

NEW ZEALAND.



QUADRAGESIMO SECUNDO

VICTORIÆ REGINÆ.

No. 18.

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Land-Tax.

Title.

AN ACT to impose a Land-Tax.

[29th October, 1878.]

Preamble.

MOST GRACIOUS SOVEREIGN,—We, Your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand, in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted: And be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. The Short Title of this Act shall be "The Land-Tax Act, 1878," and it shall come into operation on the first day of January, one thousand eight hundred and seventy-nine, with the exceptions of sections thirteen and fourteen to nineteen, both inclusive, which shall come into force on the passing hereof.

Interpretation.

2. In the interpretation of this Act, and in any regulations made thereunder, the following terms and expressions shall have the meanings hereby assigned to each respectively, except where there is anything in the context or subject repugnant thereto, that is to say,—

"County" means a county constituted under "The Counties Act, 1876."

"Borough" means a borough constituted under "The Municipal Corporations Act, 1876," and includes any Municipal Corporation established under any Act or Ordinance authorizing the creation or constitution of Municipal Corporations.

"District" means a district constituted under this Act.

"Commissioner" means the Land-Tax Commissioner to be appointed as hereinafter provided.

"Deputy Commissioner" means the Deputy Land-Tax Commissioner to be appointed for each district as hereinafter provided.

"Land" means lands, tenements, and corporeal hereditaments of freehold tenure, but (except as hereinafter specially provided) does not include Crown land.

"Improvements" mean houses and buildings, and include fencing, planting, draining of land, laying down in grass or pasture, and any other improvements the benefit of which is unexhausted at the time of valuation.

"Land-tax" means the duty or tax imposed by this Act.

"Gazette" means the *New Zealand Gazette*, and "gazetted" means published in such *Gazette*.

"Publicly notified," "public notice," means that notice shall be published in some newspaper circulating in the district where anything is required to be so notified or notice thereof given.

"Prescribed" means prescribed by the regulations to be made under this Act, and, where anything is required to be done, made, given, or executed, in "the prescribed form," it shall be sufficient if such thing be so made, done, or given, in such form or to the effect thereof.

Rate of land-tax.

3. Every owner of land liable to duty under this Act shall pay to Her Majesty every year in respect thereof a duty, by way of land-tax, after the rate of one halfpenny for every one pound of the capital value, according to the valuation thereof under this Act, over and above the sum of five hundred pounds.

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Where any person is the owner of land in different parts of the colony of the aggregate capital value of five hundred pounds, such property shall be within the exemption before provided.

4. For the purposes of this Act all land in New Zealand liable to duty under this Act shall be valued in the manner hereinafter mentioned: Mode of valuation.

- (1.) All land shall be valued at the capital value thereof to sell, after deducting therefrom the value of all improvements thereon;
- (2.) Crown lands held by any person for pastoral purposes shall be valued at the capital value of such lands to sell, after deducting the value of all improvements.

5. Save as hereinafter mentioned, and subject to the provisions of this Act, the following persons shall be deemed to be owners of land for the purposes of this Act, and liable to land-tax accordingly, that is to say,— Who to be deemed owners.

- (1.) Every person entitled to any land for an estate of freehold in possession;
- (2.) Every person entitled to any land held under any lease, license, or other authority, from the Crown or any Waste Lands Board, as to which he has any right, either absolute or conditional, of acquiring the fee-simple;
- (3.) Every person holding or occupying any Crown land under any lease or license for pastoral purposes, or being a tenant of any Crown land under "The Land Act, 1877," or any Act repealed thereby;
- (4.) Every person or body corporate being the lessee of any Crown land under any lease granted under "The Mines Act, 1877," or any Act repealed thereby;
- (5.) Every tenant of any land vested in any corporate body, School Commissioners, or Trustees, or in any other body or persons, for the purposes of primary or secondary education, or generally for educational purposes;
- (6.) Every tenant of land vested in trustees, or in any corporate body, or in any persons for or on behalf of any college, high school, or other teaching body established for the purposes of higher education;
- (7.) Every tenant of any land vested in the Council of any borough, either by way of endowment or generally as a reserve for municipal purposes;
- (8.) Every settlor, grantor, assignor, or transferrer of any land comprised in any settlement, grant, assignment, transfer, or conveyance not made *bona fide* or for valuable consideration;
- (9.) Every person entitled as aforesaid subject to any mortgage;
- (10.) Every person entitled to any land liable to duty under this Act partly in one and partly in another or others of the foregoing ways.

