

New Zealand.



ANALYSIS.

- | | |
|--|---|
| <p>Title.</p> <p>1. Short Title and commencement.</p> <p style="text-align: center;">PART I.</p> <p style="text-align: center;">RATING.</p> <p>2. Interpretation</p> <p style="text-align: center;"><i>Rating Systems and Valuation Rolls.</i></p> <p>3. Existing rating systems to continue in force until altered.</p> <p>4. Local authority may adopt system of rating, except on unimproved values. Rating system in district included in another district.</p> <p>5. Rating system in united borough.</p> <p>6. Valuation roll under the Valuation of Land Act. Date for Valuer-General transmitting roll not limited.</p> <p style="text-align: center;"><i>Rating on the Annual Value.</i></p> <p>7. Valuation roll where rating on annual value in force.</p> <p>8. Valuers to be appointed. Valuers to make declaration. Valuers to make valuation lists. Valuers may enter premises</p> <p>9. Owner in occupation to be entered as occupier.</p> <p>10. When property occupied by several persons with different interests.</p> <p>11. Owner to be deemed the occupier in case of less than three months' occupancy. In borough tenant's name may be substituted for landlord's.</p> <p>12. In case of copartners, &c., who to be liable.</p> <p>13. Preceding section extended to society or association.</p> <p>14. Unknown owner to be rated as "owner."</p> <p>15. Valuation list to be open for inspection.</p> <p>16. Notice of valuation.</p> <p>17. Ratepayers may inspect valuation list.</p> <p style="text-align: center;"><i>Objections to Valuation List.</i></p> <p>18. Local authority may object to valuation list. If whole list objected to, local authority to give public notice.</p> <p>19. Any person aggrieved may object.</p> <p>20. Any ratepayer may object.</p> <p>21. Form and service of objection.</p> <p>22. Copy of objections to be sent to local authority.</p> <p>23. Clerk to give notice to person objected to.</p> | <p style="text-align: center;"><i>Assessment Court.</i></p> <p>24. Assessment Court.</p> <p>25. Judge of Assessment Court.</p> <p>26. When Governor-General to appoint Judge.</p> <p>27. Assessors.</p> <p>28. Sittings of Assessment Court. Adjournments. Clerks of Court. Powers of Court Court may order costs.</p> <p>29. Who shall attend the Court.</p> <p>30. Court to correct valuation list.</p> <p>31. If no valuation list prepared, Court may appoint Valuers.</p> <p>32. Alterations to be initialled and list signed.</p> <p>33. Valuation list to be valuation roll for the year Valuation roll to be evidence.</p> <p>34. Valuation roll to be kept by local authority.</p> <p>35. Decision of Court to be final.</p> <p style="text-align: center;"><i>Alteration of Roll.</i></p> <p>36. Local authority may amend roll.</p> <p>37. Objections may be made to alterations.</p> <p style="text-align: center;"><i>Standard Roll for Rating on Annual Value.</i></p> <p>38. Standard roll. New rolls. Town Board may make separate roll for local rates. Separate rolls for special rates.</p> <p style="text-align: center;"><i>Rating on the Unimproved Value: Adoption of the System.</i></p> <p>39. Interpretation.</p> <p>40. Ratepayers may by vote adopt rating on unimproved value.</p> <p>41. Form of voting-papers.</p> <p>42. Result of poll to be published.</p> <p>43. If poll carried, rates to be on unimproved value.</p> <p>44. How adoption to be rescinded.</p> <p>45. If poll carried, rating on unimproved value to be discontinued.</p> <p>46. Fresh proposal not to be submitted before three years.</p> <p>47. Valuation roll of district. Rates to be levied on unimproved value of land. Objections.</p> <p style="text-align: center;"><i>Rating of Mining Property in the South Island.</i></p> <p>48. Rating of mining property. Unimproved value.</p> |
|--|---|

49. Valuation roll of all mining property to be prepared. Valuation roll and rate-book to be part of other valuation roll and rate-book. Minimum value of rateable property. Rates collected to be part of revenues of local authority. Copy of every special resolution to be sent to Minister of Finance. Special resolution to be passed in manner required by law
50. Mining property of King not affected. Last two sections not to have operation in North Island.

Rates and the Rate-book.

51. Conditions on which local authorities may make rates.
52. Particulars to be entered in rate-book.
53. Amalgamation of rates.
54. Local authority to give fourteen days' notice of making rate.
55. Rate-book to be signed and be open for inspection by ratepayers.
56. Appeal against rate-book.
57. Local authority to correct errors in rate-book.
58. Rate-book to be evidence without proof of signatures.
59. Appeal against separate rate.

Recovery of Rates.

60. Proceedings for recovery of rates to be taken hereunder.
61. How demand for rates made. Signature to demand for rates.
62. Two or more local authorities may agree upon one collector, and may make one demand.
63. Where rates payable.
64. Local authorities may allow rebate for prompt payment of rates.
65. How and when rates can be sued for.
66. Invalidity of rate as a whole no defence to action against person liable in rate-book.
67. Occupier primarily liable for rates while he is on rate-book as such.
68. Notice to be given of sale of rateable property.
69. Half rates chargeable for buildings unoccupied for six months.
70. Who can be sued besides occupier. Remedy of person paying rates against occupier. Remedy of mortgagee in such case. Remedy of person other than the owner in such case. Limit of amounts recoverable from tenant. Contracts between persons as to payment of rates not affected.
71. Apportionment of rates.
72. Service when person liable for rates absent.
73. If owner liable for rates unknown, &c., summons may be posted on property. Where owner unknown, judgment may be given against "the owner."
74. Power to remit rates in cases of poverty
75. Power to remit rates on showgrounds and sports-grounds.
76. Additional charge of ten per centum on unpaid rates.
77. Rates overdue for three years cannot be recovered.
78. Registration of judgment for rates.
79. Proceedings if judgment not satisfied. Registrar to give notice to persons interested. Notice, how served. After six months, Registrar may sell or lease property. Application of proceeds.
80. Provisions as to sale or letting. On conditions being complied with Registrar may execute transfer, &c. Purchaser not affected by impropriety, &c., in sale.

81. Instruments under Land Transfer Act to be registered without production of duplicate certificate.
82. Public reserves not to be sold.
83. Rates to be a first charge thereon.
84. Crown leaseholds not to be sold. Procedure for recovery of rates thereon.

Collection of County Rates by Road Boards and Town Boards.

85. County Council may direct that its rates be collected by Road and Town Boards.

Collection of Rates by Creditors of Local Authority.

86. Creditor of local authority secured on rate may apply to the Supreme Court for appointment of Receiver.
87. On appointment of Receiver rate shall vest in him.
88. Powers of local authority exercisable by Receiver.
89. Moneys collected by Receiver, how applied.
90. When Receiver's powers cease.

Adjustment of Rates between Different Systems of Rating.

91. Adjustment of rates for purposes of collection.
92. Adjustment of rating-power under different systems. Where rating changed from one system to another.
93. Provision where rate is security for a loan. Proviso as to water, gas, and other fixed rates.
94. Adjustment of rateable value of property for voting purposes.

Miscellaneous.

95. System of rating on unimproved value to apply to water and other specified rates.
96. How contributions to be proportioned where rating on unimproved value is in force.
97. Judge not interested merely by being a ratepayer.
98. Provision for valuation roll in case of severance.
99. On misadventure, or accident, or on failure by local authority, Governor-General in Council may extend time or validate act.
100. Saving from effect of repeal of Crown and Native Lands Rating Acts.

PART II.

SPECIAL AS TO NATIVE LAND RATING.

101. Interpretation.
102. Liability of Native land for rates.
103. Special exemptions of Native land from rates.
104. Other classes of Native land may be exempted by Order in Council.
105. Special provisions as to payment of rates where land vested in trustee.
106. Compilation of valuation roll.
107. Exercise of voting-powers of ratepayers where Native land held in trust.
108. Recovery of rates.
109. If charge remains unsatisfied for more than one year land may be vested for sale in Native Trustee.
110. Person in actual occupation of Native land, whether with or without title, deemed to be occupier for purposes of Part I of this Act.
111. In case of land held in common, charge may be made in favour of owner or owners who have paid rates.

<p>112. Certain provisions of Part I not applicable to rates on Native land. 113. Remission in respect of rates on Native land. 114. Registration of charges. 115. Authorizing discharges in full or in part. 116. Section 100 not affected by this Part of this Act. 117. Certain existing judgments in respect of rates not affected by this Act.</p>	<p>118. Local authority may claim charge under this Part in regard to rates previously levied.</p> <p style="text-align: center;">PART III. GENERAL.</p> <p>119. Power to make regulations. 120. Repeals. Savings. Schedules.</p>
--	--

1925, No. 30.

Title. AN ACT to consolidate certain Enactments of the General Assembly relating to the Making and Levying of Rates.
[1st October, 1925.]

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

Short Title and commencement.

1. This Act may be cited as the Rating Act, 1925, and it shall come into force on the first day of April, nineteen hundred and twenty-six.

PART I.

RATING.

Interpretation.
 1908, No. 163, sec. 2
 1910, No. 60,
 secs. 21, 22
 1913, No. 54, sec. 2
 1915, No. 80, sec. 2
 1924, No. 47, sec. 2

2. In this Act, if not inconsistent with the context,—
- “ Capital value ” of land means the sum which the owner’s estate or interest therein, if unencumbered by any mortgage or other charge thereon, might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to require :
 - “ Chairman ” means the Chairman of a local authority, and includes the Mayor of a borough :
 - “ Clerk ” means the Clerk or other principal officer of a local authority, and if there is none such, means the Chairman of such local authority :
 - “ District ” means the district of a local authority :
 - “ Subdivision of a district ” means the riding of a county, the ward of a borough, or any subdivision of any district for the purpose of the election of members of the local authority :
 - “ Improvements ” on land means all work done or material used at any time on or for the benefit of the land by the expenditure of capital or labour by any owner or occupier thereof in so far as the effect of the work done or material used is to increase the value of the land, and the benefit thereof is unexhausted at the time of valuation ; but does not include work done or material used on or for the benefit of the land by the Crown or by any statutory public body, except so far as the same has been paid for by the owner or occupier, either by way of direct contribution or by way of special rates on loans raised for the purpose of constructing within a county any road, bridge, irrigation works, water-races, drainage-works, or river protection works :

Provided that the value of improvements made out of loan-moneys raised for the purpose of constructing within a county any road, bridge, irrigation works, water-races, drainage-works, or river protection works as aforesaid shall not exceed the amount of principal estimated by the Valuer-General to have been repaid by the owner in respect of any such loan by way of special rates :

“Local authority” means any Council, Board, Trustees, Commissioners, company, body, or persons empowered to make and levy rates :

“Mining Acts” means the Mining Act, 1908, and includes every former Act passed for like purposes, and all or any regulations from time to time in force under the said Acts or any of them :

“Mining property” means a parcel or any number of parcels of Crown land in the South Island, including land in that Island over which the Governor-General, on behalf of His Majesty, or some other person on his behalf, has by lease, agreement, or in any other manner obtained power to mine thereon or therein, and every race, dam, or reservoir lawfully taken up, held, leased, or occupied under or by virtue of the Mining Acts for the purpose of mining for gold or silver, with the following exceptions :—

(a.) Land held or occupied under a business-site license issued under the Mining Acts :

(b.) Land held or occupied under the Mining Acts or Part VIII of the Land Act, 1924, or the corresponding provisions of any former Act, on agricultural lease or occupation license or lease :

“Occupier,”—

(a.) Means the person by whom or on whose behalf any rateable property is actually occupied, if such person is in occupation by virtue of a tenancy which was for not less than six months certain ; and as to rateable property occupied by virtue of a tenancy not coming within the above description, and also in the case of unoccupied rateable property, means the owner of the same ; and as to lands of the Crown, whatever may be the term of the tenancy thereof, means the lessee or licensee thereof :

(b.) In respect of all land, includes the lessee or licensee of any right, privilege, or license to fell, cut, saw, or carry away timber growing or standing on such land, or to dig or remove gum therefrom :

(c.) In respect of mining property, means the lessee, licensee, or other person by or on whose behalf any mining property is held, used, worked, or occupied, or who is in actual or beneficial occupation, or in receipt of the profits derived from such property :

“Owner” of any rateable property means the person entitled for the time being to receive the rack-rent thereof :

Provided that in the definitions of “capital value,” “improvements,” “unimproved value,” and “value of

improvements" herein contained, "owner" means the person who, whether jointly or separately, is seised or possessed of or entitled to any estate or interest in land: "Publicly notify" means to publish in some newspaper circulating in the district, or (where there is no such paper in general circulation) to publish by placards in writing affixed to some public place or places in the district:

"Rateable property" means all lands, tenements, or hereditaments, with the buildings and improvements thereon, with the following exceptions:--

(a.) Lands vested in His Majesty of which there is not an owner or occupier, as herein defined, other than His Majesty:

