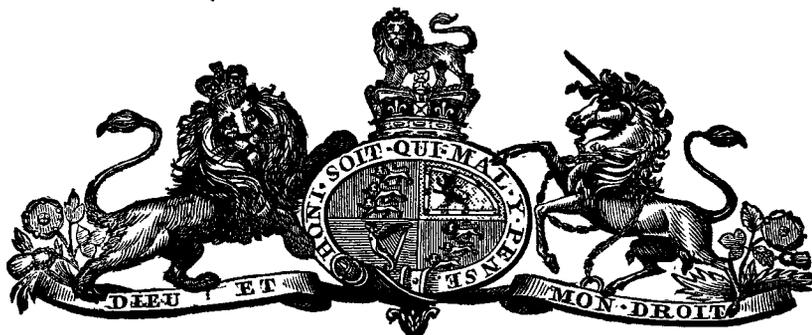


NEW ZEALAND.



QUADRAGESIMO

VICTORIÆ REGINÆ.

No. XLIX.

ANALYSIS.

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| <p>Title.
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2. Definition of terms.</p> <p style="text-align: center;">OF THE VALUATION ROLL.</p> <p>3. Repealing former provisions.
4. Valuers to be appointed.
5. Valuers to make declaration. First Schedule.
6. Valuers to make valuation lists. Second Schedule.
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59. Judgment may be given against "owner."
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67. Justices not to be deemed interested as rate-payers.
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Rating.

AN ACT for regulating the Making and Levying of
Rates. [31st October, 1876.]

Title.

WHEREAS it is expedient that a uniform system for the valuation of property upon which rates are assessed, and for the making and levying of rates, should prevail throughout New Zealand:

Preamble.

BE IT THEREFORE 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 shall be "The Rating Act, 1876."

Definition of terms.

2. The following terms have in this Act the several meanings herein assigned to each respectively, except where anything in the subject or context is repugnant thereto:—

"Writing" includes printing, and anything partly written and partly printed.

"Local body" means any Council, Board, Trustees, Commissioners, or persons empowered under any Act or Ordinance to make and levy rates.

"District" means the district over which the jurisdiction of any such local body to levy rates extends.

The "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 body.

The "rateable value" of any property means the rent at which such property would let from year to year, deducting 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 on the value of the fee-simple thereof: Provided always that in valuing the fee-simple the valuer shall be guided by the actual selling price, and not by the provisions of any Waste Lands Act: Provided also that every person occupying waste lands of the Crown, or other Crown lands, for pastoral purposes, shall be rated only in respect of the annual value, having regard to the tenure under which the said lands are held.

"District Fund" means the fund legally at the disposal of any local body for the purposes for which such body is constituted.

"Schedule" means a Schedule to this Act, and all such Schedules are a part of this Act.

"Owner" of any property means the person entitled for the time being to receive the rack-rent thereof.

When a thing is required to be "published," or "publicly notified," or when "public notice" of anything is to be given, it is meant that notice thereof shall be published in some newspaper circulating in the district in which such thing arises or to which it relates.

Where a notice is to be given or sent to any person, it is meant that such notice shall be given to him personally, or sent by messenger or by post to his last known place of business or abode.

If such person is absent from the colony the notice may be sent to his agent.

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If such person is not known, and has no known agent in the colony, the notice shall be published as above provided.

A notice to the local body may be so sent to its publicly notified office; or if there is none such, then to the clerk or any member of such body.

Where a notice is sent by post it must be sent so as to arrive, in the ordinary course of post, on or before the latest time at which such notice is required to be served.

Of the Valuation Roll.

3. All the provisions contained in any Act or Ordinance in force in New Zealand, or in any province thereof, for making any valuation of property for the purpose of levying rates thereon in any part of New Zealand, are hereby repealed.

Repealing former provisions.

4. As soon as conveniently may be after the passing of this Act, every local body shall appoint, and from time to time thereafter may 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 body thinks fit.

Valuers to be appointed.

5. 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.

Valuers to make declaration.

