

New Zealand.



ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> 1. Short Title. 2. Section 2 of principal Act amended. 3. Section 4 of principal Act amended. 4. Consequential amendments of principal Act. 5. Section 50 of principal Act amended. 6. Section 53 of principal Act amended. 7. Section 29 of Rating Amendment Act, 1910, amended. 8. Rating Act Amendment Act, 1911, amended. <p style="text-align: center;"><i>Rating on Native Lands.</i></p> <ol style="list-style-type: none"> 9. Liability for rates of lands held in trust for same beneficial owners. Repeal. 10. Section 6 of Rating Amendment Act, 1910, amended. | <ol style="list-style-type: none"> 11. Section 7 of Rating Amendment Act, 1910, amended. 12. Section 13 of Rating Amendment Act, 1910, amended. 13. Section 14 of Rating Amendment Act, 1910, amended. 14. Registration of lien for unpaid rates in respect of Native land. 15. Alienation not to be registered while charge remains on land. 16. Parts XII and XIII of Native Land Act, 1909, limited. 17. Native land held in severalty to be subject to principal Act. 18. Lien deemed discharged in certain cases. 19. Power to make regulations, &c. |
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1913, No. 54.

Title.

AN ACT to amend the Rating Act, 1908.

[11th December, 1913.]

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

Short Title.

1. This Act may be cited as the Rating Amendment Act, 1913, and shall form part of and be read together with the Rating Act, 1908 (hereinafter referred to as the principal Act).

Section 2 of principal Act amended.

2. (1.) Section two of the principal Act is hereby amended by omitting the definitions of "improvements," "unimproved value," and "value of improvements," and substituting the following definitions respectively:—

" 'Improvements' on land means all work done or material used at any time on or for the benefit of the land by the expenditure of capital or labour by any owner or occupier thereof in so far as the effect of the work done or material used is to increase the value of the land, and the benefit thereof is unexhausted at the time of valuation; but does not include work done or material used on or for the benefit of the land by the Crown or by any statutory

public body, except so far as the same has been paid for by the owner or occupier, either by way of direct contribution or by way of special rates on loans raised for the purpose of constructing within a county any road, bridge, irrigation-works, water-races, drainage-works, or river-protection works :

“ Provided that the value of improvements made out of loan-moneys raised for the purpose of constructing within a county any road, bridge, irrigation-works, water-races, drainage-works, or river-protection works as aforesaid shall not exceed the amount of principal estimated by the Valuer-General to have been repaid by the owner in respect of any such loan by way of special rates :

“ ‘ Unimproved value ’ of any land means the sum which the owner’s estate or interest therein, if unincumbered by any mortgage or other charge thereon, might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to impose, and if no improvements (as hereinbefore defined) had been made on the said land :

“ ‘ Value of improvements ’ means the added value which at the date of valuation the improvements give to the land.”

(2.) The said section two is hereby further amended by inserting in the definition of exceptions from “rateable property,” after paragraph (k), the following paragraph :—

“ (kk.) Land and buildings exclusively used by any local authority for its own business.”

3. Section four of the principal Act is hereby amended by adding the following subsections :—

Section 4 of
principal Act
amended.

“ (3.) Where a district, other than a district as defined by section thirty-six hereof, includes more than one or parts of more than one district as so defined the following provisions shall apply :—

“ (a.) If the system of rating in force in all the last-mentioned included districts is the same, then the rates made and levied in the first-mentioned district shall be made and levied according to that system.

“ (b.) If the system of rating is not the same in all the said included districts, the local authority of the first-mentioned district shall, before making and levying any rate, decide by resolution which of the systems so in force shall be adopted, and the rate shall be made and levied accordingly.

“ (4.) Where the whole of such first-mentioned district is contained within a district as defined by the said section thirty-six, the rates made and levied by such first-mentioned district shall be made and levied on the system of rating in force in the district in which it is contained.

“ (5.) The River Boards Act, 1908, the Land Drainage Act, 1908, the Water-supply Act, 1908, and every other Act, whether general, special, or local, creating or authorizing the creation of districts other than districts as defined by section thirty-six hereof, shall be read as if this section were contained therein; and where

any provision of any such Act is at variance with or inconsistent with this section, such provision shall not have effect to prevent full force and effect being given to this section."

