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Reference attached.

The details of these cases are:-

## A .- General consideration.

The estimation and inspection of Jewish Colonies entailed great difficulties when disputes arose. According to Tithes Regulation Art.6 the Inspector is empowered to alter the assessment figures in agreement with the cultivators. In cases of non-agreement there are two alternatives:-

- (1) To take a shishneh (sample) whereby a stack is divided into equal number of parts by the owners, one of which is selected by the Government official and is threshed. The whole stack is then treated in accordance with the result of this one part.
- (2) Making a reassessment at the expense of the cultivator. Tithe Regulations Art.6.

In the case of Jewish Colonies the first alternative was completely out of the question for the following reasons:-

- (1) The threshing machines were not available to thresh on the spot.
- (2) The individual stacks were so large that to obtain a part that could be threshed by cattle in one days time it was necessary to divide a stack up as many as 300 parts. The labour involved in this and the space required to place theme stacks makes the work impossible. The difficulty is further u increased by the fact that the parts have to be equal in amount. A mistake in one of these small parts would be 300 times multiplied in the total.
- Consequently resort had to be made to the other alternative, namely a reassessment at the expense of the cultivators. This reassessment could be made either by re-estimation of stacks or from results given by the threshing machine. It was agreed in writing by both parties, the Government official and the Colonists, that the threshing machine being the best arbitrator should be used when it became available. It was calculated that the cost of efficient Government supervision by means of a commission would be £E.2 per working day, for the Commission, and PT.20 for guarding and smuggling.

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In the interests of justice, however, it was considered that if the Colonists accepted a figure which although not accepted by the Inspector is later found to be equal to or higher than the figure given by the machine as a result of threshing the Colonists should not bear the cost of supervision of commission. At the same time in order to protect the Governments rights it was decided that the Government should appoint a guard from that date until completion of threshing for which the colonists would pay PT.20 per day whatever the result of threshing may be.

All this was agreed to by both parties and bond was drawn up and signed by the Colonists to the following effect.

- (1) That they will pay PT.20 per day for a guard from that date until completion of estimation.
- (2) That if the result of the threshing exceeded ... kilos they would pay the Government £E.2 per day as expenses of the Commission of re-assessment.

In all the cases of dispute the Colonists after having signed those bonds, sooner or later, came back and accepted the Inspector's figures and no threshing had to be made whatever.

- B .- Each case separately in chronological order.
  - (1) Bet Alpha Extract of my diary.
    - "Monday June 25-1923."
      "Bet Ilfa Jewish Colony I made reductions in Barley 11%, Hummos 7%, Ful 13%, Sneisleh 12%. Made an increase on Bazalieh 50%. Colonydisagreed with me on barley and Sneisleh. Agreed to settle difference by threshing on the following conditions:-"
    - "a. They will pay PT.20 per day from that date until completion of threshing"
    - "b. During period of threshing they will pay £E.2 per day or part of day in case figures given by them appear (are found) to be less than actual.
    - (2) Hagiva. Extract of diary June 25.1923
      - "Hagiva Reduction in Ful, 16%, Barley 16%, Wheat 30% They did not agree to my figures and matter was left for next day. Spent the night at Kumieh.

        "June 26, 1923 at 6.30 returned from Kumieh to Hagiva and they finally accepted my figures."

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June 26, 1923.

We then proceeded to Jalud Jewish Colony (Ain Harod). The crops, wheat and barley, were scattered in two fields, more than half an hour distant from each other. The wheat was made in into 240 heaps (stacks), irregular in shape, unequal in size, scattered ununiformly over the area of 400 dunoms."

