

New Zealand.

## ANALYSIS.

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1934, No. 11.—*Local and Personal.*

- Title. AN ACT to validate certain Rates made and levied by the Woodlands Drainage Board and the Recovery of such Rates. [13th November, 1934.]
- Preamble. WHEREAS since its inception the Woodlands Drainage Board has made and levied all general and special rates in respect of certain lands in the Board's district on a uniform basis, and has not caused any classification list of such lands to be prepared: And whereas the Board has annually made and delivered demands in writing for payment of such rates and a large percentage of such rates has been paid by divers ratepayers: And whereas doubts have arisen as to the validity of some of the rates so made and levied: And whereas the Board in the year nineteen hundred and thirteen raised a special loan of fifteen hundred pounds, called "The Woodlands Drainage Board Special Rating Area Loan of £1,500, 1913," upon the security of a special rate of one penny in the pound on the rateable value of all rateable property in the Woodlands special-rating area, and pledged such

rate as security for the special loan: And whereas no effective resolution making or striking the said special rate was ever passed by the Board, but the Board has annually levied the said special rate and the said special rate has been paid by divers ratepayers: And whereas it is advisable in the public interest and to prevent injustice to validate all rates heretofore made and levied by the Board, and to empower the Board to recover such of the said rates as remain unpaid, and all such rates hereafter to become due, and all additional charges or penalties which would have attached to such rates if the same had been made and levied regularly and validly:

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

1. This Act may be cited as the Woodlands Drainage Board (Rating) Validation Act, 1934. Short Title.

2. In this Act "Board" means the Woodlands Drainage Board. Interpretation.

3. (1) The valuation rolls used for compiling the rate-books of the Board wherein any rates were recorded in and for every year since the inception of the Board shall be deemed to be and to have been correct valuation rolls; the said rate-books shall be deemed to have been compiled in accordance with law and to be and to have been valid and effectual accordingly; the rates made and levied, or which the Board purported to make and levy, in and for every year since its inception as appearing in the said rate-books shall be valid and be deemed to have been valid; the additional charges or penalties imposed and made, or which the Board purported to impose and make, in and for every year since its inception in respect of rates unpaid for the period specified by law shall be valid and be deemed to have been valid; the demands heretofore made by the Board for the payment of any rates and additional charges or penalties shall be and be deemed to have been valid, and all judgments heretofore given in favour of the Board for rates and additional charges or penalties and costs shall be and be deemed to have been valid always. Matters validated.

(2) The Board may hereafter levy and collect the said special rate of one penny in the pound pledged as security for the Woodlands Drainage Board Special Rating

Area Loan of £1,500, 1913, in all respects as fully and effectually as though the said rate had been duly and regularly made by a resolution of the Board, and may continue to levy on a uniform scale during the currency thereof any special rate heretofore made and levied on such scale to secure any special loan raised by the Board.

Action  
authorized.

4. All rates heretofore made and levied by the Board and all additional charges or penalties attachable to such rates may be sued for and shall be recoverable by the Board by action within the limit of time prescribed by the Rating Act, 1925, notwithstanding that the valuation rolls or rate-books may have been irregularly compiled or that no classification list may have been compiled, and also notwithstanding the omission of any condition whatsoever precedent to the making or levying of such rates or any irregularity, mistake, or omission in the form or manner of making or levying the same or otherwise and valid demands upon all persons liable for the said rates shall be conclusively presumed to have been duly made and delivered in accordance with law if any demands have heretofore been made or are hereafter made upon such persons; and all judgments for such rates and additional charges or penalties shall be valid judgments in all respects.

Correction of  
errors.

5. Nothing contained in this Act shall be construed to take away the power of the Board under subsection two of section fifty-seven of the Rating Act, 1925, to correct errors (if any) existing in any rate-book on the passing of this Act which the Board could or ought to have corrected.

Postponing time  
for payment of  
additional charge  
on unpaid rates.

6. Notwithstanding anything contained in the foregoing provisions of this Act or in the Rating Act, 1925, no additional charge heretofore or hereafter added by the Board to unpaid rates heretofore demanded by the Board shall become payable unless the rates are unpaid at the expiration of six months and fourteen days after the passing of this Act.