

[AS REPORTED FROM THE JOINT STATUTES REVISION COMMITTEE,
13TH SEPTEMBER, 1894.]

Hon. Mr. Ward.

RATING.

ANALYSIS.

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| <p>Title.</p> <p>1. Short Title.</p> <p>2. Interpretation: "Clerk." "District." "European." "Local authority." "Magistrate." "Native." "Native land." "Occupier:" (1.) Other than of Native land; (2.) Of Native land. "Owner." "Publicly notify." "Rateable property." Exceptions: (1.) Crown lands, unoccupied. (2.) Crown lands in North Island occupied for mining. (3.) Churches, &c., cemeteries. (4.) Public schools. (5.) Unlet lands of schools. (6.) Universities and colleges. (7.) Other schools. (8.) Lincoln College. (9.) Hospitals, lighthouses, &c. (10.) Charitable institutions. (11.) Native land. "Rateable value:" (1) On annual value; (2) On capital value. Proportionate value. "Writing."</p> <p>3. Governor may appoint Reviewers of values.</p> <p style="text-align: center;">OF THE VALUATION-ROLL.</p> <p>4. Property to be assessed on annual value or on capital value.</p> <p>5. System of rating in force in districts.</p> <p>6. 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63. Rates overdue for two years cannot be recovered.
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A BILL INTITULED

Title. AN ACT to consolidate the Law for regulating the Making and Levying of Rates.

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

- Short Title. 1. The Short Title of this Act is "The Rating Act, 1894."
- Interpretation. 2. In this Act, if not inconsistent with the context,—
- "Clerk." "Clerk" means the clerk or other principal officer of a local authority, and if there be none such, means the Chairman or Mayor of such local authority:—
- 1882, No. 40, s. 2. "District." "District" means the district over which the jurisdiction of a local authority to levy rates extends:
- "District." "Subdivision of a district" means a riding of a county, a ward of a borough, or any subdivision of any district for the purpose of the election of members of the local authority:—
- Ib., s. 2. "European." "European" means every person not a Native as herein defined:
- "Local authority." "Local authority" means any Council, Board, Trustees, Commissioners, company, body, or persons empowered to make and levy rates: and includes a Receiver appointed under section seventy-seven hereof:—
- Ib., s. 2. "Magistrate." "Magistrate" means a Stipendiary Magistrate appointed under "The Magistrates' Courts Act, 1893":—
- "Native." "Native" means an aboriginal native of the colony, and includes a half-caste Maori:—
- Ib., s. 2. "Native land." "Native land" means all land or interest in land the property of aboriginal natives of New Zealand (including in the term "aboriginal natives" all half-castes or their descendants by Natives), whether held under their own customs or usages or otherwise howsoever:—
- 1893, No. 43, s. 15.

“Occupier” —

- 5 (1.) In respect of land other than Native land, means the person by whom or on whose behalf any rateable property is actually occupied, if such person is in occupation by virtue of a tenancy which was for not less than six months certain; and as to rateable property occupied by virtue of a tenancy not coming within the above description, and also in the case of unoccupied rateable property, means the owner of the same; and as to lands of the Crown, whatever may be the term of the tenancy thereof, means the lessee or licensee thereof:
- 10 (2.) In respect of Native land, means and includes the person, whether a Native or European, by whom or on whose behalf any rateable property is actually occupied, if such person is in occupation by virtue of a tenancy which was for not less than six months certain; and as to rateable property occupied by virtue of a tenancy not coming within the above description, and also in the case of unoccupied rateable property, means the owner of the same, and also any person, whether a Native or European, who is in actual or beneficial occupation or in receipt of the rents and profits of any land over which the Native title has not been extinguished:
- 15 (3.) In respect of Native land, means and includes the person, whether a Native or European, by whom or on whose behalf any rateable property is actually occupied, if such person is in occupation by virtue of a tenancy which was for not less than six months certain; and as to rateable property occupied by virtue of a tenancy not coming within the above description, and also in the case of unoccupied rateable property, means the owner of the same, and also any person, whether a Native or European, who is in actual or beneficial occupation or in receipt of the rents and profits of any land over which the Native title has not been extinguished:
- 20 (4.) In respect of Native land, means and includes the person, whether a Native or European, by whom or on whose behalf any rateable property is actually occupied, if such person is in occupation by virtue of a tenancy which was for not less than six months certain; and as to rateable property occupied by virtue of a tenancy not coming within the above description, and also in the case of unoccupied rateable property, means the owner of the same, and also any person, whether a Native or European, who is in actual or beneficial occupation or in receipt of the rents and profits of any land over which the Native title has not been extinguished:
- 25 “Owner” of any rateable property means the person entitled for the time being to receive the rack-rent thereof:
- “Publicly notify” means to publish in some newspaper circulating in the district, or where there is no such paper in general circulation to publish by placards in writing affixed to public some public place or places in the district:
- 30 “Rateable property” means all lands, tenements, or hereditaments, and all Native land in the colony, with the buildings and improvements thereon, with the following exceptions:—
- (1.) Lands vested in Her Majesty, of which there is not an owner or occupier, as herein defined, other than Her Majesty:
- 35 (2.) Lands within any part of the North Island of the colony, including buildings and improvements, held under lease, license, or other authority from the Crown for gold-mining purposes; but this shall not be deemed to exempt any portion of the surface of property so held which may be used or occupied for residence or business sites, or for other than such gold-mining purposes, and the owner of any business site shall be deemed to be an occupier for the purposes of this Act:
- 40 (3.) Lands occupied by churches and chapels, or cemeteries other than cemeteries owned and conducted by private persons for pecuniary gain or profit:
- 45 (4.) All lands and buildings used for the purposes of a public school, as defined by “The Education Act, 1877”:
- 50 (5.) All lands vested in the School Commissioners of any provincial district, of which there is not an occupier as herein defined other than the said Commissioners:
- 55 (6.) Lands and buildings used for a university or college which has been duly incorporated by any Act or provincial ordinance:

“Occupier.” Other than of Native land. 1882, No. 40, s. 2, amended.

Of Native land. 1893, No. 43, s. 15.

“Owner.” 1882, No. 40, s. 2.

“Publicly notify.” Ib., s. 2.

“Rateable property.” Ib., s. 2, amended.

Exceptions: Crown lands unoccupied.

Crown lands in North Island occupied for mining. Ib., s. 2 (2).

1883, No. 43, s. 3.

Churches, &c., cemeteries. 1882, No. 40, s. 2 (3).

Public schools. Ib., s. 2 (4).

Unlet lands of schools. 1893, No. 43, s. 14.

Universities and colleges. Ib., s. 12.

Other schools.

1882, No. 40, s. 2 (4).
1891, No. 40, s. 6 (2).
1893, No. 43, s. 11.

Lincoln College.

1888, No. 31, s. 3,
amended.

Asylums, hospitals,
lighthouses, &c.

1882, No. 40, s. 2 (5).

Charitable
institutions.

1891, No. 40, s. 6 (1).

Native land.

1893, No. 43, s. 18.

Ib., s. 17.

“Rateable value”
On annual value.
1876, No. 49, s. 2,
amended.

(7.) Lands and buildings used for a school which is not carried on *exclusively* for pecuniary gain or profit, but so that within any borough or town district not more than four acres be used and occupied by or for the purposes of any one such school: 5

(8.) Lands not exceeding ten acres in extent, and buildings erected thereon and used for the purposes of the school known as the Lincoln Agricultural College, in the Selwyn County:

(9.) Lands, not exceeding in each case one hundred 10 acres in extent, and buildings used for a public asylum, a hospital, or lighthouse purposes, and lands used *as quarantine, pilot, or signal stations*, or for purposes of public plantations:

(10.) Lands and buildings used for a charitable in- 15 stitution, not being an institution within the meaning of “The Hospitals and Charitable Aid Act, 1885,” and not receiving any subsidy from the State, and which is carried on exclusively out of private benevolence for the free maintenance or relief of orphans, or of the aged, infirm, 20 sick, or needy; but so that within any borough or town district not more than four acres be used and occupied by or for the purposes of any one such institution:

(11.) All Native land—

(a.) Situate more than five miles from any public 25 road or highway; or

(b.) The title to which has not been ascertained through the Native Land Court, or other Court of competent jurisdiction, and of which there is not a European occupier as herein defined; or 30

(c.) Situate within any borough or town district and which is occupied solely by Natives, and which, owing to the indigent circumstances of the occupiers, or for other special reason, the Governor shall think should be exempted; or 35

(d.) Which may from time to time be declared by the Governor in Council to be exempted therefrom; but the Governor from time to time may by Order in Council revoke in whole or in any part any Order in Council made under this section exempting land from rating: 40

Provided that Native land not in the occupation of persons other than Natives, except Native land situate within any borough, shall be liable to be rated to one-half only of the amount of rate that may be levied from time to time, and shall not be liable to any special rate: 45

“Rateable value”—

(1.) In respect of property situate within any district where the system of rating property on the annual value thereof is or may be in force, means the rent at which such property would let from year to year, deducting 50 therefrom twenty per centum in case of houses, buildings, and other perishable property, and ten per centum in case of land and other hereditaments, but shall in no case be less than *five* per centum of the fee-simple thereof;

(2.) In respect of property situate within any district where the system of rating property on its capital value is or may be in force, means the sum at which the fee-simple of any rateable property if held in possession free from incumbrances is hereafter assessed, as appearing by the valuation-roll made under this Act :

On capital value.
1882, No. 40, s. 2.

