

## New Zealand,



### ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> <li>1. Short Title.</li> <li>2. Interpretation.</li> <li>3. Native lands in boroughs to be rateable.</li> <li>4. Native rating districts may be proclaimed.</li> <li>5. Governor may proclaim districts wherein Native lands shall be rateable under the ordinary law, and not under this Act.</li> <li>6. Crown and Native lands rateable, with certain exceptions.</li> <li>7. Colonial Treasurer deemed to be owner of all lands rateable hereunder for purposes of "The Rating Act, 1882."</li> <li>8. Property-Tax Commissioner to be sole judge of whether lands are rateable under this Act.</li> <li>9. How demand made for rates due under this Act.</li> </ol> | <ol style="list-style-type: none"> <li>10. Treasurer to pay rates to local bodies on certificate of Property-Tax Commissioner.</li> <li>11. When first rates payable.</li> <li>12. How rates on Native lands repaid.</li> <li>13. Repayment of rates to be duty under "The Stamp Act, 1882."</li> <li>14. How amount of duty under last two sections ascertained.</li> <li>15. How demand made for rates of Native lands under this Act.</li> <li>16. Amount of rates paid for Native lands to be gazetted each year.</li> <li>17. Payment of rates on Native lands to entitle payer to be enrolled as a ratepayer.</li> <li>18. Reference to "The Stamp Act, 1882," and to "The Rating Act, 1882," how construed.</li> </ol> |
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1882, No. 41.

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| <p>Title.</p>         | <p>AN ACT to provide for the Payment of Rates in respect of Crown Lands and Native Lands. <span style="float: right;"><i>[15th September, 1882.]</i></span></p>   |
| <p>Short Title.</p>   | <p>BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows :-</p> <ol style="list-style-type: none"> <li>1. The Short Title of this Act is "The Crown and Native Lands Rating Act, 1882."</li> </ol>   |
| <p>Intepretation.</p> | <ol style="list-style-type: none"> <li>2. In this Act, if not inconsistent with the context, -           <ul style="list-style-type: none"> <li>"Crown lands" mean all lands the property of the Crown in New Zealand ;</li> <li>"Native lands" means all lands or interests in lands and property of aboriginal natives of the Colony of New Zealand (including in the term "aboriginal natives" all half-castes or their descendants by Natives), whether held under their own customs and usages or otherwise howsoever, situate within Native rating districts, to be proclaimed as hereinafter set forth :</li> <li>"Local body " means any Council, Board, Trustees, Commissioners, and persons empowered to make and levy rates.</li> </ul> </li> <li>3. Notwithstanding the provisions of this or any other Act, all lands the property of or belonging to aboriginal natives situate within boroughs shall be ratable property under any Act for the time being regulating the making, levying, or recovery of rates in boroughs in like manner as lands the property of or belonging to persons other than aboriginal natives.</li> </ol> |

Native lands in boroughs to be rateable.

4. The Governor in Council may from time to time proclaim districts in the colony to be Native rating districts under this Act, and may from time to time alter or revoke such Proclamations. Native rating districts may be proclaimed.

5. The Governor in Council may from time to time proclaim districts in the colony not being boroughs, and may from time to time alter or revoke such Proclamations in which districts the Act or Acts for the time being in force regulating the making, levying, or recovery of rates in such districts in respect of lands the property of or belonging to persons other than aboriginal natives shall be in full force and effect as regards all Native lands, and to which the provisions of this Act relating to Native lands shall not apply. Governor may proclaim districts wherein Native lands shall be rateable under the ordinary law, and not under this Act.

6. All Crown lands and all Native lands, together with the buildings and improvements thereon, shall be rateable property under "The Rating Act, 1882," as hereinafter provided, with the following exceptions, and subject to the provisions hereof :- Crown and Native lands rateable, with certain exceptions.

