

Hon. Mr. Ward.

RATING OF CROWN LANDS.

ANALYSIS.

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A BILL INTITLED

AN ACT to provide for the Payment of Rates in respect of Crown Lands. 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 Rating of Crown Lands Act, 1894." Short Title.

2. In this Act, if not inconsistent with the context,— Interpretation.
"Commissioner" means the Commissioner of Taxes appointed under "The Land and Income Assessment Act, 1891":
"Crown lands" means all lands the property of the Crown in New Zealand:

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

3. All Crown lands, together with the buildings and improvements thereon, shall be rateable property under "The Rating Act, 1894," as hereinafter provided, with the following exceptions, and subject to the provisions hereof:— Crown lands rateable, with certain exceptions.

- 20 (1.) The Parliament buildings and grounds at Wellington;
(2.) The Government buildings and grounds, and the Government Printing Office and grounds, at Wellington;
(3.) The Government House and grounds at Wellington;
(4.) The Government House and grounds at Auckland;
25 (5.) Lands occupied by public schools established under "The Education Act, 1877," including playgrounds and schoolmasters' residences, and grounds occupied therewith,

whether as a garden or paddock or otherwise, and actually used for these purposes; and also

Lands vested in the School Commissioners of any provincial district, of which there is not an occupier as defined in "*The Rating Act, 1894*," other than the said 5 Commissioners;

- (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 10 asylum, prison, hospital, or charitable institution;
- (9.) Lands occupied by and used in connection with quarantine, pilot, or signal stations and lighthouses;
- (10.) Wharves, piers, and jetties, the property of Her Majesty;
- (11.) Railways, railway-stations, and all land and buildings on 15 which the same are constructed, or that may be connected or used therewith;
- (12.) All lands used and occupied as public parks or domains or gardens, or as forest or plantation reserves;
- (13.) All defence works in the colony, and lands and buildings used 20 in connection therewith;
- (14.) Crown lands within the counties of Kawhia, West Taupo, East Taupo, Sounds, Fiord, and Stewart Island respectively;
- (15.) All Crown lands, including all pastoral lands of the Crown, 25 of which there is an owner other than the Colonial Treasurer, or an occupier within the meaning of "*The Rating Act, 1894*," liable for the payment of rates under that Act.

To be rated only on capital value to one-fourth their value.

4. All Crown lands which are rateable property under this Act, wherever the same may be situate, shall be liable to be rated only on 30 the capital value of the same, and not on their annual value, anything contained in "*The Rating Act, 1894*," notwithstanding, and shall be liable to be rated to one-fourth only of the amount of rate that may be levied from time to time, and shall not be liable to any special rate. 35

In all boroughs, counties, and districts wherein "*The Rating on Unimproved Value Act, 1894*," may hereafter come into force, all Crown lands which are rateable property under this Act, wherever the same may be situate, shall be rated only on the capital value of the same, and not on the unimproved value, anything contained in "*The 40 Rating on Unimproved Value Act, 1894*," notwithstanding, and shall be liable to be rated to one-fourth only of the amount of rate that may be imposed from time to time on the "gross value," as defined in the Act last mentioned, of the borough, county, or district, and shall not be liable to any special rate: 45

Provided that no greater sum than *one thousand* pounds shall be paid as rates under this Act in any one year to any one local authority.

Colonial Treasurer deemed to be owner of all lands rateable hereunder for purposes of "*The Rating Act, 1894*."

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 50 for the purposes of "*The Rating Act, 1894*," the several provisions of which shall apply accordingly.

6. The Surveyor-General shall be the sole judge of whether any Crown lands are rateable property by virtue of this Act, and of the rateable value of such lands.

Surveyor-General to be sole judge of whether Crown lands are rateable under this Act, and of their value.

5 (1.) No local authority shall value such lands under any Act or in any manner whatsoever, but shall prepare a skeleton Crown lands valuation roll, in which there shall be entered a description of all lands and the buildings thereon, (if any), with the special purpose for which such lands and buildings are used or reserved (if any), on which it is intended to demand rates from the Colonial Treasurer.

Local authorities to prepare skeleton rolls.

10 (2.) Such skeleton roll shall be forwarded to the Commissioner of Taxes, who shall submit it to the Surveyor-General for approval, and the Surveyor-General shall fix the values and enter them upon such roll; and any valuation, or amendment, or cancellation of any entry by him in the aforesaid roll, save in the case of lands specially exempted from rating by section *three* of this Act, shall, for all purposes whatsoever, be final and conclusive as against the local authority, and the Colonial Treasurer, and all other persons whomsoever, that such lands are rateable property, and of their rateable value under this Act, and that the provisions of this Act apply to the same accordingly.

15 (3.) After such roll has been approved, the Surveyor-General shall sign and forward the same to the Commissioner of Taxes, who shall retain it until any rates payable have been certified to by him, and shall then return it to the local authority.

20 (4.) The above procedure shall be repeated year by year so long as this Act is unrepealed.

30 7. A demand, such as is prescribed by "*The Rating Act, 1894*," for any rates due under this Act, and describing the property to be rated generally as "Crown Lands rateable under '*The Rating of Crown Lands Act, 1894*,'" with the rateable value thereof left blank, shall be made by leaving the same, addressed to the Colonial Treasurer, by his official title, at the office of the Commissioner of Taxes, or by posting the same, similarly addressed, to the care of the Commissioner.

How demand made for rates due under this Act.

40 8. The Commissioner shall insert in the form of demand for rates the rateable value, which shall be the total value shown on the Crown lands valuation roll, approved by the Surveyor-General, less the value of any lands shown thereon which may be exempt under section *three* of this Act, and shall forward such demand to the Colonial Treasurer, with a certificate stating that the Crown lands valuation roll has been approved by the Surveyor-General, and what amount of the rates demanded are lawfully payable under this Act; and thereupon the Colonial Treasurer shall pay to the local authority, 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 Commissioner.

Treasurer to pay rates to local authorities on certificate of Commissioner of Taxes.

50 9. The first rates payable by virtue of this Act shall be for the financial year commencing the first day of April, one thousand eight hundred and *ninety-five*, and they shall be payable on the basis of the

When first rates payable.

Crown lands valuation rolls prescribed by section *six*, but shall not be deemed to be due by the Colonial Treasurer to the local authority until such rolls as aforesaid have been delivered to the Commissioner and approved by the Surveyor-General.

Saving of special
rates already
mortgaged.

10. Notwithstanding anything contained in this Act, section four of "The Crown and Native Lands Rating Acts Repeal Act, 1888," shall continue in force as if this Act had not passed in respect to the payment of rates on all Crown lands to which such section relates.

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