Provided that in all cases where it is necessary to fix the rateable value of any portion of a building, the same shall be determined as follows, that is to say ; the rateable value and also the annual letting value of the whole building, with the land occupied thereby, shall be first determined, next the annual letting value of each portion of the building rated to a separate occupier shall be determined, and then the rateable value of each such portion shall be the sum which shall bear the same proportion to the rateable value of the whole building and land as the annual letting value of such portion bears to the annual letting value of the whole building and land :

Proportionate value.

New subsection.

(3.) In respect of pastoral lands of the Crown held under lease or license, means the sum which invested at six pounds per centum per annum would produce a yearly income equal to the rent paid therefor by the tenant or licensee thereof to the Crown, Land Board, or other public officer or body :

“ Writing ” includes printing, and any matter partly written and partly printed.

“ Writing.”
Ib., s. 2.

Struck out.

3. The Governor may from time to time appoint fit and proper persons to be Reviewers of property valuations, and may remove any such person from his office.

Governor may appoint Reviewers of values.

No person holding the office of Valuer under this Act, or holding office under any local authority, or being a member of any local authority, shall be capable of holding the office of Reviewer in conjunction therewith.

Any Reviewer may be appointed to more districts than one.

OF THE VALUATION ROLL.

4. All valuations of property in any district shall be made under the provisions of this Act, according to the rateable value of such property on the annual value or the capital value, as the same are respectively defined in section two of this Act, whichever of the two systems is or may be in force in such district at the time of making the valuation-list of the said property, and shall be made annually or triennially, at the option of the local authority making the same.

Property to be assessed on annual value or on capital value.
1893, No. 43, s. 2 (6).
amended.

5. The system of rating on the annual value under this Act shall be in force in every city or borough, and in every county wherein “ The Counties Act, 1886,” is in force, and the Council whereof levies a general rate, and in the town and road districts within a county wherein the last-mentioned Act is suspended, or the Council whereof does not levy a general rate, and in every town district the Town Board whereof levies rates for its own purposes wherein respectively “ The Rating Act, 1876,” was in force at the time of the commencement of this Act ; and

System of rating in force in districts.

The system of rating on the capital value under this Act shall be in force in all such districts as aforesaid wherein respectively “ The Rating Act, 1882,” was in force at the said commencement ; and

All rates made and levied by any other local authority whatsoever within such districts, except in the case of a Town Board as last-mentioned, shall be made and levied under the system for the time being in force in the said districts respectively as aforesaid :

Provided that the local authority of any of the aforesaid districts may at any time, by a resolution approved of by a majority of the members of such local authority, determine whether the system of rating on the annual value or the capital value shall in future be in force in the district ; and any such resolution may from time to time be rescinded and a new resolution passed in manner aforesaid.

Provided that all resolutions to the foregoing effect gazetted under subsection six of section two of "The Rating Acts Amendment Act, 1893," shall continue in force, and shall be interpreted as follows, that is to say,—

All local authorities which have adopted "The Rating Act, 1876," to be in force within the district under their jurisdiction shall be deemed to have adopted the system of rating on the annual value under this Act ; and those local authorities which have so adopted "The Rating Act, 1882," shall be deemed to have adopted the system of rating on the capital value under this Act.

6. The valuation-roll made by the Council of any county shall be the standard roll from which the valuation-rolls of all the local authorities having rating powers within such county shall be framed, except as hereinafter mentioned.

(1.) Within counties where "The Counties Act, 1886," is suspended, and also within counties where the County Council does not levy general rates, and no valuation-roll exists, the Road Boards and Town Boards shall annually or triennially, at their option, make valuation-rolls of the rateable property in the road districts and town districts within the county, and such valuation-rolls shall be the standard rolls from which all other local authorities in the said county shall compile their rolls for rating purposes.

(2.) Whenever any of the said local authorities shall require to have a separate valuation-roll for their district, the Clerk of the County Council, Road Board, or Town Board, as the case may be, upon receiving reasonable notice of such requirement, and upon receiving from such local authority an accurate description by boundaries of the district, shall copy into the roll of such authority the rateable value, as appearing on the valuation-roll of the county, road district, or town district, as the case may be, of all rateable property within the district of such local authority, and shall sign such roll, which shall be countersigned by the Chairman of such local authority, and shall transmit such roll so signed to the Clerk of the local authority requiring it ; and such roll, while such valuation-roll remains in force, shall be the valuation-roll for the district, or such portion of the district, as the case may be.

For every valuation-roll furnished to a local authority as aforesaid, the local authority supplying the same may charge such sum as will defray the actual cost of copying the same, and no more.

(3.) Within any town district wherein the system of rating on the annual value is in force the valuation-roll of the county shall be the standard roll of the rateable value of property

County roll to be the standard roll from which all other rolls in county to be framed. 1893, No. 43, s. 2 (2). When Counties Act not in force, Road Board roll to be the standard. Ib., s. 2 (3).

New rolls. Ib. s. 2 (4).

Town Board may make separate roll for local rates. Ib., s. 2 (4).

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within such town district for all purposes other than the local rates levied by the Town Board of the said town district, for the levying whereof, but for no other purpose, the Town Board may make a separate valuation-roll of the rateable property in the district on the annual value.

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(4.) Whenever, for the purposes of any special rate to be levied upon some portion only of a district or of some subdivision of a district, or upon any portion of two or more districts, any local authority shall require a separate valuation-roll for such portion, then such local authority shall compile from the valuation-rolls of the said one or more districts a valuation-roll of the rateable property in such portion, with its rateable value.

Separate rolls for special rates. *Ib.*, s. 2 (5).

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7. Any local authority from time to time may appoint, and remove and reappoint, as it thinks fit, one or more fit persons to be called "Valuers," and may assign and pay to them such salaries or emoluments out of the district fund as such local authority thinks fit.

Valuers to be appointed. 1876, No. 49, s. 4.

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8. Every such Valuer shall, before entering upon the duties of his office, make and subscribe, in the presence of a Justice, the declaration set forth in the *First* Schedule. Such declaration shall be kept by the clerk or other principal officer of the local authority.

Valuers to make declaration.

First Schedule. *Ib.*, s. 5.

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9. On or before the fifteenth day of February in each *every* year when an annual valuation is made, and in each *every* third year when the valuation is triennial, the Valuer or Valuers for each district shall prepare and sign, and transmit to the local authority of the district, a valuation-list in the form in the *Second* Schedule, 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.

Valuers to make valuation-lists. *Ib.*, s. 6.

Second Schedule.

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When 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.

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10. Any Valuer may enter at any time during the day upon any land or premises for the purpose of valuing the same, and may put to the occupier or owner thereof any questions he thinks fit touching any of the particulars he is required to furnish in the valuation-list; and any person obstructing a Valuer in the performance of his duty herein, or refusing or wilfully neglecting to answer any such question, or wilfully giving a false answer to any such question, shall be liable to a penalty not exceeding *ten* pounds.

Valuers may enter premises. *Ib.*, s. 7.

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11. Where the owner of any property is also the occupier, his name shall be entered in the valuation-list in the column of occupiers as well as in that of owners.

Owner in occupation to be entered as occupier. *Ib.*, s. 8.

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12. Where any property is occupied by more than one person with different degrees of interest therein a separate valuation shall be made of the interest of each such occupier, and his name entered in the column of occupiers in the valuation-list.

When property occupied by several persons with different interests. 1882, No. 40, s. 54, *amended*.

