

Hon. Mr. Ward.

## RATING ACTS AMENDMENT.

### ANALYSIS.

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| <p><b>Title.</b></p> <p>1. Short Title.</p> <p style="text-align: center;"><b>PART I.</b></p> <p style="text-align: center;"><b>GENERAL AMENDMENTS IN RATING ACTS.</b></p> <p>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.) Separate rolls for special rates. (5.) Property to be assessed on capital value. (6.) Valuation of pastoral Crown lands.</p> <p>3. Altered dates for delivery and inspection of valuation-list.</p> <p>4. Owner deemed occupier in cases of less than one month's occupancy.</p> <p>5. Assessors may sit with Judge of Assessment Court.</p> <p>6. Rate-book may contain several rates.</p> <p>7. Valuation-roll and rate-book to be evidence.</p> <p>8. Registration of judgments for rates.</p> <p>9. Rates to carry interest.</p> <p>10. Notice of sale of rateable property to be given.</p> <p style="text-align: center;"><b>PART II.</b></p> <p style="text-align: center;"><b>RATING OF NATIVE LAND.</b></p> <p>11. Interpretation.</p> | <p>12. Native land to be rateable property.</p> <p>13. Provisions as to assessments and collection of rates.</p> <p>14. Land exempted from rating.</p> <p>15. Native land not to be sold for rates without sanction of Trust Commissioner.</p> <p>16. Colonial Treasurer to pay no further rates on Native land. Saving.</p> <p>17. Repeals.</p> <p style="text-align: center;"><b>PART III.</b></p> <p style="text-align: center;"><b>RATING ON UNIMPROVED VALUE.</b></p> <p>18. Interpretation.</p> <p>19. "The Rating Act, 1882," amended.</p> <p>20. Ratepayers may by vote adopt this Act.</p> <p>21. Vote not to be again submitted to ratepayers before two years.</p> <p>22. Local authority to give effect to ratepayers' vote by special order.</p> <p>23. Valuation-roll of district, and rates to be levied under this Act.</p> <p>24. All rates of other local bodies in same district to be levied in same manner.</p> <p>25. Rates not to exceed threepence in the pound.</p> <p>26. Adjustment of rating-power under Acts 1876 and 1882 to this Act.</p> |
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### A BILL INTITULED

**AN ACT** for the amendment of the Rating Acts, and to declare all Native Land to be Rateable Property, and to authorise Rating on the Unimproved Value of Land. Title.

**5 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. Local bodies to make their own assessments.

tion-rolls of property on behalf of any local body, but each local body shall make its own valuation-roll annually in manner herein provided.

Assessment Court.

(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 "The Rating Act 1876 Amendment Act, 1879," shall, on the first day of January, in the year one thousand eight hundred and ninety-five, come into force within all districts wherein "The Rating Act, 1882," is in force; and from the last-mentioned day sections three to eleven and the First Schedule of "The Rating Act, 1882," shall be entirely repealed. 5 10

County roll to be standard roll from which all other rolls in county to be framed.

(2.) The valuation-roll made by the Council of any county shall be the standard roll from which the valuation-rolls of all the local bodies having rating-powers within such county shall be framed, 15 except as hereinafter mentioned in respect of town districts.

Whenever any of the said local bodies shall require to have a separate valuation-roll for their district, the clerk of the County Council, upon receiving reasonable notice of such requirement, and upon receiving from such local body an accurate description by 20 boundaries of the district, shall copy into the roll of such body the rateable value, as appearing on the valuation-roll of the county, of all rateable property within the district of such local body, and shall sign such roll, which shall be countersigned by the county Chairman, and shall transmit such roll so signed to the clerk of the local body 25 requiring it, and such roll, while such valuation-roll remains in force, shall be the rateable value of such property.

For every valuation-roll furnished to a local body as aforesaid, the County Council may charge such sum as will defray the actual cost of copying the same from the county roll and no more. 30

Within any town district wherein "The Rating Act, 1876," is in force the valuation-roll of the county shall be the standard roll of the rateable value of property within such town district for all purposes other than the local rates levied by the Town Board of the said town district, for the levying whereof, but for no other purpose, 35 the Town Board may make a separate valuation-roll of the rateable property in the district under the Act herein last aforesaid.