- (1.) The Parliament buildings and grounds at Wellington ;
- (2.) The Government buildings and grounds at Wellington ;
- (3.) The Government House and grounds at Wellington ;
- (4.) The Government House and grounds at Auckland ;
- (5.) Lands occupied by Government schools, including playgrounds and schoolmasters' residences, and grounds occupied therewith, whether as a garden or paddock or otherwise, and actually used for these purposes ;
- (6.) Lands occupied by, and used in connection with, any college or university ;
- (7.) Lands occupied by, and used in connection with, any museum ;
- (8.) Lands occupied by, and used in connection with, any lunatic asylum, prison, hospital, or charitable institution ;
- (9.) Lands occupied by, and used in connection with, quarantine stations and lighthouses ;
- (10.) Wharves, piers, and jetties, the property of Her Majesty ;
- (11.) Railways, railway stations, and all land and buildings on which the same are constructed, or that may be connected or used therewith ;
- (12.) All lands used and occupied as public parks or domains or gardens, or as plantation reserves ;
- (13.) Crown lands and Native lands within the counties mentioned in the Second Schedule to "The Counties Act, 1876 ;"
- (14.) All Crown lands and Native lands of which there is an owner, other than the Colonial Treasurer, or an occupier within the meaning of "The Rating Act, 1882," liable for the payment of rates under that Act ;
- (15.) Native lands which are situate more than five miles from any public road or highway open for horse traffic ;

Provided that all pastoral lands of the Crown, of which there is an owner or occupier within the meaning of "The Rating Act, 1882," shall be rateable property under "The Rating Act, 1882," by virtue of this Act also, but that the Property-Tax Commissioner, when valuing the same, and the Colonial Treasurer, when paying the rates on the same, shall for the purposes of this Act treat the rateable value of the same as being the sum which shall represent the difference between the rateable value of the same as defined in section two of "The Rating Act, 1882," and the full value of the same if they were the lands of any private owner.

7. The Colonial Treasurer for the time being, by his official title, shall be treated as the owner of all lands rateable by virtue of this Act for the purposes Colonial Treasurer deemed to be owner of all lands rateable

New Zealand.

## ANALYSIS.

## Title.

1. Short Title.
2. Commencement of Act.
3. Repeal of Crown and Native Lands Rating Acts from 31st March, 1888.
4. Saving from effect of repeal.

5. Native lands in boroughs to be rateable
6. Amount of rates payable to local bodies by Colonial Treasurer.
7. Expenditure of rates derivable from Native Lands.

1888, No. 35.

AN ACT to amend and repeal the Acts providing for the Payment of Rates in respect of Crown Lands and Native Lands.

[30th August, 1888.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows: -

1.. The Short Title of this Act is "The Crown and Native Lands Rating Acts Repeal Act, 1888." Short Title.

2. This Act shall have retrospective operation and be deemed to have come into force on the first day of April, in the year one thousand eight hundred and eighty-eight. Commencement of Act.

3. On the first day of April, one thousand eight hundred and ninety, "The Crown and Native Lands Rating Act, 1882," and "The Crown and Native Lands Rating Act 1882 Amendment Act, 1883," shall be and the same are hereby respectively repealed. Repeal of Crown and Native Lands Rating Acts from 31st March, 1888.

4. The repeal effected by this Act shall not-

- (1.) Affect the recovery by the Colonial Treasurer of any rates that may have been or shall hereafter be paid by him in respect of Native lands, but all moneys paid in respect of such rates shall be recoverable by or on behalf of the Colonial Treasurer as if this Act had not passed ;
- (2.) Affect any rate made and levied prior to the day when such repeal takes effect, and due and payable to any local body, whether in respect of Crown lands or Native lands, and every such rate may be paid, received, and recovered as if this Act had not passed ;
- (3.) Affect any bond, debenture, or other security already given, or which may be given, by any local body in accordance with any law in force prior to the day when such repeal takes effect, and by virtue of which law the whole or any

Saving from effect  
of repeal.

part of any rate payable in respect of Crown lands or Native lands under the Acts hereby repealed are or may be made the whole or part of the security for the payment of any such bond, debenture, or other security, or the interest and sinking fund to accrue due thereon respectively ; and in any such case such rates shall continue to be levied, paid, and recovered as if this Act had not been passed.