- "The barley was similarly scattered in 180 heaps over an area of 400 dunous also. (some of the barley had been burnt by fire) I demanded an increase of 55% on barley and 55% on wheat. They accepted an increase of 30% on wheat only. Decided to settle difference by threshing under conditions similar to Beit Ilfa" (conditions outlined in A above).
- "Returned to Beisan and arrived at 7.p.m. I immediately sent a policeman and a civilian ghaffir to prevent disposal of crops in Jalud and Beit Ilfa respectively."
- "Wednesday June 27,1923 at 11 a.m. Ghazal the Mukhtar of the Jewish Colonies called at the office and after long dispute agreed to accept the increase of 55% on both wheat and barley of Jalud. The bill (Tithe bill) was signed."
- "The increase in tithe realised amounted to 1600 kilos of wheat and 1000 kilos of barley."
- "Ghazal also promised to return to Beit Ilfa Colony and induce them to accept my figures.
- (4) Tel Yousef Wheat. Inspector was Said Eff. Daoud A/D.O. Beisan with Iskandar Eff. Kawar.

He demanded an increase but they refused. They made an agreement to settle by threshing on conditions outlined in para A. above. Before threshing was made I visited Beisan and D.O. asked me to inspect the place myself and see whether I agrees with his figures. I did so and lowered his figures but the Colonists refused to accept my figures as well. Later on however they went to the D.O. Beisan and accepted them, thus no threshing was made.

Extract of my diary on the subject - July 24,1923.

"Visited Tel Yousef Colony to settle difference between them and D.O. Beisan. They refused to compromise and the matter was left for settlement by threshing as arranged by D.O.Beisan. Discovered concealed wheat and barley. Report submitted to D.O.Beisan."

(5) Taboun. Inspector Said Eff. Daoud A/D.O. Beisan

The detailed facts as related to me by Said Eff. and as I remember them are as follows:-

The estimator, when estimating the threshing floor of each individual was not given correct names. This was discovered later on by Said Eff. when he went out to inspect. The Colonists then told him that he need not trouble about the names; all that concerned them was the sum ototal of tithes and that they would share it between them in proportion to their actual produce. Thus no attention was paid to correcting the list of the estimator and only the sum total was attended to. At the end they disagreed with Said Eff. and they decided to settle difference by threshing the total produce on conditions outlined above. Before this was done I visited Beisan and as in the case of Tel Yousef Said Eff. asked me to inspect personally Ain Taboun and see whether I agreed with his figures and empowered me to reverse his figures if I disagreed with them. I did so and reduced the total tithe of the colony by 10% to which the Colony agreed, and signed the bill and matter was thus settled.

Extract of diary - "July 24.1923 settled difference at Ain Taboun Colony."

It is quite possible therefore that in the tithe bill certain names would appear as overestimated. Others would correspondingly appear as underestimated. The two facts must be taken together. The representative of the Colony said to me in person that they would share the tithe proportionally.

Final Remarks.

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From the above it is clear that in no case have
I hesitated to reduce the assessment if the estimation whenever
I considered it just to do so. Similarly increases were made
to protectathe Government rights.

to protect the Government rights.

We had no official record of the results of their threshing. But whatever this may be in every case they had the option of threshing with practically no expenses in case their figures turned out to be correct. It is their fault completely to have signed the tithes bills.

I would add that the time spent and the pains taken to estimate Jewish colonies is enormous. Every effort was made to ensure just estimation es. On several occasions it was necessary to wait hours to enable them to call a Committee meeting to give a decision on a point of dispute. It appears to me that they should put their work into the hands of an able person who should be able to say on the spot whether a certain figure is accepted to them or not. There is no bargain about it. I made special emphasis on the point that once I make up my mind that a certain stack will give so many kilos I was not prepared to alter my figure. My figures were arrived at by careful measurement of volume and dimension with the expert estimator appointed.

It appears to me very strange that all my figures were sooner or later agreed to by five Colonies without one being put to the test of threshing. If the statements given by them are correct all I can say is that the whole lot of them are very poor farmers not to have been able to determine within 10% accuracy the probable yield of their fields, although they pretended to make calculations on paper of areas sown and amount of seed etc etc. and finally accepted Government figures.

Finally I would suggest that the Government should insist on a responsible representative to accompany the estimator and Inspector, one who does not have to consult a committees before making a decision, and one who is capable of protecting the Colonists rights thus giving no rise to such complaints which indicate nothing but complete ignorance of estimation on the part of the cultivation.

NABLUS 14-11-23.

N6/SS.

DISTRICT OFFICER SAMARIA.