(b.) Lands within any part of the North Island, including buildings and improvements, held under lease, license, or other authority from the Crown for gold-mining purposes; but this shall not be deemed to exempt any portion of the surface of property so held which may be used or occupied for residence or business sites, or for other than such gold-mining purposes, and the owner of any business site shall be deemed to be an occupier for the purposes of this Act:

(c.) Lands occupied by churches and chapels, or cemeteries, other than cemeteries owned and conducted by private persons for pecuniary gain or profit:

(d.) Lands and buildings used for the purposes of a Sunday school at which religious education is given to children and young persons, and not used for pecuniary gain or profit:

(e.) Lands and buildings used for the purposes of a public school, a native school, a secondary school, a technical school, and technical classes as respectively defined by the Education Act, 1914. For the purposes of this exemption a residence provided by an Education Board for a teacher shall be deemed to be used for the purposes of a public school:

(f.) Lands and buildings used for a university or college which has been duly incorporated by any Act or Provincial Ordinance:

(g.) Lands and buildings used for a school not carried on exclusively for pecuniary gain or profit, but so that within any borough or town district not more than four acres be used and occupied by or for the purposes of any one such school:

(h.) Lands, not exceeding ten acres in extent, and buildings erected thereon and used for the purposes of the school known as the Canterbury Agricultural College, in the Springs County:

(i.) Lands, not exceeding in each case one hundred acres in extent, and buildings used for a public mental hospital, a hospital, or lighthouse purposes, and lands used as quarantine, pilot, or signal stations, or for purposes of public plantations:

(j.) Lands and buildings used for a charitable institution, not being an institution or separate institution within the meaning of the Hospitals and Charitable Institutions Act, 1909, and not receiving any subsidy from the public funds, and which is carried on exclusively out of private benevolence for the free maintenance or relief of orphans, or of the aged, infirm, sick, or needy; but so that within any borough or town district not more than four acres be used and occupied by or for the purposes of any one such institution:

(k.) Waterworks belonging to or under the control of any Borough Council, and wharves, river protection, and harbour-works under the control and management of any Harbour Board:

(l.) Machinery, whether fixed to the soil or not:

“Rateable value,”—

(a.) In respect of property within any district where the system of rating property on its annual value is in force, means the rent at which such property would let from year to year, deducting therefrom twenty per centum in case of houses, buildings, and other perishable property, and ten per centum in case of land and other hereditaments, but shall in no case be less than five per centum of the value of the fee-simple thereof:

(b.) In respect of property within any district where the system of rating property on its capital value is in force, means the sum at which the capital value of such property is assessed as appearing by the valuation roll made under the Valuation of Land Act, 1925:

(c.) In respect of property within any district where the system of rating property on its unimproved value is in force, means the sum at which the unimproved value of such property is assessed as appearing by the valuation roll made under the last-mentioned Act:

Provided that in districts where rating on the unimproved value is in force, buildings or improvements on land held under lease or license for mining purposes or as business or residence sites shall not be rateable:

(d.) In respect of mining property, means the sum at which the interest of the owner or occupier therein if held in possession free from encumbrances would be fairly purchasable if sold by public auction:

“Unimproved value” of any land means the sum which the owner’s estate or interest therein, if unencumbered by any mortgage or other charge thereon, might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to impose, and if no improvements (as hereinbefore defined) had been made on the said land:

“Value of improvements” means the added value which at the date of valuation the improvements give to the land.

Rating Systems and Valuation Rolls.

Existing rating systems to continue in force until altered. 1908, No. 163, sec. 3

Local authority may adopt system of rating, except on unimproved values. *Ibid.*, sec. 4. 1913, No. 54, sec. 3

3. The system of rating (whether on the annual, the capital, or the unimproved value) which is in force in each district on the coming into operation of this Act shall continue until altered under the provisions of this Act.

4. (1.) The local authority of any district (other than a district wherein the system of rating on the unimproved value is in force) may at any time by resolution determine whether the system of rating on the annual value or the capital value shall in future be in force in the district, and any such resolution may from time to time be rescinded and a new resolution passed.

(2.) For the purpose of adopting in a district the system of rating on the unimproved value, or of discontinuing that system in a district where for the time being it is in force, the provisions of sections thirty-nine to forty-seven hereof shall apply.

(3.) Where a district, other than a district as defined by section thirty-nine hereof, includes more than one or parts of more than one district as so defined the following provisions shall apply:—

(a.) If the system of rating in force in all the last-mentioned included districts is the same, then the rates made and levied in the first-mentioned district shall be made and levied according to that system.

(b.) If the system of rating is not the same in all the said included districts, the local authority of the first-mentioned district shall, before making and levying any rate, decide by resolution which of the systems so in force shall be adopted, and the rate shall be made and levied accordingly.

(4.) Where the whole of such first-mentioned district is contained within a district as defined by the said section thirty-nine, the rates made and levied by such first-mentioned district shall be made and levied on the system of rating in force in the district in which it is contained.

(5.) The River Boards Act, 1908, the Land Drainage Act, 1908, the Water-supply Act, 1908, and every other Act, whether general, special, or local, creating or authorizing the creation of districts other than districts as defined by section thirty-nine hereof, shall be read as if this section were contained therein; and where any provision of any such Act is at variance with or inconsistent with this section, such provision shall not have effect to prevent full force and effect being given to this section.

Rating system in united borough. 1910, No. 60, sec. 29. 1913, No. 54, sec. 7

5. (1.) On the union of two or more boroughs the rating system in force in the borough having the largest population shall, in the absence of any agreement to the contrary made between the Councils of the uniting boroughs, be observed throughout the united borough.

(2.) This section shall apply to any united borough whether so united before or after the passing of this Act.

Valuation roll under the Valuation of Land Act. 1908, No. 163, sec. 5

6. (1.) Where the system of rating on the capital value or on the unimproved value is in force, the valuation roll from time to time supplied by the Valuer-General under the Valuation of Land Act, 1925, shall be the valuation roll for the district:

Provided that nothing in this Act shall be held to be binding on the Valuer-General in so far as it limits the date for transmitting the roll to the local authority.

Date for Valuer-General transmitting roll not limited.

(2.) For the purposes of every such valuation roll the provisions of sections nine to fourteen hereof shall, with the necessary modifications, apply.

Rating on the Annual Value.

7. Where the system of rating on the annual value is in force, a valuation roll shall be made, either annually or triennially at the option of the local authority, in the manner hereinafter appearing.

Valuation roll where rating on annual value in force. 1908, No. 163, sec. 6

8. (1.) For the purposes of such valuation roll the local authority may from time to time appoint one or more fit persons to be called "Valuers," and may assign and pay them such salaries or emoluments out of the district fund as the local authority thinks fit.

Valuers to be appointed. Ibid., sec. 7 1910, No. 60, sec. 23 (1)

(2.) Every such Valuer shall, before entering on the duties of his office, make and subscribe in the presence of a Justice a statutory declaration in the form numbered (1) in the First Schedule hereto.

Valuers to make declaration.

(3.) Such declaration shall be kept by the Clerk of the local authority.

(4.) On or before the fifteenth day of January in every year when an annual valuation is made, and in every third year when the valuation is triennial, the Valuers for the district shall prepare and sign, and transmit to the local authority, a valuation list in the form numbered (2) in the First Schedule hereto, setting forth the rateable value, according to the best of their skill and judgment, of all rateable property in the district, and the names of the occupiers and owners thereof, and all other particulars indicated in the said Schedule.

Valuers to make valuation lists.

(5.) Where a district is divided into subdivisions, a separate valuation list shall be made of all the rateable property in each subdivision, instead of one such list for the whole district.

(6.) In the exercise of his duties as aforesaid any Valuer may enter at any time during the day upon any land or premises for the purpose of valuing the same, and may put to the occupier or owner thereof any questions he thinks fit touching any of the particulars he is required to furnish in the valuation list.

Valuers may enter premises.

(7.) Every person is liable to a fine not exceeding ten pounds who obstructs a Valuer in the performance of his duty herein, or refuses or wilfully neglects to answer any such question, or wilfully gives a false answer to any such question.

9. Where the owner of any property is also the occupier, his name shall be entered in the valuation list in the column of occupiers as well as in that of owners.

Owner in occupation to be entered as occupier. 1908, No. 163, sec. 8

10. Where any property is occupied by more than one person with different degrees of interest therein, a separate valuation shall be made of the interest of each such occupier, and his name entered in the column of occupiers in the valuation list.

When property occupied by several persons with different interests. Ibid., sec. 9

11. (1.) Where any property is let for a term of less than three months the owner shall be deemed to be the occupier, and shall be primarily liable for the rates, and his name shall be entered in the column of occupiers in the valuation list.

Owner to be deemed the occupier in case of less than three months' occupancy. Ibid., sec. 10

In borough tenant's name may be substituted for landlord's.

(2.) Any tenant for a term of not less than three months may, at any time during the period in which the valuation list of a borough is open for public inspection, and on or before the last day appointed for making objections thereto, apply to the Council of such borough to have his name substituted for that of his landlord in the valuation list as the occupier of the property; and if he at the same time delivers to the Council the written consent of the landlord to such substitution of names, then the name of the tenant shall be inserted in the valuation list, and the tenant in such case shall be primarily liable for the rates.

(3.) If the said tenant, however, vacates the premises at any time after such valuation list is confirmed, and the valuation roll based thereon is in force, then the landlord may apply at any time to the Council to have his name substituted on the roll in the place of the name of the tenant who has parted with his qualification; and the Council, if satisfied of the facts of the case, may make such substitution of names, and the landlord shall then be primarily liable for the rates on the property.

In case of copartners, &c., who to be liable. 1908, No. 163, sec. 11

12. (1.) Any bank, joint-stock or other company, firm, copartners, or joint tenants occupying any property may, by notice in writing delivered to the Valuer before the valuation list is made up, nominate some member or officer of such bank, company, or firm, or any one of such copartners or joint tenants, who shall be deemed to be and shall be entered in the valuation list as the occupier of such property.

(2.) In default of such nomination the manager of such bank or company, or the person whose name is ordinarily used as the first or leading name in such firm, copartnership, or tenancy, shall be deemed to be and shall be so entered as occupier.

(3.) But any proceedings for the recovery of rates may notwithstanding be taken either against such bank, company, or firm or against such nominal occupier as the local authority thinks fit.

Preceding section extended to society or association. 1922, No. 45, sec. 2

13. (1.) The last preceding section is hereby extended so as to apply to any society or association of persons, whether corporate or unincorporate, in the same manner as it applies to companies.

(2.) In default of nomination of a person to be entered in the valuation list as the occupier of the property of any society or association as aforesaid, the chairman or the secretary thereof shall be deemed to be and shall be so entered as occupier.

Unknown owner to be rated as "owner." 1908, No. 163, sec. 12

14. Where the name of an owner cannot after due inquiry be ascertained, it shall be entered in the valuation list as "the owner," and he shall be liable to be rated under such designation.

Valuation list to be open for inspection. Ibid., sec. 13 1913, No. 54, sec. 4

15. The local authority shall forthwith cause the valuation list so sent to it to be deposited at some convenient place to be publicly notified, and to lie open for the inspection of all persons interested therein until the fifteenth day of February; and shall once in each week during such period give public notice, in the form numbered (3) in the First Schedule hereto, that such list is open for inspection, and of the place where it is deposited, and of the manner in which objections thereto may be made, as provided by this Act.

Notice of valuation. 1908, No. 163, sec. 14

16. Notice of any valuation made by a Valuer shall be given, in the form numbered (4) in the First Schedule hereto, to every person whose name appears in the valuation list; but the omission to give such notice shall not invalidate any valuation.

17. Every ratepayer or other person interested therein may inspect such list, and may take copies of any part thereof, at all reasonable hours until the said fifteenth day of February inclusive; and every person in charge of such list who refuses or obstructs the inspection thereof is liable to a fine not exceeding five pounds.

Ratepayers may inspect valuation list.
1908, No. 163, sec. 15
1913, No. 54, sec. 4

Objections to Valuation List.

18. (1.) The local authority of the district in which the system of rating on the annual value is in force may, by its Chairman or Clerk, or other officer appointed by the local authority in writing for that purpose, object to any particular valuation or to any matter inserted in or omitted from such list.

Local authority may object to valuation list.
1908, No. 163, sec. 16
1913, No. 54, sec. 4

(2.) If the local authority objects to the whole of the valuation list, it shall give public notice of its objection thereto, in the form numbered (5) in the First Schedule hereto, on or before the seventh day of February.

If whole list objected to, local authority to give public notice.

19. Any owner or occupier who considers himself aggrieved by reason of the unfairness or incorrectness of any rateable value in the valuation list, or by reason of the insertion or incorrectness of any matter therein, or the omission of any matter therefrom, may object as herein provided.

Any person aggrieved may object.
1908, No. 163, sec. 17

20. Any ratepayer of the district may object to any valuation appearing on the valuation list in the same manner as the owner or occupier of property in respect of which such valuation has been made can object.