6. No land owned and occupied by aboriginal natives only shall be liable to land-tax; but if such land has been leased to any person, or is occupied by any other person than the aboriginal owner, the tenant shall, for the purposes of this Act, be deemed to be the owner thereof, and shall be liable to land-tax accordingly. Native land exempt.

7. The lands hereinafter mentioned shall be exempt from land-tax:— Further exemptions.

- (1.) Land owned by any religious body as a site for a place of worship, and actually used as such;
- (2.) Land used as a site of or for any public school established

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by any Education Board under "The Education Act, 1877," or which is or may become subject to inspection by an Inspector appointed under that Act, or as a site for any university or college or school incorporated by any Act or Ordinance;

- (3.) Land used or occupied for the purposes of a public cemetery;
- (4.) Land used and occupied as the site of a public library, athenæum, or mechanics' institute, or any public museum;
- (5.) Land occupied and used by any agricultural society or friendly society as a place of meeting only, and not for any other purpose;
- (6.) Land occupied and used by any Municipal Council, County Council, Road Board, River Board, or Harbour Board as a place of meeting only, and not for any other purpose;
- (7.) Land occupied and used as a site for charitable institutions;
- (8.) Lands reserved for public gardens, domains, or recreation, or other public reserves not occupied by a tenant.

When tax payable.

8. Land-tax in and for each and every year shall be payable by equal half-yearly payments on the first day of April and the first day of October in every year, and the first of such payments for the half-year commencing on the first day of January, one thousand eight hundred and seventy-nine, shall become payable on the first day of April, one thousand eight hundred and seventy-nine.

Tax a debt to the Crown.

9. Every payment of land-tax when the same falls due shall be deemed to be a debt due to Her Majesty by every person who is then the owner of the land in respect of which such tax is due, and every such person shall forthwith pay the same to any collector or other person appointed in that behalf under this Act.

How tax apportioned between joint owners.

10. For the purposes of this Act, where more persons than one are owners of any land liable to land-tax, whether jointly, in common, or otherwise, the same amount of land-tax shall be payable in respect of such land as if one person was the sole owner thereof.

Such persons shall, as between themselves, be liable to pay the land-tax payable in respect of such land rateably in proportion to the shares in which such persons are entitled to participate in the rents and profits of such land; but each of such persons shall be answerable to Her Majesty for the whole land-tax payable in respect thereof.

Persons beneficially interested liable to tax.

11. Where any land liable to tax is vested in any trustee or trustees, the same amount of land-tax shall be payable in respect of such land as if one person was the sole owner thereof; and every person beneficially interested therein shall be deemed an owner thereof, and shall be liable to pay a sum by way of land-tax which bears the same proportion to the whole amount of land-tax payable in respect of such land which the annual value of the interest to which such person is entitled bears to the whole net rents and profits.

Trustees personally liable.

12. Every such trustee shall be answerable to Her Majesty for payment of every such sum, but shall not be liable to any further land-tax in respect of any such land.

Districts to be constituted.

13. The Governor in Council shall divide the colony into districts for the purposes of this Act.

Every such district shall have such name attached thereto as may be directed, and the Governor in Council may in like manner alter or re-arrange the boundaries of any such district, as occasion shall require.

Governor in Council may appoint Land-Tax Commissioner and Deputy Commissioner.

14. For the due administration of this Act, the Governor in Council may appoint a fit and proper person, to be called Land-Tax Commissioner, and in and for each district a like person, to be Deputy

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Land-Tax Commissioner; and in case of the death, resignation, or removal from office of such Commissioner or Deputy Commissioner, may from time to time appoint another or others in his stead.

15. Every Commissioner and Deputy Commissioner shall be paid such annual salary as shall be appropriated by the General Assembly in that behalf; and shall, within fourteen days after his appointment, take the following oath before a Judge of the Supreme Court or other person prescribed in that behalf:—

To be paid such salaries as voted by General Assembly.

I, A.B., swear that I will faithfully and honestly, and to the best of my skill and ability, perform the duties required of me under "The Land-Tax Act, 1878."

16. The offices of Commissioner and Deputy Commissioner may be held by the same person in any district, and any such office may be held in conjunction with any other office in the Civil Service of the colony which the Governor in Council shall not deem to be incompatible.

Offices may be held by same person.

17. The Governor in Council may from time to time make, alter, and revoke regulations, not inconsistent with this Act, for the following purposes or any of them, that is to say:—

Power to make regulations.

