

## NEW ZEALAND.



QUADRAGESIMO

## VICTORIÆ REGINÆ.

No. XLVIII.

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## ANALYSIS.

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Title.

AN ACT to make Financial Arrangements for giving effect to "The Abolition of Provinces Act, 1875," and for other purposes. [30th October, 1876.]

Short Title.

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

Commencement of Act.

1. The Short Title of this Act shall be "The Financial Arrangements Act, 1876."

Interpretation of terms.

2. The first, second, third, thirty-third and all the following sections of this Act shall come into operation upon the passing thereof; and the remaining part of this Act shall come into operation on the first day of January, one thousand eight hundred and seventy-seven.

3. In the interpretation of this Act the following words and expressions shall have the meanings hereby respectively assigned to them, except where there is something in the context repugnant thereto, namely,—

"County" and "County Council" mean respectively a county and the Council of a county constituted under "The Counties Act, 1876."

"Borough" and "Borough Council" mean respectively any city or borough and the Council of such city or borough constituted under any Act or Ordinance providing for the establishment of Municipal Corporations.

"Road Board" includes any public body constituted under any Act or Ordinance having the control and management of highways.

"Road district" means the road district, highway district, or other district howsoever denominated over which the jurisdiction of a Road Board, as above defined, extends.

"River Board" means any Board of Conservators or other body or persons appointed or elected under any Act or Ordinance for the preservation or management of rivers.

"River district" means any district over which the jurisdiction of any River Board extends.

"Outlying district" has the same meaning as that defined in "The Counties Act, 1876."

"Land Revenue" means and includes all such revenue as is mentioned in "The Public Revenues Act, 1867," and in any Act amending the same, with the exception of Gold Fields Revenue as hereinafter in this Act provided, and includes also the fees and duties payable under "The Native Land Duties Act, 1873."

"District" means a provincial district as such expression is defined in "The Abolition of Provinces Act, 1875," and also includes the province which was comprised in such district before the coming into operation of that Act.

"General rates" means rates levied for general purposes by the governing body of any county, borough, road district, or river district.

"Rateable value" has the same meaning as in "The Rating Act, 1876."

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4. A separate account shall be kept of the Land Fund accruing within each district, which shall be charged with the following sums:—

Charges on the Land Fund of a provincial district.

- (1.) With the sums appropriated from time to time by the General Assembly for the expenses of the surveys and the administration of the waste lands within the district, including the cost of the Native Land Court.
- (2.) With the interest and sinking fund of the permanent debt of the district as defined in section six.
- (3.) With interest on all moneys expended, as defined in section seven, in the construction of railways within the district, at the following rates:—
  - For the first two years after this Act comes into operation, two per cent. per annum.
  - For the next three years, one and three quarters per cent. per annum.
  - For the next three years, one and a half per cent. per annum.
- (4.) With the subsidies to the County Councils, Road Boards, and River Boards in the district, as provided by section eight.
- (5.) With the sums appropriated by the General Assembly on the estimates of the present financial year, for the following purposes:—
  - (a.) Towards the purpose of primary education;
  - (b.) Towards the maintenance of hospitals and other charitable institutions, not including lunatic asylums;
  - (c.) For the maintenance of museums.
- (6.) In the case of Taranaki, with the percentage payable under "The New Plymouth Harbour Board Endowment Act, 1874."

And the balance of the Land Fund, after payment of the foregoing charges, shall be disposed of as provided by section nine.

5. The cost of the Native Land Court mentioned in subsection one of section four shall be charged against the Land Fund of the several districts in such proportion as the Colonial Treasurer from time to time directs.

How costs of Native Land Courts to be charged.

6. The following shall be deemed to be the permanent debt of a district within the meaning of subsection two of section four:—

Definition of the permanent debt of a provincial district.

- (1.) All loans which, at the abolition of the province, were chargeable thereon.
- (2.) So much of the moneys borrowed for the payment of the balance of the outstanding liabilities of the province, as provided by section seventeen, as are at any time outstanding and unpaid.

Subject, however, to the following deductions:—

- (3.) In respect of the districts of the Middle Island, the share of the Middle Island Railway Fund to be credited to each province, under "The Immigration and Public Works Act, 1870," and "The Immigration and Public Works Act, 1874."
- (4.) In respect of the Provinces of Canterbury and Otago, the value of the provincial railways taken over by the Government, ascertained as provided by section twenty-eight.

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(5.) In respect to the Province of Canterbury, the sum of forty-nine thousand pounds paid by the said province to the Government towards the construction of branch railways.