Any ratepayer may object.
Ibid., sec. 18

21. Every objection shall be in writing under the hand of the objector, or of his solicitor or duly authorized agent, and shall be as near as may be in the form numbered (6) in the First Schedule hereto, and shall be addressed to and delivered at the place of sitting of the Assessment Court hereinafter mentioned on or before the fifteenth day of February.

Form and service of objection.
Ibid., sec. 19
1910, No. 60, sec. 23

22. Every objector (other than the local authority) shall, not less than ten days before the sitting of the said Court, send to the local authority a copy of every such objection made by him.

Copy of objections to be sent to local authority.
1908, No. 163, sec. 20

23. (1.) If any person objects to any entry in or omission from the valuation list, or to any value therein, affecting the interests of any other person than the objector, the Clerk of the local authority shall send to the person so affected a copy of such objection.

Clerk to give notice to person objected to
Ibid., sec. 21

(2.) Such objection shall be delivered to the person affected, or left at his last known place of abode or business, not less than five clear days before the sitting of the Assessment Court.

Assessment Court.

24. For each district in which the system of rating on the annual value is in force there shall be an Assessment Court (hereinafter called the Court) for the purpose of hearing and determining all objections to the valuation list for such district.

Assessment Court.
Ibid., sec. 22

25. The Magistrate exercising jurisdiction within such district shall be the Judge of the Assessment Court for such district; but in the unavoidable absence of the Magistrate the Governor-General may from time to time appoint any other fit person to be the Judge of such Court, or remove such person.

Judge of Assessment Court.
Ibid., sec. 23

When Governor-General to appoint Judge.

1908, No. 163, sec. 24

Assessors.

1910, No. 60, sec. 24

26. Where there are more Magistrates than one exercising jurisdiction within the district, the Judge of the Court shall be such one of them as the Governor-General appoints.

27. (1.) The Governor-General may from time to time, on the application of any local authority, appoint two persons to be members of the Assessment Court, in addition to the Judge thereof mentioned in section twenty-five hereof.

(2.) One of such persons shall be appointed on the recommendation of the local authority.

(3.) A member of the local authority shall not be appointed to act as a member of the Assessment Court.

(4.) The two members so appointed, as aforesaid shall be paid by the local authority such reasonable fees and allowances as may be fixed by the local authority.

(5.) The production of a copy of any public notice or advertisement stating the names of the members of whom the Court will be constituted shall be *prima facie* proof that the members of the Court so constituted are duly appointed and qualified.

Sittings of Assessment Court.

1908, No. 163, sec. 25

28. (1.) The Court shall hold its sittings at such convenient time and place in the district as the Judge appoints, and not less than ten days' notice shall be given of every such sitting.

Adjournments.

(2.) The Court may adjourn from time to time as it thinks fit, and on any day appointed for the sitting of the Court, if the Judge fails to attend, the Court shall stand adjourned till the following day, and so from day to day till the Judge attends.

Clerks of Court.

(3.) Clerks of Magistrates' Courts shall be Clerks of the Assessment Court in all cases where it is convenient, and in respect of Courts where it is not convenient Clerks shall be appointed by the Governor-General.

Powers of Court.

(4.) The Court shall have all the powers to summon witnesses and examine them on oath, and to compel their attendance and the answering of questions and the production of papers, and for all other purposes touching the hearing of matters before the Court, which by any law for the time being in force may be exercised by a Magistrate.

Court may order costs.

(5.) The Court may, in its discretion, order the payment by either party of all reasonable costs and charges as to the Court seems fit, and the payment of the amount specified in such order may be enforced in like manner as a sum of money recovered by judgment in a Magistrate's Court in an action for debt.

Who shall attend the Court.

Ibid., sec. 26

29. The Clerk or other person duly appointed by and on behalf of the local authority, and all Valuers and Collectors of Rates for the district, shall attend the sittings of the Court, and shall produce all the books and papers relating to their respective offices which the Court requires to be produced.

Court to correct valuation list.

Ibid., sec. 27

30. The Court shall hear and determine all objections delivered as above provided, and may alter the valuation list in respect of anything objected to, by correcting any value therein, or by inserting any matter therein, or erasing any matter therefrom, which it is proved to the satisfaction of the Court ought to be altered, inserted, or erased, as the case may be.

If no valuation list prepared, Court may appoint Valuers.

Ibid., sec. 28

31. (1.) If it is proved to the Court that no valuation list has been prepared as required by this Act, the Court shall appoint a Valuer or Valuers to make such list, and shall fix and publicly notify the days

for the completion and public inspection thereof, and for delivering objections thereto, and for hearing such objections; and the Court shall sit on the days so publicly notified, and shall revise the valuation list as provided by the last preceding section.

(2.) All the cost of making such valuation list shall be fixed by the Court, and shall be charged upon the district fund.

32. The Judge shall initial all the alterations, insertions, and erasures (if any) made in the valuation list, and shall sign the same.

33. (1.) The valuation list so signed, or so corrected and signed, shall be the valuation roll for the district, and shall remain in force until a fresh roll is made.

(2.) The valuation roll so signed shall be conclusive evidence of the contents thereof, and that the same has been made in accordance with the provisions of this Act.

34. The Court shall deliver over the valuation roll to the Clerk of the local authority; and the local authority shall keep the same in its office or usual place of business, to be inspected by all persons interested therein at all reasonable hours.

35. The decision of the Court on all objections coming before it shall be final, and no proceeding of such Court shall be removed into any superior Court by certiorari or otherwise.

Alterations to be initialled and list signed.
1908, No. 163, sec. 29

Valuation list to be valuation roll for the year.
Ibid., sec. 30

Valuation roll to be evidence.

Valuation roll to be kept by local authority.
Ibid., sec. 31.

Decision of Court to be final.
Ibid., sec. 32

Alteration of Roll.

36. (1.) The local authority of a district in which the system of rating on the annual value is in force may, while the valuation roll remains in force, alter the same—

(a.) By placing thereon any rateable property which has been accidentally omitted from such roll, or by removing from such roll any property which has been erroneously placed thereon, or by inserting on such roll the name of the owner of any property in cases where, in terms of this Act, the word "owner" merely has been inserted under that heading in the said roll, and the name of such owner has been subsequently ascertained, or where a change in the name of the owner or occupier has been rendered necessary by the provisions of section sixty-eight hereof, or by reason of the property being let to a fresh occupier; or

(b.) By placing thereon any lands which, subsequent to the coming into force of the roll, have become rateable property; and may determine who is the owner and occupier thereof, and fix the rateable value of the same, but so that, as regards lands purchased from the Crown during such period, the value to be fixed shall be the price paid to the Crown for such lands.

(2.) Nothing herein shall authorize the alteration of any rateable value except when such rateable value has been affected by the addition or removal of buildings, and then only to the extent to which the rateable value has been so affected.

(3.) If such alteration is in the nature of a division of any rateable property, the rateable values of each division of the property so divided may be altered; provided that the rateable value of all such divisions equals in the whole the rateable value of the property as on the roll

Local authority may amend roll.
Ibid., sec. 33

prior to such alteration, unless where buildings have either been added or removed, in which case the new aggregate value may be increased or diminished only to the extent of the value of such buildings.

(4.) Any such alteration, on being initialled by the Chairman, shall be deemed thenceforth to form part of the valuation roll, but without releasing any person from liability for any rates due at the time of the making of such alteration.

Objections may be made to alterations. 1908, No. 163, sec. 34

37. (1.) Every person affected by any alteration made in a valuation roll by a local authority under any powers authorizing it in that behalf shall be entitled to object by lodging an objection with the local authority, and to have the objection heard before a Magistrate, who for the purposes of this section shall have all the powers and authorities of an Assessment Court.

(2.) All notices and other proceedings prescribed with respect to original valuations, and the objections against the same, and the hearing thereof before an Assessment Court, shall, with the necessary modifications, apply with respect to the alterations in a valuation roll, objections, and the hearing thereof before a Magistrate under this section.

Standard Roll for Rating on Annual Value.

Standard roll. Ibid., sec. 35

38. The valuation roll made by the Council of any borough or county rating on the annual value shall be the standard roll from which the valuation rolls of all the local authorities rating on that value within such borough or county shall be framed, except as hereinafter mentioned, that is to say:—

(a.) Within counties where the Counties Act, 1920, is suspended, and also within counties where the County Council does not levy general rates, and no valuation roll exists, the Road Boards and Town Boards shall annually or triennially, at their option, make valuation rolls of the rateable property in the road districts and town districts within the county, and such valuation rolls shall be the standard rolls from which all other local authorities in the said county shall compile their rolls for rating purposes on the annual value:

New rolls.

(b.) Whenever any such local authority requires to have a separate valuation roll for the whole or any portion of its district, the Clerk of the Borough Council, County Council, Road Board, or Town Board, as the case may be, upon receiving reasonable notice of such requirement, and upon receiving from such local authority an accurate description by boundaries of the district or portion thereof for which the roll is required, shall copy into the roll of such authority the rateable value, as appearing on the valuation roll of the borough, county, road district, or town district, as the case may be, of all rateable property within the district or portion thereof for which the roll is required, and shall sign such roll, which shall be countersigned by the Chairman of such local authority, and shall transmit such roll so signed to the Clerk of the local authority requiring it; and such roll, while such valuation roll remains in force, shall be the valuation roll for such district or portion of the district, as the case may be.

- (c.) For every valuation roll furnished to a local authority as aforesaid the local authority supplying the same may charge such sum as will defray the actual cost of copying the same, and no more.
- (d.) Within any town district forming part of a county wherein the system of rating on the annual value is in force the valuation roll of the county shall be the standard roll of the rateable value of the property within such town district for all purposes other than the local rates levied by the Town Board, for the levying whereof, but for no other purpose, the Town Board may make a separate valuation roll of the rateable property in its district. Town Board may make separate roll for local rates.
- (e.) Whenever for the purposes of any special rate to be levied on the annual value upon some portion only of a district or of some subdivision of a district, or upon any portion of two or more districts, any local authority requires a separate valuation roll for such portion or subdivision, then such local authority shall compile from the valuation rolls of the said one or more districts a valuation roll of the rateable property in such portion or subdivision, with its rateable value. Separate rolls for special rates.

Rating on the Unimproved Value: Adoption of the System.

39. For the purposes of sections thirty-nine to forty-seven hereof, if not inconsistent with the context,— Interpretation.
1908, No. 163, sec. 36

“ District ” means any borough or county ; and in counties wherein the Counties Act, 1920, is suspended, or where the County Council does not levy a general rate, includes any town district or road district ; it also includes any town district for the purpose of making and levying Town Board rates :

“ Local authority ” means the local authority of such district.

40. (1.) The following proportion of the ratepayers on the valuation roll of a district, that is to say,— Ratepayers may by vote adopt rating on unimproved value.
Ibid., sec. 37

- (a.) Twenty-five per centum of the ratepayers on the roll where the total number on the roll does not exceed one hundred :
- (b.) Twenty per centum where such total number exceeds one hundred but does not exceed three hundred :
- (c.) Fifteen per centum where such total number exceeds three hundred,—

may, by writing under their hands delivered to the Chairman of the local authority, demand that a proposal to adopt the system of rating on the basis of the unimproved value be submitted to the ratepayers' vote.

(2.) Thereupon the votes of the ratepayers shall be taken upon such proposal on a day to be fixed by the Chairman, being not less than twenty-one nor more than twenty-eight clear days after the delivery of such demand, and such day shall be forthwith notified in a newspaper published or circulating in the district : Provided—

(a.) That such demand shall be deemed to be duly made on the Chairman if the notice containing the same is delivered at the Town Hall or other principal office of the local authority of the district ; and

(b.) That if, within seven days after the delivery of such demand, the Chairman fails to duly fix and notify the day on which

the votes of the ratepayers are to be taken, then the votes shall be taken on the twenty-eighth day after the delivery of such demand; and the Clerk of the local authority shall notify the same in manner aforesaid.

(3.) On such day a poll shall be taken in the same manner as is prescribed by the Local Bodies' Loans Act, 1913, in the case of a proposal to raise a loan in the district.

(4.) Such of the provisions of the aforesaid Act as are necessary for the poll hereunder are hereby incorporated, with the necessary modifications, with this Act.

Form of voting-
papers.
1908, No. 163, sec. 38

41. (1.) The voting-papers for the purposes of such poll shall be printed in the following form:—

PROPOSAL that henceforth the system of rating property on the basis of the unimproved value thereof be adopted in the [Name of the district].

1. I vote *for* the above proposal.
2. I vote *against* the above proposal.

(2.) Such proposal shall not be deemed to be carried unless affirmed by a majority of the valid votes recorded.