(1.) Prescribing the duties of the Commissioners, Deputy Commissioners, Valuers, Collectors, and other officers engaged or employed in the administration of this Act;

(2.) Regulating the forms and times of giving notices of objection to valuations made under this Act, and notices of claims for exemption from land-tax;

(3.) Regulating the manner of proceeding to hear and determine such objections, and for the allowance of claims to exemption from land-tax;

(4.) Prescribe the manner of keeping the Land-Tax Register;

(5.) Generally to prescribe the forms of all valuation lists, notices, and other instruments mentioned in this Act or necessary to give effect thereto, and to make all such other regulations either applicable generally or to meet particular cases, which may be necessary to carry out the administration of this Act.

(6.) May impose a penalty for any breach of any such regulations not exceeding fifty pounds.

18. Every Order in Council made under this Act shall be gazetted, and shall fix a day when the same shall come into operation, and when so gazetted shall have the force of law.

Orders in Council to be gazetted.

19. The Governor may appoint such and so many valuers, collectors, clerks, and other officers as he may deem necessary, to assist in carrying out the provisions of this Act, and such persons may be appointed in respect of a district or generally for the purposes of this Act.

Governor may appoint valuers and collectors, &c.

Every Valuer shall, before entering upon the duties of his office, make and subscribe before a Justice of the Peace for the colony a declaration in a form to be prescribed, that he will truly and honestly discharge the duties imposed upon him by this Act.

Valuer to make declaration he will truly discharge his duties.

When such declaration shall have been made and signed as aforesaid, the same shall be transmitted by the Valuer to the Commissioner, who shall keep the same as a record.

A notification in the *Gazette* that any person therein named has been appointed a Commissioner, Deputy Commissioner, Valuer, Collector, or other officer for the purposes of this Act, shall be conclusive evidence of such appointment without further proof.

Notification in *Gazette* evidence of appointment.

20. On or before the first day of February, one thousand eight hundred and seventy-nine, and on or before the same date in every third year thereafter, the Valuer or Valuers appointed for or acting

When valuation to be made.

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in each district shall prepare, sign, and transmit to the Deputy Commissioner of such district a valuation list, in the prescribed form, setting forth, to the best of his skill and judgment, the value of all lands in such district liable to the duty by this Act imposed with the improvements thereon, and the value of such lands without such improvements; together with the names of the owners and occupiers thereof, and the nature, situation, and extent of the property.

Separate lists shall be made for each county and borough within the limits of a district.

Power of entry to Valuers.

21. Any Valuer may enter at any time during the day upon land or premises, for the purpose of rating the same, and may put to the occupier or owner thereof any questions he thinks fit touching any of the particulars he is required to furnish in the valuation list.

Penalty for obstruction.

22. If any person obstructs a Valuer in the performance of his duty herein, or refuses or wilfully neglects to answer any such question, or gives any false or evasive answer, he shall be liable to a penalty not exceeding fifty pounds.

Where name of owner unknown may be entered as owner.

23. Where the name of an owner cannot, after due inquiry, be found, it shall be entered in the valuation list as "the owner," and he shall be liable to the land-tax by that designation.

The Deputy Commissioner in each district shall cause the valuation lists transmitted to him to be deposited in some public place in each county and borough to which the same respectively shall relate; and such list shall be kept in such place for such period as may be prescribed, not less than fourteen days.

Notice of deposit of list to be given.

24. Public notice of the fact of such deposit shall be given by the Deputy Commissioner; and every person interested may inspect such list and take copies thereof at all reasonable hours in the day-time, during the period it shall be kept so deposited.

Form of notice.

25. Notice of any valuation made by any Valuer shall be given by the Deputy Commissioner in the prescribed form, to every person whose name appears in the valuation list.

But the omission to give any such notice shall not invalidate any valuation.

Persons may object to valuation.

26. Any person who considers himself aggrieved by reason of the unfairness or incorrectness of any valuation, or by the insertion or incorrectness of any matter therein, may, either by himself or his agent, object as herein provided.

Form of objection.

27. Every objection shall be in writing, under the hand of the objector or his agent, and shall be made in the prescribed form, and shall be delivered or posted to the Deputy Commissioner in the district where the lands are situated, before the fifteenth day of March, in the year when the valuation is made.

How claims for exemption to be made.

28. No claim for exemption from land-tax shall be allowed unless the person making such claim gives notice thereof, and every such notice shall be included in a notice of objection to the valuation as herein provided, and in such notice the claimant shall state the particulars of the property or properties in respect of which such exemption is claimed, and the district in which he desires that such exemption shall take effect.

