

**IN THE SUPREME COURT OF NEW ZEALAND**

**SC 76/2006  
[2006] NZSC 99**

BETWEEN ROYAL NEW ZEALAND  
FOUNDATION OF THE BLIND  
Applicant

AND AUCKLAND CITY COUNCIL  
Respondent

Court: Elias CJ, Blanchard and Tipping JJ

Counsel: J E Hodder and M C Sumpter for Applicant  
J M T Salter and G D Palmer for Respondent

Judgment: 27 November 2006

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**JUDGMENT OF THE COURT**

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- A. Leave to appeal is granted.**
- B. The approved ground is whether the exemption from rates in cl 5(e) of Part 1 of Schedule 1 of the Local Government (Rating) Act 2002 applies to the land of the appellant which it does not occupy itself but holds for the purpose of deriving investment income.**

Solicitors:  
Chapman Tripp, Wellington for Applicant  
Simpson Grierson, Auckland for Respondent