



## THE UNIMPROVED LAND ORDINANCE, 1862.

IN THE TWENTY-SIXTH YEAR OF THE REIGN OF HER MAJESTY  
QUEEN VICTORIA.

SESSION XVI., No. 96.

### ANALYSIS:

Preamble.

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| <p>1. Lands on which £2 per acre in money or labour have not been expended within four years from the purchase to be taxed</p> <p>2. Who to be considered owners of the land for the purposes of this Ordinance</p> | <p>3. Parties to have notice of claim and to be heard on objections to the amount</p> <p>4. Tax where and when payable</p> <p>5. To form a burden on the land</p> <p>6. Limitation of the Ordinance</p> <p>7. Commencement of its operation</p> <p>8. Short title.</p> |
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AN ORDINANCE *for Levying a Tax on Unimproved Land in certain cases within the Province of Otago.*

**W**HEREAS the owners of Rural Lands within the Province of Otago purchased and acquired from the Crown under the Land Regulations of the said Province proclaimed and issued by the Governor on the twelfth day of February one thousand eight hundred and fifty-six and the nineteenth day of September one thousand eight hundred and sixty are authorised by the aforesaid Regulations to take possession of the Lands so acquired by them under an obligation as a condition of purchase to lay out upon the said Land within four years from the date of the Certificate of Selection and Occupation issued or issuable to them respectively in money or labor for all improvements including buildings and fences a sum equal to two pounds per acre: And whereas large tracts of the land hitherto purchased and acquired under the above mentioned condition and obligation notwithstanding thereof and of the lapse of

Preamble.

the period within which the aforesaid improvements should have been made have been suffered to lie waste and unimproved whereby the formation of Roads and other undertakings beneficial to the localities within which such lands are situated are impeded to the manifest hurt and prejudice of their inhabitants and of the general prosperity of the Province and the aforesaid evil is rapidly increasing and it is expedient to check and remedy the same.

BE IT THEREFORE ENACTED by the Superintendent of the said Province with the advice and consent of the Provincial Council thereof as follows:—

Lands on which £2 per acre in money or labour have not been expended within four years from the purchase to be taxed.

1. There shall be charged raised levied collected and paid unto the Treasurer of the Province of Otago for the use of the said Province and the good government thereof for and in respect of all Lands situated within the said Province heretofore purchased or hereafter to be purchased from the Crown under the before recited Land Regulations upon which the sum of two pounds per acre shall not have been laid out or expended within four years from the date of the purchase in money or labor for all improvements including Buildings and Fences Rates and Duties amounting to two shillings for every acre or part of an acre yearly in each and every year or part of a year during which such sum of two pounds per acre or any part thereof in money or labor has not been laid out or expended upon such lands as aforesaid: Provided always that the time during which the aforesaid Rates and Duties shall be charged raised levied and collected shall not commence to run in any case until the date of the expiry of such period of four years nor in any case in which such four years shall have expired prior to this Ordinance coming into operation or shall expire during the next twelve calendar months thereafter until the lapse of the said twelve calendar months.

Who to be considered owners of the land for the purposes of this Ordinance.

2. The said Rates and Duties shall be due and payable by the Owners of the Land in respect of which the same are charged and leved who shall not have proved to the satisfaction of the Waste Land Board that they have fulfilled the conditions of purchase as provided and required by the aforesaid Land Regulations: And for the purposes of this Ordinance every Person and Body Corporate shall be deemed to be Owners of such Land to whom a Certificate of Selection and Occupation has been issued or is issuable or a Receipt for the Price of the land has been granted by the Waste Land Board of the said Province or Officer of the Board and any Person or Body Corporate to whom the Land specified in such Certificate or Receipt shall have been assigned with consent of the Waste Land Board: Provided always that the Person or Body Corporate to whom such Certificate or such receipt has been issued or is issuable shall for the purposes of this Ordinance continue to be deemed the Owner of the Land unless and until the Waste Land Board shall register the name of some other Person or Body Corporate to whom the Land shall have been duly assigned with the consent of the said Board as provided by the aforesaid Land Regulations.

3. Every person by whom such Rates and Duties shall be owing shall have notice to be addressed to him or her and sent through the Post Office or left at his or her place of abode or if his or her place of abode be unknown posted on a conspicuous part of the Lands in respect of which the same are due specifying the nature and amount of such Rates and Duties and it shall be lawful for any person objecting thereto to state the grounds of his objections in writing to be delivered at the office of the Provincial Treasurer within twenty-one days from the date of such notice and thereupon he or she shall be heard by the Superintendent and Executive Council in support of such objections upon a day to be fixed for that purpose and specified in such notice and to be notified also in the *Provincial Government Gazette* and in such newspapers published in the Province as the Superintendent shall direct or at any adjourned meeting and the Superintendent with the advice and consent of his Executive Council shall sustain or repel the objections and confirm or restrict the amount claimed or give such other decision as may be considered just.

Parties to have notice of claim and to be heard on objections to the amount.

4. The aforesaid Rates and Duties shall be payable at the office of the said Provincial Treasurer yearly upon a day to be appointed by the Superintendent and to be specified in a notice to be published in the *Provincial Government Gazette* and such of the newspapers published within the Province as he shall direct and in default of payment at the said office upon the day so appointed and published or within one calendar month thereafter there shall be incurred charged levied and paid to the said Provincial Treasurer for the use of the said Province in addition to the said Rates and Duties due and payable by the defaulter and by way of penalty for such default a sum equal to one-sixth of the said Rates and Duties due and payable by such defaulter.

Tax where and when payable.

5. The aforesaid Rates and Duties may be sued for and recovered in the name of the Provincial Treasurer before any competent Court and the amount ordered to be paid together with the costs of any proceedings for the recovery thereof shall form a burden upon the Lands in respect of which the same shall be due.

To form a burden on the land.

6. Nothing herein contained shall be construed to free and relieve any owners of any such land from any of the conditions and obligations in the before recited Land Regulations contained or from the legal consequences of default in the due fulfilment of such conditions and obligations or shall affect in any respect whatsoever the Waste Lands of the Crown or any law in force now or in time coming relating thereto.

Limitation of the Ordinance.

7. This Ordinance shall not come into operation until the time within which the same may be disallowed by the Governor shall have expired and until notice of its being in operation is published in the *Provincial Government Gazette*.

Commencement of its operation.

Short Title.

8. This Ordinance shall be termed and may be cited and referred to as the "Unimproved Land Ordinance 1862."

Passed the Provincial Council this twenty-second day of December, one thousand eight hundred and sixty-two.

ALEX. RENNIE,

*Speaker.*

CHARLES SMITH,

*Clerk of Council.*

Dunedin, December 23rd, 1862.—I hereby declare that I reserve this Bill for the signification of the Governor's pleasure thereon.

J. L. C. RICHARDSON,

*Superintendent of the Province of Otago.*