

Hon. Mr. Downie Stewart.

RATING AMENDMENT.

ANALYSIS.

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1. Short Title.	5. Local authorities may allow rebate for prompt payment of rates.
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A BILL INTITULED

AN ACT to amend the Rating Act, 1908.

Title.

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

1. This Act may be cited as the Rating Amendment Act, 1922, and shall be read together with and deemed part of the Rating Act, 1908 (hereinafter referred to as the principal Act).

Short Title.

2. (1.) In any district in which the system of rating on the unimproved value was in force prior to the twenty-first day of October, nineteen hundred and eleven (being the date of commencement of the Rating Amendment Act, 1911), and in which a poll pursuant to subsection two of section two of that Act has not been taken, the local authority may, by special order, declare that the said system shall apply to water rates, gas rates, electric-light rates, sewage rates, and hospital and charitable-aid rates, as well as to other rates leviable under the principal Act, and such system shall apply accordingly in terms of the special order.

Application of system of rating on unimproved value to certain rates.

(2.) Until such special order is made all such rates as aforesaid shall, where they are required to be levied on the capital value, be levied on the capital value as appearing on the valuation roll; and where they are required to be levied on the annual value, such annual value shall be deemed to be a sum equal to six per centum of such capital value.

(3.) Subsection two of section two of the Rating Amendment Act, 1911, and section eight of the Rating Amendment Act, 1913, are hereby repealed.

Repeals.

3. (1.) Section eleven of the principal Act is hereby extended so as to apply to any society or association of persons whether corporate or unincorporate in the same manner as it applies to companies.

Section 11 of principal Act extended.

(2.) In default of nomination of a person to be entered in the valuation list as the occupier of the property of any society or association as aforesaid, the chairman or the secretary thereof shall be deemed to be and shall be so entered as occupier.

Additional charges may be made in respect of unpaid rates.

4. (1.) An additional charge of five per centum may be added to all rates unpaid at the expiration of three months and fourteen days from the demand thereof, and an additional charge of ten per centum may be added to all rates unpaid at the expiration of six months and fourteen days from the demand thereof; but no such additional charge shall be recoverable until the local authority has publicly notified that the same will be added. 5 10

Repeal.

(2.) Section twenty-eight of the Rating Amendment Act, 1910, is hereby repealed.

Local authorities may allow rebate for prompt payment of rates.

5. (1.) Notwithstanding anything to the contrary in the principal Act or any other Act, a local authority may, by resolution, decide to allow to every ratepayer a rebate not exceeding five per centum of so much of the amount of rates payable by him as is paid before the expiration of thirty days after the due date thereof. 15

(2.) Such resolution may apply generally to all rates made and levied by the local authority, or to such rates only as may be specified in the resolution, and shall take effect according to the tenor thereof. 20

(3.) The resolution shall be publicly notified, and the purport thereof shall be printed on the face of every demand for rates to which it applies. 25

Section 71 of principal Act amended.

6. (1.) Section seventy-one of the principal Act is hereby amended by omitting the words "two years," and substituting the words "four years."

Consequential repeals.

(2.) Section thirteen of the Rating Amendment Act, 1910, and section twelve of the Rating Amendment Act, 1913, are hereby consequentially repealed. 30