

Table showing, by Counties, Amounts of Rates on Crown Land paid by Lands and Survey Department for Year ended 31st March, 1944—continued

County.	Total Rates, Year ended 31st March, 1944.			Special Rates.			Grants.			Remarks.
	£	s.	d.	£	s.	d.	£	s.	d.	
Whakatane ..	829	8	5	219	16	0	609	12	5	Te Kawa Block now disposed of to two ex-servicemen. Crown land (Takoroa Block). Crown land. Annual rates have been <i>estimated</i> , as no rate-demand has ever been received. No grant has been recommended as Lands and Survey Department maintains the roads.
Matamata ..	358	1	9	83	8	2	274	13	7	
Rotorua ..	96	17	6	Nil			Nil			
Tauranga ..	204	2	4	3	8	8	Nil			Kapiro Block is an experimental area of 60 acres of Crown land. No demand received.
Bay of Islands ..	Nil			Nil			Nil			
Whangarei ..	47	4	2	7	1	7	40	2	7	Special rates only shown on rate-demand.
Piako ..	93	2	1				4	4	9	
Waipa ..	22	2	9	22	2	9				
Waikohu ..	433	15	7	146	14	11	287	0	8	
Wairoa ..	578	1	11							
Hawke's Bay ..	735	19	5				83	3	11	Ahuriri Lagoon Block not valued for rating purposes and is Harbour Board endowment land.
Ohura ..	70	6	1				70	6	1	
Buller ..	142	14	0	10	8	4	39	11	8	Part of Molesworth Block. Includes part of Molesworth Block.
Awatere ..	113	10	2							
Marlborough ..	27	0	8	11	1	8	6	11	9	Part of Molesworth Block. Paid by vendor prior to acquisition.
Amuri ..	60	7	6							
Kaikoura ..										
Ashburton ..	245	11	10	73	17	10				
Mackenzie ..	9	10	5	9	10	5				
Geraldine ..	50	0	5							
Paparua ..	57	12	7	14	3	6				
Waipara ..	127	18	9	26	0	0	101	18	9	
Waimate ..	140	18	3	39	9	1	101	9	2	
Clutha ..	137	8	4				137	8	4	
Peninsula ..	122	17	3				122	17	3	
Southland ..	139	0	6	5	4	8	38	6	9	

(d) Native Department

Certain lands are administered by the Board of Native Affairs as Maori developmental schemes. During the development stage (and in certain cases where lands are sufficiently developed for settlement but through various causes individual settlement cannot be effected) current rates are paid when there is sufficient profit from the previous year's operations, notwithstanding that there may still be a balance of accumulated losses shown in the account. *Ex gratia* payments in respect of Crown areas included in a scheme are made on the same basis. Payment of arrears of rates requires the special approval of the Board of Native Affairs. Interest on outstanding debt is charged in the accounts before the ascertainment of the profit or loss position. In these cases, therefore, it can be seen that, to all intents and purposes, the policy of the Board of Native Affairs in respect of Native development schemes is identical with that of the Lands and Survey Department in relation to general land-development schemes and the same criticisms apply. When individual Maoris are settled on sections they are required to assign the full cream cheque to the Native Department, which then decides upon the allocation of the cheque between the Department and the occupier, having due regard to the living-expenses of the latter. The proportion paid to the Department is credited to the Loan Account of the occupier, and as a general rule current rates are paid as a charge against the Loan Account if there is a surplus there for the year after provision has been made for interest, maintenance, and sinking fund. In some instances in the North Auckland district arrangements have been made whereby deductions of a small fixed amount per pound of butterfat produced are taken from the occupiers proportion of the cream cheque and paid directly to the County Council by the dairy company on account of the rates due. The amount so paid does not in general cover the full liability for rates, but in an area where the payment of rates by Maori occupiers is the exception rather than the rule the fact that the Native occupiers have agreed to this deduction is a definite step in the right direction.