Result of poll to
be published.
Ibid., sec. 39

42. Within twenty-one days after the result of the poll has been ascertained the Chairman of the local authority shall cause a notice of the number of votes recorded for and against the proposal, as hereinbefore provided, to be published in the *Gazette*, and also in one or more newspapers circulating in the district; and in such notice he shall declare the proposal to be carried or rejected, as the case may be.

If poll carried,
rates to be on
unimproved value.
Ibid., sec. 40

43. If the adopting proposal is carried, then, from and after the thirty-first day of March succeeding the date of the gazetting of the Chairman's notice of the result of the poll, all rates made and levied by the local authority of the district, or by any other local authority therein, shall be made and levied on the unimproved value under this Act.

How adoption
to be rescinded.
Ibid., sec. 41

44. (1.) The adopting proposal may be rescinded in the manner and subject to the conditions, with the necessary modifications, prescribed by this Act for the carrying thereof, and for the purposes of the poll the voting-papers shall be printed in the following form:—

PROPOSAL that the adoption of the system of rating property on the basis of the unimproved value thereof be rescinded in the [Name of the District].

1. I vote *for* the above proposal.
2. I vote *against* the above proposal.

(2.) The Chairman shall publish the result of the poll within the time and in the manner hereinbefore prescribed in the case of an adopting proposal.

If poll carried,
rating on
unimproved value
to be discontinued.
Ibid., sec. 42

45. If such rescinding proposal is carried in any district, then, from and after the thirty-first day of March succeeding the date of the gazetting of the Chairman's notice of the result of the poll, rates shall cease to be made and levied on the unimproved value, and shall be made and levied in the manner in which they were made and levied before the adopting proposal was carried.

Fresh proposal not
to be submitted
before three years.
Ibid., sec. 43

46. (1.) Where an adopting or rescinding proposal has been carried as the result of the poll in any district, no new proposal (either for rescission or adoption, as the case may be) shall be submitted to the

ratepayers until the expiration of at least three years from the date of the gazetting of the notice of the result of that poll.

(2.) If either proposal is rejected in any district, such proposal shall not be again submitted to the ratepayers until the expiration of at least three years from the date of such rejection.

47. (1.) As soon as conveniently may be after an adopting proposal is carried in any district, a valuation roll of the rateable property in the district shall, for the purposes of rating on the unimproved value, be prepared and supplied by the Valuer-General as provided by section six hereof:

Valuation roll of district.
1908, No. 163, sec. 44

Provided that, in addition to setting forth the capital value, the roll and all notices of assessment shall set forth the value of improvements, and the unimproved value of all rateable property in the district; and the rates when made and levied shall be made and levied on the unimproved value in accordance with this Act.

Rates to be levied on unimproved value of land.

(2.) Any person authorized to object to the assessment of the capital value may in like manner, with the necessary modifications, object to the value of improvements or the unimproved value, or all or any of them; and if, on objection as aforesaid, any assessment is reduced the capital value of the reduced assessment shall be adjusted to equal the value of improvements plus the unimproved value.

Objections.

Rating of Mining Property in the South Island.

48. (1.) All mining property held by an occupier in any borough, town district, or county within a mining district in the South Island shall be liable to be rated by the local authority in like manner as other rateable property in the district of such local authority is rated, but subject to the special provisions of this Act relating to mining property.

Rating of mining property.
Ibid., sec. 45

(2.) Where the system of rating on the unimproved value is in force, mining property which is rateable shall be rated on its unimproved value.

Unimproved value.

49. (1.) For the purposes of the rating of mining property every local authority of a borough, town district, or county in a mining district in the South Island shall on some day in the month of January in every year cause to be made a valuation list, in the form numbered (2) in the First Schedule hereto or to the like effect, of all mining property in the district of such local authority.

Valuation roll of all mining property to be prepared.
Ibid., sec. 46
1913, No. 54, sec. 4

(2.) Such valuation list shall be prepared by a Valuer or Valuers to be appointed from time to time by the local authority, who shall determine what, in his or their opinion, is the rateable value of all mining property in the district.

(3.) On or before the first day of February in each year the Valuer or Valuers shall give notice of the rateable value so determined by him or them, in the form numbered (4) in the First Schedule hereto or to the like effect, to each occupier, by posting the same to such occupier's last known place of abode in New Zealand.

(4.) It shall not be necessary in any valuation list, roll, or rate-book relating to mining property to insert the name of the "owner"; and the "occupier" shall be deemed to be the owner for the purposes of liability for rates on such property.

(5.) All the provisions of this Act relating to the powers of a Valuer, the valuation list, and the valuation roll in a district where the system of rating on the annual value is in force shall (except where otherwise expressly provided) extend and apply to the valuation list to be made for the purposes of this section, and to the valuation roll to be prepared and completed thereon, and every occupier shall have the like right of objection to the rateable value of his mining property as he would have under those provisions.

(6.) The Warden of the district in which the mining property is situated, having jurisdiction under the Mining Act, 1908, shall be the Judge of the Assessment Court; and all the provisions of this Act relating to the powers, duties, and authorities of a Magistrate as Judge of the Assessment Court shall extend and apply to such Warden accordingly, who shall for the purposes of this section have all such jurisdiction and authority as he would have in respect of any matter within his jurisdiction under the Mining Act, 1908, and as fully as if the duties hereby imposed upon him were expressly set forth in that Act.

(7.) In addition to the powers given to a Valuer under the provisions referred to in subsection five hereof, every Valuer appointed under this section shall have power to examine any person on oath or affirmation in relation to any matter or thing necessary to enable such Valuer to ascertain the true value of the mining property held by any occupier, and may put questions in writing, and require the same to be answered in writing by the person to whom they are put.

(8.) For the purposes of the last preceding subsection every such Valuer shall be deemed to have power to administer an oath or take an affirmation, and every person who wilfully makes a false answer in any material particular to any question so put to him, whether orally or in writing, commits perjury.

(9.) The form of valuation roll, rate-book, and of every instrument or proceeding required or that may be made or taken under the provisions referred to in subsection five hereof may be modified or varied so as to give effect to this section.

Valuation roll and rate-book to be part of other valuation roll and rate-book.

(10.) The valuation roll and rate-book made under this section shall be deemed to be in addition to any other valuation roll and rate-book made under any Act in force in the district, and shall be deemed to be a part thereof; and every person whose name appears upon a valuation roll made under this section shall have the like rights as to being placed on a voters roll (however designated) and of voting at elections of members of the local authority as he would have under the law constituting such authority.

Minimum value of rateable property.

(11.) For the purposes of assessment and rating the minimum rateable value of every mining property liable to the provisions of this section shall be not less than twenty pounds:

Provided that, in case two or more persons are interested in the same property, the interest of each and every person therein shall be assessed separately:

Provided also that the local authority of any district may by special resolution reduce the minimum rateable value to any sum not being less than ten pounds.

(12.) All rates levied, recovered, or received under this or the last preceding section by any local authority shall be deemed to form part of the revenues of such authority, and shall be dealt with accordingly.

Rates collected to be part of revenues of local authority.

(13.) A copy of every special resolution passed under this section shall be sent to the Minister of Finance, with a certificate thereon, signed by the Chairman of the local authority passing the resolution, that such copy is a true copy.

Copy of every special resolution to be sent to Minister of Finance.

(14.) For the purposes of this section a special resolution shall be passed in the manner required by the law for the time being regulating the procedure of the local authority passing the same; and if there is no such law, then no such resolution shall be passed till at least seven days' notice of the intention to propose the same has been given or sent to each member of such authority.

Special resolution to be passed in manner required by law.

50. (1.) Nothing in the two last preceding sections shall be deemed to apply to any mining property used or occupied by or on behalf of His Majesty.

Mining property of King not affected. 1908, No. 163, sec. 47

(2.) The two last preceding sections shall not have operation within any part of the North Island of New Zealand.

Last two sections not to have operation in North Island.

Rates and the Rate-book.

51. Every rate made by a local authority shall be made subject to the following conditions:—

Conditions on which local authorities may make rates.

(a.) That the rate be for a year or some period less than a year, without prejudice to the provisions of paragraph (e) hereof:

Ibid., sec. 48

(b.) That it be payable in one sum or in equal instalments on a day or days to be fixed at the time of making the rate:

(c.) In the case of a special rate made for providing for the annual or half-yearly charge on a loan, that it be payable yearly or half-yearly in each year as the local authority from time to time by special order directs:

(d.) In the case of every rate, that it be of a stated amount in the pound on the rateable values of the rateable property as appearing in the valuation roll for the time being in force:

Except as otherwise provided in the case of a water rate or other rate fixed by any Act or Ordinance.

(e.) Where the local authority is authorized to make a special rate providing for the annual or half-yearly charges on a loan, such special rate shall be made a continuing rate for a period of years equal to the currency of the loan.

(f.) Where the total amount of rates due by any one ratepayer would, according to the valuation on which he is assessed, be less than one shilling, he shall be rated at one shilling.

52. (1.) The particulars of every rate shall be transcribed in a rate-book in the form numbered (7) in the First Schedule hereto or to the like effect, and, if the local authority so desires, columns may be added to such form so as to allow of more than one rate being dealt with in the same rate-book, or to show what rates are at any time in arrear.

Particulars to be entered in rate-book. Ibid., sec. 49

(2.) The names and other particulars as to occupiers or owners, and property, and the rateable values, and otherwise, as the nature of the rate may require, shall be taken from the valuation roll.

(3.) All alterations lawfully made in the valuation roll shall be transcribed into the rate-book, and initialled by the Chairman and by the Clerk of the local authority.

Amalgamation of rates.
1910, No. 60, sec. 26

53. Where a local authority makes more than one rate on the basis of the same rateable value, the total amount of all such rates may be entered in the rate-book, instead of each such rate being separately entered therein.

Local authority to give fourteen days' notice of making rate.
1908, No. 163, sec. 50
1913, No. 54, sec. 5

54. Not less than fourteen days before making any rate the local authority shall publicly notify its intention to make such rate, the period for which it is made, the days on which it is to become payable, and that the valuation roll is open for inspection as herein provided.

Rate-book to be signed and be open for inspection by ratepayers.
1908, No. 163, sec. 51

55. The rate-book shall be signed by two members of the local authority, and shall be kept in some place, to be publicly notified, for inspection without fee by all ratepayers at such times and hours as the local authority fixes.

Appeal against rate-book.
Ibid., sec. 52

56. Any ratepayer may appeal to the local authority against the rate-book on any of the following grounds:—

- (a.) That any person is rated in the rate-book on property not appearing in the valuation roll for the time being in force, or for a different value than that stated in such roll:
- (b.) That any person or property appearing by the valuation roll to be liable to be rated is omitted from the rate-book:
- (c.) That the description of any person or property is erroneously copied from the valuation roll:
- (d.) That the rate on any rateable property is incorrectly computed:
- (e.) That any alteration lawfully made in the valuation roll has not been made in the rate-book.

Local authority to correct errors in rate-book.
Ibid., sec. 53
1913, No. 54, sec. 6

57. (1.) The local authority may correct any such errors in the rate-book, and every such correction shall be initialled by two members thereof; but, except as above provided, no appeal shall be allowed against any part of the rate.

(2.) The local authority may from time to time correct any errors in the rate-book although no appeal in respect thereof has been made, and notwithstanding that a demand for rates may have been previously made, and in the latter case the local authority may make an amended demand for any rates in substitution for the original demand.

Rate-book to be evidence without proof of signatures.
1908, No. 163, sec. 54

58. The rate-book so signed, with corrections (if any) so initialled, shall be conclusive evidence in all Courts of the correctness of the contents thereof without proof of such signatures, and that the same has been duly made.

Appeal against separate rate.
Ibid., sec. 55

59. Any ratepayer who feels aggrieved by the making of any proposed separate rate may, within two months of the making of such rate, appeal to the Assessment Court against such rate, on the ground that his property will not be benefited or will be only partially benefited by the proposed work, or that the property of any ratepayer is wholly or partially omitted from the operation of such separate rate; and the Assessment Court shall decide thereon in the manner provided for objections to assessments.

Recovery of Rates.

60. (1.) All rates levied under this Act shall be recoverable in manner hereinafter provided.

(2.) Where in any Act or Ordinance it is provided that proceedings may be taken for the recovery of rates, such provision shall be taken to mean that such proceedings shall be taken under this Act.

(3.) All rates levied on the unimproved value shall for the purpose of recovery be deemed to be charged on the capital value of the land and not on the unimproved value only.

61. (1.) A demand for any rate due shall be made in writing in the form numbered (8) in the First Schedule hereto or to the like effect, purporting to be signed by any person duly appointed by the local authority to collect rates, and delivered to the person liable either personally, or by leaving the same at his last known abode or place of business, or on the premises in respect of which such rate is due, or by sending the same through the post addressed to the person liable at his last known place of abode or place of business.

(2.) A signature to a demand for rates shall be deemed a sufficient signature under this section although printed, typewritten, lithographed, stamped, or produced by any other artificial means.

