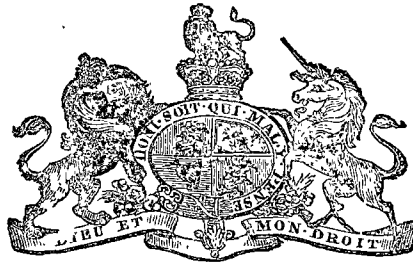


## New Zealand.



### ANALYSIS.

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1885, No. 39.

AN ACT to amend "The Rating Act, 1882."

[17th September, 1885.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act is "The Rating Act 1882 Amendment Act, 1885."

2. All powers, duties, and responsibilities granted or conferred by "The Rating Act, 1882" (herein referred to as "the said Act"), on the Public Trustee in relation to the sale or letting of land for non-payment of rates shall henceforward be exercised by the Registrars of the Supreme Court.

3. The Registrar of the Supreme Court in the Supreme Court district wherein is situate any land to be sold or leased under the provisions of sections thirty-seven to forty-five of the said Act, both inclusive, shall be the officer to have and exercise in any particular case the aforesaid powers, duties, and responsibilities.

4. The sections last mentioned of the said Act shall be read as if the words "Registrar of the Supreme Court" had been originally inserted therein in the place of the words "Public Trustee" where the said words occur, except in the second occurrence thereof in section forty-one of the said Act.

5. In section thirty-eight of the said Act the words "to be credited to the Public Trust Office Expenses Account" are hereby repealed; and section forty-six of the said Act is hereby repealed.

Title.

Short Title.

Registrars of Supreme Court to effect sales of land for non-payment of rates.

Registrars in Supreme Court districts to effect sales of land therein.

"Rating Act, 1882," to be read according to this Act.

Amendments of said Act.

County Council by special order may direct that rates be collected by Road Boards and Town Boards within the county.

6. The Council of any county may by special order direct that any general or special rates which it is authorized by law to make and levy shall be collected on its behalf by the Road Boards and Town Boards within the county, and may revoke and re-enact any such order from time to time.

So long as any such special order remains in force, when a rate is made by the County Council, it shall send to each Road Board and Town Board within the county a copy of the order making such rate, and specifying the amount of the rate required to be collected within the district under the respective jurisdictions of such Boards.

(1.) Every such Board shall forthwith proceed to make, levy, and collect such rate in the district within their jurisdiction in the same manner and with the same powers of recovery as if the rate were to be levied therein by such Board for its own purposes.

(2.) The same proceedings shall be had for making, levying, collecting, and recovering any separate or special rate within any portion of a county as are hereinbefore set forth for making, levying, collecting, and recovering general rates within the whole county, *mutatis mutandis*.

Board shall hand over rates to County Council less cost of collection.

7. All such rates shall be held by every Board as aforesaid as trustee for the County Council, and shall be handed over to such Council as collected.

Every such Board shall be entitled to retain all reasonable costs and expenses incurred in and about making, levying, collecting, and recovering the same, and a reasonable remuneration for clerical and other work. If any dispute shall arise as to the amount so to be retained or otherwise in relation thereto, the same shall be decided by such person as the Governor may appoint for the purpose.

If Board do not collect rates liable to penalty.

8. If any Board as aforesaid shall refuse or neglect to make and levy, and to take all necessary steps to collect and recover any such rate as aforesaid, every member thereof at the time of such neglect or refusal shall be liable to a penalty not exceeding fifty pounds, to be recovered in a summary way before any two or more Justices of the Peace.

Objection may be made to alteration in valuation-roll by local body.

9. Every person to be affected by any alteration in a valuation-roll made by any local body under any powers authorizing it in that behalf shall be entitled to object by lodging an objection with the local body, and to have the objection heard before any Resident Magistrate who, for the purposes of this section, shall have all the powers and authorities of a Board of Reviewers and the Chairman thereof, under "The Property Assessment Act, 1879."

All notices and other proceedings provided with respect to original assessments under the Act last mentioned, and the objections against the same and the hearing thereof before a Board of Reviewers, shall, *mutatis mutandis*, apply with respect to the alterations in a valuation-roll, objections and the hearing thereof before a Resident Magistrate under the provisions of this section.

"The Property Assessment Act, 1879," shall, for the purposes of this section, be read as if "local body" had been enacted therein in the place of "Commissioner."

When person who has parted with property liable for rates.