Consequential amendments of principal Act.

4. The principal Act is hereby amended by omitting the word "March," and substituting therefor the word "February," wherever the first-mentioned word occurs in sections thirteen, fifteen, sixteen, and forty-six, and in the forms numbered (3) and (4) respectively in the Second Schedule.

Section 50 of principal Act amended.

5. Section fifty of the principal Act is hereby amended by omitting the word "rate-book," and substituting the words "valuation roll."

Section 53 of principal Act amended.

6. Section fifty-three of the principal Act is hereby amended by adding thereto the following subsection:—

"(2.) The local authority may from time to time correct any errors in the rate-book although no appeal in respect thereof has been made, and notwithstanding that a demand for rates may have been previously made, and in the latter case the local authority may make an amended demand for any rates in substitution for the original demand."

Section 29 of Rating Amendment Act, 1910, amended.

7. Subsection one of section twenty-nine of the Rating Amendment Act, 1910, is hereby amended by inserting, after the word "shall," the words "in the absence of any agreement to the contrary made between the Councils of the uniting boroughs."

Rating Act Amendment Act, 1911, amended.

8. Notwithstanding the repeal of section one hundred and three of the principal Act by the Rating Amendment Act, 1911, that section shall continue in force in any district in which the system of rating on the unimproved value was in force on the commencement of the Rating Amendment Act, 1911, until the proposal mentioned in subsection two of section two of that Act has been carried at a poll taken pursuant to that subsection.

Rating on Native Lands.

Liability for rates of lands held in trust for same beneficial owners.

9. (1.) Any number of areas (whether contiguous or not) of Native freehold land within the district of one local authority which are vested in the same Trustee shall, if the beneficial owners of all such areas are identical, be collectively liable for all rates levied by such local authority in respect of each such area respectively.

(2.) "Trustee" in this section means either a Maori Land Board, the Public Trustee, or the East Coast Commissioner appointed under section twenty-two of the Maori Land Claims Adjustment and Laws Amendment Act, 1906.

(3.) The Trustee shall pay all rates levied upon such areas out of the net revenues received by him from any one or more of such areas.

(4.) The net revenues received by the Trustee in any year from all such areas may be applied in payment of rates levied in previous years, provided that no such payment shall be made by the Trustee in respect of rates which have been in arrear for a period exceeding four years. This subsection shall not be construed as enabling a Trustee to apply the revenues of the land held upon trust in payment of rates levied in respect thereof which were unpaid and in arrear on the thirty-first day of March, nineteen hundred and thirteen.

(5.) The Trustee shall only be liable for such rates to the extent of the net revenues actually received by the Trustee from all such areas.

(6.) This section is in substitution for section four of the Rating Amendment Act, 1910, and that section is hereby accordingly repealed.

10. Section six of the Rating Amendment Act, 1910, is hereby amended by inserting, before the words "in actual occupation," the words "during any part of the year for which a rate is made or during which a special rate is payable"; and by adding at the end of the said section the following subsections:—

"(2.) Such person is hereby made liable for the payment of all rates and special rates in respect of such land for such year in the same manner and to the same extent as an occupier whose name had been duly entered on the valuation roll or in the rate-book as the occupier of such land would have been liable.

"(3.) It shall not be necessary to enter the name of, or other particulars relating to, such person on the valuation roll or in the rate-book.

"(4.) For the purposes of this section a person in actual occupation of any part of a block, section, or subdivision of Native land shall be deemed to be in actual occupation of the whole of such block, section, or subdivision until the contrary is shown, and the burden of proving the extent of his occupation shall be upon the person occupying.

"(5.) In any action for the recovery of rates from any person in actual occupation of any Native land the Courts hearing such action may, if the occupier is sued for rates payable in respect of land not in his occupation, apportion the rates according to the value of the area occupied by the defendant and give judgment accordingly."

11. Section seven of the Rating Amendment Act, 1910, is hereby amended by adding thereto the following subsections:—

"(6.) It shall be the duty of the Registrar of a Native Land Court district—

"(a.) To keep a record of the Native land owned in common in such district in respect of which nominated owners are inserted in the owners' or occupiers' columns of a valuation roll.

