



Rating Act 1967

1967

Citation: No 123
Date of Assent: 24 November, 1967
Commencement: 1 April, 1968

Repeal: Repealed 1988, No 97
Amendments: 1976, No 138.
1977, No 172.
1978, No 119.
1981, No 90.

Type of Legislation: Public
Subject: Rating
Maori Land Court: Structures & Jurisdiction
Alienation of Maori Land

Relevant Sections: ss147 - 157: *Maori Land Rating*
s148: Except where this Act otherwise provides, Maori freehold land shall be liable for rates as if it were European land.
s149: Maori freehold land may be exempted from rates by Order in Council.
s151: Where Maori freehold land vested in a trustee, the trustee shall be liable for all rates.
s152: Every person in actual occupation of any Maori freehold land which is owned in common and not vested in a trustee, shall be liable for all rates in respect of that land during his period of occupation. Factors which would indicate occupation, eg stores anything upon the land.
s153: Where any rate has not been paid within six months after the due date, the local authority may apply to the MLCT for an order charging the rate against the land. Parties may object to the rate before the MLCT. Charge shall have the effect of preventing any dealings by the owners with the land concerned (unless with the consent of the local authority). The charge shall remain effective even if the land becomes European land.
s154: Where land is owned in common and one owner has paid rates in excess of amount owing, the MLCT may make an order granting a charge over the land in favour of that owner for the amount paid by him in excess.
s155: When making a charging order the MLCT shall also consider the future use of the land. If the MLCT feels that alienation of the land would facilitate the payment of future rates on the land and would

Relevant Sections, Commentary and Cross Reference continued over page

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not be contrary to the interests of the beneficial owners, it may vest the land in trustees to lease, sell or otherwise alienate.

s156: A local authority may remit the payment of rates on Maori land.

Commentary: This Act is mainly a consolidation but the sections relating to Maori land are amended by giving the Maori Land Court more power, when issuing charging orders, to consider future use of the land and to permit sale. During the Debates Reweti said that selling or leasing land was not the answer to unpaid Maori rates, but rather development policies (including provision of finance) were better because Maori land rating cannot be separated from regional development.

Cross Reference: NZPD vol 353 (1967) 3079, 3083 - 3085, 3248 - 3250.