If two or more claims to exemption relating to the same land be put in, the same shall be treated as one such claim.

Penalty for false claim to exemption.

29. Any person knowingly and wilfully making a false claim to exemption from land-tax under this Act shall be deemed guilty of a misdemeanour.

Duty of Deputy Commissioner as to objections sent to him.

30. The Deputy Commissioner shall, at the prescribed time, examine the notices of objection received by him, and ascertain whether any of them relate to the same land, and shall make out an

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alphabetical list thereof, and of the claims to exemption from land-tax as aforesaid, and, save as hereinafter provided, such list shall be arranged and numbered consecutively, in the order in which the notices were lodged; but where two or more notices relate to the same land, every such notice shall be numbered with the same number as the one which was first lodged.

31. The Deputy Commissioner shall forward each such list, together with a copy of the valuation list to which it refers, to the Commissioner, who shall consider the same, and may make such inquiries, or take such evidence thereon, as he is by this Act empowered to make or take, and if he thinks that any objection should be allowed he may amend the valuation list accordingly; but if not, then such objections shall be heard and determined as hereinafter provided.

Deputy to forward valuation list to Commissioner.

Where a notice of objection includes also a claim to exemption from land-tax, then such claim shall be heard in the district indicated by the claimant.

32. The Commissioner shall return the valuation list and list of objections to the Deputy Commissioner, and shall, by a notification in the *Gazette*, state times and places when such objections will be heard, and the time so fixed shall not be less than fourteen days after the publication of the *Gazette*.

Notice to be given when objections will be heard.

33. Every Assessment Court constituted for any district under "The Rating Act, 1876," or any Act amending the same, shall have authority to hear and determine all objections to any valuation of land made under this Act, and claims to exemption from land-tax, and such objections and claims shall be heard at the times and places appointed in each district.

Assessment Courts under "The Rating Act, 1876," to hear objections.

The Governor may appoint such one or more of the said Assessment Courts as he thinks fit to be Courts for the purposes of this Act; and every such Court shall be included in the term "the Court," and shall have all the powers and authorities by "The Rating Act, 1876," conferred upon such Courts.

34. All objections shall be heard in the order in which they stand in the list made out as aforesaid, and where two or more objections in any list relate to the same land they shall be heard together.

To be heard in order in which lodged.

Where two or more objections relate to the same land, the different objectors who appear separately shall be entitled to be heard in the order in which their notices were lodged.

35. The Valuer may appear in support of the valuation, and any person objecting thereto may appear by counsel or solicitor.

Valuer to appear in support of valuation, other parties by counsel.

Every Valuer or other prescribed officer shall produce all books and papers relating to their respective offices which the Court may require to be produced.

36. When the valuation list has been completed the Court shall deliver the same to the Valuer, and such Valuer shall transmit the lists to the Deputy Commissioner of the district, who shall combine the same into one list, and such combined list shall be called the Land-Tax Register.

Valuation list to be delivered to Valuer who transmits same to Deputy Commissioner.

37. Such register shall be in the prescribed form, and shall describe the land held by each owner in such a manner as to identify the same with the land described in the valuation list, and opposite each such description shall be inserted the value thereof as originally valued, or as altered by the Court, as the case may require; such register shall also show in respect of what lands the exemption from land-tax takes effect.

Form of Land-Tax Register.

38. The Deputy Commissioner shall as soon as practicable prepare a duplicate of such register, and shall verify each such register

To be sent to Commissioner, and signed by him.

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upon oath, to be taken in the prescribed form before any person authorized by law to take affidavits in the Supreme Court.

He shall transmit the original register, and the duplicate thereof, to the Commissioner, who shall sign the same, and keep the duplicate of record in his office, and return the original to the Deputy Commissioner, to be dealt with as hereinafter provided.

Persons may require their names to be removed from register.

39. Any person whose name is upon the register in respect of any land may at any time apply to the Deputy Commissioner to remove his name therefrom on the ground that he is not the owner of the land therein mentioned, and every such application shall be accompanied by a statutory declaration as to the truth of the facts stated in such application.

Evidence in support of application.

40. The Deputy Commissioner may require any person making any such application to answer any questions touching such application, and if the Deputy Commissioner shall be satisfied by such evidence as shall be received by him, or adduced before him in support of such application, he may remove the name of any such person from the register.

Notice of the decision of the Deputy Commissioner shall be given to the applicant, at the address stated in the application.