When Counties Act not in force Road Board roll to be standard.

(3.) Within counties where "The Counties Act, 1886," is suspended, and also within counties where no county rates are levied and no valuation-roll exists, the Road Boards and Town Boards 40 shall annually make valuation-rolls of the rateable property in the road districts and town districts within the county, and such valuation-rolls shall be the standard rolls from which all other local bodies in the said county shall compile their rolls for rating purposes.

Separate rolls for special rates.

(4.) Whenever, for the purposes of any special rate to be levied 45 upon some portion only of a district or of some subdivision of a district, or upon any portion of two or more districts, any local body shall require a separate valuation-roll for such portion, then such local body shall compile from the valuation-rolls of the said one or more districts a valuation-roll of the rateable property in such portion, with 50 its rateable value.

Property to be assessed on capital value.

(5.) All assessments of property made under the provisions of this section shall be made according to the rateable value of such property as the same is defined in section two of "The Rating Act,

1876," or "The Rating Act, 1882," whichever of the two Acts may be in force in the district.

(6.) The two last provisoes of the definition of "rateable value" in section two of "The Rating Act, 1882," and which relate to the special valuation of pastoral Crown lands, are hereby repealed, and such lands shall be valued in the same manner as other occupied Crown lands which are rateable.

Valuation of pastoral Crown lands.

3. In section six of "The Rating Act, 1876," the word "February" shall be substituted for "January;" and in sections twelve, thirteen, sixteen, and eighteen of that Act the word "March" shall be substituted for "February."

Altered dates for delivery and inspection of valuation-list.

4. Section nine of "The Rating Act, 1876," is hereby repealed, and the following substituted in lieu thereof:—

Owner deemed occupier in cases of less than one month's occupancy.

Where any property is let for a term of less than one month the owner shall be deemed to be the occupier, and shall be primarily liable for the rates, and his name shall be entered in the column of occupiers in the valuation-list; but any tenant for a term of less than one month may, at any time during the period in which the valuation-list of a borough is open for public inspection, and on or before the last day appointed for making objections thereto, apply to the Council of such borough to have his name substituted for that of his landlord in the valuation-list as the occupier of the property, and if he shall, at the same time, deliver to the Council the written consent of the landlord to such substitution of names, then the name of the tenant shall be inserted in the valuation-list, and the tenant in such case shall be primarily liable for the rates. If the said tenant, however, vacates the premises at any time after such valuation is confirmed, and the valuation-roll based thereon is in force, then the landlord may apply at any time to the Borough Council to have his name substituted on the burgess-roll in the place of the name of the tenant who has parted with his qualification, and the said Council, if satisfied of the facts of the case, may make such substitution of names, and the landlord shall then be primarily liable for the rates on the property.

5. If any local body subject to the provisions of "The Rating Act, 1876," shall, on or before the last day of *October* in any year, forward to the Colonial Secretary a copy of a resolution passed by such local body requiring two Reviewers to sit with the Judge of the Assessment Court next to be held for the district of such local body, the Governor may appoint two Reviewers accordingly. All questions of value coming before such Court shall be decided by a majority of the three persons sitting as aforesaid. The Reviewers shall take no part in the determination of any other question coming before the Court. The local body requiring the Reviewers shall pay to them such fees as the Governor shall determine.

Assessors may sit with Judge of Assessment Court.

6. It shall not be or be deemed to have been necessary that a separate rate-book should be prepared for each rate made under "The Rating Act, 1876." Where a rate-book is to contain particulars of several rates, the form of rate-book given in the Sixth Schedule to the said Act may be altered so as to be adapted to the case. Any such rate-book already made in accordance with this section is hereby validated. No rate-book made under the said Act shall be, or be deemed to have been, invalid on the ground only of containing also particulars of other matters than those referred to in the said form.

Rate-book may contain several rates.

