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the Validation Court, upon which land the amount due by the trustees has not yet been determined by the Court, but upon which the trustees propose to allocate the sum of £3,500, amounts to 95,000 The total area of the lands held by the trustees under these three different classes of title amounts to 222,094 acres.

49. And that is subject to the estimated liability of £120,000?—Yes; I have no reason to change the estimate that I gave the Committee before—I believe it to be as near as possible at that figure. Then there is the gross area of lands now the subject-matter of applications made by the trustees to the Validation Court, but which have not been dealt with by the Court. This amounts

to 270,825 acres; and the claims upon these lands are estimated at £15,330.

50. These are the lands that would probably cost as much as you have got on them to prove your title?—If the same procedure is to be followed as formerly, I should strongly recommend the withdrawal of the claim altogether. I have been connected with this estate for years, and I have a suggestion to make that perhaps the Committee might accept. With the Committee's permission I will show them a map, coloured in accordance with the different classes of title. Transfer titles, 64,843 acres, are coloured red. The blocks coloured yellow are the Validation Court orders to the trustees—62,681 acres; and also the 95,000 acres, because these are held under decrees. The third class-lands affected by new applications, which have not yet been determined by the Court, are spread over a large district, and are indicated by the green colour. [Map produced.]

51. Is the land left uncoloured all Native land?—No; there is much of it under European settlement. Messrs. Muir and Findlay, a Wellington firm, have a large freehold (position indicated). The blocks coloured green, that have not yet been determined by the Court, are almost entirely under lease at present, and bringing in revenue. The Native owners are getting the rents. [The map was here explained to Mr. Wi Pere by Mr. Heke.]

52. Mr. Heke.] Regarding the value of the property. Have they any valuation at all in the Property-tax Office?—Yes, they have; but it deals with the whole block in each case. You will notice that in every instance the trustees only hold a portion; and the new valuation which would show the holding of the trustees has not yet been received by the department—they are expecting it very shortly—it may arrive in the course of a week er two.

53. You mean the separate valuation?—Yes.

54. But they have the valuation as a whole?—Yes.

55. Mr. Stevens.] I understood Mr. Jackson to say that he had been to the Land-tax Department for the purpose of obtaining the value, but that no valuation has been made since 1891?—It would be misleading if I said that. I mean that they have no valuation in the office later than that made in 1891. The new valuation has not yet been received by the department.

56. Mr. Heke.] Do you say they are expecting it in the course of a week or so?—I think Mr. Campbell's reply was that it might be received at any time.

57. Are you paying any taxes on these properties?—Yes.

58. What is the amount you pay annually?—That has not been quite settled. We have earmarked a certain balance in the bank—a sum of £200—to meet the accumulation of rates and taxes. The bank's solicitors contested a case in the Wairoa, contending the Native rate only should be paid, which makes a great difference—half the usual rate, I understand. I may be permitted to answer a question that Mr. Stevens asked Mr. Foster as to the title of the trustees. Messrs. Carroll and Wi Pere, under decrees of the Validation Court, hold as trustees; but they also hold as purchasers; which converts the title into an English title, although they hold each block separately for certain beneficiaries.

59. Mr. Stevens.] They hold, then, an absolute title?—Yes; they hold as purchasers, which

makes an English title; but they can do nothing without getting the sanction of the Court.

60. And having got the sanction of the Court as to disposal, they can transfer their title?-

61. Then, if Messrs. Carroll and Wi Pere joined with the bank, and after sanction of the Court, there would be a perfect title without any further legislation?—Yes, that would be so. I think, however, that there ought to be a validating clause, for this reason: The Validation Act is very wide in its scope. Decrees have to be sent to this House, and placed on the table of the House, and this, in my opinion, makes the title a statutory title; but in one instance, the law officers of the Crown, I believe, advised the Government that the Court had exceeded its jurisdiction in that case, and since then we have been unable to get the title passed by this House. The delay has caused an expense of over £200 to this particular set of Natives. If the law officers advise the Crown that the Court exceeds its jurisdiction in the caused an expense of over £200 to this particular set of Natives. particular set of Natives. If the law officers advise the Crown that the Court exceeds its jurisdiction in one case, it is possible that the same thing may arise again. If the Committee can procure the placing of such a matter beyond doubt, I think it would be a great relief to the Natives. The issue of the title was stopped in this case by the Government refusing to get the Governor's warrant signed. I believe that when the position was made known to the Hon. the Premier, he promised to put a clause in the present amending Act to meet the case. The block of land to which I have referred is not a part of this trust estate, but one in which I am receiver, called Whangara. I should state also that had the Government known the position, the title would not have been stopped. It was stopped on a technicality raised by the law officers. Directly Mr. Seddon and the Minister of Lands were made aware of the position, they promised to relieve us.

Mr. Heke.] Can you give us any information in regard to any transactions you have had, as to whether the trustees in selling portions of this property, are called upon to pay the Native stamp

duty, now reduced to 7½ per cent.?—Yes, they are.
62. And the same with leases?—I am not able to say as to leases, because only one has been given since the trust has been created; but on the decree of the Validation Court, the Stamp Department made a demand from the trustees or the bank for, I think, about £600 for duty.