- (4.) Affect the liability of Crown lands or Native lands to rates or to be exempted from rates, as the case may be, under any other Act, or law in force at, the date when such repeal takes effect.

Native lands in boroughs to be rateable.

5. Notwithstanding the provisions of this or any other Act, all Native lands situate within a borough shall be rateable property under any Act for the time being in force regulating the making, levying or recovery of rates in a borough.

Amount of rates payable to local bodies by Colonial Treasurer.

6. The amount of rates to be paid in respect of Crown lands to local bodies by the Colonial Treasurer under " The Crown and Native Lands Rating Act, 1882,"-

- (1.) For the year commencing on the first day of April, one thousand eight hundred and eighty-eight, and ending on the thirty-first day of March, one thousand eight hundred and eighty-nine; shall not exceed one half of the amount of rates certified by the Property-tax Commissioner under the said Act, to be lawfully payable for or in respect of such year; and
- (2.) For the year commencing on the first day of April, one thousand eight hundred and eighty-nine, and ending on the thirty-first day of March one thousand eight hundred and ninety, shall not exceed one-fourth of the amount of rates certified as aforesaid to be lawfully payable for such year.

Expenditure of rates derivable from Native lands.

7. Rates derivable from Native lands under the said Act shall be spent only on roads for the benefit of such lands. Before any rates shall be paid to the local body, a scheme of the proposed expenditure approved by the County Council or Road Board shall be submitted to, and approved by, the Surveyor-General.

## New Zealand.



### ANALYSIS.

Title.  
1: Short Title.

#### PART I.

##### GENERAL AMENDMENTS IN RATING ACTS.

2. Local bodies to make their own assessments. (1.) Assessment Court. (2.) County roll to be standard roll from which all other rolls in county to be framed. (3.) When Counties Act not in force Road Board roll to be standard. (4.) New roll (5.) Separate rolls for special rates. (6) Property to be assessed on annual value or on capital value. (7.) Valuation of pastoral Crown lands.
3. Altered dates for delivery and inspection of valuation-list.
4. Owner deemed occupier in cases of less than three months' occupancy.
5. Assessor may sit with Judge of Assessment Court.
6. Rate-book may contain several rates.
7. Valuation-roll and rate-book to be evidence.

8. Registration of judgments for rates.
9. Rates to carry interest.
10. Notice of sale of rateable property to be given.
11. Repeal.
12. Land exempted from rating.
13. Half-rates chargeable where dwellinghouse or building unoccupied not less than six months.
14. Unlet lands vested in School Commissioners exempt.

#### PART II.

##### RATING OF NATIVE LAND.

15. Interpretation.
16. Native land to be rateable property.
17. Provisions as to assessments and collection of rates.
18. Land exempted from rating.
19. Native land not to be sold for rates without sanction of Trust Commissioner.
20. Colonial Treasurer to pay no further rates on Native land. Saving.
21. Repeal.

*1893, No. 43.*

**AN ACT** for the Amendment of the Rating Acts, and to declare all Native Land to be Rateable Property. Title.

*[6th October, 1893.]*

**BE IT ENACTED** by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows :-

1. The Short Title of this Act is " The Rating Acts Amendment Act, 1893." It shall commence and come into force on the first day of April, in the year one thousand eight hundred and ninety-four. Short Title.

#### PART I.

##### GENERAL AMENDMENTS IN RATING ACTS.

2. From and after the commencement of this Act the Commissioner of Taxes shall not make the assessments or compile the valuation-rolls of property on behalf of any local body, but each local body shall make its own valuation-roll annually or triennially, at its option, in manner herein provided. Local bodies to make their own assessments.

