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This PUBLIC BILL originated in the LEGISLATIVE COUNCIL and having this day passed as now printed is transmitted to the HOUSE OF REPRESENTATIVES for its concurrence.

*Legislative Council,
3rd October, 1878.*

Hon. Colonel Whitmore.

Rating Act Amendment.

ANALYSIS.

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A BILL INTITLED

AN ACT to amend "The Rating Act, 1876."

Title.

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

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| <p>5 1. The Short Title of this Act shall be "The Rating Act Amendment Act, 1878."</p> <p> 2. This Act shall be read with and as part of "The Rating Act, 1876" (hereinafter called "the said Act").</p> <p>10 3. It shall not be necessary henceforth for every local body to which this Act extends to appoint a Valuer, or make a valuation under the said Act, but the Council of every county in which the whole of "The Counties Act, 1876," is in operation shall alone make a valuation as provided by the said Act and this Act.</p> <p> The expenses incident to the making of such valuation shall be paid out of the County Fund.</p> <p>15 4. Where the whole of "The Counties Act, 1876," is not in force in any county, the power of appointing a Valuer or Valuers, and of doing every act necessary to make and complete a valuation under the said Act and incident thereto, shall vest in and may be exercised by the Governor, or such person or persons as he may from time to time</p> <p>20 appoint for that purpose.</p> | <p>Short Title.</p> <p>Construction.</p> <p>County Councils to make valuations for purposes of "The Rating Act, 1876."</p> <p>Provision where "The Counties Act, 1876," is not in force.</p> |
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The expenses incident to the making and completion of such valuation shall be deducted by the Colonial Treasurer out of any subsidies payable to the county in respect of which it is made.

5. The following general provisions for the amendment of the said Act shall have effect, that is to say,—

- (1.) On or before the *fifteenth* day of *January*, one thousand eight hundred and seventy-nine, and upon or before such day in every third year thereafter, the Valuer or Valuers for each riding in the county shall prepare and sign and transmit to the County Council a valuation list, in the form in the Second Schedule of the said Act, setting forth the rateable value, according to his or their skill and judgment, of all rateable property in each such riding, and the names of the occupiers thereof, and all other particulars indicated in the said Schedule: Provided that any County Council may, with the sanction of the Governor in Council, in the month of *March* in every year not being a year in which a county valuation is made, require that a new valuation roll in such county be made.
- (2.) Every such valuation is hereinafter referred to as a "county valuation," and the list made thereon as "a county valuation list."
- (3.) The words "fifteenth day of February," where they occur in the said Act, shall mean the fifteenth day of February of the year in which valuation lists are made under this Act.
- (4.) In section ten, there shall be omitted the words "joint tenants" wherever they occur, and the words "joint occupiers" shall be substituted; and also the word "tenancy" shall be omitted, and the words "joint occupancy" shall be substituted.
- (5.) In section twenty-two, there shall be omitted the words "time and place in each district," and the following words shall be substituted in their stead—"times and places."
- (6.) In section twenty-seven, in line four, after the words "or erasing any matter therefrom," there shall be inserted the words "or substituting any matter therein in the place of any matter erased therefrom."
- (7.) In section thirty, in the last line, there shall be omitted the words "in the following year."
- (8.) In section thirty-nine the words "or owners" shall be inserted after the word "occupiers," in the fourth line; and the said section shall be read as if the aforesaid words had been originally inserted therein at the time of the passing of the said Act.
- (9.) In section forty-eight the words "or posted to his last known place of abode or business" shall be added at the end of such section.
- (10.) In lieu of the word "twelve," where it first occurs in the form of memorial given in the Eighth Schedule, there shall be inserted the word "six," and such last-mentioned word shall be deemed to have been so inserted from the date of the passing of the said Act.

6. Subject to the provisions of this Act all the provisions of the said Act as to the preparation and completion of the valuation list and roll shall apply and extend to the county valuation list and roll, and the completion thereof to be made in accordance with this Act; and for the purposes of this provision the Council of the county, or the person or persons appointed by the Governor as aforesaid, shall be deemed to be the "local body" within the meaning of the said Act.

General amendments
of "Rating Act,
1876."

Provisions of "Rating
Act, 1876," to be
applicable to this Act.

