

Mrs McMillan

**DUNEDIN CITY (RATES BY INSTALMENTS)
EMPOWERING**

[LOCAL]

ANALYSIS

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A BILL INTITULED

An Act to empower the Dunedin City Council to require rates made and levied by the Council to be paid by instalments

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

1. Short Title—This Act may be cited as the **Dunedin City (Rates by Instalments) Empowering Act 1967**.

10 **2. Interpretation**—In this Act, unless the context otherwise requires, “Council” means the Dunedin City Council.

3. Payment of rates by instalments—(1) Notwithstanding anything to the contrary in any Act or rule of law the Council may pursuant to a special order require all rates to be levied and collected by the Council to be paid in not less than four nor more than thirteen instalments in each rating year due and payable at regular intervals throughout the year. 5

(2) After the passing of the special order every resolution of the Council making and levying the rate in each year shall specify the number of instalments of rates and the period in respect of which each instalment, shall be due and payable and every rates assessment issued by the Council, shall specify in addition to the amount of the instalment payable the date upon which such instalment is due and payable and if applicable the date up to which a rebate will be allowed or the date after which a penalty will be charged under section 8 of this Act. 10 15

4. Date of effectiveness of special order—A special order made under subsection (1) of section 3 of this Act shall come into force on the first day of April next succeeding the expiration of three calendar months after the date of confirmation of such special order and shall continue in force until the instalment system is abandoned in accordance with the provisions of this Act. 20

5. Assessment of instalments during first year—In the first rating year in which the special order shall be in force the instalments of rates due and payable in respect of every rateable property shall be assessed as follows: 25

(a) Every rates assessment issued prior to the commencement of the instalment period which commences next after the passing of the resolution making and levying the rate for that year shall be based on the valuation roll for that year and shall be a proportion of the rates assessed for the immediately preceding rating year on that property according to the number of instalments to be paid in the first rating year. 30 35

(b) The sum of the rates to be made and levied for the first rating year less the sum of the instalments for which rates assessments have been issued in accordance with subsection (1) of this section shall be apportioned equally among the rates assessments issued in respect of the instalment periods which commence subsequent to the passing of the said resolution. 40

6. Assessment of instalments during subsequent years—

In every subsequent rating year in which the special order is in force the instalments of rates due and payable in respect of every rateable property shall be assessed as follows:

- 5 (a) Every rates assessment issued prior to the commencement of the instalment period which commences next after the passing of the resolution making and levying the rates for that year shall be equivalent to
10 the last instalment for which a rate assessment was issued in respect of that property in the immediately preceding rating year.
- (b) The sum of the rates to be made and levied for that year less the sum of the instalments for which rates assessments have been issued in accordance with
15 subsection (1) of this section shall be apportioned equally among the rates assessments issued in respect of the instalment periods which commence subsequent to the passing of the said resolution.

7. Non-rateable property becoming rateable property—

- 20 Whenever any non-rateable property becomes rateable property rates assessments may be issued for all instalments of rates due and payable in respect of that property for the remainder of the rating year in which the property becomes
25 rateable property as if the property had been rateable property for the whole of that year.

8. Additional charge on unpaid rates and rebate for prompt payment—The resolution making and levying the rate in any year may specify, if the Council so decides, either of or both the following provisions:

- 30 (a) That an additional charge of ten percent shall be added to all rates unpaid after the expiration of not less than twenty-eight days (or if there shall be less than six instalments payable in that year forty-two days) after the date on which the rates assessment
35 of each instalment shall become due and payable.
- (b) That a rebate of a rate per centum not exceeding one half per centum less than the then current bank overdraft rate payable by the Council shall be
40 allowed in respect of all rates paid within fourteen days after the date on which the rates assessment of each instalment shall become due and payable.

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9. Instalment system may be abandoned by special order—
The Council may by special order abandon the instalment system for payment of rates and such special order shall come into force on the thirty-first day of March next succeeding the date of confirmation of such special order.

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