

*This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES and having this day passed as now printed is transmitted to the LEGISLATIVE COUNCIL for its concurrence.*  
*House of Representatives,*  
*5th December, 1877.*

*Hon. Mr. Sheehan.*

## Rating Amendment.

### ANALYSIS.

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### A BILL INTITULED

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

WHEREAS it is expedient that one uniform valuation be established 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: Preamble.

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 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. Short Title.

2. The three next following sections of this Act shall only apply in respect of counties wherein the whole of "The Counties Act, 1876," is in force. Limit of operation of part of this Act.

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 Section sixty-five of the said Act is hereby repealed.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

4. In so much of the said Act contained in sections three to thirty-four, both inclusive, as relates to the making of the valuation roll, the term "district" shall include only counties and boroughs 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. Only one valuation roll for entire county.

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.

5. All rates authorized to be made and levied in any county by the County Council, or any Road Board or other body having the control and management of roads in any part of such county, shall be made 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. All rates within county to be made thereupon.

Valuation roll to continue for three years.

6. Section six of the said Act is hereby repealed, and in lieu thereof it is enacted as follows :—

On or before the fifteenth day of February, one thousand eight hundred and seventy-eight, and upon or before the fifteenth day of January 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.

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.

7. 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, except in the year now next ensuing, when they shall be deemed to mean the fifteenth day of March.

Amendments as to objections to valuation lists.

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

- (1.) In section 10. 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.
- (2.) In section 17. There shall be omitted the words "not less than seven days before the sitting of the said Court."
- (3.) In section 19. There shall be omitted all the words after the words "a copy of such objection," in the fourth line.
- (4.) After section 19. There shall be inserted the following additional sections :—

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.

- (5.) In section 22. 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 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."
- (7.) In section 30. In the last line, there shall be omitted the words "in the following year."

Rate book particulars amended.

9. 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.

10. The local body may from time to time amend any rate book made by virtue of the said Act, by inserting therein the name of any person who ought to have been or to be rated, or by striking out the name of any person who ought not to have been rated, or who ought to be no longer liable for any rate, or by raising or reducing the sum at which any person has been rated, if it appears to the local body that such person has been under-rated or over-rated, or by making such other amendments therein as will make such rate conformable to the said Act, and no such amendment shall be held to avoid the rate: Provided that any person feeling himself aggrieved by any such amendment may appeal to the local body on any ground comprised within the terms of the amendment made in the rate book; and, as respects any person affected by any amendment as aforesaid, the rate shall be considered to have been made at the time when he received notice of such amendment; and every person whose rates are altered shall be entitled to receive seven days' notice of such alteration before the rate shall be payable by him.

Rate book may be amended.

11. 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.

Ratepayers in road districts may fix amount of rate.

12. Section forty-eight of the said Act is hereby amended by the addition of the words "or posted to his last-known place of business or abode."

Section 48 amended.

13. In addition to the exemptions from rates mentioned in section thirty-seven of the said Act it is hereby enacted that no lands or buildings used for public school purposes, under "The Education Act, 1877," or any Act amending the same, shall be rateable property within the meaning of the said Act or this Act.

Public school lands and buildings exempt from rates.

14. 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.

Definition of "occupier."