



CROWN OF THE MAURI NATION  
AOTEAROA & AUSTRALIA

Date: ...../...../20.....

**COUNCIL RATES EXEMPTION**

I refer to your request for an exemption from the council rates in New Zealand. This advice applies to the following purple thumb live life claimant;

:Suv'eran Live Life Claimant: .....

:Date Drew Breath:.....

:Purple Thumb Live Life Claim Number:.....

:Publication Number:.....

I have considered your request and determined that your application exemption from Council Rates;

- Case Law CA60/02 KEEPA V WHAKATANE DISTRICT COUNCIL 23 June 2003
- High Court of Appeal - Rates Exemptions

Your rates exemption is qualified as a purple thumb live life claimant and also as a high court judgment.

Our Global Service Centre is available for enquiries at [info@mauricrown.org](mailto:info@mauricrown.org)

Kind regards



Ahuamai  
Rates Exemption  
International Affairs  
<https://www.mauricrown.org>

AOTEAROHA - THE EARTH OF LOVE

EST. 1820 - IN PERPETUITY



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AOTEAROHA & AUSTRALIA

Do not pay the council rates. Do not open the letter.

**RETURN THE ENVELOP TO YOUR COUNCIL.**

RETURN TO SENDER

**Tom Slogan**  
23 Collingwood Street  
Raunmaunga, Whangarei  
New Zealand



REFERENCE: CA60/02 KEEPA V WHAKATANE DISTRICT COUNCIL  
INHERENT NATIVE AUTHORITY - ORIGINEE DO NOT PAY RATES



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## :Qualified Evidence.

August 2003

# Māori Law Review

A MONTHLY REVIEW OF LAW AFFECTING MĀORI

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### OTHER COURTS AND TRIBUNALS

**Keepa v Whakatane District Council**  
*CA60/02, 25 June 2003. Blanchard, Tipping, Glazebrook JJ*

This was an appeal from a High Court decision (see *Māori LR* February 2002 p5) concerning the removal in 1964 of rates exemptions from 3 blocks of Māori freehold land in the Urewera's - Ruatoki 1, 2 and 3.

Under the Urewera Lands Act 1921-1922 (ULA 1921-22), a number of blocks of Māori land in the Ureweras were placed under a scheme whereby they remained exempt from rates until their boundaries, title, and ownership had been consolidated and arranged so as to give them the best configuration for future development. These arrangements were to be carried out by commissioners appointed under the Act, who were to make orders affecting the land.

**Disclaimer:** The information contained in this publication is a summary only. You should seek professional advice before taking any action in relation to matters dealt with in this publication. No responsibility is accepted for any loss arising from reliance on information in this publication.

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Section 16 ULA 1921-22 deferred rates on the lands until a Gazette notice issued stating otherwise. That notice could not issue "until the expiry of at least twelve months after the order relating thereto shall have been countersigned by the Chief Judge" of the Māori Land Court. The "order" referred to as the "order relating thereto" meant an order made by the commissioners.

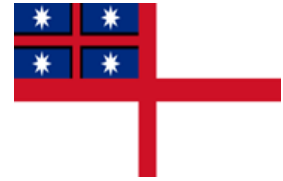
However, while the Ruatoki blocks had been included in the ULA 1921-22, their ownership and boundaries had already been determined and they did not require consolidation or orders by the commissioners. In 1922 s16 ULA 1921-22 was amended by adding: "It shall not be necessary to wait such period in the case of the lands known as Ruatoki 1, 2 and 3 Blocks."

In 1964 a Gazette notice was published under s16 purporting to remove the exemption from all land under the ULA 1921-22, including the Ruatoki 1, 2 and 3 blocks. In the High Court Paterson J found that the 1964 notice was valid and the district council was entitled to levy rates on the blocks. The appellants argued that the effect of the amendment in 1922 was simply to remove the 12 month period. An order of the commissioners countersigned by the Chief Judge was still required for the Ruatoki blocks. No such order had ever issued.

The district council maintained that the 1922 amendment removed the 12 month period *and* the need for a commissioners' order countersigned by the Chief Judge. In addition, the district council argued that, because the Ruatoki lands had never been part of the Urewera consolidation scheme, no order from the commissioners could ever be issued, and thus no counter-signing could ever have been required.

Held: the ULA 1921-22 provided that the commissioners could only make orders in respect of lands "affected by the scheme". The Ruatoki blocks were never affected by the scheme in the sense that orders could be made having a tangible effect on the land (such as changing the titles or ownership of those blocks). Accordingly, while the Ruatoki blocks were listed under the ULA 1921-22 as blocks subject to the Act, there could never be under s16 "an order relating to" them which the Chief Judge could have countersigned. Consequently, the 1922 amendment "may therefore have been unnecessary other than for the avoidance of doubt."

The Court of Appeal went on to say that even if their reasoning were incorrect, they would still regard the 1964 Gazette Notice as valid. Since the scheme had been fully implemented by the late 1920s or early 1930s it followed that the proviso became obsolete as the commissioners had completed their task and no order had been (or could



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