Definition of moneys expended in the construction of railways.

7. The moneys expended in the construction of railways within the meaning of subsection three of section four shall be deemed to be the moneys so expended by the Government, together with the value of the provincial railways taken over by the Government, ascertained as provided in section twenty-eight.

In respect of moneys so expended after the thirty-first day of December next, the interest, at the several rates mentioned in subsection three of section four, shall be charged at the end of each financial year upon the whole of the moneys so expended in the district during such year.

Subsidies payable to River Boards, County Councils, and Road Boards.

8. In respect to the subsidies mentioned in subsection four of section four, there shall be issued and paid during each financial year, in respect of all sums received by way of general rates during the year ending on the thirty-first day of March previous thereto,—

- (1.) To each River Board, a sum equal to the sum so received by such Board;
- (2.) To each County Council, a sum equal to one-half of the sum so received by such Council, or equal to one-half of the total of the sums so received by all the Road Boards or parts of Road Boards within the county, whichever of such two sums is the greater; the subsidy payable to a county lying partly in one district and partly in another shall be charged against each district in the proportion of the areas of the parts of the county lying in each district;
- (3.) To each Road Board, a sum equal to one-half of the sum so received by each :

but for the purpose of this section no sum shall be deemed to be received by any Council or Board in excess of the sum receivable on a rate of one shilling in the pound of the annual value of rateable property.

How balances of Land Fund to be disposed of.

9. The balance of the Land Fund of each district, after payment of the charges mentioned in section four, shall be disposed of as follows :—

- (1.) If any money is raised as provided by section ten, and applied to make up any deficiency in the Land Fund, or if any money is advanced from the Consolidated Fund for such purpose as provided by section fourteen, then the balance of the Land Fund at any time accruing thereafter shall be applied to repay all sums so raised or advanced.
- (2.) Subject to any such repayments the balance of Land Fund mentioned in section four shall be divided amongst the counties in the district as follows :—

Three-fifths in the proportion of the areas of the several counties or parts of counties in the district; two-fifths in the proportion of the subsidies payable to such several counties.

Deficiencies in Land Fund to be supplied by Treasury Bills.

10. If the Land Fund of any district is at any time insufficient to meet the charges imposed thereon by this Act, the Colonial Treasurer may from time to time raise by Treasury Bills, subject to the provisions of "The Treasury Bills Regulation Act, 1868," such sums as may be necessary to make up any such deficiency.

The whole amount of such Treasury Bills in circulation at any one time shall not exceed one hundred and fifty thousand pounds.

Such Treasury Bills shall be charged upon the Consolidated Fund; but as between the colony and the several districts,

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the interest and principal thereof, and all expenses incurred in making and issuing the same, shall be charged against and paid out of Land Fund of the several districts in the proportion in which the moneys raised are applied to make up any deficiency in the Land Fund of each district. Nothing in this section shall be deemed to authorize the issue of Treasury Bills for the purpose of making good any deficiency in the percentage of Land Fund payable to the District of Taranaki under "The New Plymouth Harbour Board Endowment Act, 1874."

11. Nothing in this Act shall be deemed to repeal or alter the provisions of any Act of the General Assembly, or of any provincial Ordinance, or of any agreement made thereunder between the Governor and the Superintendent of any province, by virtue of which the proceeds of the sale or disposal of the waste lands within any block of land have been appropriated for the repayment of any moneys raised or advanced, or for any other special purpose; but all such proceeds shall be applied as by such Act or Ordinance or agreement provided, as if this Act had not been passed.

Charges on special blocks of land not to be affected.

12. Nothing in this Act contained with respect to the appropriation or division of the Land Fund shall be deemed to alter or affect the liability of the colony to the public creditor, or to affect any permanent appropriation of or charges upon such revenue under any law in force in the colony.

Security of the public creditor not to be affected.

*(2.) The Consolidated Fund.*

13. There shall be issued and paid out of the Consolidated Fund during each financial year, for five years after this Act comes into operation, but no longer, the following sums, that is to say,—

Subsidies payable to Borough Councils, County Councils, and Road Boards.

(1.) To every Borough Council, a sum equal to the amount received by such Council, by way of general rates, during the year ending on the thirty-first March previous, but not exceeding the amount so receivable on a rate of one shilling in the pound on the annual value of the rateable property in the borough;

(2.) To every County Council and Road Board, a sum equal to the sum hereby payable to such county or Board out of the Land Fund.

