



ANALYSIS

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| <p>Title</p> <p>1. Short Title</p> <p>2. Interpretation</p> <p>3. Payment of rates by instalments</p> <p>4. Date of effectiveness of special order</p> <p>5. Assessment of instalments during first year</p> | <p>6. Assessment of instalments during subsequent years</p> <p>7. Non-rateable property becoming rateable property</p> <p>8. Instalment intervals may be varied by special order</p> <p>9. Additional charge on unpaid rates</p> <p>10. Instalment system may be abandoned by special order</p> |
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1968, No. 1—*Local*

An Act to empower the Dunedin City Council to require rates made and levied by the Council to be paid by instalments
[5 August 1968]

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

1. Short Title—This Act may be cited as the Dunedin City (Rates by Instalments) Empowering Act 1968.

2. Interpretation—In this Act, unless the context otherwise requires, “Council” means the Dunedin City Council.

3. Payment of rates by instalments—(1) Notwithstanding anything to the contrary in any Act or rule of law the Council may pursuant to a special order require all rates to be levied and collected by the Council to be paid in not less than four nor more than thirteen instalments in each rating year due and payable at regular intervals throughout the year.

(2) Every such special order shall specify the intervals at which instalments of rates shall be due and payable, and shall provide that each instalment shall be due and payable on a date endorsed on the rates assessment for that period.

(3) For the purposes of subsection (1) of section 64 of the Rating Act 1967, the date endorsed on a rates assessment pursuant to subsection (2) of this section shall be deemed to be the date appointed by the Council in respect of that instalment.

4. Date of effectiveness of special order—A special order made under subsection (1) of section 3 of this Act shall come into force on the first day of April next succeeding the expiration of three calendar months after the date of confirmation of the resolution to make the special order and, subject to the provisions of section 8 of this Act, shall continue in force until the instalment system is abandoned in accordance with the provisions of this Act.

5. Assessment of instalments during first year—In the first rating year in which the special order shall be in force the instalments of rates due and payable in respect of every rateable property shall be assessed as follows:

(a) In respect of every rates assessment issued before the commencement of the instalment period which commences next after the passing of the resolution making the rate for that year, the sum assessed shall be a sum which bears the same proportion to all rates levied on the property for the immediately preceding rating year (excluding any additional charges imposed under section 71 of the Rating Act 1967) as the number of weeks between the due date of instalments bears to fifty-two weeks:

(b) The sum of the rates to be made and levied for the first rating year less the sum of the instalments for which rates assessments have been issued in accordance with paragraph (a) of this section shall be apportioned equally among the rates assessments issued in respect of the instalment periods which commence subsequent to the passing of the said resolution.

6. Assessment of instalments during subsequent years—
In every subsequent rating year in which the special order is in force the instalments of rates due and payable in respect of every rateable property shall be assessed as follows:

- (a) Every rates assessment issued prior to the commencement of the instalment period which commences next after the passing of the resolution making and levying the rates for that year shall be equivalent to the last instalment for which a rate assessment was issued in respect of that property in the immediately preceding rating year:
- (b) The sum of the rates to be made and levied for that year less the sum of the instalments for which rates assessments have been issued in accordance with paragraph (a) of this section shall be apportioned equally among the rates assessments issued in respect of the instalment periods which commence subsequent to the passing of the said resolution.

7. Non-rateable property becoming rateable property—
(1) Whenever any non-rateable property becomes rateable property rates assessments may be issued for all instalments of rates due and payable in respect of that property for the remainder of the rating year in which the property becomes rateable property and for the purpose of assessing any such instalments the provisions of section 5 of this Act shall, with the necessary modifications, apply as if the property had been rateable property for the whole of that year.

(2) For the purposes of this section, paragraph (a) of section 5 of this Act shall be read as if the rates assessed for the immediately preceding rating year were rates which would have been so levied if the property had been rateable for the whole of that year.

8. Instalment intervals may be varied by special order—
(1) Subject to the provisions of section 3 of this Act, the Council may, pursuant to a special order, alter the intervals at which instalments of rates levied by the Council shall be due and payable.

(2) Every special order to which subsection (1) of this section applies shall come into force on the first day of April next succeeding the date of confirmation of the resolution to make the special order.

(3) Where the intervals are altered in accordance with subsection (1) of this section the provisions of section 5 hereof shall, with the necessary modifications, apply for the purpose of assessing the amount of every instalment of rates payable in respect of each property for the rating year commencing on the said first day of April as if the instalment system as so altered had first come into force on that day and thereafter the provisions of section 6 of this Act shall apply.

9. Additional charge on unpaid rates—Notwithstanding the provisions of subsection (1) of section 71 of the Rating Act 1967 but subject to subsections (2) to (4) of that section and of section 72 of that Act, the resolution making and levying the rate in any year may specify, if the Council so decides, that an additional charge not exceeding ten percent shall be added to all rates unpaid after the expiration of not less than twenty-eight days (or if there shall be less than six instalments payable in that year, forty-two days) after the date on which the rates assessment of each instalment shall become due and payable.

10. Instalment system may be abandoned by special order—The Council may by special order abandon the instalment system for payment of rates and such special order shall come into force on the thirty-first day of March next succeeding the date of confirmation of the resolution to make such special order.
