

importance to warrant my sending the full reports of the proceedings from *Te Torea*. The real trouble was between those who wished to revert to the old system of subscription, instead of accepting the new one of systematic taxation. Subscription means that the chiefs call upon their people, and the money obtained, or the labour required, goes to the credit of the chiefs, and is presented in their names. Taxation involves public lists of all who are liable under the law, and makes known those who do not pay, and this last system may now be regarded as established in Rarotonga.

The rest of the Council's proceedings were connected with the disputed succession to the rank and lands of a deceased Matiaapo, and to matters of a minor and purely local interest. The succession dispute has been referred by the Council to the three Judges of Rarotonga, by whom it is now being heard, two of the Judges being of tribes different from that in which the dispute has arisen. The action of the Council indicates a satisfactory weakening of the ancient and deep-rooted tribal jealousies which rendered joint action in such cases impracticable.

In addition to the cuttings from the newspaper, I enclose—

- (2.) "Public Schools Act 1895 Amendment Act, 1896."
- (3.) "Appropriation Act, 1896."
- (4.) Statement of account, 1895-96.
- (5.) Statement of receipts, 1895-96.
- (6.) Statement of permit-fees, 1895-96.
- (7.) Statement of expenditure, 1895-96.
- (8.) Estimates for the year, 1896-97.

I have, &c.,

FREDERICK J. MOSS,  
British Resident.

His Excellency the Earl of Glasgow, G.C.M.G.,  
Governor of New Zealand, &c.

### Enclosure No. 1.

[Extract from *Te Torea*, 5th September, 1896.]

#### MESSAGE NO. 1.—FROM THE ARIKIS (THE GOVERNMENT) TO THE COUNCIL.

Rarotonga, 2nd September, 1896.

**SALUTATIONS!** We ask you to send us information on road rates, dog-taxes, fines and fees of the Arikis' Courts, and education rate, as mentioned below. Without this information we cannot judge what is likely to be the revenue for 1896-97, and, until we can do so, no Appropriation Act can be passed, and no payments be made, except to teachers under the Public Schools Act (No. 1, 1895). Hence it is urgent to have the information as soon as possible, and we suggest that some skilled person should be employed to compile it from the books and records at once to save delay.

For the Government,  
TINOMANA, Ariki.

**Education Rate.**—Names of persons who have paid; amount paid by each person in Avarua, Arorangi, and Takitumu separately; and the names of those who have not paid; with the amount still owing by each person separately.

**Dog-tax.**—Names of those who have paid, and amount paid by each person in Avarua, Arorangi, and Takitumu separately.

**Arikis' Courts.**—Names of persons fined; amount of each fine; amount paid, and amount still due in each case in Avarua, Arorangi, and Takitumu separately.

**Road Rate.**—Names of persons who have paid; amount paid by each person; and amount still due in the following cases:—

- (1.) The 3s. to be paid by all persons occupying land in Rarotonga.
- (2.) The additional 1 cent per foot on all frontages in excess of 50 ft. in the following districts: From Avatiu to Pue, from Te Tarava to Paraoa, from Turangi to Aroko, from Puna Ariki to Are Mango, from Arekakaia to Aruki, from Uri to Pakau.
- (3.) The additional tax of 1 cent for every 4 ft. in excess of 50 ft. frontage on all unoccupied land outside those districts.

[Extract from *Te Torea*, 12th September, 1896.]

THE usual meetings of the Council took place on Friday, 4th September.

The chief business was the consideration of a message from the Government, and a proposal to ask the Government Auditor to look into the accounts of the various Collectors, who were to hand over their books to him, the Auditor to obtain what assistance he might find necessary. Final action was deferred till the meeting on Wednesday, 9th September, when all books and papers connected with the taxes of Court-fees are to be laid on the Council table. Teura, who failed to pay the dog-tax collections in the first instance, sent them on Saturday last, whereupon it was resolved to receive the amount, but that Teura should resign his position, and a new Collector be appointed in his stead. The Council then adjourned till

Wednesday, 9th September.

The consideration of the Collectors' accounts was again adjourned until Friday (yesterday's) sittings.

Portions of the road rate and education rate for Arorangi and Ngatangia were handed in; consideration of remainder deferred to next meeting.