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13. Where any property *in a borough* is let for a term of less than three months the owner shall be deemed to be the occupier, and shall be primarily liable for the rates, and his name shall be entered in the column of occupiers in the valuation-list.

In boroughs, owner to be deemed the occupier in cases of less than three months' occupancy. 1893, No. 43, s. 4.

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But any tenant for a term of not less than three months may, at any time during the period in which the valuation-list of a borough is open for public inspection, and on or before the last day appointed for making objections thereto, apply to the Council of such borough to

have his name substituted for that of his landlord in the valuation-list as the occupier of the property; and, if he shall at the same time deliver to the Council the written consent of the landlord to such substitution of names, then the name of the tenant shall be inserted in the valuation-list, and the tenant in such case shall be primarily liable for the rates. If the said tenant, however, vacates the premises at any time after such valuation is confirmed, and the valuation-roll based thereon is in force, then the landlord may apply at any time to the Borough Council to have his name substituted on the burgess-roll in the place of the name of the tenant who has parted with his qualification; and the said Council, if satisfied of the facts of the case, may make such substitution of names, and the landlord shall then be primarily liable for the rates on the property. 5

In case of copartners, who to be liable.
1876, No. 49, s. 10.

14. Any bank, joint-stock or other company, firm, copartners, or joint tenants, occupying any property, may by a notice in writing, delivered to the Valuer before the valuation-list is made up, nominate some member or officer of such bank, company, or firm, or any one of such copartners or joint tenants, who shall be deemed to be and shall be entered in the valuation-list as the occupier of such property. 15

In default of such nomination, the manager of such bank or company, or the person whose name is ordinarily used as the first or leading name in such firm, copartnership, or tenancy, shall be deemed to be and shall be so entered as occupier. 20

But any proceedings for the recovery of rates may notwithstanding be taken either against such bank, company, or firm, or against such nominal occupier, as the local authority thinks fit. 25

Unknown owner to be rated as "owner."
Ib., s. 11.

15. Where the name of an owner cannot, after due inquiry, be ascertained, it shall be entered in the valuation-list as "the owner," and he shall be liable to be rated under such designation.

Valuation-list to be open for inspection.
Ib., s. 12.

16. The local authority shall forthwith cause the valuation-list so sent to them to be deposited at some convenient place to be publicly notified, and to lie open for the inspection of all persons interested therein until the fifteenth day of March; and shall, once in each week during such period, give public notice, in the form in the *Third* Schedule, that such list is open for inspection, and of the place where it is deposited, and of the manner in which objections thereto may be made, as provided by this Act. 30 35

Third Schedule.

Notice of any valuation made by any Valuer shall be given, in the form in the *Third* Schedule, to every person whose name appears in the valuation-list: Provided always that the omitting to give such notice shall not invalidate any valuation. 40

Ratepayers may inspect valuation-list.
Ib., s. 13.

17. Every ratepayer or other person interested therein may inspect such list, and may take copies of any part thereof, at all reasonable hours until the said fifteenth day of March inclusive; and any person in charge of such list refusing or obstructing the inspection thereof shall be liable to a penalty of not more than *five* pounds for every such offence. 45

OBJECTIONS TO VALUATION.

Local authority may object to valuation-list.
Ib., s. 14.

18. The local authority may, by their Chairman or Clerk, or other officer appointed by them in writing for that purpose, object to any particular valuation or to any matter inserted in or omitted from such list. 50

Any person aggrieved may object.
Ib., s. 15.

19. Any owner or occupier who considers himself aggrieved by reason of the unfairness or incorrectness of any rateable value in the valuation-list, or by reason of the insertion or incorrectness of any matter therein, or the omission of any matter therefrom, may object as herein provided. 55

20. Any ratepayer of a district in respect of which a valuation-list has been prepared, may object to any valuation appearing on the valuation-list for such district, in the same manner as the owner or occupier of property in respect of which such valuation has been made can object.

Any ratepayer may object.

21. Every objection shall be in writing under the hand of the objector, and shall be as near as may be in the form in the *Fourth* Schedule, and shall be addressed to and delivered at the place of sitting of the Assessment Court hereinafter mentioned, on or before the fifteenth day of March.

Form and service of objection. Fourth Schedule. 1876, No. 49, s. 16.

22. Every objector shall, not less than seven days before the sitting of the said Court, send to the local authority a copy of every such objection made by him.

Copy of objections to be sent to local authority. *Ib.*, s. 17.

23. If the local authority object to the whole of the valuation-list, they shall give public notice of their objection thereto, in the form in the *Fifth* Schedule, on or before the seventh day of March.

If whole list objected to, local authority to give public notice. Fifth Schedule. *Ib.*, s. 18.

24. If any person objects to any entry in or omission from the valuation-list, or to any value therein, affecting the interests of any other person than the objector, the Clerk of the local authority shall send to the person or persons so affected a copy of such objection. Such objection shall be delivered to the person affected, or left at his last-known place of abode or business, not less than seven clear days before the sitting of the Assessment Court.

Clerk to give notice to person objected to. 1879, No. 20, s. 11.

ASSESSMENT COURT.

25. There shall be an Assessment Court for each district, hereinafter called "the Court," for the purpose of hearing and determining all objections to the valuation-list or lists for such district.

Assessment Court. 1876, No. 49, s. 20.

26. The Magistrate exercising jurisdiction within the district under the administration of any local authority shall be the Judge of the Assessment Court for such district; but the Governor may from time to time appoint any other fit person to be the Judge of such Court or remove such person.

Judges of Assessment Court. *Ib.*, s. 21, amended.

27. Every Court shall hold its sittings at such convenient time and place in each district as the Judge may appoint, and not less than ten days' notice shall be given of every such sitting.

Sittings of Assessment Court. *Ib.*, s. 22.

(1.) The Court may adjourn from time to time as it may think fit, and on any day appointed for the sitting of the Court, if the Judge shall fail to attend, the Court shall stand adjourned till the following day, and so from day to day till the Judge attends.

Adjournments. *Ib.*, s. 23.

(2.) Clerks of Magistrates' Courts shall be Clerks of the Assessment Court in all cases where it is convenient, and, in respect of Courts where it is not convenient, Clerks shall be appointed by the Governor.

Clerks of Court. *Ib.*, s. 24.

(3.) The Court shall have all the powers to summons witnesses and examine them upon oath, and to compel their attendance and the answering of questions and the production of papers, and for all other purposes touching the hearing of matters before the Court, which, by any law for the time being in force, may be exercised by a Magistrate.

Powers of Court. *Ib.*, s. 25.

(4.) The Court may in its discretion order the payment by either party of all reasonable costs and charges as to the Court may seem fit, and the payment of the amount specified in such order may be enforced in like manner as a sum of money recovered by judgment in a Magistrate's Court.

Court may order costs.

28. The Clerk or other person duly appointed by and on behalf of the local authority, and all Valuers and Collectors of Rates for the

Who shall attend the Court. 1876, No. 49, s. 26.

district, shall attend the sittings of the Court, and shall produce all the books and papers relating to their respective offices which the Court may require to be produced.

Struck out.

Assessors may sit with Judge of Assessment Court. 1893, No. 43, s. 5.

29. If any local authority shall, on or before the last day of October in any year, forward to the Colonial Secretary a copy of a resolution passed by such local authority requiring two Reviewers to sit with the Judge of the Assessment Court next to be held for the district of such local authority, the Governor may appoint two Reviewers accordingly. All questions of value coming before such Court shall be decided by a majority of the three persons sitting as aforesaid. The Reviewers shall take no part in the determination of any other question coming before the Court. The local authority requiring the Reviewers shall pay to them such fees as the Governor shall determine.

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Court to correct valuation-list. 1876, No. 49, s. 27.

30. The Court shall hear and determine all objections delivered as above provided, and may alter the valuation list in respect of anything objected to, by correcting any value therein, or by inserting any matter therein, or erasing any matter therefrom, which it is proved to the satisfaction of the Court ought to be altered, inserted, or erased as the case may be.

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If no valuation-list prepared, Court may appoint valuers. *Ib.*, s. 28.

31. If it is proved to the Court that no valuation-list has been prepared as required by this Act, the Court shall appoint a Valuer or Valuers to make such list, and shall fix and publicly notify the days for the completion and public inspection thereof, and for delivering objections thereto, and for hearing such objections; and the Court shall sit on the day so publicly notified and shall revise the valuation-list, as provided by the *last preceding* section. All the cost of making such valuation-list shall be fixed by the Court, and shall be charged upon the district fund.