7. All rates authorized to be made and levied by the County Council or any local body having power to make and levy rates in any part of such county, shall be made upon the valuation rolls made under this Act, and shall be levied and recovered under the provisions of this Act and the said Act, and not otherwise, any Act or Ordinance to the contrary notwithstanding.

8. Every local body affected by any valuation made under this Act, or the ratepayers or members of such local body, or any other person entitled, may object to any county valuation or the valuation list prepared thereon, for any of the reasons and in the manner prescribed by the said Act and this Act.

9. When the county valuation lists shall have been made as provided by the said Act and this Act, every local body affected by any such valuation list shall have the following rights and duties:—

(1.) It shall be entitled to take and shall take a copy or copies thereof or extracts therefrom, and shall make the same into a valuation list for revision under this Act (hereinafter called the "local list"), in respect of each district:

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

(3.) It shall not be necessary to give any notice of the making of such valuation list, nor to give or receive any notices of objection thereto.

10. At the sitting of the Assessment Court for correcting the county valuation list, the Clerk or other proper officer of every local body, who shall have prepared a local list under the last preceding section, shall attend the Court, and after the county valuation list shall have been corrected and completed by the Court, shall correct such local list in accordance with the county valuation list, so far as may be necessary to make the same complete in respect of the district in which such local body has power to make and levy rates.

11. Every local list so prepared shall be examined by the Assessment Court, and all the alterations, insertions, and erasures, if any therein, shall be initialed, signed, and dealt with in the same manner as the county valuation list, and thereupon shall be deemed to be the valuation roll of the district under the control of such local body.

12. If it shall appear that the rateable property comprised in any county valuation list lies in more than one district over which a local body is empowered to make and levy rates, then the extracts from or copies of the county valuation lists made by any such local body shall be combined into one valuation list, and the same may be dealt with and completed at such Assessment Court as the Governor may appoint, although part of such district may not be within its jurisdiction.

13. In the month of *March* in every year, not being a year in which a county valuation is made under this Act, any County Council may require that a revision of the valuation rolls in force in the county (hereinafter called "county valuation rolls") shall be made, and in respect of such revision the following provisions shall have effect:—

(1.) Such revision shall be held before the Judge of the Assessment Court for the district in which the county valuation roll is in force, on such day and at such place, either within or without the district, as he may appoint in that behalf.

The day and place of making such revision shall be publicly notified.

(2.) At any such Court it shall be lawful to insert the name of any person in any county valuation roll who has become the owner or occupier of property since the last county valuation was made, and to strike out of such roll the

Rates to be made in accordance with this Act.

Local bodies may object to valuation made by county.

Duty of local bodies when county valuation list made.

Clerk of local body to correct "local lists" according to county valuation list.

Procedure of Assessment Court thereon.

Provision where rateable property in more than one district.

Annual revision of valuation rolls may be made on request of County Councils.

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name of any person who is proved to the Court to have ceased to be such owner or occupier or to have died since such last valuation.

- (3.) All such alterations, erasures, or additions shall be initialled by the Judge of the Court, and the county valuation roll so altered shall be dealt with in all respects and shall have the same force and effect as if made upon the triennial valuation provided by this Act. 5
- (4.) The valuation roll of every other district which depends upon or has been made up from any county valuation roll in accordance with this Act may, at the same sitting of the Court or at any adjournment thereof, be altered and dealt with in like manner as such county valuation roll has been altered or dealt with, so far as it may be necessary to make the same complete in accordance with these provisions; and every such first-mentioned roll so altered shall take effect accordingly. 10
- (5.) The name of any person shall not be inserted in any county valuation roll unless at least seven days' notice in writing has been given to such person of such intention to do so, and such notice shall state the date and place fixed for the sitting of the Assessment Court at which the revision is to be made. 15
- (6.) When the whole of "The Counties Act, 1876," is not in force in any county, then the powers conferred upon a County Council by this section may be exercised by the Governor or any person or persons appointed by him for that purpose. 20

Court may proceed to hear objections to original valuation list upon an amended list.