Subject, however, to the following deductions, that is to say,—

Subject to deduction.

Until further provision is made in that behalf, the Colonial Treasurer shall deduct from such subsidies such *pro rata* contribution from each county and borough as shall in the whole make up the sum appropriated by the General Assembly out of the Consolidated Fund towards the maintenance of the hospitals and charitable institutions within such district.

14. The Colonial Treasurer shall from time to time advance out of the Consolidated Fund any sum necessary to make up any deficiency in the Land Fund of any district to meet the charges imposed thereon by section four; but no such advance shall be made to meet the charges mentioned in subsection four of section four after five years after this Act comes into operation.

Advances may be made to supply deficient Land Fund.

All such advances shall be repaid out of the balances of the Land Fund after payment of the charges mentioned in section four, as the same accrue.

15. The Colonial Treasurer may make temporary advances out of the Consolidated Fund to meet payments authorized by this or any other Act to be made out of Land Fund before it is known to which of the accounts provided by section four the same are chargeable; but

Temporary advance may be made to Land Fund until the account to be charged is known.

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all such payments shall be charged against the proper account as soon as the same can be ascertained, and such advances forthwith repaid to the Consolidated Fund.

*(3.) Provincial Liabilities.*

Provincial buildings to be valued, &c.

**16.** All provincial buildings in any district which, at the abolition of the province, may be taken over by the General Government, shall be valued by competent valuers to be appointed by the Governor, and the amount of such valuation shall be deducted from the amount of the provincial liabilities in respect of such district.

Cash in hand on abolition of a province to be applied to the payment of its liabilities.

The cash in hand belonging to each district on the thirty-first day of December next, including the unexpended balance of the Land Fund accrued therein, and all moneys then payable to such district shall be paid into the Public Account to a separate account, and shall be applied in the payment of the liabilities of the district outstanding at such date; and the Colonial Treasurer shall issue and pay such moneys accordingly.

Deficiencies to be raised by loan.

**17.** If the said cash is insufficient to pay the said liabilities, the balance shall be raised by loan or by Treasury Bills, as the General Assembly directs.

The Colonial Treasurer may temporarily advance out of the Consolidated Fund such moneys as may be necessary to pay any such liabilities, but all sums so advanced shall be repaid out of the proceeds of the said loan or Treasury Bills.

Surplus cash to be paid to counties.

**18.** If the said cash exceeds the said liabilities the balance shall be divided amongst the counties included in the district in which such cash accrued, in the same manner as the balance of Land Fund under the provisions of section nine.

Definition of liabilities.

**19.** Expenditure authorized by the Governor under "The Abolition of Provinces Act, 1875," or "The Provincial Appropriation Extension Act, 1875," or "The Provincial Appropriations Extension Act, 1876," up to the thirty-first day of December, one thousand eight hundred and seventy-six, but not then made, shall be deemed to be a liability of the district within the meaning of the sixteenth section; and the Governor may cause such expenditure to be made for the purpose for which the same was authorized, and the Colonial Treasurer shall issue and pay such moneys accordingly.

*(4.) Gold Field Revenue.*

Gold field revenues, how payable.

**20.** All revenues arising in any district, anything in "The Public Revenues Act, 1867," or any other Act notwithstanding, under "The Gold Fields Act, 1866," or any Act for the time being in force relating to the mining for gold, shall, except as hereinafter provided, be paid into the Public Account to a separate account for such district; and the Colonial Treasurer shall issue and pay such moneys as herein provided, that is to say,—

- (1.) All rents or other moneys payable to the Native owners of the land from which revenue has accrued,—to such Native owners;
- (2.) The balance,—to the county in which such revenue has accrued; or if it has accrued in two or more counties, then to such counties in such proportion as the Governor from time to time directs.

Revenues from sales of land, leases, &c., in gold fields to be Land Fund.

**21.** Revenues accruing from the sale leasing letting or other disposal of waste lands of the Crown, in any district, shall be deemed to be part of the Land Fund of such district.

Gold duties payable to counties.

**22.** Revenues accruing in any district under "The Gold Duties Act, 1870," or "The Gold Duties Act, 1872," shall be paid into the

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Public Account to a separate account for such district, and the Colonial Treasurer shall divide the same between the several counties included in the district in which such revenue has accrued in the proportion of the amount of the gold produced in each county.

