

The general provision for Borough Councils is that 1 per cent. of the general rate struck is the maximum, with the following provisos* :

- (1) Where the population is less than 5,000, £50 may be expended if 1 per cent. of the general rate struck does not amount to that sum :
- (2) Where the population is between 5,000 and 10,000, £100 may be expended if 1 per cent. of the general rate does not amount to that sum :
- (3) Where the population is over 10,000, £250 may be expended if 1 per cent. of the general rate does not amount to that sum.

For counties, the 1 per cent. maximum applies, but not more than £100 annum. Where 1 per cent. of the general rate does not amount to £30, £30 may be spent for unauthorized purposes.

For Harbour Boards, 1 per cent. of the revenue exclusive of loan-moneys, with a maximum of £500, may be expended, but where 1 per cent. of the revenue does not amount to £15, then £15 may be expended for unauthorized purposes.

For Hospital Boards unauthorized expenditure may amount to 1 per cent. of the amount levied by contributory local authorities in that area, in respect of expenses other than capital expenditure, but in no case to exceed £250.*

For Catchment Boards the maximum is 1 per cent. of the general rate struck, with a maximum of £50. Where 1 per cent. of the general rate does not amount to £15, then £15 may be spent for unauthorized purposes†.

For Electric-power Boards the maximum is 1 per cent. of the gross revenue, exclusive of loan-moneys, with the following provisos :—

- (1) If the population of the district is less than 5,000, £50 may be so expended if 1 per cent. of the gross revenue does not amount to that sum :
- (2) Where the population is between 5,000 and 10,000, £100 may be expended where 1 per cent. of the gross revenue does not amount to that sum :
- (3) Where the population is over 10,000, £250 may be so expended where 1 per cent. of the gross revenue does not amount to that sum.

CHAPTER VII.—NATIVE RATES

The problem of non-payment of Native rates is one which was presented to us by a large number of local authorities. The general thesis of the complaint was that Native landowners did not in general measure up to their responsibility in relation to the payment of rates, and, further, that the remedies available to enforce payment were quite inadequate.

The problem is very acute in the North Auckland area, and the following figures supplied by the New Zealand Counties Association concerning the Bay of Islands County are indicative of the general trend :—

Table showing position of Native Rate Collections in the Bay of Islands County

				Rates struck.	Rates Paid.	Outstanding, 31st March, 1944.
General				£	£	£
1941-42	..	..	..	3,045	..	3,045
1942-43	..	..	..	3,024	..	3,024
1943-44	..	..	..	3,038	32	3,006
Hospital—						
1941-42	..	..	..	1,698	..	1,698
1942-43	..	..	..	1,687	..	1,687
1943-44	..	..	..	1,690	..	1,690
Loan—						
1941-42	..	..	..	1,608	..	1,608
1942-43	..	..	..	1,597	..	1,597
1943-44	..	..	..	1,601	..	1,601
				18,988	32	18,956

Summary of Native Rates unpaid during the Past Three Years

							£
General	..	..	..	..	..	..	9,075
Hospital	..	..	..	..	..	..	5,075
Loan	..	..	..	..	..	..	4,806
							£18,956

* Public Revenues Act, 1926, section 129.
† Soil Conservation and Rivers Control Act, 1941, section 116.