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Hon. Major Atkinson.

CROWN AND NATIVE LANDS RATING.

ANALYSIS.

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| <ul style="list-style-type: none"> Title. 1. Short Title. 2. Interpretation. 3. Native rating districts may be proclaimed. 4. Crown and Native lands rateable, with certain exceptions. 5. Colonial Treasurer deemed to be owner of all lands rateable hereunder for purposes of "The Rating Act, 1882." 6. Property-Tax Commissioner to be sole judge of whether lands are rateable under this Act. | <ul style="list-style-type: none"> 7. How demand made for rates due under this Act. 8. Treasurer to pay rates to local bodies on Certificate of Property-Tax Commissioner. 9. When first rates payable. 10. How rates on Native lands repaid. 11. Repayment of rates to be duty under "The Stamp Act, 1882." 12. How amount of duty under last two sections ascertained. 13. Reference to "The Stamp Act, 1882," and to "The Rating Act, 1882," how construed. |
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A BILL INTITULED

AN ACT to provide for the Payment of Rates in respect of Crown Lands and Native Lands. Title.

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

5 **1.** The Short Title of this Act is "The Crown and Native Lands Rating Act, 1882." Short Title.

2. In this Act, if not inconsistent with the context,— Interpretation.

"Crown lands" mean all lands the property of the Crown in New Zealand;

10 "Native lands" mean all lands or interests in lands the property of aboriginal natives of the Colony 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, situate within Native rating districts, to be proclaimed as hereinafter set forth :

15 "Local body" means any Council, Board, Trustees, Commissioners, and persons empowered to make and levy rates.

Native rating districts may be proclaimed.

Crown and Native lands rateable, with certain exceptions.

3. The Governor in Council may from time to time proclaim districts in the colony to be Native rating districts under this Act, and may from time to time alter or revoke such Proclamations.

4. All Crown lands and all Native lands, together with the buildings and improvements thereon, which are situate within a distance of *five* miles from any public road or highway open and available for ordinary vehicle traffic, shall be rateable property under "The Rating Act, 1882," as hereinafter provided, with the following exceptions, and subject to the provisions hereof :—

- (1.) The Parliamentary buildings and grounds at Wellington;
- (2.) The Government buildings and grounds at Wellington; 10
- (3.) The Government House and grounds at Wellington;
- (4.) The Government House and grounds at Auckland;
- (5.) Lands occupied by Government schools, including playgrounds and schoolmasters' residences, and grounds occupied therewith, whether as a garden or paddock or otherwise, and actually used for these purposes; 15
- (6.) Lands occupied by, and used in connection with, any college or university;
- (7.) Lands occupied by, and used in connection with, any museum;
- (8.) Lands occupied by, and used in connection with, any lunatic asylum, hospital, or charitable institution; 20
- (9.) Lands occupied by, and used in connection with, quarantine stations and lighthouses;
- (10.) Wharves, piers, and jetties, the property of Her Majesty;
- (11.) Railways, railway stations, and all land and buildings on which the same are constructed, or that may be connected or used therewith; 25
- (12.) All lands used and occupied as public parks or domains or gardens;
- (13.) Crown lands and Native lands within the counties mentioned in the Second Schedule to "The Counties Act, 1876;"
- (14.) All Crown lands and Native lands of which there is an owner, other than the Colonial Treasurer, or an occupier within the meaning of "The Rating Act, 1882," liable for the payment of rates under that Act: 30

Provided that all pastoral lands of the Crown, of which there is an owner or occupier within the meaning of "The Rating Act, 1882," shall be rateable property under "The Rating Act, 1882," by virtue of this Act also, but that the Property-Tax Commissioner, when valuing the same, and the Colonial Treasurer, when paying the rates on the same, shall for the purposes of this Act treat the rateable value of the same as being the sum which shall represent the difference between the rateable value of the same as defined in section *two* of "The Rating Act, 1882," and the full value of the same if they were the lands of any private owner. 40

Colonial Treasurer deemed to be owner of all lands rateable hereunder for purposes of "The Rating Act, 1882."