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Alterations to be initialled, and list signed. *Ib.*, s. 29.

32. The Judge shall initial all the alterations, insertions, and erasures, if any, made in the valuation-list, and shall sign the same.

Valuation-list to be valuation-roll for the year. *Ib.*, s. 30.

33. The valuation-list so signed, or so corrected and signed, shall be the valuation-roll for the district, and shall remain in force until a fresh roll is made.

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Valuation-roll to be evidence. *Ib.*, s. 31, *amended*.

34. The valuation-roll so signed shall be conclusive evidence of the contents thereof, and that the same has been made in accordance with the provisions of this Act.

Valuation-roll to be kept by local authority. *Ib.*, s. 32.

35. The Court shall deliver over the valuation-roll to the Clerk or other principal officer of the local authority; and the local authority shall keep the same in its office or usual place of business, to be inspected by all persons interested therein at all reasonable hours.

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Decision of Court to be final. *Ib.*, s. 34.

36. The decision of the Assessment Court on all objections coming before it shall be final, and no proceeding of such Court shall be removed into any superior Court by *certiorari* or otherwise.

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Struck out.

Local authority may amend roll. 1893, No. 43, s. 4, *amended*.

37. The local authority may, while any valuation-roll remains in force, alter the same by placing thereon any rateable property which may have been accidentally omitted from such roll, or by removing from such roll any property which may have been erroneously placed thereon, or by inserting on such roll the name of the owner of any property in cases where, in terms of this Act, the word "owner" has merely been inserted under that heading in the said roll and the name of such owner has been subsequently ascertained.

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New clause.

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Local authority may amend roll.

37. The local authority may, while any valuation-roll remains in force, alter the same,—

(1.) By placing thereon any rateable property which may have been accidentally omitted from such roll, or by removing from such roll any property which may have been erroneously placed thereon, or by inserting on such roll the name of the owner of any property in cases where, in terms of this Act, the word "owner" merely has been inserted under that heading in the said roll, and the name of such owner has been subsequently ascertained; or

1883, No. 43,
s. 4, amended.

(2.) By placing thereon any lands not being rateable property which, while such roll remains in force, may become rateable property; and may determine who is the owner and occupier thereof, and fix the rateable value of the same, but so that, as regards lands purchased from the Crown during such period, the value to be fixed shall be the price paid to the Crown for such lands, and, as regards lands leased from the Crown, shall be the sum ascertained in the same way as prescribed in section *two* hereof for ascertaining the rateable value of pastoral lands of the Crown.

Nothing herein contained shall authorise the alteration of any rateable value except when such rateable value has been affected by the addition or removal of buildings, and then only to the extent to which the rateable value has been so affected.

If any such alteration be in the nature of a division of any rateable property, the rateable values of each division of a property so divided may be altered, provided that the rateable value of all such divisions equals in the whole the rateable value of the property as on the roll prior to such alteration, unless where buildings have either been added or removed, in which case the new aggregate value may be increased or diminished only to the extent of the value of such buildings.

Any such alterations, upon being initialled by the Chairman, shall be deemed thenceforth to form part of such valuation roll, but without releasing any person from liability for any rates due at the time of the making of such alterations.

38. Every person to be affected by any alteration or addition in a valuation-roll made by any local authority under any powers authorising it in that behalf shall be entitled to object by lodging an objection with the local authority, and to have the objection heard before any Magistrate, who, for the purposes of this section, shall have all the powers and authorities of an Assessment Court.

Objections may be made to such alterations.
1885, No. 39, s. 9,
amended.

All notices and other proceedings provided with respect to original valuations, and the objections against the same, and the hearing thereof before an Assessment Court, shall, *mutatis mutandis*, apply with respect to the alterations or additions in a valuation-roll, objections, and the hearing thereof before a Magistrate under the provisions of this section.

OF RATES AND THE RATE-BOOK.

39. Every rate made by a local authority shall be made subject to the following conditions:—

Conditions on which local authorities may make rates.
1882, No. 40, s. 15.

(1.) That the rate be for a year, or some period less than a year, without prejudice to the provisions of subsection *four* hereof:

(2.) That it be payable in one sum, or in equal instalments, on a day or days to be fixed at the time of making the rate;

And, in the case of a special rate made for providing for the annual charge on a loan, that it be payable half-yearly in each year :

- (3.) That it be of a stated amount in the pound upon the rateable values of the rateable property as appearing in the valuation-roll for the time being in force ; 5

Except as otherwise provided in the case of a water-rate or other rate fixed by any Act or Ordinance :

- (4.) Where the local authority is authorised to make a special rate providing for the annual charges on a loan, such special rate shall be made a continuing rate for a period of years equal to the currency of the loan. 10

Particulars to be entered in rate-book. *Ib.*, s. 16.
Sixth Schedule.

40. The particulars of every rate shall be transcribed in a rate-book, which shall be in the form or to the effect set forth in the *Sixth* Schedule hereto, and columns may be added to such form so as to allow of more than one rate being dealt with in the same rate-book, or to show what rates are at any time in arrear, if the local authority so desires it. 15

The names and other particulars as to occupiers or owners and property, and the rateable values, and otherwise, as the nature of the rate may require, shall be taken from the valuation-roll. 20

All alterations lawfully made in the valuation-roll shall be transcribed into the rate-book, and initialled by the Chairman or Mayor, and by the Clerk of the local authority.

Local authority to give fourteen days' notice of making rate. 1882, No. 40, s. 17.

41. Not less than fourteen days before making any rate the local authority shall publicly notify their intention to make such rate, the period for which it is made, the days on which it is to become payable, and that the rate-book is open for inspection as herein provided. 25

Rate-book to be signed by two members, and to be open for inspection by ratepayers. *Ib.*, s. 18.
Appeal against rate-book. *Ib.*, s. 19.

42. The rate-book shall be signed by two members of the local authority, and shall be kept in some place, to be publicly notified, for inspection without fee by all ratepayers, at such times and hours as the local authority shall fix. 30

43. Any ratepayer may appeal to the local authority against the rate-book on any of the following grounds :— 35

- (1.) That any person is rated in the rate-book on property not appearing in the valuation-roll for the time being in force, or for a different value than that stated in such roll ;
- (2.) That any person or property, appearing by the valuation-roll to be liable to be rated, is omitted in the rate-book ; 40
- (3.) That the description of any person or property is erroneously copied from the valuation-roll ;
- (4.) That the rate on any rateable property is incorrectly computed ;
- (5.) That any alteration lawfully made in the valuation-roll has not been made in the rate-book. 45

Local authority to correct errors in rate-book. *Ib.*, s. 20.

44. The local authority may correct any such errors in the rate-book, and every such correction shall be initialled by two members thereof ; but, except as above provided, no appeal shall be allowed against any part of the rate. 50

Rate-book to be evidence without proof of signatures. *Ib.*, s. 21.

45. The rate-book so signed, with corrections, if any, so initialled, shall be conclusive evidence in all Courts of the correctness of the contents thereof without proof of such signatures, and that the same has been made according to the provisions of this Act.

Appeal against separate rate. 1878, No. 39, s. 8.

46. 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.

OF THE RECOVERY OF RATES.

47. Where in any Act or Ordinance it is provided that any proceedings may be taken for the recovery of rates, such provision shall be taken to mean that such proceedings shall be taken under this Act.
48. A demand for any rate due shall be made in writing in the form or to the effect set forth in the *Seventh* Schedule hereto, purporting ~~either in writing or in print~~ to be signed by any person duly appointed by the local authority to collect rates, and delivered to the person liable, either personally, or by leaving the same at his last known abode or place of business, or on the premises in respect of which such rate is due, or by sending the same through the post addressed to the person liable at his last known place of abode or place of business.
49. Any two or more local authorities may agree to appoint one collector to collect the rates levied by each of them, and such collector may include all such rates due from one person in one demand as hereinafter mentioned.
50. All rates shall be payable at the office of the local authority, or at some place publicly notified for the payment thereof.
51. If any person fails to pay any rate for which he is liable for fourteen days after demand thereof, the local authority may recover the same as a debt in any Court of competent jurisdiction.
- Any person authorised by a resolution or under the seal of the local authority to collect rates may sue for the same in the name of the local authority, and for that purpose may make all affidavits or declarations, and do all such other acts, deeds, matters, and things, which the plaintiff is required to do in the Court in which he is suing.
52. The invalidity of any rate as a whole shall not avail to prevent the recovery of the rate appearing on the rate-book to be payable by any person, unless such invalidity be on the ground that such rate is a rate at a greater amount in the pound than the local authority levying the same is empowered to levy.
53. The occupier shall be primarily liable for all rates becoming due while his name appears on the rate-book as such.
- Where a rate is payable by instalments, if the occupier ceases to actually occupy the premises in respect of which the rate is payable, he may recover from the incoming tenant, if any, and, if not, from the owner, all instalments coming due after he has ceased so to occupy as aforesaid and which he shall have paid, notwithstanding that the alteration of the name of the occupier shall not have been made in the rate-book.
54. Every owner of rateable property who shall sell or otherwise transfer the same, or any part thereof, shall, within one month after such sale or transfer give notice in writing thereof, together with the name and address of the purchaser or transferee, to the local authority in whose district the property is situate. Until he gives such notice he shall remain liable for all rates that may be payable in respect of such property. Such notice shall not release him from liability to pay any rates due at the time such notice is given.