Valuation-roll and  
rate-book to be  
evidence,

7. The words "unless the contrary is proved," occurring in section thirty-one of "The Rating Act, 1876," and the words "unless the contrary be proved," occurring in section forty-four of the same Act, are hereby repealed. The word "conclusive" is hereby inserted before the word "evidence" in each of such sections. The said section forty-four shall extend to the provisions of the *last-preceding* section of this Act. The valuation-roll and rate-book referred to in such sections thirty-one and forty-four respectively shall be received in evidence, if purporting to be authenticated as in such respective sections is provided, without proof of the signatures of the persons who appear to have signed the same respectively, or of the official character of such persons. 5

Registration of  
judgments for rates.

8. Where judgment for any rates is recorded against any land, whether by means of a charging order or otherwise, no further instrument shall be registered against such land until such judgment is satisfied. No fees shall be charged under "The Enforcement of Judgments Act, 1885," in respect of any judgment for rates. 15

Rates to carry  
interest.

9. Where any rates remain unpaid after three months from the date on which the same first became recoverable from some person, such rates shall, as against all persons liable to pay the same, carry interest at the rate of ten per centum per annum from the expiration of such three months until payment thereof. 20

Notice of sale of  
rateable property  
to be given.

10. Every owner of rateable property who shall sell the same, or any part thereof, shall, within one month after such sale, give notice in writing thereof to the local body in whose district the property is situate. 25

## PART II.

### RATING OF NATIVE LAND.

Interpretation.

11. In this Part of this Act, if not inconsistent with the context,— 30

"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: 35

"Occupier" in respect of Native land means and includes—

(a.) Any person not being a Native, 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: or 40

(b.) Any person entitled by virtue of any deed, agreement, or license for any period exceeding twelve months from the date thereof, to cut or remove timber from Native land, whether or not the Native title thereto has been extinguished: or 45

(c.) Any Native who is in actual or beneficial occupation, or in receipt of the rents and profits of any land over which the Native title has been extinguished by the Native Land Court.

Native land to be  
rateable property.

12. Notwithstanding the provisions of any Act other than this Act, all Native land situate within any part of the colony, save as 50

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.

5 13. 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 an occupier as defined in section *eleven* 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  
10 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.

But no Native land which is rateable under this Act shall be liable to be rated for any special rate unless such land is held by the Native owners thereof in severalty.

15 14. There shall be excepted from rating under this Part of this Act all Native land,—

Land exempted from rating.

(1.) Situate within the Counties of Kawhia, Taupo West, Taupo East, Sounds, and Fiord; or

20 (2.) Situate more than five miles from any public road or highway open for horse traffic; or

(3.) Situate outside of any borough or town district, and which is occupied solely by Natives, and upon which their houses or whares are erected, but not exceeding ten acres in extent in any case; or

25 (4.) 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

30 (5.) Which may from time to time be declared by the Governor in Council to be exempted therefrom; or

(6.) The title to which has not been ascertained through the Native Land Court, and of which there is not an occupier as defined in section *eleven* of this Act.

35 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.

40 15. 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, 1881," 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  
45 which the land in question is situate.

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

50 16. 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.

Colonial Treasurer to pay no further rates on Native land. Saving.

Repeals.

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

Section five of "The Crown and Native Lands Rating Acts Repeal Act, 1888," is also hereby repealed.

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## PART III.

## RATING ON UNIMPROVED VALUE.

Interpretation.

18. In this Part of this Act, if not inconsistent with the context—

"Rateable value" means the unimproved value of land, as 10  
herein defined:

"Unimproved value of land" means the actual capital value of land as assessed by the local body of the district, less all improvements thereon:

"Improvements" include houses and buildings, fencing, planting, draining of land, clearing from timber, scrub, or fern, laying down in grass or pasture, and any other improvements whatsoever, the benefit of which is unexhausted at the time of valuation. 15

"The Rating Act, 1882," amended.

19. For the purposes of this Part of this Act, section two of 20  
"The Rating Act, 1882," is hereby amended as follows:—

(1.) The definition of the words "rateable property" shall be construed as if the words "without the buildings and improvements thereon" had been enacted therein, in lieu of the words "with the buildings and improvements 25  
thereon," where the latter occur in the said section; and

(2.) The definition of "rateable value" is hereby repealed.

Ratepayers may by vote adopt this Act.