First Schedule.

Such declaration shall be kept by the clerk or other proper officer of the local body.

6. On or before the fifteenth day of January, one thousand eight hundred and seventy-seven, and upon or before the same day in each year thereafter, the Valuer or Valuers for each district shall prepare and sign, and transmit to the local body 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.

Second Schedule.

Where 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.

7. It shall be lawful for any valuer to enter at any time during the day upon any land or premises for the purpose of valuing the same, and to 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, shall be liable to a penalty not exceeding ten pounds.

Valuers may enter premises.

8. 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.

9. Where any property is let for any term of less than six 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.

When owner to be deemed to be occupier.

10. 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.

In case of copartners who to be liable.

Rating.

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.

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 body thinks fit.

Unknown owner to be rated as "owner."

11. 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.

12. The local body 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 February; 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. 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.

Third Schedule.

Ratepayers may inspect valuation list.

13. 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 February 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.

Local body may object to valuation list.

14. The local body 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.

Any person aggrieved may object.

15. Any person 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.

Form and service of objection.

Fourth Schedule.

16. 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 February.

Copy of objections to be sent to local body.

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

If whole list objected to, local body to give public notice. Fifth Schedule.

18. If the local body 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 February.

Objectors to give notice to person objected to.

19. If any person objects to any entry in or omission from the valuation list, or to any value therein, affecting the interest of any other person than the objector, the objector 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.

Assessment Court.

20. 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.

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- 21.** The Judge of every Assessment Court shall be such Resident Magistrate or other fit person as the Governor shall appoint, and any Resident Magistrate or person appointed may be removed by the Governor. Judges of Assessment Court.
- 22.** 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.
- 23.** 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. Court may adjourn from time to time.
- 24.** Clerks of Resident 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 Assessment Court.
- 25.** 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 Resident Magistrate. Powers of Court.
- 26.** The Clerk, or other person duly appointed by and on behalf of the local body, and all Valuers and Collectors of Rates for the 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. Who shall attend the Court.
- 27.** 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. Court to correct valuation list.
- 28.** 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 twenty-seventh section. All the cost of making such valuation list shall be fixed by the Court, and shall be charged upon the district fund. If no valuation list prepared, Court may appoint valuers.
- 29.** The Judge shall initial all the alterations, insertions, and erasures, if any, made in the valuation list, and shall sign the same. Alterations to be initialed, and list signed.
- 30.** 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 in the following year. Valuation list to be valuation roll for the year.
- 31.** The valuation roll so signed shall be evidence of the contents thereof, and that the same has been made in accordance with the provisions of this Act, unless the contrary is proved. Valuation roll to be evidence.
- 32.** The Court shall deliver over the valuation roll to the Clerk or other proper officer of the local body; and the local body shall keep the same in its office or usual place of business, to be inspected by all persons interested therein at all reasonable hours. Valuation roll to be kept by local body.
- 33.** 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 Resident Magistrate's Court. Court may order costs.

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Decision of Court to be final.

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

Of Rates and the Rate-Book.

Rates not to be made for any period after 31st March, 1877.

35. It shall not be lawful for any local body, after the thirty-first day of March, one thousand eight hundred and seventy-seven, to make any rate except under the provisions of this Act, but any rates or arrears of rates made before the passing of this Act, or made after the passing thereof for any period ending not later than such thirty-first day of March, may be duly collected sued for and recovered at any time thereafter, as if this Act had not been passed.

Rates to be made under this Act after 31st March, 1877.

36. All rates to be made after the said thirty-first day of March, or to be made for any period commencing on or after the said day, shall be made and levied as provided by this Act, and not otherwise.

Definition of rateable property.

37. All land, together with the buildings and improvements thereon, shall be rateable property under this Act, except as follows:—

- (1.) Lands the property of Her Majesty, not being held under lease or license, or not being under contract for the sale leasing or licensing thereof, from the Crown :
- (2.) Lands, including buildings and improvements thereon, held under lease license or other authority from the Crown for gold mining purposes other than so far as the surface may be used or occupied for other than such purposes.
- (3.) Lands occupied by churches and chapels.
- (4.) Lands over which the Native title has not been extinguished, and lands in respect of which a certificate of title or memorial of ownership has been issued, if in the occupation of aboriginal natives only.