Proceedings for recovery of rates to be taken under this Act.

1882, No. 40, s. 22.

How demand for rates made.

Ib., s. 23.

Seventh Schedule.

Two or more authorities may agree upon one collector, and may make one demand.

1882, No. 40, s. 24.

Where rates payable.

Ib., s. 25.

How and when rates can be sued for.

Ib., s. 26.

Invalidity of rate as a whole no defence to action against person liable in rate-book.

Ib., s. 27.

Occupier primarily liable for rates while he is on valuation-roll and rate-book as such.

Ib., s. 28.

Notice to be given of sale of rateable property.

1893, No. 43, s. 10.

Half rates charge-
able for buildings
unoccupied for not
less than six months.
Ib., s. 13.

55. Any dwellinghouse or any other building which shall remain actually unoccupied for a period of not less than six months, whether continuously or not, in any year, if the owner or occupier shall give notice in writing to the local authority of the dates on which the same becomes vacant and on which the same is again occupied, shall be rated at only one-half the amount which would otherwise be payable in respect of such dwellinghouse or other buildings. 5

Who can be sued
besides occupier.
1882, No. 40, s. 29.

56. Any rate or part thereof due by an occupier may also, at the option of the local authority, or of any person authorised to collect rates as aforesaid, be recovered from the owner, or from any person owning any interest, including an interest as first mortgagee, in the rateable property in respect of which such rate is payable, or from any person actually in occupation of the premises in respect of which such rate is payable. 10

Remedy of owner
paying rates against
occupier.
Ib., s. 30.

57. If an owner, or any such person as mentioned in the *last preceding* section, has paid any rates due by an occupier, then, unless such owner or such other person has agreed with the occupier to pay the rates, the amount of such rates so paid shall be deemed to be a debt due and owing from and after the time of paying the same by the occupier to the owner or other person paying the same. 15

Remedy of mort-
gagee in such case.

Where a mortgagee is compelled to pay any rates under this section in respect of any rateable property under mortgage to him, the amount of such rates so paid by him shall, as from the date of paying the same, be deemed to form part of the principal moneys secured by the mortgage, and shall be chargeable with interest accordingly; though, at the option of the mortgagee, such amount shall be recoverable by him either from the mortgagor or the occupier immediately after payment thereof by the mortgagee. 20

Remedy of person
other than the
owner in such case.

Where any person other than the owner has been compelled to pay any rates under this section, then, unless such person has agreed with the owner to pay the same, or has already recovered such rates from the occupier, the amount of such rates so paid shall be deemed to be a debt due ~~or~~ *and* owing from and after the time of paying the same by the owner to such person, and any such payment by an owner under this provision shall be deemed to be a payment by him under the first paragraph of this section: 25

Limit of amounts
recoverable.

Provided that no rates shall be recoverable from any tenant of rateable property, not being an occupier within the meaning of this Act, to a greater extent than the rent payable or to be payable by him for such property at the time of making the demand for the same upon him, and any such rates so paid by him may be deducted from his rent. 30

Contracts between
persons as to pay-
ment of rates not
affected.
1882, No. 40, s. 32.

58. Nothing herein contained shall be construed to affect any contract now or hereafter made between any persons as to the liability for the payment of rates as between the parties to such contract; and in any case where, as between themselves, the owner has contracted to pay the rates, the occupier or any tenant of the rateable property may pay the same if the owner has not, and deduct the same from any rent payable by him to the owner. 35

When person liable
for rates absent,
service on agent
sufficient.
Ib., s. 33.

59. If any person liable for any rate is absent from the colony, a service of summons upon his agent or attorney shall be a sufficient service. 40

If owner liable for
rates unknown, &c.,
summons may be
posted on property,
&c.
Ib., s. 34.

60. If any owner liable for rates has no known agent in the colony, or is unknown, or cannot after due inquiry be found, a public notification of the summons, with or without posting such summons upon a conspicuous part of the property in respect of which such rates are payable, or on some public road near thereto, shall be a sufficient 55

service, and the cost of such notification shall be recoverable from such person in addition to the rates.

- 5 Judgment for the amount of rates due may be given in any Court of competent jurisdiction against such owner by name, or, if he is unknown, under the designation of "the owner" of such property, on the Court being satisfied that such owner is absent or unknown, or cannot after due inquiry be found, and upon proof of service of summons as above provided. Where owner unknown, judgment may be given against "the owner." *Ib.*, s. 35.
- 10 **61.** Upon the petition of any person praying for a remission of rates on the ground of extreme poverty, arising from accident or continued illness, or other cause beyond the control of such person, the local authority may, if it thinks fit, upon being satisfied after full inquiry that the allegations in such petition are true, remit the payment of any rates by the petitioner, either wholly or in part, or for 15 such time as the local authority thinks fit. Power to remit rates in certain cases. *Ib.*, s. 36.
- 62.** Where any rates remain unpaid after twelve months from the date on which the same first became recoverable from some person, such rates shall, together with an additional charge of ten per centum of the amount thereof, be recoverable from any person liable 20 to pay the same. Rates to carry interest. 1893, No. 43, s. 9.
- 63.** No judgment for the amount of any rates due shall be given or signed after two years from the time when such rates first became due. Rates overdue for two years cannot be recovered. 1882, No. 40, s. 31.
- 25 **64.** Where judgment for any rates is recorded against any land, whether by means of a charging order or otherwise, no further instrument shall be registered against such land until such judgment is satisfied. Registration of judgment for rates. 1893, No. 43, s. 8, amended.
- 30 **65.** If any judgment for rates is not satisfied, with costs of suit, within six months thereafter, the local authority may forward to the Registrar of the Supreme Court in the Supreme Court district wherein is situate the property in respect whereof the rates are in arrear and the judgment obtained (hereinafter referred to as "the Registrar"), a certificate in the form in the *Eighth* Schedule hereto. If judgment not satisfied local authority may forward certificate to Registrar of Supreme Court. 1882, No. 40, s. 37. Eighth Schedule.
- 35 (1.) Upon the receipt of such certificate, the Registrar shall immediately give notice to all persons whom he believes to have any interest in the property in respect of which the rates for which judgment has been obtained are payable, in the form given in the *Ninth* Schedule hereto, that such property will be sold or leased after six months 40 from the date of such notice, unless the amount of such judgment and costs, including a fee of twenty shillings to the Registrar, are paid in the meanwhile. Registrar to give notice to persons interested. *Ib.*, s. 38. Ninth Schedule.
- 45 (2.) Such notice may be served personally, or it may be left at or posted to the last-known place of abode or business of any such person as aforesaid, or it may be posted upon some conspicuous part of the property, or it may be posted upon some public road adjoining thereto, or it may be publicly notified, if the whereabouts of any such person is then unknown to the Registrar. Notice, how served. *Ib.*, s. 39.
- 50 (3.) After the said six months the Registrar may cause the said rateable property, or such part thereof as may be necessary, to be sold or leased by public auction, unless the amount of such judgment and costs, and all expenses incurred in recovering the same, including the cost of a notification as provided by the preceding subsection, together with 55 interest at the rate of ten pounds per centum per annum upon the amount of such rate from the day on which

After six months, Registrar may sell or lease property. *Ib.*, s. 40.

judgment was obtained for the same, and all rates due in respect of the said property up to the date of payment, and any charges which the Registrar is entitled to make upon the sale or leasing of property, are paid prior to such sale.

Application of
proceeds of sale.
1882, No. 40, s. 41.