20. Any twenty ratepayers, by writing under their hands delivered to the Mayor of any city or borough, or the Chairman of any 30  
Town Board, or county, or to the Chairman of the Town Boards and Road Boards of the town districts and road districts in any county where "The Counties Act, 1886," is suspended, or in any county which does not make and levy county rates, may demand that a proposal to rate property upon the basis of unimproved value be 35  
submitted to a ratepayers' vote; and thereupon the votes of the ratepayers shall be taken upon such proposal on a day to be fixed by the Mayor or Chairman, as the case may be, not less than *twenty-one* nor more than *twenty-eight* clear days after the delivery of such demand, and such day shall be forthwith notified in a newspaper. 40

On such day a poll shall be taken in the manner prescribed by the law for the time being in force in the city or borough, town district, or county respectively on a proposal to raise a special loan therein; and all provisions of any such law necessary for this purpose are hereby incorporated with this Part of this Act, subject to this 45  
difference: that the voting-papers for the purposes of this Part of this Act shall be printed in the following form:—

"PROPOSAL that property shall henceforth be rated upon a basis of the unimproved value thereof.

1. I vote *for* the above proposal.

2. I vote *against* the above proposal."

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And no such proposal shall be deemed to be carried unless affirmed by a like majority as is required by the law last mentioned to carry a proposal to raise a special loan.

21. In case any proposal as aforesaid is submitted to the vote of the ratepayers in any district, and is either affirmed or negatived, no similar proposal shall be submitted to the vote of the ratepayers in such district for the period of two years from the date when the first-mentioned proposal was submitted to the said ratepayers and their votes taken thereon.

Vote not to be again submitted to ratepayers before two years.

22. If the proposal is carried, then the City or Borough Council, Town Board, or County Council, or Chairman of the Town Boards and Road Boards exercising the functions of a County Council in any county where "The Counties Act, 1886," is suspended, shall by special order adopt this Part of this Act, and shall forward a copy of such special order to the Colonial Secretary in order that the same shall be gazetted; thereupon, on and after the thirtieth day of November next ensuing the gazetting of the special order, this Part of this Act shall be in full force and effect in the district under the jurisdiction of the aforesaid Council or Board respectively.

Local authority to give effect to ratepayers' vote by special order.

23. A valuation-roll of the rateable property in the district shall, as soon as conveniently may be after the gazetting of such special order, be prepared by such Council or Board in manner as provided by Part I. of this Act, and the rates of such district shall be made and levied in accordance with "The Rating Act, 1882," as amended by this Part of this Act; and "The Rating Act, 1876," with all amendments thereof other than the provisions kept in force by Part I. of this Act, shall be repealed as to such district.

Valuation-roll of district, and rates to be levied under this Act.

24. Where this Part of this Act has been adopted in any city or borough, town district, or county, or in any road district or town district within a county where "The Counties Act, 1886," is suspended, all rates authorised to be made and levied within the limits thereof respectively, by any local body other than the Council or Board of the said city or borough, town district, or county, shall be made, levied, and collected under this Part of this Act, and not otherwise.

All rates of other local bodies in same district to be levied in same manner.

25. In all districts where this Part of this Act is adopted, a power to levy a rate of one shilling in the pound on the annual value of rateable property under "The Rating Act, 1876," or a rate of three-farthings in the pound on the capital value of rateable property under "The Rating Act, 1882," shall be construed as authorising, under this Part of this Act, a rate of six farthings in the pound on the unimproved value of such land; and a rate of six farthings in the pound on rateable property under "The Rating Act, 1882," shall be deemed equivalent to a rate of threepence in the pound under this Part of this Act.

Rate not to exceed threepence in the pound.

26. In all cases of special and annually recurring rates, or of any rates the amount of which is fixed for any definite period of time, and when any such rate forms the whole or any portion of the security for any loan, if the Controller and Auditor-General shall at any time be satisfied that the change above mentioned in the mode of levying rates will have the effect of diminishing the security for such loan, then he may, by order published in the Gazette, fix a rate in

Adjustment of rating-power under Acts 1876 and 1882 to this Act.

accordance with this Part of this Act, which shall as nearly as may be produce the same amount as the rate levied before the passing of this Act, and thereafter such rate shall for all purposes whatsoever be the rate which shall be levied in lieu of the rate which would otherwise be leviable before the passing of this Act.