

Hon. Mr. Fergus.

GOLD DUTY ABOLITION AND MINING PROPERTY RATING.

ANALYSIS.

Title.	8. Valuation-roll and rate-book to be part of valuation-roll made under any other Act.
1. Short Title.	9. Act to be operative in every district containing mining property.
2. Gold duty abolished.	10. Minimum value of rateable property may be reduced.
3. Interpretation.	11. Local authority may decline to put Act in operation as regards valuation and rating. May bring Act into operation again.
4. Local authorities in mining districts to have additional powers.	12. Special resolution to be passed in manner required by law.
5. Mining property in a mining district to be rateable property.	13. True copy of every special resolution to be sent to Colonial Treasurer.
6. "The Rating Act, 1882," incorporated. Property-tax Commissioner to have no power in respect of valuation.	14. Act not to apply to mining property used by the Queen.
7. Duties of local authority in respect of this Act. Valuation-roll of all mining property to be prepared.	

A BILL INTITULED

AN ACT to abolish the Export Duty on Gold and to provide for the Rating of Mining Property. Title.

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 Gold Duty Abolition and Mining Property Rating Act, 1890." Short Title.

2. On and after the day of , one thousand eight hundred and ninety-one, the duty levied upon gold previous to the exportation thereof from the colony under "The Customs Duties Consolidation Act, 1882," shall be abolished, and from after that date shall wholly cease to be levied and collected. Gold duty abolished.

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

"District" means the district over which the jurisdiction of a local authority to levy rates extends :

"Mining Acts" include "The Mining Act, 1886," and any Act amending the same, and all or any regulations from time to time in force under the said Acts or any of them :

"Mining property" means and includes a parcel or any number of parcels of Crown lands, including land over which the Governor, on behalf of Her Majesty, or some other person on her or his behalf, has, by lease, agreement, or in any other manner, obtained power to mine thereon or therein,

and every race, dam, or reservoir lawfully taken up, held, leased, or occupied under or by virtue of the Mining Acts, for the purpose of mining for gold or silver, with the following exceptions:—

(1.) Lands held or occupied under a business license issued under the Mining Acts ; 5

(2.) Lands held or occupied under the Mining Acts upon agricultural lease or occupation license :

“ Occupier ” means the lessee, licensee, or other person by or on whose behalf any mining property is held, used, worked, or occupied, or who is in actual or beneficial occupation, or in receipt of the profits derived from such property. 10

Local authorities in mining districts to have additional powers.

4. In order to recoup to local authorities in mining districts the loss of revenue sustained by the operation of this Act in abolishing the export duty on gold, every such local authority shall have and may exercise the several duties, powers, and authorities hereinafter set forth. 15

Mining property in a mining district to be rateable property.

5. All mining property held by an occupier in a mining district now or hereafter constituted under the Mining Acts shall be deemed to be rateable property within the meaning of “ The Rating Act, 1882,” as altered by this Act, and such property shall be liable to be rated by the local authority in like manner as other property in the district of such local authority is or may be rated under the said Act. 20

“ The Rating Act, 1882,” incorporated. Property-tax Commissioner to have no power in respect of valuation.

6. “ The Rating Act, 1882,” with its several amendments, is hereby incorporated with this Act; but the Property-tax Commissioner shall have no duty, power, or authority in respect of the valuation or the valuation-roll to be made under this Act or otherwise in relation thereto; and every such duty, power, or authority may, so far as necessary, for the purposes of this Act, be exercised by the local authority in accordance with the provisions of such first-mentioned Acts as modified by this Act. And the several provisions of the said first-mentioned Acts shall be modified accordingly; subject to which modification, all such provisions shall extend and apply to this Act. 25 30 35

Duties of local authority in respect of this Act.

7. Every local authority in a mining district shall do or cause to be done the following things:—

Valuation-roll of all mining property to be prepared.

(1.) On some day in the month of *January*, 1891, and on some day in the same month in every year thereafter, make out a valuation-roll in the form or to the effect set forth in the First Schedule to “ The Rating Act, 1882,” of all mining property in the district subject to the provisions of this Act. 40

(2.) Such valuation-roll shall be prepared by a Valuer or Valuers to be appointed from time to time by the local authority, who shall determine what, in his or their opinion, is the rateable value of all mining property in the district, such value being ascertained on the following basis:—

(a.) The rateable value of mining property shall be held to mean the sum at which the fee-simple thereof, if held in possession free from encumbrances, would be fairly purchasable if sold by public auction. 50

(b.) Every interest in mining property liable to the provisions of this Act shall be valued at a sum not less than *twenty* pounds: Provided that in case two or more persons are interested in the same property, the interest of each and every person therein shall be assessed separately.