If Deputy Commissioner declines to remove name, application may be made to a Judge of Supreme Court.

41. If the Deputy Commissioner declines to remove the name of the applicant from the register, the applicant may apply to a Judge of the Supreme Court for a summons to the Deputy Commissioner to show cause why the application should not be granted, and such Judge may in a summary way, and at a time and place to be appointed by him, hear and decide the matter in dispute, and make such order thereon as he shall deem just.

Proceedings thereon to be prescribed by the regulations.

42. All the proceedings in and about any such application to the Deputy Commissioner, or to a Judge of the Supreme Court, shall be had, taken, and conducted in such manner as may be prescribed by the regulations.

Deputy Commissioner may make alterations in register upon changes of ownership.

43. The Deputy Commissioner shall, from time to time, as he may be informed of any change in the ownership of land, make such alterations as may be necessary in the register; and, for the purposes of this provision, every District Land Registrar or Registrar of Deeds in each district shall, at the prescribed time and manner, furnish the Deputy Commissioner with all such information with respect to instruments registered or recorded in their respective offices, which would work any change in the ownership of land within the meaning of this Act.

Person on register to be deemed owner unless name has been removed.

44. Where the name of any person shall be on the register in respect of any land, such person shall, for the purposes of estimating his liability under this Act, be deemed an owner of such land, although he may have afterwards parted with his interest in the same to any other person, until he has forwarded to the Deputy Commissioner of the district where the land is situated a notice of the fact that he has parted with his interest, and an acknowledgment by the person to whom he has so parted with it. Such notice and acknowledgment shall be taken before a Justice of the Peace, and shall be in the prescribed form.

Notice of tax to be given.

45. Fourteen days before the first day of April and the first day of October in each year, the Deputy Commissioner shall cause public notice to be given that the land-tax will be payable on the day therein stated as provided by this Act, and may appoint a place or places in each district where the same shall be paid.

One place of payment appointed.

46. When a person is the owner of land in different parts of the colony, the Commissioner may appoint one place in which the total amount of land-tax payable by such person shall be paid; and notice

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thereof shall be given to every Deputy Commissioner where the property of such person is situated.

47. The land-tax shall be payable upon the date stated in such notice, and if the same shall not be paid by the person liable to pay the same within fourteen days thereafter, the amount due may be recovered by the Deputy Commissioner, by suit in his own name, in any Court of competent jurisdiction.

Tax to be payable on date stated in notice.

Where any land is in the personal occupation of the owner by whom such tax is payable, in addition to any other remedy for the recovery thereof, the amount due may be recovered in the like manner as if such owner was a tenant to the Deputy Commissioner of such land under a lease for a term of years, and such land-tax was rent reserved by such lease.

Power to distrain if not paid.

48. If the owner of land liable to pay the land-tax payable under this Act fails or neglects for the said period of fourteen days to pay such tax, and such land is in the occupation of any tenant mediate or immediate of such owner, the Deputy Commissioner shall have such and the like remedies against such tenant as he would have against the owner in as full and ample a manner.

Remedies against tenant if owner fails to pay.

49. Except where this Act makes express provision that a tenant shall be liable to land-tax in the first instance, any tenant compelled to pay or submit to any levy of any land-tax payable by his landlord shall be entitled, on demand, to receive repayment thereof from his immediate landlord, and may deduct the same from any rent payable or to become payable from him to his immediate or any superior landlord.

Tenant may recover from owner.

50. Where land is held under any lease, or agreement for a lease, or other instrument creating a term of years not less than three years to run or expire from the date of the valuation list, whether granted prior to the coming into operation of this Act or subsequent thereto, then the land-tax payable for such land shall be apportioned between the landlord and the tenant in the following manner:—

Apportionment of tax between tenant and owner.

If the land be held under lease at a rent less than an amount equal to five per centum on the value to sell,—

(1.) The tax to be paid by the tenant shall be proportional between the rack-rent and the rent actually paid; and

(2.) Rack rent, for the purposes of this section, shall be deemed to be five per centum on the value to sell, as defined by section four of this Act:

Provided always that if the rent payable by the tenant shall not exceed the amount of the tax, the whole of the tax shall be paid by the tenant.

51. The lessee and landlord shall each be liable for the payment of the tax, and either of them paying the same shall be entitled to recover from the other the amount chargeable to him under the previous clause:

Tenant and owner each liable for payment of tax.