62. Any two or more local authorities may agree to appoint one Collector to collect the rates levied by each of them, and such Collector may include all such rates due from one person in one demand as hereinafter mentioned.

63. All rates shall be payable at the office of the local authority, or at some place publicly notified for the payment thereof.

64. (1.) Notwithstanding anything to the contrary in this Act or any other Act, a local authority may, by resolution, decide to allow to every ratepayer a rebate not exceeding five per centum of so much of the amount of rates payable by him as is paid before the expiration of thirty days after the due date thereof.

(2.) Such resolution may apply generally to all rates made and levied by the local authority, or to such rates only as may be specified in the resolution, and shall take effect according to the tenor thereof.

(3.) The resolution shall be publicly notified, and the purport thereof shall be printed on the face of every demand for rates to which it applies, when the resolution has been arrived at previously to the the demand.

65. (1.) If any person fails, for fourteen days after demand thereof, to pay any rate for which he is liable, the local authority may recover the same as a debt in any Court of competent jurisdiction.

(2.) Any person authorized by a resolution or under the seal of the local authority to collect rates may sue for the same in the name of the local authority, and for that purpose may make all affidavits or declarations, and do all other acts, deeds, matters, and things, which the plaintiff is required to do in the Court in which he is suing.

66. The invalidity of any rate as a whole shall not avail to prevent the recovery of the rate appearing in the rate-book to be payable by any person, unless such invalidity is on the ground that such rate is a rate at a greater amount in the pound than the local authority levying the same is empowered to levy.

Proceedings for recovery of rates to be taken hereunder. 1908, No. 163, sec. 56

How demand for rates made. Ibid., sec. 57. 1910, No. 60, sec. 25

Signature to demand for rates.

Two or more local authorities may agree upon one collector, and may make one demand. 1908, No. 163, sec. 58

Where rates payable. Ibid., sec. 59

Local authorities may allow rebate for prompt payment of rates. 1922, No. 45, sec. 3

How and when rates can be sued for. 1908, No. 163, sec. 60

Invalidity of rate as a whole no defence to action against person liable in rate-book. Ibid., sec. 61

Occupier primarily liable for rates while he is on rate-book as such.

1908, No. 163, sec. 62

67. (1.) The occupier shall be primarily liable for all rates becoming due while his name appears in the rate-book as such.

(2.) Where a rate is payable by instalments, if the occupier ceases to actually occupy the premises in respect of which the rate is payable, he may recover from the incoming tenant, if any, and, if not, from the owner, all instalments coming due after he has ceased so to occupy as aforesaid and paid by him, notwithstanding that the alteration of the name of the occupier has not been made in the rate-book.

Notice to be given of sale of rateable property.

Ibid., sec. 63

68. (1.) Every owner or occupier of rateable property who sells or otherwise transfers the same or any part thereof shall, within one month after such sale or transfer, give notice in writing thereof, together with the name and address of the purchaser or transferee, to the local authority in whose district the property is situate; and until he gives such notice he shall remain liable for all rates payable in respect of such property.

(2.) Such notice shall not release him from liability to pay any rates due at the time such notice is given.

Half rates chargeable for buildings unoccupied for six months.

Ibid., sec. 64

69. In every case where—

(a.) Any dwellinghouse or other building remains actually vacant and unoccupied for a period of not less than six months in any rating-year, whether continuously or not; and

(b.) The person rated in respect thereof gives to the local authority, within fourteen days after the expiration of such period, notice in writing of the dates on which such house or building became vacant and unoccupied, and on which it again became occupied,—

then such person shall be liable to pay only half the amount which would otherwise be payable for the year's rates in respect of such dwellinghouse or other building, and shall be entitled to a refund of whatever sum he may have paid in excess of such half.

Who can be sued besides occupier.

Ibid., sec. 65

70. (1.) Any rate or part thereof due by an occupier may also, at the option of the local authority or of any person authorized to collect rates as aforesaid, be recovered from the owner, or from any person owing any interest, including an interest as first mortgagee, in the rateable property in respect of which such rate is payable, or from any person actually in occupation of the premises in respect of which such rate is payable.

Remedy of person paying rates against occupier.

(2.) If an owner or any such person as aforesaid pays any rate due by an occupier, then, unless such owner or other person has agreed with the occupier to pay the rates, the amount of rates so paid shall be deemed to be a debt due and owing from and after the time of paying the same by the occupier to the owner or other person paying the same.

Remedy of mortgagee in such case.

(3.) Where a mortgagee is compelled to pay any rates under this section in respect of any rateable property under mortgage to him, the amount of such rates so paid by him shall, as from the date of paying the same, be deemed to form part of the principal moneys secured by the mortgage, and shall be chargeable with interest accordingly; though at the option of the mortgagee the same shall be recoverable by him either from the mortgagor or the occupier immediately after payment thereof by the mortgagee.

(4.) Where any person other than the owner has been compelled to pay any rates under this section, then, unless such person has agreed with the owner to pay the same, or has already recovered such rates from the occupier, the amount so paid shall be deemed to be a debt due and owing from and after the time of paying the same by the owner to such person, and any such payment by an owner under this provision shall be deemed to be a payment by him under subsection two of this section.

Remedy of person other than the owner in such case.

(5.) No rates shall be recoverable from any tenant of rateable property, not being an occupier within the meaning of this Act, to a greater extent than the rent payable or to be payable by him for such property at the time of making the demand for the same upon him, and any such rate so paid by him may be deducted from his rent.

Limit of amounts recoverable from tenant.

(6.) Nothing herein shall be construed to affect any contract now or hereafter made between any persons as to the liability for the payment of rates as between the parties to such contract; and in any case where, as between themselves, the owner has contracted to pay the rates, the occupier or any tenant of the rateable property may pay the same if the owner has not paid them, and deduct the same from any rent payable by him to the owner.

Contracts between persons as to payment of rates not affected.

71. (1.) In all cases where it is necessary to fix the rateable value of any portion of a building, or where there are two or more occupiers of a building and it is necessary to apportion the amount of rates payable by each occupier, the same shall be determined as follows:—

Apportionment of rates.
1908, No. 163, sec. 66

- (a.) The rateable value of the whole building and land (or, where the system of rating on the unimproved value is in force, then of the land only), and also the annual letting-value of the whole building with the land occupied thereby, shall be first determined;
- (b.) Next, the annual letting-value of each portion of the building which is separately occupied shall be determined; and
- (c.) Then the proportion of the rateable value upon which each occupier shall be rated shall be the sum which bears the same proportion to the rateable value of the whole building and land (or, where the system of rating on the unimproved value is in force, then of the land only) as the annual letting-value of the portion of the building so separately occupied bears to the annual letting-value of the whole building and land.

(2.) Any such occupier may object to such apportionment, and such objection shall be heard and determined by the appropriate Assessment Court under this Act or the Valuation of Land Act, 1925, as the case may be, in the manner provided for objections to assessments.

72. If any person liable for any rate is absent from New Zealand, a service of summons upon his agent or attorney shall be a sufficient service.

Service when person liable for rates absent.

73. (1.) If an owner liable for rates has no known agent in New Zealand, or is unknown, or cannot after due inquiry be found, a public notification of the summons, with or without posting such summons upon a conspicuous part of the property in respect of which such rates are payable, or on some public road near thereto, shall be a sufficient

Ibid., sec. 67

If owner liable for rates unknown, &c., summons may be posted on property.
Ibid., sec. 68

service, and the cost of such notification shall be recoverable from such person in addition to the rates.

Where owner unknown, judgment may be given against * the owner."

(2.) Judgment for the amount of rates due may be given in any Court of competent jurisdiction against such owner by name, or, if he is unknown, under the designation of "the owner" of such property, on the Court being satisfied that such owner is absent or unknown, or cannot after due inquiry be found, and upon proof of service of summons as above provided.

Power to remit rates in cases of poverty. 1908, No. 163, sec. 69

74. (1.) On the petition of any person praying for a remission of rates on the ground of extreme poverty, arising from accident or continued illness, or other cause beyond the control of such person, the local authority may, if it thinks fit, on being satisfied after full inquiry that the allegations in such petition are true, remit the payment of any rates by the petitioner, either wholly or in part, or for such time as the local authority thinks fit.

(2.) The power given by this section to local authorities to remit rates may be exercised in the case of any charitable institution (not being an institution, or separate institution, within the meaning of the Hospitals and Charitable Institutions Act, 1909) founded for the free maintenance or relief of orphans, or of the aged, infirm, sick, or needy, and which is in receipt of assistance by way of subsidy from the public funds :

Provided that this subsection shall not apply to any charitable institution occupying an area of land greater than one acre if within a borough, or three acres if outside the bounds of a borough.

Power to remit rates on showgrounds and sports-grounds. 1910, No. 60, sec. 27

75. The power to remit rates given by the last preceding section may be exercised in the case of rates on showgrounds vested in or under the control of a registered agricultural and pastoral society, and in the case of rates in respect of land held by any body of persons exclusively for the purposes of any outdoor sport and not for profit or gain.

Additional charge of ten per centum on unpaid rates. Ibid., sec. 28

76. An additional charge of ten per centum may be added to all rates unpaid at the expiration of six months and fourteen days from the demand thereof, and shall be payable and recoverable accordingly ; but such additional charge of ten per centum shall not be recoverable until a local authority has publicly notified that the same will be added.

Rates overdue for three years cannot be recovered. 1908, No. 163, sec. 71
1910, No. 60, sec. 13
1913, No. 54, sec. 12
1922, No. 45, sec. 4

77. No judgment for the amount of any rates due shall be given or signed after three years from the time when such rates first became due :

Provided, however, that judgment for rates due in respect of Native land may be given against any owner or occupier of that land at any time within four years from the time when the rates first became due.

Registration of judgment for rates. 1908, No. 163, sec. 72

78. Where judgment for any rates is recorded against any land, whether by means of a charging-order or otherwise, no further instrument shall be registered against such land until such judgment is satisfied.

Proceedings if judgment not satisfied. Ibid., sec. 73
1922, No. 45, sec. 5

79. (1.) If any judgment for rates is not satisfied, with costs of suit, within six months thereafter, the local authority may forward to the Registrar of the Supreme Court in the Supreme Court district wherein is situate the property in respect whereof the rates are in arrear and the judgment obtained (hereinafter referred to as the Registrar) a certificate in the form numbered (9) in the First Schedule hereto, together with a fee of one pound.

Registrar to give notice to persons interested.

(2.) On receipt of such certificate the Registrar shall immediately give notice, in the form numbered (10) in the First Schedule hereto,

to all persons whom he believes to have any interest in the property in respect of which the rates for which judgment was obtained are payable, that such property will be sold or leased after six months from the date of such notice unless the amount of such judgment and costs is paid in the meanwhile.

(3.) Such notice may be served personally, or it may be left at or posted to the last known place of abode or business of any such person as aforesaid, or, if the whereabouts of any such person is then unknown to the Registrar, it may be posted on some conspicuous part of the property, or on some public road adjoining thereto, or it may be publicly notified. Notice, how served.

(4.) After the said six months the Registrar may cause the said property, or such part thereof as may be necessary, to be sold or leased, unless the amount of such judgment and costs, and all expenses incurred in recovering the same, including the cost of a notification as provided by the last preceding subsection, together with interest at the rate of ten pounds per centum per annum on the amount of such rate from the day on which judgment was obtained for the same, and all rates due in respect of the said property up to the date of payment, and any charges which the Registrar is entitled to make upon the sale or leasing of property, are paid prior to such sale. After six months, Registrar may sell or lease property.

(5.) In respect of every sale under this section the Registrar shall charge a fee of two and a half per centum of the amount of the purchase-money where the purchase-money does not exceed two hundred pounds, and, where the purchase-money exceeds two hundred pounds, shall charge a fee of five pounds, together with an amount equal to one and a quarter per centum of the excess over two hundred pounds, save that in no case shall the fee be less than one pound or more than twenty pounds.

(6.) The proceeds of such sale or letting shall be applied, first, in payment of such judgment, interest, costs, and expenses; next, in payment of any other rate due at the date of the sale in respect of the same property (including, in the case of a letting, all rates which may become due on such property from the person on whose behalf he has let during the time that the Registrar is in receipt of the rents of the same); next, in payment of any encumbrance on the said property; and the balance, if any, shall be paid into the Public Trust Office, and shall be paid by the Public Trustee, on the order of a Judge of the Supreme Court (which order may be made upon a summons in Chambers), to such persons as may be entitled thereto, together with reasonable interest thereon not exceeding four pounds per centum per annum. Application of proceeds.

(7.) For the purposes of this and the next succeeding section, in districts wherein the system of rating on the unimproved value is in force, "property" includes the land, together with the buildings and improvements thereon.

80. With respect to any such sale or letting the following provisions shall apply:—

(a.) The sale or letting shall be by public auction, and the Registrar shall have a right to bid for or buy in the property, or place a reserve upon the same, and he may put it up for sale or letting as often as may be required until it is sold or leased.

