

New Zealand.ANALYSIS.

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**1882, No. 41.****Title.**

**AN ACT to provide for the Payment of Rates in respect of Crown Lands and Native Lands.**

[15th September, 1882.]

**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 Act, 1882."

**2.** In this Act, if not inconsistent with the context,—

"Crown lands" mean all lands the property of the Crown in New Zealand;

"Native lands" mean all lands or interests in lands the 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:

"Local body" means any Council, Board, Trustees, Commissioners, and persons empowered to make and levy rates.

**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 rateable 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,

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

hereunder for purposes of "The Rating Act, 1882."

Property-Tax Commissioner to be sole judge of whether lands are rateable under this Act.

How demand made for rates due under this Act.

Treasurer to pay rates to local bodies on certificate of Property-Tax Commissioner.

When first rates payable.

How rates on Native lands repaid.

Repayment of rates to be duty under "The Stamp Act, 1882."

How amount of duty under last two sections ascertained.

How demand made for rates of Native lands under this Act.

of "The Rating Act, 1882," the several provisions of which and also of "The Property Assessment Act, 1879," necessary to the operation of "The Rating Act, 1882," shall apply accordingly.

**8.** The Property-Tax Commissioner, when preparing the valuation rolls under "The Rating Act, 1882," shall be the sole judge of whether any Crown lands or Native lands are rateable property by virtue of this Act, and the entry by him on any valuation roll of any Crown lands or Native lands of which the Colonial Treasurer is therein specified as the owner as above mentioned shall, for all purposes whatsoever, be final and conclusive, as against the local body, and the Colonial Treasurer, and all other persons whomsoever, that such lands are rateable property under this Act, and that the provisions of this Act apply to the same accordingly.

**9.** A demand such as is prescribed by "The Rating Act, 1882," for any rates due under this Act shall be made by leaving the same addressed to the Colonial Treasurer, by his official title, at the office of the Property-Tax Commissioner, or by posting the same similarly addressed to the care of the Property-Tax Commissioner.

**10.** The Property-Tax Commissioner shall thereupon forward such demand to the Colonial Treasurer, with a certificate stating whether such demand is correct or not, and that the rates demanded thereby, or some portion thereof, if any, are lawfully payable under this Act; and thereupon the Colonial Treasurer shall pay to the local body to whom the rates are due, out of moneys to be appropriated for the purpose by the General Assembly, the amount of such rate so demanded as aforesaid, which is specified in the certificate of the Property-Tax Commissioner.

**11.** The first rates payable by virtue of this Act shall be for the year ending the thirty-first day of March, one thousand eight hundred and eighty-three, and they shall be payable on the basis of the first valuation rolls which the Property-Tax Commissioner is directed by "The Rating Act, 1882," to deliver, but shall not be deemed to be due by the Colonial Treasurer to the local body until such rolls as aforesaid have been delivered.

**12.** Whenever any Native land is sold or exchanged for the first time, and whenever it is leased, after the passing of this Act, to other than aboriginal natives, then the amount of all rates paid by the Colonial Treasurer in respect of such land shall thereupon become payable to Her Majesty as a stamp duty payable on such sale, exchange, or lease.

**13.** Such duty shall be in addition to the duties imposed by "The Stamp Act, 1882," the several provisions of which shall apply to the repayment of the said rates as if they were a duty payable under such Act.

**14.** In order to ascertain the amount of duty payable under the last two preceding sections, every Deputy-Commissioner of Stamps when stamping a deed, conveying, exchanging or leasing Native lands, shall apply to the Property-Tax Commissioner for the amount of duty payable on the same by virtue of this Act, and the certificate of the Property-Tax Commissioner as to the amount of such duty shall be final and conclusive as to the amount thereof.

Where the duty is required to be assessed on a portion of any lands which have been rated as a whole, the Property-Tax Commissioner, when giving his certificate as to the amount of such duty, shall apportion the amount of duty payable in respect of the portion dealt with by the instrument in respect of which duty is payable hereunder in such manner as he shall deem fair and equitable.

**15.** When any demand shall be made to the Colonial Treasurer for payment of rates upon any Native lands the Colonial Treasurer shall cause a

notice to be published in the *Gazette*, in the Maori language, requiring the owners of the said lands to pay the said rates at such time and place as he may direct; and if the owners shall neglect, within three months after such publication as aforesaid, to pay the said rates, the Colonial Treasurer shall pay the rates as provided in the tenth section of this Act.

**16.** The Colonial Treasurer shall cause a notice to be published in the *Gazette*, in the Maori language, at least once in each year, setting out all payments made by him as rates upon Native lands, the name and description of the several parcels of lands upon which such rates have been paid, and the local bodies to which such rates have been paid.

**17.** The owners of any parcel or block of Native lands who shall, upon the demand of the Colonial Treasurer, have paid the rates levied by any local body, shall be entitled to vote through one of their number, who shall forthwith be enrolled at their request on the ratepayers' roll, and be deemed to be the occupier within the meaning of "The Rating Act, 1882."

**18.** The references herein made to "The Stamp Act, 1882," and to "The Rating Act, 1882," shall be read as applying to the Acts which shall be passed with these titles during the present session of the General Assembly, notwithstanding that they or either of them may not be passed or become law until after the passing of this Act.

Amount of rates paid  
for Native lands to  
be gazetted each  
year.

Payment of rates on  
Native lands to  
entitle payer to be  
enrolled as a rate-  
payer.

Reference to "The  
Stamp Act, 1882,"  
and to "The Rating  
Act, 1882," how  
construed.