

## AN ACT to Impose a Property-Tax.

PROPERTY-TAX.

[23rd September, 1881.]

MOST GRACIOUS SOVEREIGN,—We, Your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand, in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted: And be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act is "The Property-Tax Act, 1881."

Short Title.

2. For the six months commencing on the first day of April, one thousand eight hundred and eighty-one, there shall be charged, levied, collected, and paid for the use of Her Majesty, the several duties hereinafter mentioned, that is to say,—

Rate of property-tax.

For and in respect of all property: for every twenty shillings of the value thereof, the duty of ... One halfpenny.

For and in respect of all fire, marine, or guarantee policies issued by any insurance company: for every one hundred pounds of premiums received by such company in the said six months in respect of such policies, the duty of ... Fifteen shillings.

And such duties shall be paid on such day as the Governor in Council shall appoint.

3. For the six months commencing on the first day of October, one thousand eight hundred and eighty-one, there shall be charged, levied, collected, and paid for the use of Her Majesty, the several duties hereinafter mentioned, that is to say,—

Rate of property-tax.

For and in respect of all property: for every twenty shillings of the value thereof, the duty of ... One farthing.

For and in respect of all fire, marine, or guarantee policies issued by any insurance company: for every one hundred pounds of premiums received by such company in the said six months in respect of such policies, the duty of ... Seven shillings and sixpence.

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And such duties shall be paid on such day as the Governor in Council shall appoint.

Manner of collection  
of tax.

4. The duties hereby charged shall be levied, collected, and paid under or by virtue of "The Property Assessment Act, 1879," and the Acts amending the same, which Acts shall be read and construed with this Act.

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