

Property Rate.

No. II.

PROPERTY RATE. AN ORDINANCE for imposing a Rate upon Property, and for repealing "*The Customs Ordinance*," Session I., No. 3, and "*The Customs Amendment Ordinance*," Session III., No. 6. [28th September, 1844.]

Preamble.

WHEREAS an Ordinance was enacted by the Governor of New Zealand, with the advice and consent of the Legislative Council thereof (Session I., No. 3), intituled "*An Ordinance to repeal within the said Colony of New Zealand an Act of the Governor and Council of New South Wales, passed in the third year of Her present Majesty's reign, intituled 'An Act to repeal an Act relating to the Revenue of Customs in New South Wales, and to provide for the general regulation thereof;' and also a certain other Act of the said Governor and Council of New South Wales, passed in the fourth year of the reign of Her said present Majesty Queen Victoria, intituled 'An Act for increasing the Duties on Spirits Wines and other Goods and Merchandise imported into the Colony of New South Wales and its dependencies,' and which said Acts of the Governor and Council of New South Wales were adopted and are now in force within the said Colony of New Zealand and its dependencies; and to make provision for the collection of certain Duties on Goods imported into and for the general regulation of the Revenue of Customs in the Colony of New Zealand and its dependencies.*" And whereas an Ordinance was enacted by the Governor of New Zealand, with the advice and consent of the Legislative Council (Session III., No. 6), intituled "*An Ordinance to amend an Ordinance enacted by the Governor and Council of New Zealand, Session I. No. 3, to repeal certain Acts of the Governor and Council of New South Wales, to make provision for the collection of certain Duties on Goods imported into and for the general regulation of the Revenue of Customs in the Colony of New Zealand and its dependencies.*" And whereas the commerce agriculture and general prosperity of New Zealand would be greatly promoted by removing all restrictions on the free intercourse of shipping with its numerous ports and harbours, and to that end it is expedient that all duties imposed upon goods imported into the Colony, and all provisions made for the regulation and protection of the revenue of Customs by the said recited Ordinances, should be repealed, and that in lieu of the said duties of Customs a revenue should be raised by rates upon property within the Colony:

BE IT THEREFORE ENACTED by the Governor of New Zealand, with the advice and consent of the Legislative Council thereof, as follows:—

No. 3, Sess. I., and No. 6, Sess. III., repealed.

1. On and after the first day of October in this present year, the said recited Ordinance, Session I. No. 3, and the said recited Ordinance, Session III. No. 6, shall be repealed, and all goods wares and merchandise which shall have been warehoused under the provisions of the said recited Ordinances, or either of them, and which shall be in bond on the said first day of October, shall be free from all duties which would have been payable thereon if the said recited Ordinances had not been repealed.

Property rate imposed.

2. On and after the first day of November next, there shall be raised levied collected and paid in manner hereinafter mentioned, in respect of all property and net yearly income within the Colony of New Zealand, a yearly rate according to the scale in the Schedule hereunto annexed.

3. Property

Property Rate.

- 3.** Property liable to the rate hereby imposed shall comprise every description of property whether real or personal; and for the purposes of this Ordinance the value of such property shall be taken to be the marketable value thereof at the date of the return hereby required to be made in respect thereof. What property liable.
- 4.** Income liable to the rate hereby imposed shall comprise the net yearly profits of any trade business or profession, rents arising from real property, interest on money lent, pay salaries annuities pensions and every other description of income whencesoever or from whatever source the same respectively may be derived; and for the purpose of this Ordinance the amount of such income shall be taken to be the probable amount thereof for the year following the date of such return. Income, what, and how estimated.
- 5.** In lieu of the rate hereby imposed it shall be lawful for any person liable for the payment of the same to make a composition for such rate by paying the yearly sum of twelve pounds. Composition may be made.
- 6.** Such rate or composition shall become payable in four equal quarterly payments, and be paid on the first day of November, the first day of February, the first day of May, and the first day of August in every year, and the first of such quarterly payments shall be made on the first day of November next: Provided always that any person who may be liable to such rate or composition may pay the whole of such yearly rate or composition in advance. Rate &c. when payable.
- 7.** On the first day of November in this and every succeeding year, every person resident within the Colony who shall be possessed of property of any nature or kind whatsoever, which alone or together with any such clear yearly income as aforesaid shall in the whole amount to the sum of fifty pounds or upwards, shall deliver to the Collector of the district, or cause to be left at his office, a return in the form or to the effect in the Schedule hereunto annexed, setting out in words at length the amount of the rate payable by him according to such scale as aforesaid in respect of the property and income for which the return shall be made. Returns to be made.
- 8.** The return hereby required to be made shall contain a declaration that the sum named therein is the highest rate payable by the person making the return in respect of the property and income possessed by him. Return to state amount of rate payable.
- 9.** When any person possessing property or income liable to the rate hereby imposed shall intend to make a composition in lieu of such rate, such person shall state his intention so to do upon the face of the return, instead of setting out in manner hereinbefore required the precise amount of rate that would otherwise have been payable in respect of such property or income. Composition how to be made.
- 10.** If any person shall knowingly and wilfully make an under estimate of the amount of the rate payable by him in respect of such property or income or both, he shall be deemed guilty of a misdemeanour. Under-estimate a misdemeanour.
- 11.** If any person hereby required to make such return as aforesaid shall fail so to do for the space of one calendar month from the time appointed under the provisions of this Ordinance for the making of such return (notice in writing of such default having been first personally served on such person), he shall on conviction forfeit and pay any sum not exceeding twenty pounds, to be recovered in a summary way on the information of the Collector of the district. Penalty for neglecting to make return.
- 12.** If the rate or composition payable on any of the aforesaid quarter-days shall remain in arrear for the space of one calendar month or upwards, such rate or composition shall thereupon and thereafter be Penalty for arrears.