(5.) *Fees and Fines.*

**23.** Revenues accruing from fees or other similar payments in respect of licenses for the making or sale of spirituous and fermented liquors, or for billiard rooms or tables, or for music or dancing halls, or for carrying on the business of auctioneer hawker or any other business, or for keeping dogs, or any other similar revenues, and which were heretofore provincial revenue subject to appropriation by the Provincial Council, shall be paid,—

Revenue from licenses payable to county or borough.

- (1.) If the license is in respect of premises, to the county or borough within which such premises are;
- (2.) If the license is in respect of a person, to the county or borough within which such person has his usual place of business, or if he has no such place then his usual place of residence, which place shall be mentioned in the license.

**24.** Dog licenses shall be in force throughout the colony, and the onus of proving that a license fee has been paid for any dog shall attach to its owner.

Dog licenses to be in force throughout the colony.

**25.** Fees or rents derived from powder magazines, or from the keeping of powder therein, shall be paid into the Consolidated Fund.

Revenue from powder magazines payable to Consolidated Fund.

**26.** Fines and penalties accruing under any provincial enactment providing against the introduction or spread of disease in sheep shall, except as hereinafter mentioned, be paid over, by the Clerk or other officer of the Court in which the same are recovered, to the county in which the fine or penalty is incurred; and if the fine or penalty is incurred in respect of sheep depastured in two or more counties, it shall be equally divided between such counties.

Fines for diseased sheep payable to the county.

When the cost of administering any such enactment is borne by the Government, such fines and penalties shall be paid into the Consolidated Fund.

Exception.

**27.** Fines and penalties for breaches of by-laws shall be paid over, by the Clerk or other officer of the Court in which the same are recovered, to the county, road district, or borough, for the breach of whose by-laws the fine or penalty is inflicted.

Fines for breach of by-laws payable to the county, road district, or borough.

(6.) *Provincial Railways.*

**28.** The values of the several railways constructed by the Provincial Governments of Otago and Canterbury, required by section six to be deducted from the permanent debt of such districts, shall be ascertained as follows:—

How the values of the provincial railways taken over by the Government are to be ascertained.

- (1.) There shall be three valuers appointed, one by the Minister for Public Works, one by the present Superintendent of the province, and one by the two valuers so appointed.  
If the Superintendent dies or refuses or becomes incapable to act, the Judge of the Supreme Court for the judicial district included in the province shall appoint the second valuer above mentioned.
- (2.) The valuation shall be made in respect of each railway upon an estimate of the cost for which the same could be constructed at the present time; and in respect of all rolling stock plant and things of all kinds which form part of or appertain to the railway, upon an estimate of the prices at which such stock plant and things could be obtained at the present time.

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The term "railway" shall include all stations and buildings belonging thereto.

- (3.) The Superintendent of the province shall supply to the said valuers lists of such rolling stock plant and things; and the valuers shall include in the valuation such things only as are specified in such lists, and as the valuers shall be satisfied are handed over to the Government.
- (4.) No account shall be taken in such valuation of the value of land occupied by the railway or works, except of land purchased by the Superintendent for the purpose. And, as to such purchased land, the valuation shall be the original purchase money, with interest at the rate of five per centum per annum from the date of the purchase.

*(7.) Exceptional Cases.*

Subsidies for present year to be for six months.

**29.** The subsidies hereby payable to counties, boroughs, road districts, and river districts shall, for the six months ending on the thirtieth of June next, be calculated at one-half of the subsidies annually payable, as above provided.

Subsidies to newly-created boroughs, counties, or road districts.

**30.** The subsidies payable to any newly-created borough, county, or road district shall be a proportional part, for such part of the year ending on the thirty-first day of March as remains unexpired at the time of the creation of such borough, county, or road district, of the annual subsidies, as above provided.

In case the whole of the Counties Act not in force, Council to divide county fund between road districts.

**31.** In the case provided for in "The Counties Act, 1876," in which the whole of the said Act is not brought into force in any county, the moneys by this or any other Act made payable to the county shall be divided amongst the several road districts and outlying districts included therein in a proportion to be determined as follows:—