5 (3.) On or before the *first* day of March in each year the Valuer or Valuers shall give notice of the rateable value so determined by him or them, in the form or to the effect set forth in the Third Schedule to "The Rating Act, 1882," to each occupier, by posting the same to such occupier's last known place of abode in the colony.

10 (4.) It shall not be necessary in any valuation-roll or rate-book relating to mining property to insert the name of the "owner," and the "occupier" shall be deemed to be the owner for the purposes of liability under this Act.

15 (5.) All the provisions of the eleventh section of "The Rating Act, 1882," shall (except where otherwise expressly provided) extend and apply to the valuation to be made for the purposes of this Act, and to the valuation-roll to be prepared and completed thereon, and every occupier shall have the like right of objection to the rateable value of his property as he would have under the said eleventh section.

20 (6.) The Warden of the district in which the mining property is situated, having jurisdiction under "The Mining Act, 1886," shall be the authority, in lieu of the Resident Magistrate, for the purposes of the eleventh section of "The Rating Act, 1882," and all the provisions of that section relating to the powers, duties, and authorities of a Resident Magistrate shall extend and apply to such Warden accordingly, who shall for the purposes of this Act have all such jurisdiction and authority as he would have in respect of any matter within his jurisdiction under the Mining Acts, and as fully as if the duties hereby imposed upon him were expressly set forth in those Acts.

25 (7.) In addition to the powers given to a Valuer under the said eleventh section, every such Valuer shall have power to examine any person on oath or affirmation in relation to any matter or thing necessary to enable such Valuer to ascertain the true value of the mining property held by any occupier, and may put such questions in writing, and require the same to be answered in writing by the person to whom they are put.

30 For the purposes of this Act every such Valuer shall be deemed to have power to administer an oath or take an affirmation, and every person wilfully making a false answer in any material particular to any question so put to him, whether orally or in writing, shall be deemed guilty of a misdemeanour.

35 (8.) The form of valuation-roll, rate-book, and of every instrument or proceeding required, or that may be made or

262

taken under "The Rating Act, 1882," may be modified or varied so as to give effect to this Act.

Valuation-roll and rate-book to be part of valuation-roll made under any other Act.

8. The valuation-roll and rate-book made under this Act shall be deemed to be in addition to any valuation-roll and rate-book made under any Act in force in the district, and shall be deemed to be a part thereof; and every person whose name appears upon a valuation-roll made under this Act shall have the like rights as to being placed on a voters' roll (however designated) and of voting at elections of members of the local authority as he would have under the law constituting such authority. 5 10

Act to be operative in every district containing mining property.

9. All rates levied, recovered, or received by any local authority under or by virtue of this Act shall be deemed to form part of the revenues of such authority, and shall be dealt with accordingly, and this Act shall be operative in every district containing mining property, notwithstanding that "The Rating Act, 1882," may not have been adopted by any borough in which such property is situated. 15

Minimum value of rateable property may be reduced.

10. The local authority of any district may by special resolution reduce the minimum value of rateable property, as fixed by this Act, to any sum or amount not being less than *ten* pounds.

Local authority may decline to put Act in operation as regards valuation and rating.

11. Notwithstanding anything contained in this Act, the local authority of any district may by a special resolution decline to put this Act in operation in such district so far as the same relates to the valuation and rating of mining property; and so long as such resolution shall be in operation the local authority shall have no duty in relation thereto under this Act. 20 25

May bring Act into operation again.

Every such local authority may revoke any such resolution by another special resolution, and may bring this Act into operation at any date or time that will enable effect to be given to it; and thereupon this Act shall be in operation accordingly.

Special resolution to be passed in manner required by law.

12. For the purposes of the last *two* preceding sections a special resolution shall be passed in the manner required by the law for the time being regulating the procedure of the local authority passing the same; and if there be no such law, then no such resolution shall be passed till at least seven days' notice of the intention to propose the same has been given or sent to each member of such authority. 30 35

True copy of every special resolution to be sent to Colonial Treasurer.

13. A copy of every special resolution passed under this Act shall be sent to the Colonial Treasurer, with a certificate thereon, signed by the Chairman of the local authority passing the original resolution, that such copy is a true copy.

Act not to apply to mining property used by the Queen.

14. Nothing in this Act shall be deemed to apply to any mining property used or occupied by or on behalf of Her Majesty the Queen. 40