be

Property Rate.

be increased by one-fourth part thereof for every calendar month for which it shall have been in arrear.

Arrears how to be recovered.

13. If any such rate or composition as aforesaid shall at any time have been in arrear for the space of three calendar months, such sum, together with any further sum which may have become due in respect thereof by virtue of the provision last hereinbefore contained, shall be recoverable by summary proceedings against the person liable for the payment of the same, and shall be leviable by distress and sale.

Returns to be published.

14. At the expiration of one calendar month from the day on which returns are hereby required to be made, the Collector of the district shall cause a statement of all returns which shall have been made to be posted in some conspicuous place or places within the district, and shall forward a copy thereof to the Colonial Secretary for publication in the *Government Gazette*. Such statement shall contain the name and description of the person making the return, and the amount of the rate for which such person shall have declared his property and income to be liable under the provisions of this Ordinance.

Particulars of property &c. in certain cases may be required.

15. If it shall be made to appear to the satisfaction of the Collector of the district, on the evidence of two respectable householders, that in any return a true statement of the rate hereby imposed has not been made, the Collector in such case is hereby authorized to require from the person making such return a detailed statement in writing setting forth a description and enumeration of the property and income in respect of which such return shall have been made, and of the estimated value thereof.

Penalty for not supplying particulars.

16. Any person who shall fail to make such statement as aforesaid for the space of one calendar month after receiving notice thereof in writing from the Collector of the district requiring him so to do, or in any such statement shall have made an under-estimate of the rate payable by him, he shall forfeit and pay any sum not exceeding twenty-five pounds, to be recovered in a summary way.

Particulars may be given in evidence.

17. When any of the property set forth in such detailed statement as aforesaid shall become the subject of any action or suit in which the person making such statement shall be a party, in which the value of such property shall be a material question, a copy of such statement showing the value of the property as estimated by the person making the return, certified under the hand of the Collector of the district, may be given in evidence by the opposite party.

Receipt for rate to be given.

18. Any person making any payment under the requirements of this Ordinance may demand a receipt for the same, and every Collector or other person receiving such payment is hereby required, upon demand made, to give such receipt accordingly.

Moneys to be accounted for monthly by Collector.

19. All moneys received by any Collector or other person under the authority of this Ordinance shall be accounted for and paid over monthly to the Colonial Treasurer or his agent, to the use of Her Majesty, her heirs and successors, for the public uses of the Colony and the support of the Government thereof.

Ordinance not to extend to property of aboriginal inhabitants.

20. Provided always that nothing herein contained shall be held to extend to the property or income of any aboriginal native of the Colony.

Appointment of Collectors.

21. It shall be lawful for His Excellency the Governor to appoint persons to act as Collectors of Rates leviable under this Ordinance, subject to the approval of Her Majesty; such Collectors shall be removable on reasonable cause by His Excellency the Governor.

Allowance for collection.

22. Be it further enacted, That there may be allowed to any Collector or Collectors who may be so appointed to collect the rate hereby imposed, for and in respect of all costs charges and trouble attending

Property Rate.

attending the collection thereof, any sum not exceeding five per cent. on the gross receipts of such collection, and that the sum so to be allowed may be deducted monthly by any such Collector from the gross proceeds of such collection, anything hereinbefore contained to the contrary notwithstanding.

23. All words in this Ordinance denoting a male person shall be taken to include a female also. Interpretation clause.

FORM OF RETURN.

PROPERTY RATE.

Name. _____ Date. _____
Place of abode. _____

I HEREBY SOLEMNLY DECLARE that the rate payable by me in respect of my property and income under the provisions of "*The Property Rate Ordinance*," Session IV., No. 2, and according to the scale in the Schedule to the said Ordinance annexed, does not exceed the sum of [*the sum in words at length*].

[*Or as the case may be,*]

I HEREBY GIVE NOTICE that I intend to make a composition in lieu of the rate payable by me in respect of my property and income during the ensuing twelve months.

SCHEDULE.

WHEN the property or income or both taken together of any person shall not exceed—

			RATE.				RATE.
£50	...	...	£0	£600	...	...	£6
100	...	...	1	700	...	...	7
200	...	...	2	800	...	...	8
300	...	...	3	900	...	...	9
400	...	...	4	1,000	...	...	10
500	...	...	5	Composition	...	...	£12