

223. He was secretary of the committee, was he not?—So I believe, judging from the minutes.

224. You simply accepted them as the minutes of a meeting of their committee?—Yes. I think his main object in giving them to me was to assist me to work out the shares. There is a list of shares attached.

225. You did not go through the whole of the minutes yourself?—I have not yet read them right through.

226. Consequently they do not form part of your evidence?—No. I know nothing about them.

227. A statement has been made to the Committee that the Board coerced recalcitrant owners by holding meetings until they came round to the proposals. Is that correct?—Quite incorrect.

228. You say that the Maori Land Board took no action between the meetings of assembled owners as to this Mokau transaction?—The Board took no action at all.

229. You attended the meeting of assembled owners as the representative of the Board, in compliance with subsection (6) of section 342 of the Act?—Yes.

230. Is it a fact that the assembled owners have the absolute right to appoint whom they wish as chairman?—Undoubtedly. They could have appointed anybody present. I explained fully to them that it was not a meeting of the Board, but of owners, at which they had to consider the question of dealing with their land.

231. The rule is that the Board would be made acquainted with the assembled owners' meeting simply by the representative of the Board?—The representative of the Board reports to the Board.

232. It has been stated that at the first meeting the majority of owners in each case refused to confirm the sale: is that correct?—No, it is incorrect. In the case of two blocks there was a majority.

233. Did the Board submit the terms of the meeting to the assembled owners?—The representative of the Board—not the Board itself. The Board was never present at any meeting of assembled owners.

234. You say that £2,500 was deducted from the £25,000 with a view to covering costs?—Not £2,500. Some owners objected.

235. As a result, you did not get £2,500. It was proposed to deduct £2,500?—Yes.

236. To cover what expenses—legal expenses?—Legal and other expenses, I understand. I did not inquire into the matter. The Natives simply said they wanted to hand over this money.

237. Was anything deducted for land-tax from the £25,000?—Yes, £70-odd—land-tax paid in advance by Mr. Lewis.

238. *Mr. Massey.*] How did Mr. Lewis come to be liable for land-tax in connection with this transaction?—I understand he was not liable.

239. Then why pay it?—He paid it on behalf of the owners. The owners are liable. He paid it, I understand, and deducted it from the rent.

240. Did you say that land-tax was deducted from the £25,000?—There was an amount of some £73 deducted from the £25,000.

241. As a matter of fact, the Natives really paid the land-tax and not Mr. Lewis?—Yes, certainly. He was in the habit of paying it, and deducting the amount from the rent.

242. But he would be liable for land-tax on account of his leasehold interest?—No; the lessee would not be liable for land-tax.

243. Oh, come! Do you not know that a lessee pays land-tax on his leasehold interest if that interest is over a certain amount?

*Hon. Mr. Ngata:* The law charges the Native owners with the land-tax, but the lessee deducts it from the rent. That is our law.

244. *Mr. Massey.*] What I am really wanting to get at is this: by what right was the land-tax deducted from the £25,000?—

*Hon. Mr. Ngata:* The law says so.

*Mr. Massey:*—the £25,000 paid by Mr. Lewis to the Native owners, because that really meant that the Native owners were paying the land-tax?—So they should.

*Hon. Sir J. Carroll:* They are liable for it.

245. *Mr. Massey.*] Have the Natives on any previous occasion paid the land-tax on this land?—The Natives have been paying the land-tax on this land for some time, I understand.

246. Are you quite sure of that?—Yes; they have paid it through Mr. Lewis.

247. Are you quite sure Mr. Lewis did not pay the land-tax?—He had paid it, but deducted the amount from the rent.

248. Had he a right to do that?—I presume so. It is a much more simple proceeding.

*Hon. Sir J. Carroll:* We will get the Act and convince Mr. Massey.

249. *The Chairman.*] Who paid the rates to the Clifton County?—I presume Mr. Lewis did.

250. *Mr. Massey.*] Have you seen the lease to Mr. Lewis, or, rather, the lease which was, in the first instance, drawn up as between Mr. Jones and the Native owners?—I have seen copies.

251. Do you know that in that lease there is a provision to the effect that all rates and taxes were to be paid by the lessee?—That is a common provision.

252. Do you know that that provision is there?—No, I could not say that it is.

253. Do you not think that it was your duty to satisfy yourself before this deduction was made that it was a legal payment? I am instructed that there is a provision in the lease to the effect that all rates and taxes were to be paid by the lessee. The lessee in this instance was Mr. Lewis, the owner of the leasehold interest. Therefore the money should have been paid by him, and not by the Native owners; but according to your own statement you have allowed that money—the money due on account of rates and taxes—to be deducted from the £25,000?—Not the rates.

254. This was tax—land-tax?—Yes, land-tax. I think it represented less than £1 apiece from each owner.