5. The Colonial Treasurer for the time being, by his official title, shall be treated as the owner of all lands rateable by virtue of this Act for the purposes of "The Rating Act, 1882," the several provisions of which and also of "The Property Assessment Act, 1879," necessary to the operation of "The Rating Act, 1882," shall apply accordingly. 45

Property-Tax Commissioner to be sole judge of whether lands are rateable under this Act.

6. The Property-Tax Commissioner, when preparing the valuation rolls under "The Rating Act, 1882," shall be the sole judge of whether any Crown lands or Native lands are rateable property by virtue of this Act, and the entry by him on any valuation roll of any Crown lands or Native lands of which the Colonial Treasurer is therein specified as the owner as above mentioned shall, for all purposes whatsoever, be final and conclusive, as against the local body, and the Colonial Treasurer, and all other persons whomsoever, that such lands are rateable property under this Act, and that the provisions of this Act apply to the same accordingly. 50

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7. A demand such as is prescribed by "The Rating Act, 1882," for any rates due under this Act shall be made by leaving the same addressed to the Colonial Treasurer, by his official title, at the office of the Property-Tax Commissioner, or by posting the same similarly addressed to the care of the Property-Tax Commissioner.
8. The Property-Tax Commissioner shall thereupon forward such demand to the Colonial Treasurer, with a certificate stating whether such demand is correct or not, and that the rates demanded thereby, or some portion thereof, if any, are lawfully payable under this Act; and thereupon the Colonial Treasurer shall pay to the local body to whom the rates are due, out of moneys to be appropriated for the purpose by the General Assembly, the amount of such rate so demanded as aforesaid, which is specified in the certificate of the Property-Tax Commissioner.
9. The first rates payable by virtue of this Act shall be for the year ending the thirty-first day of March, one thousand eight hundred and eighty-three, and they shall be payable on the basis of the first valuation rolls which the Property-Tax Commissioner is directed by "The Rating Act, 1882," to deliver, but shall not be deemed to be due by the Colonial Treasurer to the local body until such rolls as aforesaid have been delivered.
10. Whenever any Native land is sold or exchanged for the first time, and whenever it is leased, after the passing of this Act, to other than aboriginal natives, then the amount of all rates paid by the Colonial Treasurer in respect of such land shall thereupon become payable to Her Majesty as a stamp duty payable on such sale, exchange, or lease.
11. Such duty shall be in addition to the duties imposed by "The Stamp Act, 1882," the several provisions of which shall apply to the repayment of the said rates as if they were a duty payable under such Act.
12. In order to ascertain the amount of duty payable under the last two preceding sections, every Deputy-Commissioner of Stamps when stamping a deed, conveying exchanging or leasing Native lands, shall apply to the Property-Tax Commissioner for the amount of duty payable on the same by virtue of this Act, and the certificate of the Property-Tax Commissioner as to the amount of such duty shall be final and conclusive as to the amount thereof.
- Where the duty is required to be assessed on a portion of any lands which have been rated as a whole, the Property-Tax Commissioner, when giving his certificate as to the amount of such duty, shall apportion the amount of duty payable in respect of the portion dealt with by the instrument in respect of which duty is payable hereunder in such manner as he shall deem fair and equitable.
13. The references herein made to "The Stamp Act, 1882," and to "The Rating Act, 1882," shall be read as applying to the Acts which shall be passed with these titles during the present session of the General Assembly, notwithstanding that they or either of them may not be passed or become law until after the passing of this Act.

How demand made for rates due under this Act.

Treasurer to pay rates to local bodies on certificate of Property-Tax Commissioner

When first rates payable.

How rates on Native lands repai .

Repayment of Rates to be duty under "The Stamp Act, 1882."

How amount of duty under last two sections ascertained.

Reference to "The Stamp Act, 1882," and to "The Rating Act, 1882," how construed.