

Hon. Mr. Sheehan.

Rating Amendment.

ANALYSIS.

<p>Title. Preamble. 1. Short Title. 2. Repeal. 3. Only one valuation roll for entire county. 4. All rates within county to be made thereupon.</p>	<p>5. Valuation roll to continue for three years. 6. Interpretation of fifteenth of February. 7. Amendments as to objections to valuation lists. 8. Rate book particulars amended. 9. Ratepayers in road districts may fix amount of rates.</p>
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A BILL INTITULED

AN ACT to provide a more Uniform Valuation of Rate- Title.
able Property, and otherwise to amend "The
Rating Act, 1876."

WHEREAS it is expedient that one uniform valuation be estab- Preamble,
lished of rateable property within counties, according to which
all general, separate, or special rates leviable, or that may be levied
according to the rateable value of such property, may be assessed
and collected; and that provision be made for such valuation being
revised every three years, instead of every year, as is now required :

BE IT THEREFORE 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 shall be "The Rating Amendment Short Title.
Act, 1877," and it shall be deemed to be incorporated with "The
Rating Act, 1876" (hereinafter called the said Act), and shall be read
with the said Act.

2. Section sixty-five of the said Act is hereby repealed. Repeal.

3. In so much of the said Act contained in sections three to Only one valuation
thirty-four, both inclusive, as relates to the making of the valuation roll for entire
roll, the term "district" shall include only counties and boroughs county.
incorporated under any enactment of the General Assembly or of any
Provincial Council; and the term "local body" shall include only
the Councils of such counties and boroughs.

Henceforth there shall be only one valuation roll of all rateable property within any county, and such roll shall be prepared under the direction of the County Council, and the cost of making the same shall be defrayed out of the County Fund.

4. All rates authorized to be made and levied in any county by All rates within
the County Council, or any Road Board or other body having the control county to be made
and management of roads in any part of such county, shall be made thereupon.
upon the valuation rolls made as provided by this Act, and shall be
levied and recovered under the provisions of the said Act, and not
otherwise, any Act or Ordinance to the contrary notwithstanding.

5. Section six of the said Act is hereby repealed, and in lieu Valuation roll to
thereof it is enacted as follows :— continue for three
years.

On or before the fifteenth day of January, one thousand eight hundred and seventy-eight, and upon or before the same day in every third year thereafter, the Valuer or Valuers for each district shall prepare and sign, and transmit to the local body of the district, a

valuation list in the form in the Second Schedule to the said Act, setting forth the rateable value, according to the best of his or their skill and judgment, of all rateable property in such district, and the names of the occupiers and owners thereof, and all other particulars indicated in the said Schedule. 5

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

Interpretation of
fifteenth of February.

6. The words "fifteenth day of February," where they occur in the said Act from section three to section thirty-four inclusive, shall mean the fifteenth day of February of the year in which the valuation list is made. 10

Amendments as to
objections to
valuation lists.

7. The said Act is hereby further amended as follows:—

(1.) In section 17. There shall be omitted the words "not less than seven days before the sitting of the said Court." 15

(2.) In section 19. There shall be omitted all the words after the words "a copy of such objection," in the fourth line.

(3.) After section 19. There shall be inserted the following additional sections:— 20

Every copy of any objection required to be sent to a local body or to any person shall be delivered to such local body or person on or before the fifteenth day of February.

Every local body or person to whom a copy of any objection has been delivered not earlier than the tenth day of February of the year in which the valuation list is made, shall be permitted to deliver at the place of the sitting of the Assessment Court, not later than the twenty-second day of February, any matter in reply to such objection, or in amendment of the matter objected to, and the Assessment Court shall take cognizance of any matter so delivered as last aforesaid at the same time as it shall consider the objection to which such matter has reference. 25 30

(4.) In section 27. 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." 35

(5.) In section 30. In the last line, there shall be omitted the words "in the following year." 40

Rate book particulars
amended.

8. Section thirty-nine of the said Act is hereby amended by the insertion of the words "or owners" 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. 45

Ratepayers in road
districts may fix
amount of rate.

9. Notwithstanding anything in the said Act contained, whenever by any particular enactment, which would have continued in force but for the passing of the said Act, the ratepayers of any road or highway district were authorized in any manner to fix the amount of the road or highway rate to be levied for the current year in the district, such ratepayers shall continue to have such power in the same manner as if the said Act had not been passed, and the aforesaid rate shall be made and levied by the local body, at the amount so fixed by the ratepayers: Provided that if in any such district as aforesaid the ratepayers neglect or refuse to fix the amount of any such rate at the time and in the manner provided in that behalf by the special enactment above mentioned, the local body may fix such rate in the same manner as if this provision had not been passed. Provided further that the provisions of this section shall not apply in respect of any rate authorized to be made and levied by any County Council. 50 55 60