Form of rate.

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

- (1.) That the rate be for a year or some period less than a year.
But where the local body is authorized to make a special rate for providing for the annual charges on a loan, such special rate may be a continuing rate for a period of years equal to the currency of the loan.
- (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, that it be so payable half-yearly in each year.
- (3.) That it be of a stated amount in the pound upon the values of the rateable property as appearing in the valuation roll for the time being in force.

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

Rate-book.

39. The particulars of every rate shall be transcribed in a rate-book which shall be in the form of and shall contain the particulars indicated by the Sixth Schedule; the names in the second column shall be those appearing in the column of occupiers in the valuation roll, and the rateable values shall be taken from the valuation roll.

Sixth Schedule.

Rate to be publicly notified.

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

Rate-book to be signed by three members.

41. The rate-book shall be signed by not less than three members of the local body, and shall be kept in some place to be publicly notified, for inspection, at such times and hours as the local body shall fix, without fee, by all ratepayers.

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42. Any ratepayer may appeal to the local body against the rate-book on any of the following grounds:—

Appeals against rate-book.

- (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.
- (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.

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

Local body may correct errors in rate-book.

44. The rate-book so signed, with corrections, if any, so initialled, shall, unless the contrary be proved, be evidence in all Courts of the contents thereof, and that the same has been made according to the provisions of this Act.

Rate-book to be evidence.

45. In cases where a rate is payable by instalments, any person ceasing to occupy shall be liable to pay such instalments as are due before he ceases to occupy, and the incoming occupier, if any, or, if not, the owner for the time being, shall be liable to pay the remaining instalments.

Occupier to pay only for time he occupies.

Provided that nothing herein contained shall have the effect of repealing any limitation to the extent of levying rates at present imposed by law.

Proviso.

Of the Recovery of Rates.

46. Except as hereinbefore provided by section thirty-five, all the provisions contained in any Act or Ordinance in force in New Zealand, or in any province thereof, for the recovery of rates are hereby repealed.

Repealing Acts for recovery of rates.

But where any proceedings have been commenced for such recovery before the passing of this Act, such proceedings may be continued under any such Act or Ordinance, as if this Act had not been passed.

47. Where in any Act or Ordinance it is provided that any proceedings may be taken for the recovery of rates under "The Sale for Non-payment of Rates Act, 1862," or "The Sale for Non-payment of Rates Act, 1870," or any other Act or Ordinance, such provision shall be taken to mean that such proceedings shall be taken under this Act.

Meaning of former provisions.

48. A demand for any rate due must be made in writing under the hand of any collector or other person duly appointed by the local body 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.

Demand for rates.

49. All rates, if not paid to a collector on demand, shall be payable at the office of the local body, or at any place publicly notified for the payment thereof.

Where rates to be payable.

50. If any person fails to pay any rate for which he is liable, for fourteen days after demand thereof, the local body may recover the same as a debt in any Court of competent jurisdiction.

Rate recoverable as debt after fourteen days.

Any collector or other person duly authorized by the local body to collect rates may sue for the same in his own name on behalf of the local body.

51. 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.

Invalidity of whole rate not to avail.

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Persons about to quit
to pay on demand.

52. If any person is about to quit any premises before paying any rate then payable by him in respect thereof, and fails to pay the same on demand, any Justice may, on proper declaration being made by the Collector, order such rate to be paid forthwith, and in default thereof may order the same to be levied by distress and sale of the goods and chattels of such person.

Owner liable after
three months.

53. Any rate or part thereof due by an occupier, and unpaid for three months after demand, may be recovered from the owner, if demanded from him within four months after the same has become due. Any proceedings to recover such rate or part thereof from the owner must be taken within six months after the same has become due; and the owner may in such case, and unless he has agreed with the occupier to pay the rates, recover from the occupier any rates so paid by him, as if they were arrears of rent.

