

Hon. Mr. Hislop.

DISTRICT RAILWAYS PURCHASING ACTS AMENDMENT.

ANALYSIS.

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A BILL INTITULED

AN ACT to amend certain Acts passed by the General Assembly in 1885 and 1886 relating to the Purchase of certain District Railways. Title.

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

1. The Short Title of this Act is “ The District Railways Purchasing Acts Amendment Act, 1888.” Short Title.

10 2. In this Act—

“ Local body ” has the same meaning as such expression has in “ The Rating Act, 1882 ” :

“ The principal Act ” means “ The District Railways Purchasing Act, 1885 : ”

15 “ The Amendment Act ” means “ The District Railways Purchasing Act 1885 Extension and Amendment Act.”

And this Act shall be read and construed with the principal Act and the Amendment Act, as the case may require, except where the said Acts or either of them may be inconsistent with this Act.

20 3. In all cases hereafter to which the principal Act or the Amendment Act is applicable, where an account of receipts and expenditure shall be prepared by the Colonial Treasurer showing a deficiency of the receipts to meet such expenditure, the following provisions shall have effect :—

25 (1.) The Colonial Treasurer shall transmit a true copy of such account to the Controller and Auditor-General, and shall also cause a true copy of such account to be deposited in the office of the Resident Magistrate’s Court in the railway

Accounts of receipts and payments of each district railway to be prepared and submitted to Controller and Auditor-General. Provision for objections by ratepayers.

district to which such account relates, at the township or place mentioned in the Schedule hereto, and if at any time there shall be no such office in any railway district, then any such account may be deposited at the office of such other Resident Magistrate's Court, or at such place in the said district, as the Colonial Treasurer may from time to time direct. 5

(2.) As nearly as may be contemporaneously with such deposit the Colonial Treasurer shall also cause an advertisement of the fact of such deposit to be inserted at least twice in some newspaper circulating in the railway district to which such account relates. 10

(3.) Every such account shall be open to the inspection of any ratepayer in such district for a period of *twenty* days after such deposit; and within that period any such ratepayer may, in writing, transmit to the Controller and Auditor-General any objection to such account or any part thereof, and specifying the nature of such objection. 15

(4.) All such objections shall be considered by the Controller and Auditor-General, and, as soon as conveniently may be after the expiration of such period of *twenty* days, he shall decide whether to allow or disallow the same, either wholly or in part. 20

(5.) If the Controller and Auditor-General decides to allow any such objection, either wholly or in part, he shall alter or correct the account accordingly; and, if there shall be no objection to such account, or if the same shall be allowed or disallowed wholly or in part as aforesaid, the Controller and Auditor-General shall make and issue his certificate stating the amount of deficiency in respect of which a rate shall be leviable under the principal Act or the Amendment Act, and transmit the same, with the account to which it relates, to the Property-tax Commissioner. 25 30

Procedure and powers of Property-tax Commissioner.

4. Upon the receipt of such account and certificate from the Controller and Auditor-General the Property-tax Commissioner shall proceed to raise and levy the rate authorised by the principal Act or the Amendment Act, as the case may be; and, for the purpose of raising and levying such rate or otherwise for carrying out this Act, shall have and may exercise the following powers and authorities:— 35

(1.) From the existing valuation-rolls and rate-books of the local bodies respectively in force in the railway district for which a rate is required to be levied, or from either of them, or from the property assessment-rolls for the time being in force in any place in respect whereof it is necessary to levy any such rate, the Property-tax Commissioner shall prepare a rate-book in the form and manner prescribed by "The Rating Act, 1882;" and in any railway district where a classification of lands has been made under the District Railways Acts, as defined in the principal Act or under any other Act, such rate-book shall be made in separate divisions showing such classification, and the form of the rate-book shall be varied accordingly. 40 45 50

