

Section 249 of "The Land Act, 1892," provides that certain proportions of moneys arising from endowment reserves shall be paid to County Council or Road Board of district. We have followed this in section 337 of the Consolidation Act, but understand from the Land Department it does not cover all cases in practice. This is of course a question for the Legislature.

The form of certificate of occupation (Second Schedule) has been altered to accord with the Act.

#### LAND AND INCOME ASSESSMENT.

In the definition of "business" in section 3 of the Act of 1900 mention is made of "articles of association": we think "memorandum of association" was meant, but did not feel justified in altering (section 2 of the Consolidation Act).

Section 9 of the Act of 1903 allows as an outgoing 5 per cent. on the capital value of business premises when occupied for the sole purposes of the business: we think the expression "business premises" should be defined in some way. In the absence of any definition it is difficult to say how far it extends.

#### LAND-DRAINAGE.

The Act confers certain functions on a Magistrate and two Assessors (section 22 for example), but does not seem to provide for the enforcement of their awards or orders. This is for the Legislature.

Section 43 of the Act of 1893 dealt with contracts entered into by the Board. That Act was repealed by the Act of 1904, which, however, did not carry forward this section. Consequently it is not in the Consolidation Act, and we can only draw attention to the point.

Similarly the Act of 1904 did not carry forward the last section of the Act of 1893, which repealed certain sections of the Counties Act as to drainage-works in districts where Part I of the Act of 1893 was in force. Presumably this is a mistake, as it could scarcely have been intended that both the Drainage Board and the County Council should have drainage powers in the same district. This also is for the Legislature.

#### LAND FOR SETTLEMENTS.

Section 9 of the Act of 1901 (Continuous residence on rural lands necessary) applied only to the allotments referred to in section 8 of that Act. Section 8 was repealed by section 88 of "The Land Laws Amendment Act, 1907." The consequence is that section 9 of the Act of 1901 (section 54 of the Consolidation Act) now applies to all allotments of rural land, and therefore overrides the provisions of the Land Act as to relaxing residence conditions. We doubt whether this was the intention of Parliament.

#### LAND TRANSFER.

In section 117 of the Consolidation Act (Absent mortgagees) we have inserted, as subsections (5) and (6), subsections (3) and (4) of "The Property Law Act, 1905," on the same subject. These subsections would, we think, be implied, and by inserting them the whole law is stated together.

Section 10 of the Act of 1888 applies certain sections of "The Property Law Consolidation Act, 1883." These sections deal with powers of attorney. To effect what we think the full intention we have by section 164 of the Consolidation Act made all the provisions of "The Property Law Act, 1908" relating to powers of attorney apply to powers of attorney under the Consolidation Act, subject, however, to the express provisions of that Act relating to these instruments.

In lieu of section 169 of the Act of 1885 (Verification of instruments) we have inserted (section 178 of the Consolidation Act) the later and fuller provisions of "The Property Law Act, 1905," on the same subject, thus preventing any conflict.

It is not quite clear how far the survey provisions of the Act of 1885 are modified or superseded by the "The New Zealand Institute of Surveyors and