is hereby given that the several matters mentioned in the schedule hereunder written will be considered at a meeting of the Waikato-Maniapoto District Maori Land Board, to be held at Te Kuiti, on Friday, the 6th day of January, 1911, at 10 o'clock in the forenoon.—W. H. Bowler, President.” And in the schedule were applications for recommendation to His Excellency the Governor to authorize, under section 203 of the Act, the transfer of Blocks 1f, 1g, 1h, and 1j from the Natives to Herrman Lewis. We will put that in. [*Gazette* put in.] On the same date, 19th December, you convened a meeting of the assembled owners, to be held at Te Kuiti on the 6th January, at 2 o'clock in the afternoon?—Yes.

269. Those notices have already been put in. The Board held its meeting on the morning of the 6th January to consider the applications for recommendation under section 203?—Yes.

270. What decision did the Board arrive at?—In the morning the Board arrived at no decision.

271. But finally?—After going into the matter very carefully we finally decided to issue the recommendation.

272. *Mr. Herries:* By “finally” you mean after the meeting of assembled owners?—Yes. We adjourned, and met again in the evening.

273. *Hon. Mr. Ngata:* The minutes say that at 8 p.m. Mr. Dalziel appeared, and after hearing him the Board decided to make the recommendation asked for in each case. At that meeting of the Board, Mr. Bowler, on the 6th January, Mr. Skerrett made a statement to the Board?—That is quoted in the minutes.

274. I think that, for the information of the Committee, I will read what Mr. Skerrett put before the Board:—“Mr. Skerrett: I act for the principal owners of the land, and desire to explain the position which I take up. These lands were leased between 1882 and 1889. The lease of No. 1f contained covenants *re* minerals and *re* the working of the land by the lessee. Rentals reserved by all the leases are very small. The owners obtained through Pepene Eketone