(b.) The consideration to be given by the purchaser or lessee shall be a sum of money to be paid forthwith or by instalments as may be fixed by the Registrar.

Provisions as to sale or letting.

1908, No. 163, sec. 74

- (c.) The highest bidder at the auction, subject to the rights reserved to the Registrar by paragraph (a) hereof, if his bid equals or exceeds the sum required to pay the arrears of rates and the costs incurred, and if he complies with the conditions precedent (if any) fixed by the Registrar, shall be the purchaser or lessee.
- (d.) The term of years of any such letting shall be fixed by the Registrar, but shall not exceed fourteen years, and the Registrar may fix two or more terms in the alternative; and in that case the property shall be offered for letting in the first place for the shortest term, and, if necessary, for such other terms in succession until the highest bidding for the term offered equals or exceeds the sum required as aforesaid.
- (e.) The lease shall contain such covenants and conditions as the Registrar thinks fair and equitable.
- (f.) In the case of a letting, when and so soon as all rates, costs, and expenses due up to date have been paid out of the rents or other moneys receivable from the lessee, the Registrar shall, if there is some person in New Zealand entitled to receive the rents, cease to receive or collect the rents; and the same shall, upon notice to that effect by the Registrar to the lessee, be payable only to such person entitled as aforesaid.
- (g.) The purchaser or lessee, upon having the transfer, conveyance, or lease executed, shall be entitled to and may recover possession of the property so sold or leased to him as against or from all persons whomsoever.
- (h.) In the case of a sale, on the purchase-money being fully paid, and, in the case of a lease, on all the conditions prescribed in that behalf being complied with, the Registrar may execute a transfer, conveyance, or lease, as the case may require, on behalf of the owner whose interest has been sold or leased, adding after his signature and seal of office the words "under the Rating Act, 1925."
- (i.) No purchaser or lessee under any such instrument shall be bound to inquire whether the sale or letting has been properly made under this Act, or be affected by notice, either expressed or implied, that there has been any impropriety or irregularity in connection therewith, and notwithstanding any such impropriety or irregularity such sale or letting shall be good, valid, and effectual at law or in equity for all purposes whatsoever.

On conditions being complied with Registrar may execute transfer, &c.

Purchaser not affected by impropriety, &c., in sale.

Instruments under Land Transfer Act to be registered without production of duplicate certificate.
1908, No. 163, sec. 75

Public reserves not to be sold.
Ibid., sec. 76

81. Any instrument under the Land Transfer Act, 1915, executed for the purpose of carrying into effect any such sale or letting shall be registered by the District Land Registrar of the district in which the land dealt with thereby is situate without the production of the duplicate certificate or other document of title relating to the land, or interest in land, dealt with by such instrument, if the Registrar is unable to produce the same.

82. No public reserve or any part of a public reserve, whether Crown-granted or not, or in whomsoever vested, shall be sold for the

non-payment of rates due in respect thereof; but the local authority to which the rates for such reserve are payable may lease the same from year to year, or so much thereof as is required to produce a yearly rental equivalent to the amount of rates payable in respect of the whole reserve, together with five per centum added to such amount for expenses.

83. All rates payable in respect of any public reserve or any part thereof shall be a first charge on the property of the persons who may be trustees thereof as such trustees, or society, body, or corporation in or to whom such reserve is vested or granted, and may be recovered from the said persons as such trustees, society, body, or corporation as a debt due to the local authority to which such rates are payable.

Rates to be a first charge thereon.
1908, No. 163, sec. 77

84. No Crown lands held under the Land Act, 1924, or under any Land Act heretofore in force, under any tenure other than freehold, shall be capable of being sold for non-payment of rates by the occupier thereof; but proceedings may be taken for the recovery of such rates in the manner provided in section one hundred and one of the Land Act, 1924.

Crown leaseholds not to be sold.
Ibid., sec. 78

Procedure for recovery of rates thereon.

Collection of County Rates by Road Boards and Town Boards.

85. (1.) The Council of any county may from time to time, by special order, direct that any general, separate, or special rates 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.

County Council may direct that its rates be collected by Road and Town Boards.

Ibid., sec. 79

(2.) 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 the rate, and a notice specifying the amount of the rate required to be collected within the road district or town district, as the case may be.

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

(4.) The same proceedings shall, with the necessary modifications, be had for making, levying, collecting, and recovering any separate or special rate within any portion of a county as are hereinbefore provided for making, levying, collecting, and recovering general rates within the whole county.

(5.) If any Board as aforesaid refuses or neglects 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 fine not exceeding fifty pounds, to be recovered in a summary way before any two or more Justices.

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

Provided that 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; and if any dispute arises as to the amount so to be retained, or otherwise in relation thereto, the same shall be decided by such person as the Governor-General may appoint for the purpose.

Collection of Rates by Creditors of Local Authority.

Creditor of local authority secured on rate may apply to the Supreme Court for appointment of Receiver.

1908, No. 163, sec. 80

86. When and so often as any local authority fails to pay at the proper time and place for so paying any sum either of principal or interest which it ought to pay, and the payment of which is secured upon any rate levied by it, then immediately or at any time thereafter any person to whom such sum is owing may apply *ex parte* by petition in a summary way to a Judge of the Supreme Court for relief under this Act, and the Judge may, if satisfied of the truth of the matters alleged in such petition, appoint, upon such terms as to security and remuneration as he thinks fit, a Receiver of such rate.

On appointment of Receiver rate shall vest in him.

Ibid., sec. 81

87. Such rate shall from the date of the said order, and upon its being publicly notified by the Receiver, vest in the Receiver, and shall cease to be vested in the local authority.

Powers of local authority exercisable by Receiver.

Ibid., sec. 82

88. All powers for the recovery of such rate shall, after the appointment of the Receiver, and upon such appointment being publicly notified, cease to be exercised by the local authority, and shall be exercised by the Receiver.

Moneys collected by Receiver, how applied.

Ibid., sec. 83

89. All moneys received by the Receiver shall be applied—

(a.) In payment of the expenses of the application and order ;

(b.) In payment of the Receiver's remuneration fixed as aforesaid, and his reasonable and necessary expenses ;

(c.) In payment *pro rata* of the sums then overdue by the local authority which are secured by such rate ; and

(d.) The residue, after payment of the above, in payment to the local authority :

And the Receiver shall account for all such moneys in such manner as the Judge directs.

When Receiver's powers cease.

Ibid., sec. 84

90. When all the sums then overdue are paid, or at any time by an order of a Judge of the Supreme Court, on the application of the local authority, if such Judge thinks fit to make such order, the powers of the Receiver shall cease, and he shall forthwith pay any moneys in his hands to the local authority, who shall again be capable of exercising the powers of which the appointment of the Receiver had deprived it.

Adjustment of Rates between Different Systems of Rating.

Adjustment of rates for purposes of collection.

Ibid., sec. 85

91. Any local authority, for the purpose of collecting any rate, either on its own behalf or on behalf of another local authority, may make an adjustment thereof so as to admit of its being collected either under the system of rating on the annual value or the capital value, whichever system is in force in the district of the local authority collecting the same, upon the basis that one shilling in the pound on the annual value shall be deemed to be equivalent to three-farthings in the pound on the capital value of any property, or that the annual value for any rateable property shall be the sum equal to six pounds per centum on the capital value of such property, and *vice versa* respectively.

Adjustment of rating-power under different systems.

Ibid., sec. 86

92. In all cases where by any Act or Provincial Ordinance a limit of rating-power is imposed upon any local authority, and in all cases of special and annually recurring rates, or of any rates the amount of

which is fixed for any definite period of time, the following provisions shall apply :—

- (a.) Where such rating-power or rate has reference to the annual value, a rating-power or rate of one shilling in the pound on the annual value shall be deemed to be equivalent to a rating-power or rate of three-farthings in the pound on the capital value, and so on a greater or smaller sum in the like proportion for a greater or smaller rating-power or rate than one shilling in the pound on the annual value, and *vice versa* respectively.
- (b.) Where the aforesaid limit of rating-power has reference to the capital or the annual value and the system of rating on the unimproved value is in force, every rate made and levied by any local authority on the unimproved value shall be so adjusted as to equal as nearly as may be, but not to exceed, in its producing-capacity the aforesaid limit of rating-power on the capital or annual value, as the case may be.
- (c.) Where under the provisions of this Act the system of rating is changed, every continuing rate shall be so adjusted as to equal as nearly as may be, but not to exceed, in its producing-capacity the rate that would be made and levied under the system from which the change is made.

Where rating changed from one system to another.

93. Notwithstanding anything in the last preceding section, it is hereby declared as follows :—

Provision where rate is security for a loan. 1908, No. 163, sec. 87

- (a.) If, in the case of any fixed rate which forms the whole or any portion of the security of any loan, the Controller and Auditor-General is at any time satisfied that any change as aforesaid in the mode of levying rates will have the effect of diminishing the security for such loan, he may, by order published in the *Gazette*, fix such a rate in accordance with this Act (but irrespective of the aforesaid limit of rating-power) as will, as nearly as may be, produce the same amount as the rate levied before the change was made.
- (b.) The rate fixed by such order shall for all purposes whatsoever be the rate which shall be levied in lieu of the rate which would otherwise be leviable as hereinbefore prescribed.
- (c.) Wherever for the purpose of any water rate, gas rate, or other rate fixed by any Act or Provincial Ordinance it is imperative to fix an annual value for any rateable property, then such annual value shall be deemed to be the sum which is equal to six pounds per centum on the capital value.

Proviso as to water, gas, and other fixed rates.

94. Where under any Act or Provincial Ordinance the number of votes which a ratepayer of any district is entitled to exercise is proportioned to the rateable value of his property in the said district or to its value on a valuation roll, then for the purposes of voting, in case and so often as the system of rating is altered in such district, and notwithstanding anything in the aforesaid Act or Ordinance, an adjustment shall be made to determine the number of votes to which such ratepayer is entitled under the altered system of rating, on the basis that every five pounds of annual value shall be deemed to be equal to one hundred pounds of capital value, and *vice versa* respectively.

Adjustment of rateable value of property for voting purposes.

Ibid., sec. 88

Miscellaneous.

System of rating -
on unimproved
value to apply to
water and other
specified rates.

1911, No. 11, sec. 2
1913, No. 54, sec. 8

95. (1.) Where on the taking of a poll in any district the system of rating on the unimproved value is adopted, the system shall apply to water rates, gas rates, electric-light rates, sewerage rates, and hospital and charitable-aid rates, as well as to other rates leviable under this Act.

(2.) In any district in which the said system is in force on the commencement of this Act a poll shall, on receipt of a petition signed by fifteen per centum of the ratepayers, be taken on the proposal that the said system shall apply to the said rates. Such poll shall be taken in the same manner as a poll for the adoption of the system, and the provisions of sections forty and forty-two of this Act shall extend and apply accordingly.

(3.) Notwithstanding the repeal of section one hundred and three of the Rating Act, 1908, by the Rating Amendment Act, 1911, that section shall continue in force in any district in which the system of rating on the unimproved value was in force on the commencement of the Rating Amendment Act, 1911, except in any such district where the proposal mentioned in subsection two of section two of that Act has been carried at a poll taken pursuant to that subsection, until the proposal mentioned in the last preceding subsection has been carried at a poll taken pursuant to that subsection.

How contributions
to be proportioned
where rating on
unimproved value is
in force.

1908, No. 163,
sec. 104

96. Whenever under any Act any contribution is authorized to be levied upon any local authority in whose district the system of rating on the unimproved value is in force, and such contribution is to be proportioned to the rateable value of property as defined by paragraph (a) or (b) of the definition of that term in section two of this Act, then such contribution shall be proportioned to the capital value of such property as defined by this Act.

Judge not interested
merely by being a
ratepayer.

Ibid., sec. 105

97. No Judge, Magistrate, or Justice shall, solely on account of his liability to pay rates, be deemed to be interested in any case in which he is judicially concerned.

Provision for
valuation roll in
case of severance.

Ibid., sec. 106

98. If at any time a part of any district is severed therefrom, whether for the purpose of forming another local-governing area or of joining one that already exists, it shall be the duty of the local authority of such district to deliver a copy of the valuation roll of such severed part to the local authority of such new or already existing local-governing area, as the case may be.

On misadventure, or
accident, or on
failure by local
authority, Governor-
General in Council
may extend time
or validate act.

Ibid., sec. 107

99. If the local authority fails through misadventure or accident, or from any reason whatever, to do anything required by this Act to be done within a fixed time, or does anything irregularly in matter of form, the Governor-General may from time to time as occasion requires, by Order in Council gazetted and publicly notified, extend the time for doing such thing, or validate anything which may have been irregularly done in matter of form, so that the intent and purpose of this Act may have effect.

Saving from effect of
repeal of Crown and
Native Lands Rating
Acts.

