



## Supreme Court of New Zealand

2 August 2007

### **MEDIA RELEASE – FOR IMMEDIATE PUBLICATION**

**ROYAL NEW ZEALAND FOUNDATION OF THE BLIND  
v AUCKLAND CITY COUNCIL  
(SC 76/2006) [2007] NZSC 61**

### **PRESS SUMMARY**

**This summary is provided to assist in the understanding of the Court's judgment. It does not comprise part of the reasons for that judgment. The full judgment with reasons is the only authoritative document. The full text of the judgment and reasons can be found at [www.courtsofnz.govt.nz](http://www.courtsofnz.govt.nz).**

The Supreme Court has unanimously dismissed an appeal by the Royal New Zealand Foundation of the Blind on the question whether land it owns at Parnell, in Auckland, is liable for local body rates. The High Court had decided that the land was not rateable because it came within an exemption in the Local Government (Rating) Act 2002 for land owned or used by the Foundation for its purposes. However the Court of Appeal ruled that the land was rateable because it was leased out by the Foundation to produce rental income. It was therefore owned or used as an endowment and was specifically excluded, in terms of the Act, from rates exemption. The Supreme Court has determined that the Court of Appeal's judgment was correct.

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