Provided that if any dispute arise as to the proportion to be paid by a tenant and landlord, the same shall be decided by the Commissioner.

If dispute between tenant and owner.

52. Whenever any Crown lessee or licensee has paid the tax under this Act, and his lease or license is in whole or in part determined during the currency of the year in which he has so paid the tax, then such lessee or licensee shall be entitled to a return of part of the tax proportionate to the time during which his lease or license has been determined.

Part of tax to be refunded to Crown tenant if lease expires during year paid for.

53. If the same be not so paid, he may retain possession of the premises occupied by him as against his immediate or any superior

Powers of tenant if owner fails to pay him.

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landlord by whom such land-tax was payable and all persons claiming under him, at the rent to which the same were subject as between such tenant and his immediate landlord at the time of such payment or levy of land-tax, until such rent is sufficient to repay such tenant all sums so paid or levied by him in respect of land-tax.

May recover tax paid for owner.

54. Any such tenant may recover from his immediate landlord any land-tax so paid or levied in any Court of competent jurisdiction as for money paid to his use.

Further remedies.

55. If any person who is compelled under the provisions of this Act to reimburse any tenant in respect thereof is the tenant of any superior landlord, every such person shall have the like remedies for the recovery over of such land-tax as if he had himself paid the same in the first instance.

Mortgagee if compelled to pay may add same to security, or recover as a debt.

56. If the mortgagor of any land fails to pay the land-tax due in respect thereof, the mortgagee of such land may on demand pay the same, and if he shall so pay such tax the amount thereof shall be added to the amount of his mortgage, and shall be deemed to form part of the principal or other moneys due thereon, and shall be payable and recoverable, with interest at the rate mentioned in the mortgage, as if the same had been originally secured thereby; or he may forthwith recover the same by an action of debt against the mortgagor as for money paid to his use.

Power of sale if tax in arrear for three months.

57. When any owner of land is liable to pay land-tax, and such land-tax, or any part thereof, is in arrear for three months or upwards, the Commissioner shall have and may exercise the powers of sale by "The Rating Act, 1876," given to local bodies for the recovery of rates in arrear.

Incorporation of certain parts of "The Rating Act, 1876."

58. Subject to this Act all the provisions of sections sixty-two to sixty-four of the last-mentioned Act shall apply and extend to the cases herein provided for, and the Commissioner may cause any such sale to be made at the expiration of three months from the date when notice was given that the tax was payable.

Lien may be filed in Deeds Registry Office or District Land Registry.

59. If the Commissioner shall not for any reason deem it desirable to proceed to a sale, he may cause a notice of lien in the prescribed form to be registered in the Registry of Deeds, or to be filed in the office of the District Land Registrar in the district where such lands are situated.

Effect thereof.

60. The effect of the registry or filing of any such lien shall be to create a first charge on the interest of the owner, and on the interest of all persons claiming by, through, or under him, or in his right in all the land in respect whereof such tax shall be payable.

Tax to be a charge on the land in the hands of purchaser.

61. Every person in whom any such land shall be vested by alienation or other derivative title, after the date upon which notice of the payment of land-tax was given as hereinbefore provided, shall be liable to the payment of such tax, and the same shall be a charge on the land affected thereby, and shall have priority over any charge, incumbrance, or interest created by the owner or any person interested therein; and in the event of the non-payment thereof every person hereby made accountable shall be deemed to be a debtor to Her Majesty in the amount of the tax for which he is so made accountable.

Covenants contrary to Act void.

62. Every covenant or agreement heretofore made or hereafter to be made between landlord and tenant, mortgagor and mortgagee, or between any other persons, altering or attempting to alter the nature of the estate in any land so liable to duty for the purpose of defeating or in any other manner evading the payment of land-tax imposed by this Act, or which shall be in any manner contrary to the true intent of this Act, or calculated to prevent its operation

Land-Tax.

in any respect, shall, so far as regards any such covenant or agreement, be void and of no effect as between the parties thereto.

63. If any act or thing by this Act required to be done within a fixed time is not done within the time appointed or required, the Governor in Council may appoint a further or other time for doing the same, although the time within which the same ought to have been done has elapsed or expired, and any act or thing done within the time prescribed by such Order in Council shall be as valid as if it had been done within the time fixed by or under this Act.

Power to Governor in Council to extend time fixed for doing acts.

64. All penalties recoverable under this Act, or any regulations made thereunder, shall be recovered in a summary way as provided by "The Justices of the Peace Act, 1866."

Penalties recoverable in a summary way.

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