Ibid., sec. 108

100. (1.) Notwithstanding anything in this Act, it is hereby declared that the repeal of the Crown and Native Lands Rating Act, 1882, and the Crown and Native Lands Rating Act 1882 Amendment Act, 1883, shall not—

- (a.) Affect the recovery by the Minister of Finance of any rates that may have been or shall hereafter be paid by him in respect of Maori lands under those repealed Acts, but all moneys paid in respect of such rates shall be recoverable by or on behalf of the Minister of Finance as if those Acts were not repealed :
- (b.) Affect any rate made and levied prior to the day when the repeal of those Acts took effect (to wit, the first day of April, eighteen hundred and ninety), and due and payable to any local body, whether in respect of Crown lands or Maori lands ; and every such rate may be paid, received, and recovered as if those Acts were not repealed :
- (c.) Affect any bond, debenture, or other security given by any local body in accordance with any law in force prior to the day when such repeal took effect as aforesaid, and by virtue of which law the whole or any part of any rate payable in respect of Crown lands or Maori lands under the Acts so repealed are the whole or part of the security for the payment of any such bond, debenture, or other security, or the interest and sinking fund to accrue due thereon respectively ; and in any such case such rates shall continue to be levied, paid, and recovered as if those Acts were not repealed :
- (d.) Affect the liability of Crown lands or Maori lands to rates or to be exempted from rates, as the case may be, under any other Act or law in force at the date when such repeal took effect as aforesaid.

(2.) Such of the duties as are required to be performed by the Commissioner of Taxes under the Crown and Native Lands Rating Act, 1882, shall be performed by the Valuer-General and not by the Commissioner of Taxes.

PART II.

SPECIAL AS TO NATIVE LAND RATING.

101. In this Part of this Act, unless a contrary intention appears, the terms " European land," " Native land," " customary land," " Native freehold land," " Native," and " Court " have the same meanings respectively as in the Native Land Act, 1909 ; " Maori Land Board " means the Maori Land Board for the district in which the land affected is situated ; and " Registrar " means the Registrar of the Native Land Court for any such district.

Interpretation.
1924, No. 51, sec. 2

102. Save in so far as otherwise provided by this Part of this Act, Native land shall be liable for rates in the same manner as if it were European land.

Liability of Native
land for rates.
Ibid., sec. 3

103. In addition to the exceptions from the definition of the term " rateable property " as defined in section two of this Act the following classes of Native land shall be exempt from liability to rates, namely :—

Special exemptions
of Native land
from rates.
Ibid., sec. 4

- (a.) Customary land :
- (b.) Native land, not exceeding five acres in any case, occupied by any Native burial-ground :
- (c.) Native land, not exceeding five acres in any case, on which a church or Native meeting-house is erected.

Other classes of Native land may be exempted by Order in Council. 1924, No. 51, sec. 5

104. (1.) The Governor-General may from time to time, by Order in Council, exempt any Native land liable to rates from all or any specified part of such rates, and such Order in Council may apply either to any specified land on account of the indigent circumstances of the occupiers or for any other special reason, or to any specified class of lands.

(2.) No such exemption shall affect any rate theretofore made by any local authority.

(3.) Any such exemption may be at any time varied or cancelled by Order in Council.

(4.) All similar exemptions heretofore granted by the Governor-General in Council and in force at the passing of this Act shall continue in full force and effect, and may be varied or cancelled by Order in Council under this Act.

Special provisions as to payment of rates where land vested in trustee. Ibid., sec. 6

105. Where Native land is vested in trust in a Maori Land Board, or the Native Trustee, or the East Coast Commissioner, the following provisions shall apply :—

(a.) The trustee shall pay all rates levied upon areas vested in him out of the net revenues of all lands held by him for the same group of beneficial owners.

(b.) The trustee shall be liable for rates only to the extent of the net revenues actually received by him on behalf of the beneficial owners of the area affected.

(c.) The revenues received by the trustee in any year may be applied in payment of rates levied in previous years.

(d.) The trustee shall not be bound to pay rates which are more than four years in arrears.

(e.) The trustee may apply, at his discretion, the whole or any part of any moneys held by him on behalf of any Native in settlement of that Native's proportion of liability for any rates due upon other land of which the same Native is a beneficial owner (not being land held by the trustee).

Compilation of valuation roll. Ibid., sec. 7

106. (1.) Where Native land is owned by one owner the name of such owner shall be inserted as owner in the column of owners in the valuation roll.

(2.) Where Native land is owned in common and is vested in a Maori Land Board, the Native Trustee, or the East Coast Commissioner, the name and designation of the trustee shall be inserted in the owner's column.

(3.) Where Native land is owned in common and is vested in a corporate body constituted under Part XVII of the Native Land Act, 1909, or any other statute enabling Native owners to become incorporated, the name of the corporate body shall be inserted in the column of owners.

(4.) Where Native land is owned in common and is not vested in any trustee or corporate body as aforesaid, the word "Natives" shall be entered in the column of owners.

Exercise of voting-powers of ratepayers where Native land held in trust. Ibid., sec. 8

107. (1.) Where at any election or at a poll on any proposal any person is entitled to vote in respect of any land, such vote may, in cases where the land is held in trust by the Maori Land Board, or the Native Trustee, or the East Coast Commissioner, be exercised by the President of the Board, the Native Trustee, or the East Coast Commissioner, as

the case may be, or by some person appointed in writing for that purpose by the person entitled to exercise the vote.

(2.) Where a corporate body is entitled to vote in respect of any land as aforesaid, such vote may be exercised by the chairman of the committee of management or by some person appointed in writing by the committee of management in that behalf.

(3.) Where Native land (not being land to which the foregoing provisions of this section apply) is owned by two or more owners in common, a Judge or Commissioner of the Native Land Court, or if a Judge or Commissioner is not available, then the Registrar may appoint a person having an interest in such land to exercise any vote in respect of that land, and the person so appointed shall be entitled to exercise the vote accordingly.

(4.) The name of the person so appointed under the last preceding subsection shall be entered in the column of occupiers, and such person shall receive notice of all claims for rates in respect of such land.

108. (1.) Rates due in respect of Native land by a Maori Land Board, the Native Trustee, or the East Coast Commissioner shall be demanded in the ordinary way, and if not paid within nine months shall become a debt due by the beneficial owners of the land upon which they are levied, and be recoverable in the same manner as other rates due on Native land.

Recovery of rates.
1924, No. 51, sec. 9

(2.) With regard to rates due on Native land where it is sought to recover the rates from the owners or beneficial owners thereof, then as soon as it is convenient after the rate is levied, but not later than two years thereafter, a claim for rates against the land shall be lodged with the Registrar.

(3.) Such claims shall thereupon be treated as applications for charging-orders, and be notified for hearing at the first convenient sitting of the Court as a claim upon the land affected for the rates so levied.

(4.) The Court shall proceed to hear all objections to the rate, and all defences open to an ordinary ratepayer shall be open to any one or more of the owners or beneficial owners of the land, or to the Maori Land Board, the Native Trustee, or the East Coast Commissioner, as the case may be.

(5.) If, after hearing the parties, the Court is satisfied that the rates are payable, it may make an order granting a charge over the land in favour of the local authority for the amount of the rates so payable and the costs of obtaining a charge. Such charge shall be filed and noted in the Court, and if the title has reached the Land Transfer Office may be registered against such title. If the title has not gone forward for registration, it shall be the duty of the Registrar to send such charge for registration contemporaneously with the title which it affects.

(6.) The Court, in dealing with any claim for rates, may, in cases where it thinks it necessary or expedient, transfer the liability for such rates or any part thereof to any other land, and may grant a charge accordingly. In special circumstances arising from hardship or indigency the Court may remit the whole or any part of any rate so levied, and thereupon such rates, or so much thereof as shall be so remitted, shall be deemed to be discharged.

(7.) A charge when granted may be enforced by the appointment of a Receiver in accordance with section thirty-one of the Native Land Act, 1909, and subsections three, four, five, and six of that section shall apply to any Receiver so appointed. Any instrument of alienation executed by the Receiver may be registered and dealt with notwithstanding the provision of any statute dealing with the limitation of area that any person may hold.

(8.) A charge granted hereunder shall have the effect of preventing any dealings by the owners thereof with the land affected by any charge without the leave of the Court or the consent of the local authority or person entitled to the charge until such charge is paid or secured. The charge shall remain effective against the land notwithstanding that the land may have become European land.

(9.) The charge in lieu of being made in favour of a local authority may be made in favour of any person paying the rates or any part thereof, and any charge may be assigned *pro tanto* according to the amount so paid.

(10.) The Court may apportion the liability under any such charge either amongst the individual beneficial owners or amongst various portions of the land so charged. Where prior charges have been granted in respect of the same land, the Court may consolidate the various charges into a single charge for the total amount due and vacate the previous charges.

(11.) Where any land is partitioned after a charge has been granted, the charge shall thereupon be deemed to be apportioned according to area among the various portions of the land, unless the Court, in its discretion, makes an order apportioning the charge in any other manner it thinks equitable.

(12.) Any lessee or mortgagee paying any such charge may deduct the amount so paid from any rent payable to the Native owners, provided that he shall not be entitled for this purpose to deduct in respect of any land more than one-half of the rent payable therefor in any one year, and the amount so deducted shall, as between the lessor and lessee, be deemed to have been paid on account of rent.

If charge remains unsatisfied for more than one year land may be vested for sale in Native Trustee.

1924, No. 51, sec. 10

109. (1.) If a charge granted under this Act remains unpaid for one year after the same has been granted by the Court, the Court may upon report of the Receiver or upon being satisfied that it is not expedient in any case to appoint a Receiver, order that the land affected (whether it is then Native land or European land) shall, subject to the consent of the Native Minister, be vested in the Native Trustee for the purposes of sale for the payment of such charge; and such order may at any time, with the consent of the Native Trustee, be varied, cancelled, or superseded.

(2.) The Native Trustee may sell the whole or any part of the land so vested in him either by private contract or by public auction, and either in one or more lots, and subject to such terms and conditions as he shall think fit, including the condition that part of the consideration be left upon mortgage secured upon the said land; or the Native Trustee may, if he thinks it expedient, instead of selling the said land, raise money by way of mortgage upon it for the purpose of liquidating the charge.

(3.) All moneys received from the sale or mortgage of the land shall, after payment thereof of the costs, expenses, and remuneration

of the Native Trustee, be applied in satisfaction of the charge, and the residue thereof (if any) shall be paid to the Maori Land Board, who shall see to its application, and if any doubt arises as to the person or persons entitled thereto the Board may apply to the Court to decide to whom the money shall be paid.

(4.) Where Native land is subject to section one hundred and five hereof, the trustee may, with the consent of the Native Minister, exercise powers similar to those conferred on the Native Trustee by the preceding subsections hereof.

110. (1.) Notwithstanding anything to the contrary in Part I of this Act, a person, not being an owner of Native land, shall be deemed to be an occupier thereof if he is in actual occupation of such land or any part thereof, whether he occupies the land by virtue of a tenancy or for any fixed period or at will or otherwise howsoever, and whether his occupation thereof is lawful or unlawful.

Person in actual occupation of Native land, whether with or without title, deemed to be occupier for purposes of Part I of this Act.

(2.) It shall not be necessary to enter the name or other particulars relating to such person on the valuation roll or in the rate-book.

1924, No. 51, sec. 11

(3.) Such person is hereby made liable at the suit of the local authority or of the Maori Land Board for the payment of all rates and special rates due in respect of such land levied for the period he is in occupation in the same manner and to the same extent as if his name had been lawfully entered in the valuation roll and in the rate-book as the occupier of such land, and no formal demand for payment of such rates shall be necessary.

(4.) For the purposes of this section a person proved to be in actual occupation of any area for any period shall be deemed to have been in occupation of any larger area of which such area forms part for the whole of the rating-period, unless and until the contrary is shown, and in any such case the burden of proving that he was not so in occupation shall be upon the person charged.

(5.) The Court shall have the power to ascertain and determine if any person, whether an owner or not, is in such occupation, and the proportion (if any) of any rate levied that such person should pay, and may make an order accordingly. Such person shall thereupon become liable for so much of the said rates as is set out in the order, and the same may be recovered either by the local authority or by the Maori Land Board as a debt. Where money is so recovered by the local authority it shall be applied in satisfaction of the claim for rates. Where it is recovered by the Maori Land Board it shall be applied in payment of rates due, and any balance shall be held on behalf of the beneficial owners.

(6.) In any action for recovery of rates under this section the Court hearing such action may apportion the rates payable according to the value or the acreage of the area occupied and the period of the occupation, or in accordance with the order made under subsection five hereof (which shall be conclusive), and give judgment accordingly.

111. (1.) Where one or more of the owners in common of Native land has, prior to a charge being granted, paid to the local authority any amount on account of rates due in respect of that land, or on account of the costs of any proceeding for the recovery thereof, the Court may, upon proof of the facts, grant a charge in favour of such owner or owners, and such charge may be enforced as if it were a charge in respect of rates.