- (4.) The proceeds of such sale or letting shall be appropriated, first, to the payment of such judgment, interest, costs, and expenses; next, to the payment of any other rate due to the same local authority for which judgment has been obtained, including, in the case of a letting, all rates which may become due on such property from the person on whose behalf he has let during the time that the Registrar is in receipt of the rents of the same; next, to the payment of any incumbrance on the said property; and the balance, if any, shall be paid into the Public Trust Office, and shall be paid by the Public Trustee, upon the order of a Judge of the Supreme Court, which order may be made upon a summons in Chambers, to such persons as may become entitled thereto, together with reasonable interest thereon, not exceeding four pounds per centum per annum.

Provisions as to sale
or letting.
Ib., s. 42.

66. With respect to any such sale or letting the following provisions shall apply:—

- (1.) The sale or letting shall be by public auction, and the Registrar shall have a right to bid for or buy in the property, or place a reserve upon the same, and he may put it up for sale as often as may be required until it be sold.
- (2.) The consideration to be given by the purchaser or lessee shall be a sum of money to be paid forthwith or by instalments, as may be fixed by the Registrar.
- (3.) The highest bidder at the auction, subject to the rights reserved to the Registrar by subsection *one* hereof, if his bid shall equal or exceed the sum required to pay the arrears of rates and the costs incurred, and if he shall comply with the conditions precedent, if any, fixed by the Registrar, shall be the purchaser or lessee.
- (4.) The term of years of any such letting shall be fixed by the Registrar, but shall not exceed fourteen years, and the Registrar may fix two or more terms in the alternative; and in that case the property shall be offered for letting in the first place for the shortest term, and if necessary for such other terms in succession until the highest bidding for the term offered shall equal or exceed the sum required as aforesaid.
- (5.) The lease shall contain such covenants and conditions as the Registrar shall think fair and equitable.
- (6.) In the case of a letting, when and so soon as all rates, costs, and expenses due up to date have been paid out of the rents or other moneys receivable from the lessee, the Registrar shall, if there be some person in the colony entitled to receive the rents, cease to receive or collect the rents; and the same shall, upon notice to that effect by the Registrar to the lessee, be payable only to such person entitled as aforesaid.
- (7.) The purchaser or lessee, upon having the transfer, conveyance, or lease executed, shall be entitled to and may

recover possession of the property so sold or leased to him as against or from all persons whomsoever.

67. In the case of a sale, on the purchase-money being fully paid, and, in the case of a lease, on all the conditions prescribed at the sale in that behalf being complied with, the Registrar may execute a transfer, conveyance, or lease, as the case may require, on behalf of the owner whose interest has been sold, adding after his signature and seal of office the words "under 'The Rating Act, 1894.'"

On conditions being complied with, Registrar may execute transfer, &c. 1882, No. 40, s. 43.

68. No purchaser or lessee under any such instrument shall be bound to inquire whether the sale or letting has been properly made under this Act, or be affected by notice either expressed or implied that there has been any impropriety or irregularity in connection therewith, and, notwithstanding any such impropriety or irregularity, such sale or letting shall be good, valid, and effectual at law or in equity for all purposes whatsoever.

Purchaser not affected by impropriety, &c., in sale. *Ib.*, s. 44.

69. Any instrument under "The Land Transfer Act, 1885," or under any Act passed in place thereof, executed for the purpose of carrying into effect any such sale or letting, shall be registered by the District Land Registrar of the district in which the land dealt with thereby is situate, without the production of the duplicate certificate or other document of title relating to the land, or interests in land, dealt with by such instrument, if the Registrar is unable to produce the same.

Instruments under Transfer Act to be registered without production of duplicate certificate. *Ib.*, s. 45.

70. No Native land whatever shall be sold for non-payment of rates, nor any judgment or lien registered against such land for non-payment of rates, unless the case has been inquired into by a Trust Commissioner under "The Native Lands Frauds Prevention Act, 1881," and he certifies that he sanctions such sale or lien. For the purpose of obtaining such inquiry every local authority desiring the same shall forward their application for the inquiry by the Trust Commissioner to the Registrar of the Native Land Court for the district in which the land in question is situate; but no fee shall be charged for such inquiry.

Native land not to be sold for rates without sanction of Trust Commissioner. 1893, No. 43, s. 19.

71. No public reserve nor any part of a public reserve, whether Crown-granted or not, or in whomsoever vested, shall be sold for the non-payment of rates due in respect thereof, but the local authority to which the rates for such reserve are payable may lease the same from year to year, or so much thereof as shall be required to produce a yearly rental that shall be equivalent to the amount of rates payable in respect of the whole reserve, together with five per centum added to such amount for expenses.

Public reserves not to be sold. 1888, No. 31, s. 2.

All rates payable in respect of any public reserve, or any part thereof, shall be a first charge on the property of the persons who may be Trustees thereof, as such Trustees, or society, body, or corporation, in or to whom or which such reserve is vested or granted, and may be recovered from the said persons as such Trustees, society, body, or corporation as a debt due to the local authority to which such rates are payable.

Rates to be a first charge thereon.

72. No Crown lands held under "The Land Act, 1892," or under any Land Act heretofore in force, under any tenure other than freehold shall be capable of being sold for non-payment of rates by the occupier thereof; but proceedings may be taken for the recovery

Crown leaseholds not to be sold. 1892, No. 37, s. 124. Procedure for recovery of rates thereon.

of such rates in manner provided in section one hundred and twenty-four of "The Land Act, 1892."

Saving of rates on Native land already pledged.

73. Notwithstanding anything in this Act contained, section four of "The Crown and Native Lands Rating Acts Repeal Act, 1888," shall continue in force as if this Act had not passed, in respect to the payment of rates on all Native land to which such section relates. 5

AS TO COLLECTION OF RATES BY A LOCAL AUTHORITY ON BEHALF OF ANOTHER.

County Council may direct rates to be collected by Road and Town Boards. 1885, No. 39, s. 6.

74. (1.) The Council of any county may by special order direct that any general or special rates which it is authorised by law to make and levy shall be collected on its behalf by the Road Boards and Town Boards within the county, and may revoke and re-enact any such order from time to time. 10

So long as any such special order remains in force, when a rate is made by the County Council, it shall send to each Road Board and Town Board within the county a copy of the order making such rate, and specifying the amount of the rate required to be collected within the district under the respective jurisdictions of such Boards. 15

(a.) Every such Board shall forthwith proceed to make, levy, and collect such rate in the district within their jurisdiction in the same manner and with the same powers of recovery as if the rate were to be levied therein by such Board for its own purposes. 20

(b.) The same proceedings shall be had for making, levying, collecting, and recovering any separate or special rate within any portion of a county as are hereinbefore set forth for making, levying, collecting, and recovering general rates within the whole county, *mutatis mutandis*. 25

Ib., s. 8.

(c.) If any Board as aforesaid shall refuse or neglect to make and levy, and to take all necessary steps to collect and recover any such rate as aforesaid, every member thereof at the time of such neglect or refusal shall be liable to a penalty not exceeding *fifty* pounds, to be recovered in a summary way before any two or more Justices of the Peace. 30 35

Boards to hand over rates to County Council, less cost of collection. Ib., s. 7.

(2.) All such rates shall be held by every Board as aforesaid as trustee for the County Council, and shall be handed over to such Council as collected.

Every such Board shall be entitled to retain all reasonable costs and expenses incurred in and about making, levying, collecting, and recovering the same, and a reasonable remuneration for clerical and other work. If any dispute shall arise as to the amount so to be retained, or otherwise in relation thereto, the same shall be decided by such person as the Governor may appoint for the purpose. 40

Local authorities in drainage district may collect rates for Christchurch Drainage Board. Ib., s. 11.

75. When the Christchurch Drainage Board, as constituted under "The Christchurch District Drainage Act, 1875," and the several Acts amending the same, shall by special order have directed any general rate to be levied, and have fixed the amount in the pound of such rate, according to the said Act, it shall cause a copy of such 45

special order to be forwarded separately to each local authority within the limits of whose jurisdiction the drainage district or any part or parts thereof may be situate.

5 (1.) Every such local authority shall forthwith proceed to make, levy, and collect such rate in the part or parts of the drainage district within their jurisdiction in such manner, as nearly as may be, and with such powers, and the rate shall be payable by and recoverable from such persons and in such manner, in every respect as if the limits of the jurisdiction of such local authority were coincident with 10 such part or parts of the drainage district, and as if the rate were to be levied by such local authority for their own purposes under the powers of rating then by law vested in them.

