

New Zealand.



ANALYSIS.

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1893, No. 43.

AN ACT for the Amendment of the Rating Acts, and to declare all Native Land to be Rateable Property. Title.

[6th October, 1893.]

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 of property on behalf of any local body, but each local body shall make its own valuation-roll annually or triennially, at its option, in manner herein provided. Local bodies to make their own assessments.

(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 Assessment Court.

“The Rating Act 1876 Amendment Act, 1879,” and by sections three and four of this Act 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the last-mentioned day sections three to eleven and the First Schedule of “The Rating Act, 1882,” shall be entirely repealed.

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, except as hereinafter mentioned.

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 the County Council does not levy general rates, and no valuation-roll exists, the Road Boards and Town Boards shall annually or triennially, at their option, 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.

New roll.

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

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

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, the Town Board may make a separate valuation-roll of the rateable property in the district under the Act herein last aforesaid.

Separate rolls for special rates.

(5.) Whenever, for the purposes of any special rate to be levied 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 its rateable value.

Property to be assessed on annual value or on capital value.

(6.) 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 the local authority shall hereafter by a resolution determine shall be in force in the district. Any such resolution must be approved of by a majority of the members of the Council or other governing body of such local authority: Provided that any such resolution may from time to time be rescinded and a new resolution passed in manner aforesaid.

On the passing of a resolution mentioned in this subsection a copy thereof, certified by the Chairman or Clerk of the local authority, shall be sent to the Colonial Secretary, who shall publish the same in the *New Zealand Gazette*, and such notice so published shall be conclusive evidence of the passing of such resolution.

(7.) 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 three
months' occupancy.

Where any property is let for a term of less than three months 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 not less than three months 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

Assessors may sit
with Judge of
Assessment Court.

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.

Rate-book may contain several rates.

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.

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.

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.

Rates to carry interest.

9. Where any rates remain unpaid after twelve months from the date on which the same first became recoverable from some person, such rates shall, together with an additional charge of ten per centum on the amount thereof, be recoverable from any person liable to pay the same.

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, together with the name and address of the purchaser, to the local body in whose district the property is situate. Until he gives such notice he shall remain liable for all rates that may be payable in respect of such property. Such notice shall not release him from liability to pay any rates due at the time such notice is given.

Repeal.

11. The words in subsection two of section six of "The Municipal Corporations Act Amendment Act, 1891,"—namely, "which is not endowed out of the public lands"—are hereby repealed.

Land exempted from rating.

12. The lands and buildings used for a university or a college which has been duly incorporated by any Act or Ordinance shall not be rateable property under "The Rating Act, 1876," or "The Rating Act, 1882," or any Act amending the same.

Half-rates chargeable where dwellinghouse or building unoccupied

13. Any dwellinghouse or any other building which shall remain actually unoccupied for a period of not less than six months, whether continuously or not, in any year, if the owner or occupier shall give

notice in writing to the local authority of the dates on which the same becomes vacant and on which the same is again occupied, shall be rated at only one-half the amount which would otherwise be payable in respect of such dwellinghouse or other buildings.

not less than six months.

14. No land vested in the School Commissioners of any provincial district shall, unless the same be let, be rateable property under "The Rating Act, 1876," and "The Rating Act, 1882," or any Act amending either Act.

Unlet lands vested in School Commissioners exempt.

PART II.

RATING OF NATIVE LAND.

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

Interpretation.

"European" means every person not a Native:

"Native" means an aboriginal inhabitant of the colony, and includes a half-caste Maori:

"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:

"Occupier" in respect of Native land means and includes the person, whether a Native or European, by whom or on whose behalf any rateable property is actually occupied if such person is in occupation by virtue of a tenancy which was for not less than six months certain; and as to rateable property occupied by virtue of a tenancy not coming within the above description, and also in the case of unoccupied rateable property, means the owner of the same; and also any person, whether a Native or European, 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.

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

Native land to be rateable property.

17. 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 a European occupier as defined in section fifteen 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 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.

Native land not in the occupation of persons other than Natives, except land situated within any borough, shall be liable to be rated to one-half only of the amount of rate that may be levied from time to time, and shall not be liable to any special rate.

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

Land exempted from rating.

- (1.) Situate more than five miles from any public road or highway; or
- (2.) 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
- (3.) Which may from time to time be declared by the Governor in Council to be exempted therefrom; or
- (4.) The title to which has not been ascertained through the Native Land Court, and of which there is not a European occupier as defined in section fifteen of this Act.

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.

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

19. 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 which the land in question is situate; but no fee shall be charged for such inquiry.

Colonial Treasurer to pay no further rates on Native land.

20. 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.

Saving.

Repeal.

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