14. Whenever any objection has been made to any county valuation list as prepared, and such list shall be amended or prepared anew under any power or authority for that purpose, such objection shall, so far as applicable, be deemed to apply to such amended list, and may be dealt with in the discretion of the Assessment Court in the same manner in all respects as if the original list had not been amended. 25

But the Court in any such case may direct that fresh notices shall be given by the objector, and may adjourn the hearing thereof for such a period as may enable effect to be given to such decision. 30

Notices may be sent through Post Office.

15. Any notice or demand required to be sent or made under the said Act may be sent through the Post Office to the last-known place of abode or business of the person to whom such notice or demand is addressed. 35

Definition of term "occupier."

16. The word "occupier" in this Act, or the said Act, shall mean either the person in actual occupation of the property to be rated, or, if no person be in such actual occupation, the owner of such property. 40

Provision where special modes of rating prescribed by any Act or Ordinance.

17. Where, by any Act or Ordinance in force at the time the said Act came into operation, power is given to any body other than a local body as defined in the said Act to levy a general, separate, or special rate on the acreage of any rateable property, or of a stated amount in the pound on the total value of the rateable property, or on the value to sell, or otherwise than on the rateable value as defined by the said Act, the following provisions shall be and be deemed to have been in operation on as and from the day when the said Act came into operation,— 45

- (1.) The local body may levy such general, separate, or special rate in the manner and subject to the provisions of the said Act: Provided— 50

(a.) That the total amount of any general rate for any one year shall not exceed one shilling in the pound on the rateable value; 55

(b.) That the total amount of such separate rates for any one year shall not exceed one shilling in the pound on the rateable value.

18. Nothing herein contained shall apply to the case of a water rate or other rate fixed by any Act or Ordinance.

Not to apply to certain kinds of rates.

19. Notwithstanding the constitution of any road district after the fifteenth day of January in any year, the Board thereof may levy and make rates to all intents and purposes as if such road district had been constituted before the said fifteenth day of January in such year; but this provision shall not authorize the levying of any rates prior to the day when such district was constituted.

Road Board may levy rates at any period of year after constitution.

This provision shall be deemed to have been in operation on and as from the day the said Act came into operation.

20. Whenever after this Act comes into operation a new road district shall be constituted after the *fifteenth* day of *January* in any year, the first valuation roll for such road district shall be prepared as follows:—

Preparation of Valuation Roll.

(1.) The Board of such road district shall make up from any valuation roll in force a new roll for such new district, and shall place on the roll the name of each person who appears from the existing valuation roll to be the owner or occupier of rateable property situate in such new road district, and shall assign to each the rateable property and the rateable value thereof as appearing on such existing roll.

(2.) Such roll, when corrected by the Board, and signed by the Chairman or two members of the Board, shall be the valuation roll for such new district until a new roll is made up in accordance with the said Act and this Act.

Where, before this Act comes into operation, a new road district has been constituted after the *fifteenth* day of *January* in any year, the Governor in Council shall be deemed to have been empowered by the said Act to fix all times, and to authorize all things to be done, to enable a first valuation roll for such road district to be made, or rate to be levied, as nearly as may be in accordance with the provisions of the said Act.

21. Any County Council may adopt the valuation of property made under "The Land-Tax Act, 1878," for any district constituted thereunder, in lieu of making a valuation under the said Act and this Act, so far as such valuation shall be applicable to the requirements of the last mentioned Acts; and any valuation so adopted shall be deemed to be sufficient for all purposes, and a valuation list and roll may be prepared thereon, and every other necessary act and thing done to give effect thereto, as effectually as if a valuation list and roll had been made and completed as provided by the said Act and this Act.

County Councils may adopt valuation under "The Land-Tax Act, 1878."

22. No provision of this Act shall apply to boroughs constituted under "The Municipal Corporations Act, 1876," or to any municipality constituted under any Act or Ordinance providing for the creation or establishment of Municipal Corporations.

Act not to apply to boroughs.

23. The provisions of the fifty-fourth section of the said Act shall extend and be deemed to have extended to all cases where any rate or part thereof is due by a former occupier of any property rated, and which is unpaid as mentioned in the said section.

"The Rating Act, 1876," section 54 to apply to change of occupancy.

24. Any ratepayer who may feel 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 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 appeals against general rates.

Appeal to Assessment Court.