Rate due by owner
recoverable from
occupier.

54. Any rate or part thereof due by an owner of any property, which is unpaid for three months after demand, may be recovered from any occupier for the time being of such property; but such occupier may deduct the amount of rates so paid by him from any rent due to the owner.

Occupier not liable
for owner's rates
beyond his rent.

55. If the occupier last mentioned discloses the name of the owner, he shall not be liable to pay any greater sum by way of such rates than the amount of the rent which he proves to the satisfaction of the local body is from time to time payable by him.

Penalty for conceal-
ing name of owner.

56. If any occupier, when required by the local body to disclose the name of the person to whom his rent is payable, refuses or wilfully omits to do so, he shall be liable to a penalty not exceeding five pounds.

Summons may be
served on agent.

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

Summons on
unknown owner may
be posted.

58. If any owner of property has no known agent in the colony, or is unknown, or cannot after due inquiry be found, a summons posted upon a conspicuous part of such property, together with a public notification thereof, shall be a sufficient service.

Judgment may be
given against
"owner."

59. 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.

When proceedings
shall be commenced.

60. In respect of all rates made after the coming into operation of this Act, proceedings for the recovery of the same shall be commenced within two years from the time when such rates first became due, and not afterwards.

Property may be
notified for sale after
twelve months'
notice.
Seventh Schedule.

61. If any such judgment is not satisfied, with costs of suit, within six months thereafter, the local body may cause notice to be given to the owner, in the form in the Seventh Schedule, that such property will be sold after twelve months from the date of such notice, unless the said rates and costs are paid in the meanwhile.

Property may be
sold after twelve
months' notice.

62. After the said twelve months the local body may cause the said property, or such part thereof as may be necessary, to be sold by public auction, unless the said rate and costs, and all expenses incurred in recovering the same, together with interest at the rate of fifteen per centum per annum upon the amount of such rate from the day when the same became due, and all rates due in respect of the said property up to the date of payment, are paid prior to such sale.

Proceeds of sale.

63. The proceeds of such sale shall be appropriated, first to the payment of such rates, interest, costs, and expenses, next to the pay-

Rating.

ment of any other rate due to the same local body for which judgment has been obtained, 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 the Supreme Court, to such persons as may become entitled thereto, together with reasonable interest thereon, not exceeding five per centum per annum.

64. Upon any such sale the local body shall cause a memorial in the form in the Eighth Schedule, together with a map of the property sold, to be prepared, and such memorial shall be signed by any two members of the local body, and certified by the Clerk or proper officer of the Court in which the said judgment was given.

Title to land sold.
Eighth Schedule.

For the purposes of evidencing the title to such property, the following provisions shall have effect:—

- (1.) If the property was not prior to such sale subject to the provisions of "The Land Transfer Act, 1870," the memorial and map may be registered with the Registrar of Deeds for the Registration District in which such property is situated, and such Registrar shall cause an entry of the memorial and map to be made under the proper head or title in the Index Book of the Deeds Registry Office, and shall cause the same to be duly recorded.

In the case herein provided the memorial shall operate as a conveyance to the purchaser.

- (2.) If the property was prior to the sale subject to the provisions of "The Land Transfer Act, 1870," the memorial and map shall be filed with the District Land Registrar of the district in which the property is, and such Registrar shall register such memorial and map against the land.

In the case herein provided the District Land Registrar shall issue a certificate of title to the purchaser.

Miscellaneous.

65. Unless it is otherwise expressly provided, where two or more bodies are empowered to make and levy rates in the same district, the term "local body," in so much of this Act as relates to the making of the valuation roll, shall mean the Municipal Council, Road Board, or other body having the control and management of the roads of the district; and the rates authorized to be made and levied therein by any other body shall be made upon the valuation rolls made as provided by this Act, and shall be levied and recovered under the provisions of this Act and not otherwise, any Act or Ordinance to the contrary notwithstanding.