(1.) For this purpose, sections four to eighteen, and twenty to thirty-four, and the First to the Fifth Schedules of " The Rating Act, 1876," as the same are amended by sections eleven and thirteen of Assessment Court.

notice in writing to the local authority of the dates on which the same becomes vacant and on which the same is again occupied, shall be rated at only one-half the amount which would otherwise be payable in respect of such dwellinghouse or other buildings. not less than six months

14. No land vested in the School Commissioners of any provincial district shall, unless the same be let, be rateable property under "The Rating Act, 1876," and "The Rating Act, 1882," or any Act amending either Act. Unlet lands vested in School Commissioners Exempt.

## PART II.

### RATING OF NATIVE LAND.

15. In this Part of. this Act, if not inconsistent with the context,- Interpretation.

"European" means every person not a Native :

"Native" means an aboriginal inhabitant of the colony, and includes a half-caste Maori :

"Native land" means all land or interest in land the property of aboriginal natives of New Zealand (including in the term "aboriginal natives" all half-castes or their descendants by Natives), whether held under their own customs and usages or otherwise howsoever :

"Occupier" in respect of Native land means and includes the person, whether a Native or European, by whom or on whose behalf any rateable property is actually occupied if such person is in occupation by virtue of a tenancy which was for not less than six months certain ; and as to rateable property occupied by virtue of a tenancy not coming within the above description, and also in the case of unoccupied rateable property, means the 'owner of the same ; and also any person, whether a Native or European, who is in actual or beneficial occupation, or in receipt of the rents and profits of any land over which the Native title has not been extinguished.

16. Notwithstanding the provisions of any Act other than this Act, all Native land situate within any part of the colony, save as hereinafter excepted, shall be rateable property under any Act for the time being in force regulating the making, levying, or recovery of rates in any rating districts respectively. Native land to be rateable property.

17. All Native land within a rating district the title to which has been ascertained by the Native Land Court, and all Native land the title to which has not been ascertained by such Court but of which there is a European occupier as defined in section fifteen of this Act, may be assessed by any local body as herein defined within the rating district wherein the said land is situate, and rates thereon may be made, levied, and collected by such local body in like manner as land the property of or belonging to persons other than Natives. Provisions as to assessments and collection of rates.

Native land not in the occupation of persons other than Natives, except land situated within any borough, shall be liable to be rated to one-half only of the amount of rate that may be levied from time to time and shall not be liable to any special rate.

18. There shall be excepted from rating under this Part of this Act all Native land, - Land exempted from rating.

- (1.) Situate more than five miles from any public road or highway ; or
- (2.) Situate within any borough or town district, and which is occupied solely by Natives, and which, owing to the indigent circumstances of the occupiers, or for other special reason, the Governor shall think should be exempted ; or
- (3.) Which may from time to time be declared by the Governor in Council to be exempted therefrom ; or
- (4.) The title to which has not been ascertained through the Native Land Court, and of which there is not a European occupier as defined in section fifteen of this Act.

The Governor from time to time may by Order in Council revoke in whole or in part any Order in Council made under this section exempting land from rating.

Native land not to be sold for rates without sanction of Trust Commissioner.

19. No Native land whatever shall be sold for non-payment of rates, nor any judgment or lien registered against such land for non-payment of rates, unless the case has been inquired into by a Trust Commissioner under "The Native Lands Frauds Prevention Act, 1831," and he certifies that he sanctions such sale or lien. For the purpose of obtaining such inquiry every local body desiring the same shall forward their application for the inquiry by the Trust Commissioner to the Registrar of the Native Land Court for the district in which the land in question is situate ; but no fee shall be charged for such inquiry.

Colonial Treasurer to pay no further rates on Native Land.

20. No rates shall henceforth be paid by the Colonial Treasurer under the authority of section four of "The Crown and Native Lands Rating Acts Repeal Act, 1888," in respect of any Native land upon which a local body is authorised by this Act to make, levy, and collect rates ; but the said section shall continue in force as if this Act had not passed in respect to the payment of rates on all other Native land to which such section relates.

Saving.

Repeal.

21. Subsection six of the exceptions from rating in the definition of "rateable property" in section two of "The Rating Act, 1882," is hereby repealed.