In case of land held in common, charge may be made in favour of owner or owners who have paid rates.

Ibid., sec. 12

(2.) Without in any manner restricting the powers of a Receiver appointed in respect of any such charge, such Receiver may grant a lease of the land charged to any person entitled to the benefit of the charge.

(3.) This provision shall extend to rates so paid before the coming into operation of the Act, and also to rates which have been levied before the coming into operation of the Act but have been paid subsequently thereto.

Certain provisions of Part I not applicable to rates on Native land.

1924, No. 51, sec. 13

Remission in respect of rates on Native land.

Ibid., sec. 14

112. Sections seventy-eight, seventy-nine, eighty, and eighty-one of this Act shall have no application to Native land or to rates payable in respect thereof.

113. (1.) A local authority may, if it thinks fit, remit the payment of any rates due on land owned or occupied by Natives or any additional charge thereon, either wholly or in part, or may postpone the payment of any such rates for such time as it thinks fit, or may compound therefor, or may accept land in satisfaction thereof, either under order of the Native Land Court or by way of transfer for the purpose.

(2.) The Court, in any proceedings before it, may make an order vesting Native land in a local authority in satisfaction of any such rates, or may make an order vesting such land in His Majesty the King on condition that the amount of rates mentioned in such order will be paid by the Crown to the local authority. Any land so acquired by the Crown shall be proclaimed Crown land as if it were land acquired by the Crown by purchase.

(3.) No alienation under the provisions of this section shall require to be confirmed by a Maori Land Board.

(4.) This section shall apply as well to rates heretofore levied as to rates that may be levied hereafter ; and all remissions of rates heretofore made shall be deemed to have been validly made.

Registration of charges.

Ibid., sec. 15

114. Any charge or vesting-order granted under this Part of this Act may be registered against the Land Transfer title or upon the Deeds Register, as the case may require, and it shall not be necessary for the purpose of such registration to produce the certificate of title or to have a plan of the land endorsed on the charge or vesting-order.

Authorizing discharges in full or in part.

Ibid., sec. 16

115. (1.) Any charge may be discharged in whole or in part by writing under the seal of the local authority or by order of the Court. Such discharge may be registered in the same manner as a charge is registered.

(2.) Where the discharge relates to the full amount named in the charge and is given before the charge is registered, the Registrar shall mark the charge discharged, and it shall be deemed to be discharged accordingly.

(3.) Upon partition, the owners of any separate area may pay the portion of rates apportioned to that area, and the production of the receipt of the Registrar that such amount has been paid shall be treated by the District Land Registrar as a discharge of the charge against that area, and may be registered accordingly.

(4.) Where a discharge is only partial the charge may be marked by the Registrar as partially discharged, both as to the amount and as to the portion of the land affected by it, and in such case the charge

shall be registered only as to the balance of the money or the residue of the land affected thereby.

116. Nothing in this Part of this Act shall be so construed as to affect the provisions and operation of section one hundred of this Act.

Section 100 not affected by this Part of this Act.

1910, No. 60, sec. 19

117. Notwithstanding anything in this Part of this Act, every judgment obtained before the passing of the Rating Amendment Act, 1910, for rates due in respect of Native land may be enforced in the same manner and shall in all respects have the same effect and operation as if this Act had not been passed.

Certain existing judgments in respect of rates not affected by this Act.

ibid., sec. 20

118. If a local authority elects to claim a charge under this Part of this Act in regard to rates levied before the passing of the Native Land Rating Act, 1924, it may waive its rights under the enactments repealed by that Act, and within two years after the passing of that Act may lodge a claim with the Registrar for such rates, and a charge in accordance with the provisions of this Part of this Act may be granted, and all the provisions hereof shall apply thereto :

Local authority may claim charge under this Part in regard to rates previously levied.

1924, No. 51, sec. 17 (2)

Provided that this section shall not apply in respect of rates levied more than four years before the passing of the Native Land Rating Act, 1924.

PART III.

GENERAL.

119. The Governor-General in Council may make all such regulations and prescribe all such forms as may be deemed expedient for the purpose of enabling effect to be given to the provisions of this Act.

Power to make regulations.

1913, No. 54, sec. 19

120. The enactments mentioned in the Second Schedule hereto are hereby repealed, and with respect to those enactments the following provisions shall apply :—

Repeals.

(a.) All Assessment Courts, appointments, valuation lists and rolls, Orders in Council, orders, special orders, resolutions, warrants, instruments, rate-books, rates, and generally all acts of authority which originated under any of the said enactments or any enactment thereby repealed and are subsisting or in force on the coming into operation of this Act shall enure for the purposes of this Act as fully and effectually as if they had originated under the corresponding provisions of this Act, and accordingly shall, where necessary, be deemed to have so originated.

Savings.

1908, No. 163,

sec. 1 (2)

1924, No. 51,

sec. 17 (1)

(b.) All polls, matters, and proceedings commenced under any such enactment and pending or in progress on the coming into operation of this Act may be continued, completed, and enforced under this Act :

Provided that the enactments repealed by the Native Land Rating Act, 1924, shall, notwithstanding such repeal, continue in force for the purpose of continuing and perfecting under such repealed enactments any act, matter, or thing, or any proceedings commenced or in progress thereunder.

Schedules.

SCHEDULES.

Section 8.
1908, No. 163,
Second Schedule.

FIRST SCHEDULE.

(1.) DECLARATION OF VALUER.

I, A. B., do solemnly promise and declare that I will faithfully and impartially, and to the best of my skill and judgment, make a true and faithful valuation of the rateable property in [Name the district or subdivision] in accordance with the provisions of the Rating Act, 1925.

Declared and signed before me, at _____, A. B.
this _____ day of _____, 19____.
C. D., Justice of the Peace.

Sections 8, 49.

(2.) VALUATION LIST.

VALUATION LIST for [Name the district or subdivision] for the Year 19____.

Number.	Occupier.			Owner.			Description and Situation of Rateable Property.	If let, for what Term, and in what Manner.	Rateable Value.
	Surname.	Christian Name.	Trade or Occupation.	Surname.	Christian Name.	Trade or Occupation.			

I hereby declare the above statement to be a true and faithful return of all the rateable property in [Name the district or subdivision] to the best of my knowledge and belief.

Returned this _____ day of _____, 19____. A. B., Valuer.

[N.B.—Every entry on the list must be numbered consecutively, from one upwards.]

Section 15.
1913, No. 54, sec. 4

(3.) NOTIFICATION OF THE VALUATION LIST.

TAKE NOTICE.—The valuation list for [Name the district or subdivision] for the year 19____ is now open for inspection at [Name the place]. All objections thereto must be left at [Name the place of sitting of the Assessment Court] on or before the 15th day of February, addressed to the Assessment Court; and a copy of every such objection must be left at [Name the office of the local authority] not less than ten days before the next sitting of the said Court.

Dated this _____ day of _____, 19____. A. B., Clerk
[or other officer of the local authority].

Sections 16, 49.
Ibid., sec. 4

(4.) NOTICE OF VALUATION.

To [Full name, occupation, and address].

TAKE notice that your name appears on the valuation list for the [Name the district or subdivision] as follows :—

Name of Ratepayer.	Trade or Occupation.	Description and Situation of Rateable Property.	Rateable Value.

All objections thereto must be left at [Name the place of sitting of the Assessment Court] on or before the 15th day of February, addressed to the Assessment Court; and a copy of every such objection must be left at [Name the office of the local authority] not less than ten days before the next sitting of the Court.

Dated this _____ day of _____, 19____. A. B., Clerk
[or other officer of the local authority].

(5.) PUBLIC NOTICE OF OBJECTION TO THE WHOLE VALUATION LIST.

Section 18.

TAKE NOTICE.—The [State the name of local authority] intends to object to the whole of the valuation list for [Name the district or subdivision], now open for inspection at [State the place], at the next sitting of the Assessment Court for the said district, upon the ground that the rateable value of the properties therein named is greater [or less] than in the said list set forth.

Dated this day of , 19 .
By order of the [Local authority].

X. Y., Clerk
[or other officer of the local authority].

(6.) OBJECTION TO VALUATION LIST.

Section 21.

To the Assessment Court for [Name the district or subdivision].

I HEREBY give notice that I object to the valuation list for the [Name the district or subdivision] on the following grounds :—

1. That my name is inserted therein as owner [or occupier] of a property described as [Insert description from the valuation list], and assessed at the rateable value of £ : : , whereas—

(a.) I am not the owner [or occupier] of such property.

Or (b.) The rateable value of such property is less [or more] than that above stated.

Or (c.) [State any other reason for objecting].

2. That my name is omitted therefrom, whereas I am the owner [or occupier] of [State the description and situation of the property], and am entitled to have my name inserted in the valuation list in respect thereof.

3. That A. B., whose name appears in the said list as the owner [or occupier] of [State the description of the property in the valuation list], of the rateable value of £ : : , is not entitled to be inserted in the said list, because [State the reasons].

4. That the name of A. B. has been omitted from the said list, whereas he is the owner [or occupier] of [State the description and situation of the property], and ought to be rated in respect thereof.

5. That the rateable value of the property occupied by [or owned by] A. B., described in the said list as [State the description in the list], and of the rateable value of £ , is more [or less] than that stated in the said list.

6. That [State any inaccuracy in the list which the objector desires to be corrected].

Dated this day of , 19 .
A. B. [Christian name and surname in full],
of [State residence].

[N.B.—The objector may insert in the objection any one or more of the objections numbered above.]

(7.) RATE-BOOK.

Section 52.

A RATE of in the pound, made under the provisions of the Rating Act, 1925, by the [Local authority], on the day of , 19 , for the period commencing on the day of , 19 , and ending on the day of , 19 , payable in equal instalments on the [Name the day for payment].

1.	2.	3.	4.	5.	6.	7.	8.
Number on Roll.	Occupier.	Owner.	Description and Situation of Property.	Rateable Value.	Rate at in the Pound.	By whom Rate paid.	Date of Payment.
	Full Name.	Full Name.					

Signed by us, with the corrections initialled, this day of , 19 .

A. B. }
C. D. } Members of the [Local authority].

[N.B.—The two last columns will appear in blank when the rate-book is signed and will be filled in from time to time as the rates are paid.]

Section 61.

(8.) DEMAND FOR RATES.

To
I HEREBY demand from you within [*Here state period allowed for payment*] the sum of £ _____ for rates due by you as [*Here state how person is liable*] to the [*Name local authority*], as per particulars at foot. Payment is to be made at [*Here state place of payment*].

Dated at _____ this _____ day of _____, 19 _____.

A. B.,
Clerk [*or other officer*].

Number on Valuation Roll.	Period for which Rate payable.	Description of Property.	Description of Rates.	Amount.

Section 79.

(9.) CERTIFICATE OF JUDGMENT FOR RATES.

THIS is to certify that under the provisions of the Rating Act, 1925, judgment was given in the Magistrate's Court [*or Supreme Court*], sitting at [*Name the place*] on the _____ day of _____, 19 _____, for the sum of _____ pounds _____ shillings and _____ pence against [*Full name, occupation, and address*], as the owner of [*Describe property*], [*or against "the owner" of _____*], being arrears of rates and costs due in respect of such property.

Dated at _____ this _____ day of _____, 19 _____.

C. D.,
Chairman [*or Mayor*].

Section 79.

(10.) NOTICE THAT PROPERTY WILL BE SOLD OR LEASED.

WHEREAS under the provisions of the Rating Act, 1925, judgment was given, on the _____ day of _____, 19 _____, in the Magistrate's Court [*or Supreme Court*], sitting at [*Name the place*], for the sum of _____ pounds _____ shillings and _____ pence, being arrears of rates due by A. B. as the owner of [*or due by "the owner" of*] [*Give the description of the property in the valuation roll*]: This is to give notice that the said property will be sold or leased by public auction, under the provisions of the said Act, after six months from the date of this notice, unless the amount of the said judgment, together with interest thereon at the rate of ten pounds per centum per annum from the date of the said judgment to the date of payment, and all costs and expenses incurred in recovering the same, and all other rates due on such property up to the date of payment, are paid prior to such sale or lease.

Dated at _____ this _____ day of _____, 19 _____.

E. F.,
Registrar of Supreme Court.

SECOND SCHEDULE.

ENACTMENTS REPEALED.

- 1908, No. 163.—The Rating Act, 1908.
- 1910, No. 60.—The Rating Amendment Act, 1910.
- 1911, No. 11.—The Rating Amendment Act, 1911.
- 1911, No. 29.—The Reserves and other Lands Disposal and Public Bodies Empowering Act, 1911: Section 10.
- 1913, No. 54.—The Rating Amendment Act, 1913.
- 1915, No. 80.—The Rating Amendment Act, 1915.
- 1922, No. 45.—The Rating Amendment Act, 1922.
- 1924, No. 47.—The Rating Amendment Act, 1924.
- 1924, No. 51.—The Native Land Rating Act, 1924.