- 5 (2.) It shall not be necessary for the Property-tax Commissioner to comply with the seventeenth or eighteenth sections of "The Rating Act, 1882," nor shall there be any appeal under that Act against any rate-book; but the Property-tax Commissioner shall give at least *seven* days' notice in at least one newspaper circulating in the railway district of his intention to make such rate, the period for which it is made, and the date or dates on which it is to become payable; and the production of a newspaper containing such notice shall in all cases be deemed to be sufficient evidence of a demand for the payment of the rate by any person by whom it is payable.
- 10 (3.) If any part of a railway district is or hereafter becomes a borough, any rate payable under the principal Act or the Amendment Act may be made, levied, and collected in such borough under the law for the time being in force therein in respect to levying, making, and collecting general rates; but all the provisions of the said Acts and of this Act shall, *mutatis mutandis*, apply and extend to the making, levying, and collection of any such rate.
- 15 (4.) If in any case no valuation roll or rate-book shall be in force in any railway district, or part thereof, for which it may be necessary to make a rate-book for the purposes of the principal Act or the Amendment Act, the Property-tax Commissioner shall have and may exercise all the powers, duties, or functions in respect of the making and completing of a valuation roll or rate-book, as the case may be or incidental thereto, which are vested in or given to the local body, or to the chairman, or any members thereof under "The Rating Act, 1882," or any other Act or law for the time being in force relating to rating, and applicable in such district or part thereof under the said Acts or this Act; and except in the case provided for in this subsection, it shall not be necessary for the Property-tax Commissioner to make out a valuation roll for any railway district, or any part thereof, in respect of any rate leviable under the principal Act or the Amendment Act.
- 20 (5.) Generally for the purpose of making, levying, and recovering the rates from time to time required to be raised under the principal Act or the Amendment Act, the Property-tax Commissioner, and every person appointed to act in his name under section sixteen of the principal Act, shall have and may exercise all powers of making, levying, or recovering rates in each riding, road district, town district, or borough within a railway district which could be exercised by any local body having rating powers within such riding, road district, town district, or borough under the law for the time being in force regulating the making, levying, or recovery of general rates therein respectively.
- 25 (6.) Every act or thing necessary for all or any of the purposes aforesaid may be done or made by the Property-
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tax Commissioner or any person appointed to act in his name under the sixteenth section of the principal Act at such time and in such manner as may be necessary to give effect to the said Acts or this Act, and either in the year for which any rate shall be leviable under the principal Act or the Amendment Act, or at any other time, and whether in respect of any rate made before or made after the passing of this Act; and it shall not be necessary in any case to prove the signature of the Property-tax Commissioner, or that any act or thing purporting to be done by him or by any person acting under either of the said Acts or this Act has been so done. 5 10

Gazette copy of accounts to be conclusive proof of deficits.

5. Every account showing any such deficiency as aforesaid, with the corrections or alterations, if any, made by the Controller and Auditor-General as aforesaid, shall be gazetted, and the production of a copy of the *Gazette* containing or purporting to contain a copy of any such account, with what purports to be a copy of the certificate of the Controller and Auditor-General thereto, shall be conclusive proof, for all purposes and in all Courts, that the deficiency mentioned in such certificate requires to be raised by rates in the railway district to which the said account relates; and in any suit or proceeding for the recovery of any rate leviable under the principal Act or the Amendment Act no proof shall be necessary that the railway in respect of which the deficiency has arisen is subject to the principal Act or the Amendment Act, or was made or constructed under any Act therein mentioned or referred to. 15 20 25

Former certificates of Controller and Auditor-General deemed to be conclusive.

6. Every certificate of the Controller and Auditor-General to any account prepared under section eight of the principal Act as amended by section twelve of the Amendment Act at any time previous to the passing of this Act shall be conclusive proof, for all purposes and in all Courts, that the deficiency mentioned in such account requires to be raised by rates in the railway district, notwithstanding there may be any error in such account, or that any rate may have been struck in respect of any deficiency appearing in such account for an amount in excess of that authorised by law. 30 35

Rate-book to be conclusive proof of rate.

7. In any suit or proceeding for recovering from any person any sum payable in respect of any rate under the principal Act or the Amendment Act, and whether payable before or after the passing of this Act, the production of the rate-book, or the book purporting to be the rate-book, prepared by the Property-tax Commissioner for a railway district or any part thereof, shall be conclusive evidence of the contents thereof in all Courts and for all purposes, and that the amounts of rates therein set forth are due and owing; and if it shall appear from such book that the defendant is liable for the amount sued for or any part thereof the Court in which such suit or proceeding is taken shall give judgment for such amount or part thereof, as the case may be, without further proof. 40 45

No rate to be quashed.

8. No rate heretofore made, or that may hereafter be made, under the principal Act, or the Amendment Act, or this Act, shall be capable of being set aside or of being quashed by any proceeding of any Court or otherwise, and no defect of any kind in the same shall be set up as a defence to any action which may be brought against any person who is liable to pay such rate or any part thereof. 50

9. If after any rate under the principal Act or the Amendment Act has been levied it is found that, owing to the expenses of collecting such rate or otherwise, a sufficient sum has not been received to liquidate the deficiency shown in the account of the railway affected, the Colonial Treasurer is hereby authorised to add the amount of such insufficient sum to the account for the next annual period, and it shall be included in such account as part of the working expenses of the railway affected accordingly.

Insufficiency of rate received may be collected as charges of subsequent period.

10. In respect of all rates made since the coming into operation of the principal Act, for the purposes thereof, and notwithstanding anything contained in section thirty-one of "The Rating Act, 1882," or in any other Act, judgment for such rates may be given and signed although two years or more may have passed from the time when such rates first became due.

Rates overdue for more than two years may be recovered.

SCHEDULE.

Schedule.

OFFICES OF RESIDENT MAGISTRATES' COURTS AT WHICH ACCOUNTS OF DEFICIENCY ARE TO BE DEPOSITED.

In respect of,—	Place of deposit :
The Thames Valley and Rotorua Railway, ... from Morrinsville to Litchfield	At Hamilton.
The Rakaia and Ashburton Forks Railway ...	At Rakaia.
The Waimate Railway ...	At Waimate.
The Duntroon and Hakateramea Railway ...	At Oamaru.
The Waimea Plains Railway ...	At Gore.