"(b.) From time to time to supply to the Valuer-General, and to all local authorities within such district whose rolls may be affected, names of owners or occupiers to be entered as names of nominated owners or occupiers of such lands owned in common.

"(c.) Upon being informed of the death of any nominated owner or occupier, to supply to the Valuer-General, and to each local authority whose roll may be thereby affected, the name or names of one or more nominated owners or occupiers to be entered on the roll in substitution for the name of the deceased nominated owner or occupier.

"(d.) Upon any change in the ownership or occupation of Native land within such district by partition, exchange, alienation or otherwise, to notify the Valuer-General, and each local authority whose roll may be affected, of the manner and effect of such change.

Repeal.

Section 6 of Rating Amendment Act, 1910, amended.

Section 7 of Rating Amendment Act, 1910, amended.

“(7.) The Valuer-General or local authority may make entries upon their rolls respectively, and the local authority may make entries in its rate-book in accordance with any notification received from the Registrar of the Native Land Court district without further inquiry.”

Section 13 of Rating Amendment Act, 1910, amended.

12. Section thirteen of the Rating Amendment Act, 1910, is hereby amended by omitting the word “three,” and substituting the word “four.”

Section 14 of Rating Amendment Act, 1910, amended.

13. Section fourteen of the Rating Amendment Act, 1910, is hereby amended by omitting from subsection one the words “against the owner or owners of any Native land for rates due in respect thereof,” and substituting the words “for rates due in respect of any Native land.”

Registration of lien for unpaid rates in respect of Native land.

14. (1.) If rates levied in respect of any area of Native land remain in arrear and unpaid for a period exceeding nine months after the date when the same first became payable, the local authority to which such rates are due may cause to be registered against the land at the office of the Registrar of Deeds or of the District Land Registrar, as the case may be, a lien in the prescribed form.

(2.) On payment of any rates in respect of which a lien or charge has been registered any person authorized by the local authority to receive payment of such rates shall, if requested so to do by the person paying such rates, execute an assignment of such lien or charge; and such assignment shall, upon registration thereof, operate to vest in the person named therein as the assignee all the rights conferred on the original holder of such lien or charge by the Rating Amendment Act, 1910, and this Act; and such assignment if duly attested shall be registrable under the Land Transfer Act, 1908, or the Deeds Registration Act, 1908, as the case may be.

(3.) Whenever any lien shall be registered under this section the local authority shall, as soon as practicable, cause notice of such registration to be published in the *Kahiti*, and a copy of such notice to be posted addressed to the nominated owners.

Alienation not to be registered while charge remains on land.

15. No alienation or other disposition of Native land which is subject to a charge registered under section fourteen of the Rating Amendment Act, 1910, or to a lien registered under this Act, shall be registered by the District Land Registrar or the Registrar of Deeds, as the case may be, until the registration of such charge or lien has been duly cancelled pursuant to the said section, except with the consent of the person entitled for the time being to the benefit of such lien or charge:

Provided that nothing in this section shall apply to the registration of any alienation or other disposition of such land pursuant to the provisions of section fifteen, sixteen, or seventeen of the Rating Amendment Act, 1910.

Parts XII and XIII of Native Land Act, 1909, limited.

16. The provisions of Part XII or of Part XIII of the Native Land Act, 1909, shall not apply in the case of any alienation effected by a Maori Land Board or the Public Trustee acting under section fifteen or section seventeen of the Rating Amendment Act, 1910, or in the case of an alienation effected by a Receiver acting under section sixteen of the said Act.

17. Notwithstanding anything in the Rating Amendment Act, 1910, Native freehold land held in severalty shall for the purposes of the principal Act be deemed to be European land, and the provisions of the said Act shall apply thereto accordingly.

Native land held in severalty to be subject to principal Act.

18. Where any owner of Native freehold land owned in common has obtained an order on partition in respect of his share or interest therein, and has paid his proportion of the rates payable in respect of the whole of the land so partitioned, any charge or lien registered under section fourteen of the Rating Amendment Act, 1910, or this Act, shall be deemed to be discharged in so far as it effects the said share or interest.

Lien deemed discharged in certain cases.

19. The Governor in Council may make all such regulations and prescribe all such forms as may be deemed expedient for the purpose of enabling effect to be given to the provisions of the Rating Amendment Act, 1910, and of this Act.

Power to make regulations, &c.