Where two bodies rating in same district, only one valuation roll.

66. All penalties incurred under this Act may be recovered before any two Justices of the Peace, in a summary way.

Penalties to be recovered in a summary way.

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

Justices not to be deemed interested as ratepayers.

68. If the local body or the Assessment Court fails through misadventure or accident to do anything which by this Act is required to be done within a fixed time, the Governor may, by an Order in Council published in the *Government 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.

Governor's power to extend time and validate Acts.

Rating.

Schedules.

SCHEDULES.

FIRST SCHEDULE.

DECLARATION OF VALUATOR.

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, 1876."

(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.

VALUATION LIST for [*Name the district or subdivision*], for the year 18 ____.

Numbers.	OCCUPIER.			OWNER.			Description and Situation of Rateable Property.	If let, for what Term, and in what manner.	Rateable Value.
	Surname.	Christian Name.	Trade or Occupation.	Surname.	Christian Name.	Trade or Occupation.			

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.

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 February, addressed to the Assessment Court; and a copy of every such objection must be left at [*Name the office of the local body*] not less than seven days before the next sitting of the said Court.

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

NOTIFICATION OF THE VALUATION LIST.

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 February, addressed to the Assessment Court; and a copy of every such objection must be left at [*Name the office of the local body*] not less than seven days before the next sitting of the said Court.

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

Rating.

FOURTH SCHEDULE.

FORM OF OBJECTION TO VALUATION LIST.

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.

PUBLIC NOTICE OF OBJECTION TO THE WHOLE VALUATION LIST.

TAKE NOTICE.—The [*State the proper name of the local body*] 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 body*].

X.Y., Clerk [*or other proper officer*].

SIXTH SCHEDULE.

FORM OF RATE-BOOK.

A RATE of in the pound, made under the provisions of "The Rating Act, 1876," by the [*local body*], 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 days for payment*].

		1	2	3	4	5	6	7		
No. on the Valuation Roll.	Occupier or Person primarily liable for the Rate.	Description of the Property.	Rateable Value.			Rate at £ s. d. in the pound.			By whom Rate paid.	Date of Payment.

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

A.B. }
C.D. } Members of the [*local body*].
E.F. }

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

SEVENTH SCHEDULE.

WHEREAS under the provisions of "The Rating Act, 1876," judgment was given upon the day of 18 , in the Resident Magistrate's Court [*or Supreme Court or District Court*] sitting at [*Name the place*] for the sum of pounds

Rating.

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 by public auction, under the provisions of the said Act, after twelve months from the date of this notice, unless the said rate, together with interest thereon at the rate of fifteen per cent. per annum from the time when the same became due, 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.

P.Q., Member of the [*local body*].

M.N., Member of the [*local body*].

Or, By order of the [*local body*],

X.Y., Clerk [*or proper officer of the local body*].

EIGHTH SCHEDULE.

FORM OF MEMORIAL OF TRANSFER.

WHEREAS under the provisions of "The Rating Act, 1876," judgment was given upon the day of 18, in the Resident 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*], whereof a map is appended to this memorial: And whereas upon the day of 18, being not less than twelve months after the day on which such judgment was given, the following notice was published as by the said Act required, that is to say [*Here quote the published notice*]: And whereas, upon the day of 18, being not less than twelve months after the publication of such notice, as by the said Act required, the said property was sold by public auction, and was purchased by C.D. of [*State residence*]: [*Map to be drawn in margin, or indorsed on memorial, or attached thereto*]: This memorial is made under the authority of the said Act, and filed in the District Land Registry Office as a transfer of the said property from the said A.B. [or from the owner thereof] to the said C.D.

Given under our hands,
this day of 18 .

P.Q., Member of the [*local body*].

M.N., Member of the [*local body*].

I hereby certify that the judgment above mentioned was given in the Court and on the day above mentioned.

Given under my hand at this day of 18 .

X.Y., Clerk [*or other proper officer of the Court*].

WELLINGTON, NEW ZEALAND:

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