15 Every such local authority shall be entitled to retain all reasonable costs and expenses incurred in and about making and levying, collecting, and recovering the same, and a reasonable remuneration for clerical and other work. If any dispute shall arise as to the amount so to be retained or otherwise in relation thereto, the same shall be decided 20 by such person as the Governor may from time to time appoint for the purpose :

25 Provided always that all persons rated, or upon whom any demand or levy for rates shall be made under the provisions of this Act, shall have as against the said local authority in respect of objections to be rated, or to pay such rates, all the appeals, exemptions, rights, powers, and privileges as if such rates were made, demanded, collected, or levied by the said Drainage Board.

30 (2.) When any person is liable to be rated in respect of property lying partly within and partly without the drainage district, the local authority within whose jurisdiction such property is situate shall deduct, from the amount of the rates that would be levied on the property if it were wholly within 35 the district, such part as they may, in their absolute discretion think fit.

(3.) The power hereby given to do anything by "special order" shall be exercised as follows :— 1885, No. 39, s. 12.

40 (a.) The resolution to such thing shall be adopted at a special meeting ;

(b.) Such resolution shall be confirmed at a subsequent meeting, held not sooner than four weeks thereafter ;

45 (c.) Public notice of such subsequent meeting, and of such resolution, shall be given once in each of the said four weeks, and a notice of such meeting given to each member of the Christchurch Drainage Board.

(4.) "Local authority" in this section includes the Council or Board having the administration of affairs of a city, borough, town district, or road district, but shall not include the Christchurch Drainage Board. Ib., s. 13.

50 76. Any local authority, for the purpose of collecting any rate, either on its own behalf or on behalf of another local authority, may Adjustment of rates for purposes of collection.

Ib., s. 11 (3),
extended.

make an adjustment thereof so as to admit of its being collected either under the system of rating on the annual value or the capital value, whichever system may be in force in the district of the local authority collecting the same, upon the basis that one shilling in the pound upon the annual value shall be deemed to be equivalent to three-farthings in the pound upon the capital value of any property, or that the annual value for any rateable property shall be the sum which is equal to six pounds per centum on the capital value of such property, and *vice versa* respectively.

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*AS TO COLLECTION OF RATES BY CREDITORS OF LOCAL AUTHORITY.

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Creditor of local authority secured on rate may apply to the Supreme Court for appointment of Receiver.
1882, No. 40, s. 47.

77. When and so often as any local authority fails to pay at the proper time and place for so paying any sum either of principal or interest which it ought to pay, and the payment of which is secured upon any rate levied by it, then immediately or at any time thereafter any person to whom such sum is owing may apply *ex parte* by petition in a summary way to a Judge of the Supreme Court for relief under this Act, and the Judge may, if satisfied of the truth of the matters alleged in such petition, appoint, upon such terms as to security and remuneration as he shall think fit, a Receiver of the rate liable for the payment of such sum.

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On appointment of Receiver rate shall vest in him.
Ib., s. 48.

78. Such rate shall from the date of the said order, and upon its being publicly notified by the Receiver, vest in the Receiver, and shall cease to be vested in the local authority.

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Powers of local authority exercisable by Receiver.
Ib., s. 49.

79. All powers for the recovery of such rate shall, after the appointment of the Receiver, and upon its being publicly notified, cease to be exercised by the local authority, and shall be exercised by the Receiver.

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Moneys collected by Receiver, how applied.
Ib., s. 50.

80. All moneys received by the Receiver shall be applied—

- (1.) In payment of the expenses of the application and order ;
- (2.) In payment of the Receiver's remuneration fixed as aforesaid, and his reasonable and necessary expenses ;
- (3.) In payment *pro rata* of the sums then overdue by the local authority which are secured by such rate ; and
- (4.) The residue, after payment of the above, to the local authority :

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And the Receiver shall account for all such moneys in such manner as the Judge directs.

When Receiver's powers cease.
Ib., s. 51.

81. When all the sums then overdue are paid, or at any time by an order of a Judge of the Supreme Court, on the application of the local authority, if such Judge shall think fit to make such order, the powers of the Receiver shall cease, and he shall forthwith pay any moneys in his hands to the local authority, who shall again be capable of exercising the powers of which the appointment of the Receiver had deprived them.

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MISCELLANEOUS.

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Judge not interested merely by being a ratepayer.
Ib., s. 52.

82. No Judge or Justice shall, solely on account of his liability to pay rates, be deemed to be interested in any case in which he is judicially concerned.

On misadventure, or accident, or on failure by local authority, Governor

83. If the local authority fails through misadventure or accident, or from any reason whatever, to do anything which by this Act is required to be done within a fixed time, the Governor may from time

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to time as occasion shall require, by Order in Council published in the *Gazette* and publicly notified, extend the time for doing such thing; and may, by any such order, validate anything which may have been irregularly done in matter of form, so that the intent and purpose of this Act may have effect.

in Council may extend time or validate act. 1882, No. 40, s. 53.

84. In the event of the severance of a portion from any district under a local authority, whether for the purpose of forming another local-governing area or to join a local authority already existing, it shall be the duty of the local authority of the district of which the seceding portion formed part to deliver a copy of the valuation-roll of such part so seceding to the authorities of the new district or of the district of which the seceding portion becomes part.

Provision for valuation-roll in event of severance of any portion of a district.

85. Whenever by any Act or Provincial Ordinance a limit of rating-power has been imposed upon any local authority, and in all cases of special and annually-recurring rates, or of any rates the amount of which is fixed for any definite period of time, when such rating-power or rate has reference to the annual value of rateable property, then, subject in the case of water-rates to the provisions of the next section hereof, a rating-power or a rate of one shilling in the pound shall henceforth be exercised or levied respectively as if it were a rating-power or rate of three-farthings in the pound on the capital value, and so on a greater or smaller sum in the like proportion for a greater or smaller rating-power or rate than one shilling in the pound on the annual value:

Rates of 1s. in the pound on annual value to be equal to 3d. in the pound on capital value. *Ib.*, s. 14, amended.

Provided always that in the case of any fixed rate which forms the whole or any portion of the security for any loan, if the Controller and Auditor-General shall at any time be satisfied that the change above mentioned in the mode of levying rates will have the effect of diminishing the security for such loan, then he may, by order published in the *Gazette*, fix a rate in accordance with this section which shall as nearly as may be produce the same amount as the rate as levied before the passing of this Act, and thereafter such rate shall for all purposes whatsoever be the rate which shall be levied in lieu of the rate which would otherwise be leviable under the first portion of this section.

Proviso as to fixed rates in security of any loan.

Wherever, for the purpose of any water-rate, gas-rate, or other rate fixed by Act or Provincial Ordinance, it is imperative to fix an annual value for any rateable property, then such annual value shall be the sum which is equal to six pounds per centum on the capital value.

How annual value of property to be estimated where required for water and other fixed rates.

86. Wherever under any Act or Provincial Ordinance the number of votes which a ratepayer of any district may be entitled to exercise is proportioned to the rateable value of his property in the said district, or to its value on a valuation-roll, then for the purposes of voting, in case and so often as the system of rating is altered in such district, and notwithstanding anything contained in the aforesaid Act or Ordinance, an adjustment shall be made to determine the number of votes to which such ratepayer may be entitled under the altered system of rating, on the basis that every five pounds of annual value shall be deemed to be equal to one hundred pounds of capital value, and *vice versa* respectively.

Adjustment of rateable value of property for voting purposes. *Ib.*, s. 14, amended.

87. It shall not be deemed to have been necessary that a separate rate-book should be prepared for each rate made under "The Rating Act, 1876." Any such rate-book already made in accordance with

Rate-book containing several rates validated. 1893, No. 43, s. 6.

this section is hereby validated. No rate-book made under the said Act shall be, or be deemed to have been, invalid on the ground only that the form of rate-book has been altered so as to contain also particulars of other matters than those referred to in the said form.

Gold Duty Abolition Act not affected.

88. Nothing in this Act contained shall be construed to annul or repeal any of the provisions of "The Gold Duty Abolition and Mining Property Rating Act, 1890," which shall henceforth be read and construed subject to the provisions of the next following section of this Act.

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Struck out.

Reference in unrepealed Acts.

89. In every unrepealed Act in which reference is made to any Act or enactment repealed by this Act, such reference shall be construed as referring to this Act, or to the enactments thereof passed in substitution of the repealed Act or enactment, the provisions whereof, and of all enactments amending the same, shall be deemed to be incorporated in such unrepealed Act.

