

RATES REBATE AMENDMENT BILL

EXPLANATORY NOTE

THIS Bill amends the Rates Rebate Act 1973.

Clause 1 relates to the Short Title and commencement. The Act is to come into force on 1 April 1977, the commencement of the next rating year.

Clause 2 enables rebates of rates to be obtained in cases where the local authority has adopted the instalment rating system and instalments are payable before the local authority has struck its rates for the current rating year. Rebates on instalments due before rates are struck for the current year will be based on rebates granted to the ratepayer for the immediately preceding year, or, where no rebate was granted to him for that year, will be calculated on the assumption that the rates on the property for the current year will be the same as those levied for the preceding year.

Where the local authority has given notice under section 52 of the Rating Act 1967 of its intention to make the rate, rebates are to be calculated on the assumption that the rates on the property for the current rating year will be as stated in that notice.

Clause 3 provides for a simple declaration instead of a statutory declaration in those cases where the principal Act at present requires a statutory declaration, and specifies the persons before whom declarations may be made.

Clause 4 amends section 14 of the principal Act, relating to offences.

The amendments in *subclause (1)* are consequential on *clause 3* of the Bill.

Subclause (2) increases the maximum term of imprisonment for offences from 3 months to 12 months.

Hon. Mr Highet

RATES REBATE AMENDMENT

ANALYSIS

Title	2. Provisions applying where system of rating by instalments in force
1. Short Title and commencement	3. Declaration
	4. Offences

A BILL INTITULED

An Act to amend the Rates Rebate Act 1973

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

1. **Short Title and commencement**—(1) This Act may be cited as the Rates Rebate Amendment Act 1976, and shall be read together with and deemed part of the Rates Rebate Act 1973* (hereinafter referred to as the principal Act).

10 (2) This Act shall come into force on the 1st day of April 1977.

2. **Provisions applying where system of rating by instalments in force**—Section 8 (1) of the principal Act is hereby amended by repealing paragraphs (a) and (b), and substituting the
15 following paragraphs:

“(a) Where the rebate is granted before the rates for the rating year have been made, the amount of the rebate granted in respect of each such instalment shall be—

*1973, No. 5
Amendment: 1974, No. 29

“(i) An amount determined by dividing the total amount of the rebate or rebates granted to the applicant for the immediately preceding rating year by the number of instalments of rates still to be paid for the current rating year; or 5

“(ii) Where no rebate was granted to the applicant for the immediately preceding rating year, the rebate to which he would be entitled if the amount of the rates in respect of the residential property of which the applicant is the ratepayer assessed for the current rating year was the same as the amount of all rates levied on the property for the immediately preceding rating year divided by the number of instalments of rates still to be paid for the current rating year: 10 15

“Provided that in respect of instalments payable after the date on which the rates for the rating year are made the amount of the rebate on each such instalment shall be the total rebate granted for the rating year, less any rebate already allowed for that year, apportioned equally, or as nearly equally as is possible, among the instalments of rates still to be paid: 20

“(b) Where the rebate is granted after the rates for the rating year have been made, the amount of that rebate shall be apportioned equally, or as nearly equally as possible, among the instalments of rates still to be paid to the territorial authority: 25

“(c) Where, pursuant to section 52 of the Rating Act 1967, the territorial authority has given public notice of its intention to make a rate or rates for the rating year on or before the date on which the rebate is granted, the territorial authority may apportion the rebate on each instalment in accordance with paragraph (b) of this subsection as if the rate or rates for the year had already been made in accordance with that notice: 30 35

“(d) Where the amount of the rebate exceeds the total amount of all the instalments of rates for the rating year to be paid to the territorial authority after the date of the granting of the rebate, the territorial authority shall pay the amount of the excess to the ratepayer.” 40

3. Declaration—(1) The principal Act is hereby further amended by repealing section 13, and substituting the following section:

- 5 “13. (1) Any declaration required for the purposes of this Act may be made before any of the following persons:
- “ (a) A person authorised to receive statutory declarations in accordance with section 9 of the Oaths and Declarations Act 1957:
- 10 “ (b) An officer of a territorial authority authorised for the purpose by that authority:
- “ (c) An officer of the Post Office authorised for the purpose by the Director-General of the Post Office:
- “ (d) Any person authorised for the purpose by the Minister of Local Government, by notice in the *Gazette*.
- 15 “ (2) An officer authorised to receive declarations pursuant to paragraph (b) or paragraph (c) of subsection (1) of this section may be an officer authorised by name or as the holder for the time being of any specified office in the service of the territorial authority or, as the case may be, of the Post Office.
- 20 “ (3) A person authorised to receive declarations pursuant to paragraph (d) of subsection (1) of this section may be a person authorised by name or as the holder for the time being of any specified office or as a person engaged in any specified profession, occupation, or calling.”
- 25 (2) The principal Act is hereby amended by omitting the word “statutory” from section 5 (3), section 6 (2) (b), and section 7 (2) (b).

4. Offences—(1) Section 14 of the principal Act is hereby amended—

- 30 (a) By omitting from subsection (1) the words “Without limiting the provisions of section 111 of the Crimes Act 1961 (which relates to declarations)”:
- (b) By inserting in subsection (1) (a), after the word “statement”, the words “or declaration”.
- 35 (2) Section 14 of the principal Act is hereby further amended by repealing subsection (2), and substituting the following subsection:
- “ (2) Every person who commits an offence against this Act is liable on summary conviction before a Magistrate to
- 40 imprisonment for a term not exceeding 12 months or to a fine not exceeding \$500, or to both.”