

N E W Z E A L A N D .

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V I C T O R I Æ R E G I N Æ .

No.

ANALYSIS.

Title.	6. Powers for enforcing payment of Tax.
Preamble.	7. "Sale of Non-payment of Rates Act 1862" incorporated.
1. Short Title.	8. Former applicants may—
2. Application and commencement of Act.	Compound;
3. Rural Land hereafter sold subject to Tax.	Take part of his Land; or
4. How payable.	Come under this Act.
5. To cease when improvements effected on Land.	9. Otherwise to stand on their rights.

A BILL INTITULED—

AN ACT to impose a Tax upon all Rural Lands in the Province of Otago to be sold under "The Otago Waste Lands Act 1863" and to make certain provisions respecting Lands heretofore sold under conditions for the improvement thereof. Title.

WHEREAS it is expedient to make such provision as may tend to secure the *bona fide* occupation of rural land in the Province of Otago as soon as may be after the sale thereof by the Crown and that a tax should be imposed upon unimproved lands. And whereas great quantities of rural land have been sold under the Waste Lands Regulations for the said Province made by the Governor in Council on the 19th day of September 1860 the purchasers whereof were bound under the said Regulations to expend the sum of 40s per acre thereon respectively before being entitled to receive Crown Grants thereof and many of such purchasers have not fulfilled the said conditions and it is desirable to remove the confusion and inconvenience thence arising and to enable such purchasers to obtain Crown Grants on certain conditions being performed by them. Preamble.

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

Short Title. I. The Short Title of this Act shall be the "Otago Waste Lands Act 1863 (No 2)"

Application and commencement of Act. II. This Act shall apply to the Province and to the Waste Lands within the Province of Otago and shall not come into operation until Her Majesty's pleasure shall have been taken thereon and the same shall have been confirmed by Her Majesty with the advice of her Privy Council and a proclamation of such confirmation having been given shall have been made by the Governor.

RURAL LAND HEREAFTER TO BE SOLD.

Rural Land hereafter sold subject to Tax. III. Upon all rural land hereafter to be sold there is hereby imposed a tax of Two shillings per acre payable annually to Her Majesty her heirs and successors by the purchaser thereof his heirs and assigns.

How payable. IV. The said tax and all monies paid under this Act shall be deemed to be Land Revenue of the Province and shall be payable to the Receiver of Land Revenue in equal half-yearly payments on the 31st day of March and the 30th day of September in each year and the first payment shall be made on such of the said days as shall happen next after the day of sale.

To cease when improvements effected on Land. V. Provided always that the said tax shall cease to be payable in respect of any land when and so soon as the purchaser thereof his heirs or assigns shall prove to the satisfaction of the Waste Land Board that a sum of money equal to Forty shillings per acre has been expended in improvements thereon and shall have obtained from the said Board a certificate in writing under the hand of the Chief Commissioner or under the hands of two Commissioners of the said Board to the effect that such proof or payment respectively has been made.

Powers for enforcing payment of Tax. VI. If any person shall refuse or neglect to pay any amount due from him under this Act the Chief Commissioner or any two Commissioners of the Waste Land Board may authorise in writing any person to levy the same by distress and sale of the goods and chattels of the person so refusing or neglecting wherever the same may be found or such Chief Commissioner or other Commissioners may authorise in writing any person to sue in his own name for the amount due in any Court of competent jurisdiction and such suit shall be heard and determined by such Court.

"Sale of Non-payment of Rates Act 1862" incorporated. VII. An Act of the General Assembly intituled "The Sale for Non-payment of Rates Act 1862" shall apply to taxes imposed under this Act and every such tax shall be deemed to be a rate assessment or other liability under that Act.

Former applicants may— VIII. Any person who at any time before the passing of this Act shall have applied for the purchase of Land under the Land Regulations then in force and shall have obtained from the Waste Land Board a certificate entitling him to take possession of the Land specified in his application but who shall not have expended on such Land Forty shillings per acre in improvements

so as to entitle him to a Crown Grant thereof under the said Regulations (hereinafter styled a "former purchaser") may elect to do any one of the following things :—

1. To pay to the Receiver of Land Revenue at his office a Compound;
sum of money equal to Ten shillings per acre on the quantity of Land comprised in his certificate and be entitled forthwith to a Crown Grant in fee simple free from conditions.
2. To take a Crown Grant in fee simple without conditions Take part of his Land; or
for two-thirds of the land comprised in such certificate such land being of average value.
3. To accept a Crown Grant in fee simple subject to the tax Come under this Act.
imposed by this Act and the provisions hereof relating thereto.

IX. Any such former purchaser who shall not within such Otherwise to stand on their rights.
period as aforesaid elect to do any one of the aforementioned things and signify the same in writing to the Waste Land Board shall be deemed to have decided to stand upon his rights and to remain subject to his liabilities as though this Act had not been passed.