

42. Are you aware of several questions of disputed titles existing at present?—Yes, I am.
43. Is it not well known publicly that the bulk of the Native lands in the North Island are not capable of being dealt with by the Natives?—Yes, certainly.
44. Do you believe that this retards the prosperity and settlement of the country?—I do.
45. *Cross-examined by Sir R. Stout.*] Do you think it would be improved by the appointment of Native Committees?—I am not in a position to say. I think I voted that the Tahoraite Bill was a public Bill.
46. See clause 4 of that Bill. It is a Bill to deal with disputes between Europeans and Maoris. Do you remember that being discussed in Committee?—I do.
47. Did not Mr. Rees support clause 4?—I do not recollect. I think clause 4 deals with disputes between Europeans and Natives. Very probably I voted against the clause, and it was lost. (*Vide Hansard*, 1891, Vol. cxxiv., p. 973.)
48. Mr. Rees and Mr. Cadman voted for it, did they not?—Yes. The reason I voted against it was that I was against the Bill generally. [Exhibit A, Native Land Court Acts Amendment Bill, 1891.]
49. CHARLES MELVILLE CROMBIE, examined by Mr. Rees.] I am the Commissioner of Taxes.
50. Do you produce letters and memoranda?—Yes.
51. I want those about the appointment of Mr. Rose?—This is the recommendation and the approval of the appointment by the Governor (which was one amongst a great number).
- 52.—Have you any notification how the names you submitted to Mr. Cadman?—Yes; he was acting for the Colonial Treasurer, who was absent from Wellington. This was the 23rd October, 1891. This is a list of all the applications for appointments in Hawke's Bay, with recommendations made by me as Commissioner of Taxes, to the Minister: For Danevirke Road District there were three applicants—James Sanders, Charles Nicholls, and William Rose. There was one applicant for Danevirke Town District—William Rose. Rose was recommended for the Danevirke Town District by the Chairman, Mr. Duncan McKay, and Mr. W. C. Smith, M.H.R. McKay recommended him for both; this is his letter, dated 1st October, 1891; and this is Mr. Smith's letter, dated 9th October, 1891, recommending Rose for Danevirke and generally. Mr. Smith's recommendation was general for any district.
53. Was there any other recommendation?—Mr. Smith made another recommendation. I have a note or minute—"Letter from Mr. Smith to Mr. Cadman recommending Rose, Nichols, and Hall, specially recommended as good men for rating." I did not see the letter; Mr. Cadman had it. I think Mr. Cadman recited to me an extract from it.
54. Was any reference made to Mr. Kennedy?—Not as to Rose, Nichols, and Hall. They were not referred to Mr. Kennedy.
55. Is it not customary, when persons are proposed, to refer them to the chief officer of the district?—No. I refer to Assessors appointed on the 27th October, 1891, and on the 26th October the Governor approved the recommendation to appoint 150 Assessors, and these appointments were not referred to any Inspecting Assessor. As to Mr. Rose there was a general recommendation by Mr. Smith. The letter to Mr. Cadman was not to the department at all. I think the Hawke's Bay Assessors as a body were not appointed until after the Inspecting Assessors were appointed.
56. Why were the three appointed?—I recommended them for appointment on the 22nd October, and the appointments recommended by Mr. Cadman on the 26th October, and approved by the Governor on the 30th; Inspecting Assessors gazetted in November.
57. Were not these the only ones appointed in Hawke's Bay without reference to Mr. Kennedy?—Yes; that is except those of the Boroughs of Napier and Hastings. Other applications, most of them, that were afterwards referred to Mr. McGowan as Deputy-Commissioner, or to Mr. Kennedy as Inspecting Assessor, were in the office at this time.
58. Can you give a reason why these three were appointed?—Yes; I was not satisfied with the applications for the work in Hawke's Bay—that is, for the three counties which are in the Provincial District of Hawke's Bay—sufficiently to make recommendations, so I made none to the Ministers. I said I was not sufficiently satisfied to recommend. The three were appointed on the strength of the recommendation from Mr. Smith to Mr. Cadman.
59. Have you Mr. Rose's return for the valuation roll?—Yes; this is his note-book (produced). The entry is "Tamaki Timber Coy. Leasehold interest, £3,000; freehold, £3,316 [Natives] are its values." It was ascertained that the Assessor understood that the leasehold was the Tamaki Timber Company's. It was afterwards ascertained that the Tamaki Timber Company had eight out of ten shares in the freehold, and the Natives two shares; and the entry was amended to read "Tamaki Timber Company and Natives."
60. When was that alteration made?—After the Board of Reviewers sat. Do not know exact date. Some time in May or June, 1892. Know it was May or June, 1892. The newspaper report of sitting at Waipawa. Alterations not made in the note-book, it was made on the roll. The alteration was made after May or June; I can only fix the date as between June, 1892, and the collection of the land-tax. My impression is alterations made in June.
61. Have you any return from either Mr. Smith or Mr. Cadman for that land?—Yes; Tamaki Timber Company. It is the return of the land.
62. What is the custom when there is a freehold, a lease, and a sublease?—We value the interest of each party.
63. Have you any other return from Cadman and Smith about the land at Umutaoroa?—No.
64. Had you any notice at this time that under the Land Transfer Act the land had been valued at £20,000?—No. The return was $7\frac{3}{4}$ -tenths of 4,973 acres, and value of interest is £3,776, made by W. C. Smith for the Tamaki Timber Company. I have no other valuation by Mr. Rose.
65. Have you the previous valuations for property-tax?—Yes; for three years before. I have not the 1882 one. There is one 1888 and one 1885.* Value in 1888, £5,000; value in 1885,

* Exhibit 4: Extract from Danevirke Road District Roll, 1st October, 1888. Exhibit 5: Same, for 1st October, 1885. Exhibit 6: Same, for 1st November, 1891. Exhibit 7: Property- and land-tax, Danevirke rolls, and departmental papers *re* Rose's appointment.