

to education reserves or endowments, and which confers upon the lessee or licensee any right, whether absolute or contingent, to a renewal of the lease or license, whether on the same or on different terms and conditions, may be at any time determined by the Governor by Order in Council if the Land Board reports to the Minister that the land comprised in such lease or license should be subdivided: And whereas the Auckland Land Board has reported to the Minister that the lands described in the Schedule hereto should be subdivided:

Now, therefore, His Excellency the Governor of the Dominion of New Zealand, in pursuance and exercise of the powers and authorities conferred upon him by section three of the said Act, and acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby declare that, from and after the thirtieth day of June, one thousand nine hundred and fourteen, and the thirty-first day of December, one thousand nine hundred and fourteen, respectively, the leases over the lands described in the Schedule hereto shall absolutely cease and determine.

#### SCHEDULE.

Date of Lease.	Name of Lessee.	Lands comprised in Lease.
2nd December, 1893	Robert Toye Gilmour	Lots 6 and 7 of Section 419, Town of Hamilton East, Auckland Land District.
31st March, 1894	Ditto	Lot 8 of Section 419, Town of Hamilton East, Auckland Land District.

J. F. ANDREWS,  
Clerk of the Executive Council.

*Further Regulations under the Land and Income Assessment Amendment Act, 1912.*

LIVERPOOL, Governor.

#### ORDER IN COUNCIL.

At the Government House at Wellington, this twenty-second day of May, 1914.

Present:

HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

IN pursuance and exercise of the authority conferred on him by section twenty of the Land and Income Assessment Amendment Act, 1912, His Excellency the Governor of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following regulations as to the institution, hearing, and determination of proceedings in the Magistrates' Courts relative to objections to assessments of land-tax and income-tax

#### REGULATIONS.

1. IN these regulations the term "appeal" means a proceeding in a Magistrates' Court under section 19 of the Land and Income Assessment Amendment Act, 1912, for the determination of an objection made under that Act to an assessment of land-tax or income-tax, and the term "appellant" means the person by whom such objection has been made.

2. Every appeal shall be instituted in such Magistrates' Court as the Commissioner selects, having due regard to the convenience of the appellant.

3. The parties to the appeal shall be the appellant and the Commissioner as respondent.

4. For the purpose of every appeal the Commissioner shall state and sign a case setting forth the facts as alleged by him, the nature of the assessment made by him, the ground of objection thereto, and the question for the determination of the Court.

5. The case so stated and signed shall be filed by the Commissioner in the Magistrates' Court so selected by him, and the filing of the case shall be deemed to be the institution of the appeal.

6. A copy of the case so filed shall be sent by the Commissioner to the appellant, either through the post-office or otherwise.

7. Within fourteen days after the filing of the case by the Commissioner, or within such further time as the Commissioner may allow, the appellant may, if he thinks fit, file an answer to the case. Such answer shall set forth the facts as alleged by the appellant and the grounds of his appeal.

8. The case as stated and filed by the Commissioner shall not be conclusive as to the matters set forth therein, either against the appellant or the Commissioner, except so far as agreed to in writing by or on behalf of the Commissioner and the appellant.

9. After the filing of the case by the Commissioner a Magistrate or the Clerk of the Court in which the case is filed shall, on the application of the Commissioner or of the appellant, appoint a time and place for the hearing of the appeal, such time not being earlier (save with the consent of the Commissioner and the appellant) than twenty-one days after the date of the filing of the case.

10. Reasonable notice by post or otherwise of the time and place so appointed shall be given by the person on whose application such appointment has been made to the other party to the appeal.

11. At the time and place so appointed a Magistrate, or in the absence of a Magistrate the Clerk of the Court, may adjourn the hearing to any other time or place, and so from time to time.

12. If either party fails to appear at the hearing, the Court shall either adjourn the hearing or determine the appeal in the same manner as if both parties were present.

13. The procedure at the hearing of the appeal shall be the same, with all necessary modifications, as if the appeal was an action in which the appellant was the plaintiff and the Commissioner was the defendant.

J. F. ANDREWS,  
Clerk of the Executive Council.

*Narrow Road, Mount Royal Estate, in the Waihemo County, exempted from the Provisions of Section 117 of the Public Works Act, 1908.*

LIVERPOOL, Governor.

#### ORDER IN COUNCIL.

At the Government House at Wellington, this twenty-second day of May, 1914.

Present:

HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

WHEREAS by subsection one of section one hundred and seventeen of the Public Works Act, 1908, it is, *inter alia*, provided that the said section shall not apply in any case where the local authority having control of any road or street by resolution declares that the provisions thereof shall not apply to any specified road or street, or any specified part thereof, and such resolution is approved by the Governor in Council:

And whereas by subsection two of section one hundred and seventeen of the Public Works Act, 1908, it is provided that such approval may be either absolute or subject to such conditions with respect to the building-line as the Governor, by Order in Council, thinks fit to impose:

And whereas the Waihemo County Council, being the local authority having control of the road described in the Schedule hereto, did by resolution declare that the provisions of the said section one hundred and seventeen should not apply to the said road:

And whereas it is deemed expedient that such resolution should be approved:

Now, therefore, His Excellency the Governor of the Dominion of New Zealand, in pursuance and exercise of the powers conferred by the above-in-part-recited Act, and acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby approve of the said resolution in so far as it affects the said road described in the Schedule hereto.

#### SCHEDULE.

ALL that road in the Otago Land District, Waihemo County, Mt. Royal Estate, known as Narrow Road, commencing at its junction with a public road near the south-eastern corner of Section 67, Block V, Moeraki Survey District, and proceeding thence in an easterly direction passing through the said Section 67, Sections 71 and 2 of 72, Block V, Moeraki Survey District, and terminating at a point near the north-eastern corner of the said Section 2 of 72, Block V, Moeraki Survey District, being a distance of 45 chains, more or less; as the said road is more particularly delineated on the plan marked P.W.D. 35331, deposited in the office of the Minister of Public Works at Wellington, in the Wellington Provincial District, and thereon coloured red.

J. F. ANDREWS,  
Clerk of the Executive Council.