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Repeal. Saving. Tenth Schedule.

90 89. The Acts and enactments enumerated in the Tenth Schedule hereto are hereby repealed; but any rates or arrears of rates made prior to the commencement of this Act, or made after such commencement for any period ending not later than the thirty-first day of March, one thousand eight hundred and ninety-five, may be duly collected, sued for, and recovered at any time thereafter as if this Act had not passed.

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SCHEDULES.

Schedules.

FIRST SCHEDULE.

DECLARATION OF VALUATOR.

Sec. 8.

I, A.B., do solemnly promise and declare that I will faithfully and impartially, and to the best of my skill and judgment, make a true and faithful valuation of the rateable property in [Name the district or subdivision], in accordance with the provisions of "The Rating Act, 1894."

(Signed) A.B.

Declared and signed before me, at this day of 18 (Signed) C.D., Justice of the Peace.

SECOND SCHEDULE.

FORM OF VALUATION LIST.

Sec. 9.

VALUATION LIST for [Name the district or subdivision], for the Year 18

Table with columns: Number, Occupier (Surname, Christian Name, Trade or Occupation), Owner (Surname, Christian Name, Trade or Occupation), Description and Situation of Rateable Property, If let, for what Term, and in what manner, Rateable Value.

I hereby declare the above statement to be a true and faithful return of all the rateable property in [Name the district or subdivision] to the best of my knowledge and belief.

Returned this day of 18 (Signed) A.B., Valuer.

[N.B.—Every entry on the list must be numbered consecutively, from one upwards.]

THIRD SCHEDULE.

NOTICE OF VALUATION.

Sec. 16.

To Mr.

TAKE notice that your name appears on the Valuation List for the [Name the district or subdivision] District, as follows:—

Name of Ratepayer.	Trade or Occupation.	Description and Situation of Rateable Property.	Rateable Value.

All objections thereto must be left at [Name the place of sitting of the Assessment Court] on or before the 15th day of March, addressed to the Assessment Court; and a copy of every such objection must be left at [Name the office of the local authority] not less than seven days before the next sitting of the said Court.

(Signed) A.B., Clerk
[or other officer of the local authority].

NOTIFICATION OF THE VALUATION LIST.

Sec. 16.

TAKE NOTICE.—The Valuation List for [Name the district or subdivision] for the year 18 is now open for inspection at [Name the place]. All objections thereto must be left at [Name the place of sitting of the Assessment Court] on or before the 15th day of March, addressed to the Assessment Court; and a copy of every such objection must be left at [Name the office of the local authority] not less than seven days before the next sitting of the said Court.

(Signed) A.B., Clerk
[or other officer of the local authority].

FOURTH SCHEDULE.

FORM OF OBJECTION TO VALUATION LIST.

Sec. 21.

To the Assessment Court for [Name the district or subdivision].

I HEREBY give notice that I object to the valuation list for the [Name the district or subdivision] on the following grounds:—

1. That my name is inserted therein as owner [or occupier] of a property described as [Insert description from the valuation-list], and assessed at the rateable value of £ : : Whereas—

(a.) I am not the owner [or occupier] of such property.

Or (b.) The rateable value of such property is less [or more] than that above stated.

Or (c.) [State any other reason for objecting].

2. That my name is omitted therefrom, whereas I am the owner [or occupier] of [State the description and situation of the property], and am entitled to have my name inserted in the valuation-list in respect thereof.

3. That A.B., whose name appears in the said list as the owner [or occupier] of [State the description of the property in the valuation-list], of the rateable value of £ : : is not entitled to be inserted in the said list, because [State the reasons].

4. That the name of A.B. has been omitted from the said list, whereas he is the owner [or occupier] of [State the description and situation of the property], and ought to be rated in respect thereof.

5. That the rateable value of the property occupied by [or owned by] A.B., described in the said list as [State the description in the list], and of the rateable value of £ , is more [or less] than that stated in the said list.

6. That [State any inaccuracy in the list which the objector desires to be corrected].

Dated this day of , 18

A.B. [Christian name and surname in full],
of [State residence].

[N.B.—The objector may insert in the objection any one or more of the objections numbered above.]

FIFTH SCHEDULE.

Sec. 23.

PUBLIC NOTICE OF OBJECTION TO THE WHOLE VALUATION LIST.

TAKE NOTICE.—The [State the proper name of the local authority] intend to object to the whole of the valuation list for [Name the district or subdivision] now open for inspection at [State the place], at the next sitting of the Assessment Court for the said district, upon the ground that the rateable value of the properties therein named is greater [or less] than in the said list set forth.

Dated this day of , 18

By order of the [local authority].
X.Y., Clerk [or other officer of the local authority].

SIXTH SCHEDULE.

Sec. 40.

FORM OF RATE-BOOK.

A RATE of in the pound, made under the provisions of "The Rating Act, 1894," by the [local authority], on the day of , 18 , for the period commencing on the day of , 18 , and ending on the day of , 18 , payable in equal instalments on the [Name the day for payment].

1.	2.	3.	4.	5.	6.	7.	8.
No. on Roll.	Occupier.	Owner.	Description and Situation of Property.	Rateable Value.	Rate at in the pound.	By Whom Rate Paid.	Date of Payment.
	Full Name.	Full Name.					

Signed by us, with the corrections initialled, this day of 18 .

A.B.,
C.D., } Members of the [local authority].

[N.B.—The two last columns will appear in blank when the ratebook is signed, and will be filled in from time to time as the rates are paid.]

SEVENTH SCHEDULE.

Sec. 40.

FORM OF DEMAND FOR RATES.

To

I HEREBY demand from you within [Here state period allowed for payment] the sum of £ , for rates due by you as [Here state how person is liable] to the [Name local authority] as per particulars at foot. Payment is to be made at [Here state place of payment].

A.B.,
Clerk [or other officer.]

No. on Valuation Roll.	Period for which Rate Payable.	Description of Property.	Description of Rates.	Amount.

EIGHTH SCHEDULE.

Sec. 65.

CERTIFICATE OF JUDGMENT FOR RATES.

THIS is to certify that under the provisions of "The Rating Act, 1894," judgment was given in the Magistrate's Court [or Supreme Court or District Court] sitting at [Name the place] for the sum of pounds shillings and pence against [full name, occupation, and address], as the owner of [Describe property], [or against "the owner" of], being arrears of rates and costs due in respect of such property.

C.D.,
Chairman [or Mayor].

NINTH SCHEDULE.

NOTICE OF SALE.

Sec. 65

WHEREAS under the provisions of "The Rating Act, 1894," judgment was given, upon the day of , 18 , in the Magistrate's Court [or Supreme Court or District Court], sitting at [Name the place], for the sum of pounds shillings and pence, being arrears of rates due by A.B., as the owner of [or due by "the owner" of [Give the description of the property in the valuation-roll]: This is to give notice that the said property will be sold or leased by public auction, under the provisions of the said Act, after six months from the date of this notice, unless the amount of the said judgment, together with interest thereon at the rate of ten pounds per centum per annum from the date of the said judgment to the date of payment, and all costs and expenses incurred in recovering the same, and all other rates due on such property up to the date of payment, are paid prior to such sale.

Dated this day of , 18 . E.F.,
Registrar of Supreme Court.

TENTH SCHEDULE.

ACTS AND ENACTMENTS REPEALED.

Sec. 89

- 1876, No. 49.—The Rating Act, 1876.
 1878, No. 39.—The Rating Act Amendment Act, 1878.
 1879, No. 20.—The Rating Act 1876 Amendment Act, 1879.
 1882, No. 40.—The Rating Act, 1882.
 1883, No. 43.—The Rating Act 1882 Amendment Act, 1883.
 1885, No. 39.—The Rating Act 1882 Amendment Act, 1885.
 1886, No. 49.—The Counties Act, 1886. *In part—namely*, the second paragraph of section sixty-four, commencing with the words "In making the valuation of property."
 1888, No. 31.—The Rating Acts Amendment Act, 1888.
 1888, No. 35.—The Crown and Native Lands Rating Acts Repeal Act, 1888. *In part—namely*, section five.
 1891, No. 40.—The Municipal Corporations Act Amendment Act, 1891. *In part—namely*, section six.
 1893, No. 43.—The Rating Acts Amendment Act, 1893.

By Authority: SAMUEL COSTALL, Government Printer, Wellington.—1894.