10. When any person whose name appears on any valuation-roll in force as the owner of any rateable property shall part with or dispose of the property in respect of which he is, or appears to be, liable

for rates, whether by sale, conveyance, or transfer of any kind, or by operation of law, he shall continue liable to the payment of such rates, unless he gives, before the date of the public notification by the local body of their intention to make a rate, express notice in writing to the local body of the fact of such sale, conveyance, or transfer as aforesaid, and of the purchaser or transferee thereof, or of such facts as relieve him from liability at law.

11. When the Christchurch Drainage Board, as constituted under "The Christchurch District Drainage Act, 1875," and the several Acts amending the same, shall by special order have directed any general rate to be levied, and have fixed the amount in the pound of such rate, according to the said Act, it shall cause a copy of such special order to be forwarded separately to each local authority, within the limits of whose jurisdiction the drainage district or any part or parts thereof may be situate.

Local bodies in drainage district may collect rate for Christchurch Drainage Board.

- (1.) Every such local authority shall forthwith proceed to make, levy, and collect such rate in the part or parts of the drainage district within their jurisdiction in such manner, as nearly as may be, and with such powers, and the rate shall be payable by and recoverable from such persons and in such manner, in every respect as if the limits of the jurisdiction of such local authority were coincident with such part or parts of the drainage district, and as if the rate were to be levied by such local authority for their own purposes under the powers of rating then by law vested in them.

Every such local authority shall be entitled to retain all reasonable costs and expenses incurred in and about making and levying, collecting and recovering the same, and a reasonable remuneration for clerical and other work. If any dispute shall arise as to the amount so to be retained or otherwise in relation thereto, the same shall be decided by such person as the Governor may from time to time appoint for the purpose.

Provided always that all persons rated or upon whom any demand or levy for rates shall be made under the provisions of this Act shall have as against the said local authority in respect of objections to be rated, or to pay such rates, all the appeals, exemptions, rights, powers, and privileges as if such rates were made, demanded, collected, or levied by the said Drainage Board.

- (2.) When any person is liable to be rated in respect of property lying partly within and partly without the drainage district, the local authority within whose jurisdiction such property is situate shall deduct, from the amount of the rates that would be levied on the property if it were wholly within the district, such part as they may, in their absolute discretion, think fit.
- (3.) Any local authority may, for the purpose of collecting any such rate, make an adjustment thereof so as to admit of its being collected under "The Rating Act, 1876," in districts where such last-mentioned Act is in force, upon

the basis that one shilling in the pound upon the annual value shall be deemed to be equivalent to three farthings in the pound upon the capital value of any property.

How power to do anything by special order exercised.

12. The power hereby given to do anything by "special order" shall be exercised as follows:—

- (1.) The resolution to do such thing shall be adopted at a special meeting.
- (2.) Such resolution shall be confirmed at a subsequent meeting, held not sooner than four weeks thereafter.
- (3.) Public notice of such subsequent meeting, and of such resolution shall be given once in each of the said four weeks, and a notice of such meeting given to each member of the Christchurch Drainage Board.

Interpretation of "local authority."

13. "Local authority" includes the Council or Board having the administration of affairs of a city, borough, town district, or road district, but shall not include the Christchurch Drainage Board.

Special provisions on behalf of the Road District of Newmarket.

14. Whereas the former Road District of Newmarket has during the now current year been proclaimed a borough, and the Road Board of the aforesaid district, in expectation of the aforesaid change being made in the constitution of the district, did not make and levy any rate within the said district for the current year: And whereas the Borough Council of the new borough, by reason of there being no valuation-roll in force therein, and otherwise is precluded from levying rates therein: And whereas it is expedient that the said Borough Council should be specially authorized to make and levy rates in the said borough for the present year in the place of the rates which should have been made and levied therein by the aforesaid Road Board.

Be it therefore further enacted, as follows:—

Notwithstanding that the Borough of Newmarket was constituted after the fifteenth day of January in the now current year, the Borough Council thereof may levy and make rates to all intents and purposes as if such borough had been constituted before the aforesaid fifteenth day of January; and, in the place of the borough rates which cannot be made, may make and levy in the said borough for the now current year all such rates as might have been made and levied therein by the Road Board of the Road District of Newmarket had such borough not been constituted; and all such rates shall be deemed to be borough rates.

The Governor in Council shall be deemed to be empowered under "The Rating Act, 1876," to fix all times and to authorize all things to be done to enable a first valuation-roll for such borough to be made, or for such rates to be levied, as nearly as may be in accordance with the provisions of the Act hereinabove last mentioned.