- (1.) The County Council shall, by resolution passed at a meeting to be held on or before the thirty-first day of March in each year, determine the proportional part of such moneys to be paid to or in respect of each such district during the financial year commencing on the first day of July then next ensuing, and shall send a copy of such resolution to the Colonial Secretary on or before the thirtieth day of April.
- (2.) In respect to the sums so payable during the now current financial year, the County Council shall, by resolution, determine the proportionate parts above mentioned at the first meeting or at an adjourned meeting of the Council, and shall forthwith send a copy of such resolution to the Colonial Secretary.
- (3.) If the Council does not pass such a resolution and send it to the Colonial Secretary, in the case of the now current financial year, within three months after the first meeting of the Council, and, in the case of subsequent years, on or before the thirtieth day of April, or if no Council is elected or no meeting of the Council is held, the Governor shall appoint a Commissioner, who shall, after due inquiry, determine the proportionate part of the said moneys which shall be paid to or in respect of each such road district or outlying district.
- (4.) In respect to each road district the Colonial Treasurer shall issue and pay to the Road Board thereof the share of the moneys allotted thereto as above provided.
- (5.) In respect to each outlying district the Colonial Treasurer shall issue and pay the share of the moneys so allotted

In default, Governor may appoint a Commissioner.

Share of each road district to be paid to Road Board.

Share of outlying district to be paid to persons appointed by the Governor.

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thereto to such person or persons, being residents in such district, as the Governor shall from time to time appoint for the purpose; and such person or persons shall expend all such moneys in the construction and maintenance of roads and other public works within such district, and shall account for such moneys in such manner as the Governor from time to time directs.

(8.) *Miscellaneous Provisions.*

**32.** On or before the thirty-first day of January next and on or before the first day of May in every year thereafter the Council or Board of every county, borough, road district, or river district, respectively, shall transmit to the Colonial Treasurer a true and detailed account, verified by the solemn declaration of the Mayor or Chairman of such Council or Board, as the case may be, setting forth—

Councils and Board to make return of rates received.

(1.) The total amount of all the rateable property within the county, borough, road district, or river district, as the case may be, upon which rates have been or might have been levied during the year ending on the thirty-first day of March then previous;

(2.) The total amount of all general rates actually received by such Council or Board during the said year.

And no subsidy shall become payable under this Act to any such Council or Board unless such account is sent to the Colonial Treasurer as herein provided.

**33.** When under the provisions of "The Counties Act, 1876," the Road Boards and boroughs comprised in a county shall be merged in such county, then all subsidies which, but for such merger, would be payable to the Road Boards and boroughs, shall be paid and payable to the Council of the county.

Subsidies to Road Boards and boroughs payable to County Council.

**34.** Every officer and person employed in the service of the Government of any province shall, on the date of the abolition of such province, become and be an officer or person employed by the Government of the colony; but no such officer or person shall by virtue of this provision acquire any rights under "The Civil Service Act, 1866."

Provincial officers to become Government officers.

**35.** The Governor may, if he deems it necessary, until the end of the next session of Parliament continue and carry on any service heretofore carried on by any Provincial Government, and may until such period retain in the public service any officer or servant theretofore employed in the service of any province, at the same rate of salary as that which he is receiving when this Act comes into force; and the Colonial Treasurer shall issue and pay the cost of any such service or any such salary accordingly.

Governor may retain services of any provincial officer.

**36.** No person who may be a member of the Legislative Council or the House of Representatives, and whose services may be retained under the preceding section, shall, in consequence of such retention of services, be subject to any liability penalty or disqualification under "The Disqualification Act, 1870," or any Act repealing or amending the same: Provided that every such person shall resign such office place or employment on or before the thirty-first day of December next.

"Disqualification Act, 1870," not to apply.

**37.** The sum of forty-five thousand pounds, charged on the Provinces of Nelson and Marlborough by "The Public Debt Apportionment Act, 1858," and "The New Provinces Act, 1858," shall be deemed to be loans chargeable within the meaning of subsection one of section six on the Districts of Nelson and Marlborough in the following proportions, that is to say,—

The sum of £45,000 chargeable to Provinces of Nelson and Marlborough to be deemed loans to Districts of Nelson and Marlborough.

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On the District of Nelson thirty-five thousand pounds.

On the District of Marlborough ten thousand pounds.

Sections of "The Abolition of Provinces Act, 1875," repealed.

**38.** The several sections of "The Abolition of Provinces Act, 1875," from the fourteenth to the twenty-fourth, both inclusive, are hereby repealed.

Moneys borrowed under "The Lyttelton Harbour Works Loan Act, 1872," shall be permanent debt of the District of Canterbury.

**39.** Notwithstanding anything contained in "The Lyttelton Harbour Works Loan Act, 1872," when any moneys shall be borrowed and raised under the said Act, the same shall be and be deemed to be a portion of the permanent debt of the District of Canterbury within the meaning of the sixth section hereof, and shall cease to be a charge on the dues, rates, and charges specified in the eighteenth section of the said Act.

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