

## New Zealand.



### ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> <li>1. Short Title.</li> <li>2. Interpretation.</li> <li>3. Section 2 of "The Rating Act, 1882," amended.</li> <li>4. Section 8 of said Act amended.</li> <li>5. Section 22 of said Act amended.</li> <li>6. Provisions of section 53 of said Act extended.<br/>Validation of Orders in Council, &amp;c., issued thereunder.</li> <li>7. Banks, companies, copartners, and others may nominate a person to be entered as occupier on valuation roll.</li> <li>8. Provisions of section 58 of "The Rating Act, 1882," as to boroughs extended to town districts.</li> </ol> | <ol style="list-style-type: none"> <li>9. Any ratepayer may object to a valuation.</li> <li>10. Exemptions in "The Rating Act, 1882," not to be hereby negatived unless by express terms.</li> <li>11. Governor may, by Order in Council, direct that provisions of "The Rating Act, 1882," shall apply to river districts.</li> <li>12. River Board or local body to determine what shall be the rate or rates to be levied under Order in Council.</li> <li>13. Provision for preparation of fresh valuation rolls, &amp;c., for West Harbour Borough, in lieu of rolls burnt or destroyed.</li> </ol> |
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1883, No. 43.

AN ACT to amend "The Rating Act, 1882."

[8th September, 1883. Title.]

BE IT ENACTED by 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 Rating Act 1882 Amendment Act, 1883." Short Title.

2. In this Act, if not inconsistent with the context,— Interpretation.  
"Commissioner" means the Commissioner defined by the said Act:

"The said Act" means "The Rating Act, 1882."

3. Section two of the said Act is hereby amended as follows:— Section 2 of "The Rating Act, 1882," amended.  
In number two of the exceptions to "Rateable property," after the words "other than gold-mining purposes," at the end of such exception, the following words are hereby added, namely, "and the owner of any business site shall be deemed to be an occupier for the purposes of this Act."

4. The following provisoes are hereby added to section eight of the said Act:— Section 8 of said Act amended.

Provided, however, that the Commissioner may, while such valuation roll remains in force, alter the same by placing thereon any lands which may have been accidentally omitted from such roll, or by removing from such roll any lands which may have been erroneously placed thereon, or by inserting on such roll the name of

the owner of any property in cases where, in terms of the said Act, the word "owner" has merely been inserted under that heading in the said roll and the name of such owner has been subsequently ascertained :

Provided also that no such alteration shall be made, except subject to the provisions of "The Property Assessment Act, 1879," relative to amendment of assessment rolls by the Property-Tax Commissioner, to the giving of notices and hearing of objections, or any amendment of such provisions, in so far as the same can be made to apply.

Section 22 of said Act amended.

5. Section twenty-two of the said Act shall henceforth be read as if the words "under any other Act or Ordinance," appearing in the second line of the said section, were omitted therefrom.

Provisions of section 53 of said Act extended.

6. The powers conferred upon the Governor in Council by the fifty-third section of the said Act of extending the time for doing certain things specified in the said section shall be exercisable by the Governor in Council from time to time as occasion shall require, and notwithstanding such power of extension may have been already exercised.

Validation of Orders in Council, &c., issued thereunder.

Every Order in Council or Proclamation heretofore issued under the authority of the said section, or purporting to be so issued, and all valuation rolls prepared, altered, or amended, and all proceedings held or taken under such Order in Council or Proclamation or otherwise in carrying out the true intent and meaning of the said Act, are hereby declared to be valid and effectual.

And all valuation rolls (so far as the same shall not have been amended by a supplementary valuation roll) heretofore supplied by the Commissioner in respect of Crown and Native lands, and all supplementary valuation rolls, or substituted rolls, hereafter supplied by such Commissioner in respect of Crown and Native lands, shall be deemed valid and effectual although the same or some of them may not have been supplied within the time limited by the said Act.

And any such supplementary or substituted roll when signed and delivered by the Commissioner, shall, to the extent of the lands included therein respectively, supersede and take the place of any roll or rolls in which such lands may have been previously included, and shall be the rolls upon which rates in respect of the Crown or Native lands included therein shall alone be paid and recovered.

Banks, companies, copartners, and others may nominate a person to be entered as occupier on valuation roll.

7. Any bank, joint-stock, or other company, firm, copartners, or joint tenants, occupying any property, may, by a notice in writing delivered to the Commissioner before the valuation roll is completed, nominate some member or officer of such bank, company, or firm, or any one of such copartners or joint tenants, as occupier of such property, who shall be deemed to be, and shall be entered in the valuation roll as such occupier accordingly.

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.

8. The provisions of section fifty-eight of the said Act relating to boroughs are hereby extended so as to apply to and include, *mutatis mutandis*, any town district duly constituted under the provisions of "The Town Districts Act, 1881," and any Act amending the same: Provided, however, that all rates lawfully made by any Town Board for any period prior to the first day of April, one thousand eight hundred and eighty-four, or any arrears of such rates, shall be collected, sued for, and recovered under the said Act.

Provisions of section 58 of "The Rating Act, 1882," as to boroughs extended to town districts.

9. Any ratepayer of a district in respect of which a valuation roll has been prepared may appear and object to any valuation appearing on the valuation roll for such district, in the same manner as the owner or occupier of property in respect of which such valuation has been made can now appear and object.

Any ratepayer may object to a valuation.

10. Nothing in this Act contained shall be held to negative or exclude any exemption mentioned in the said Act, unless such exemption be so negated or excluded in express terms.

Exemptions in "The Rating Act, 1882," not to be hereby negated unless by express terms.

11. Notwithstanding anything to the contrary contained in any Act or Ordinance, the Governor may, by Order in Council published in the *Gazette*, direct that all or any of the provisions of "The Rating Act, 1882," and any amendment thereof, shall apply to all or any rates made or levied, or about to be made or levied, in any river district, in lieu of any provisions of a similar nature specified in any Act or Ordinance under which such district has been constituted, and such provisions shall apply accordingly, subject, however, to the conditions following:—

Governor may, by Order in Council, direct that provisions of "The Rating Act, 1882," shall apply to river districts.

- (1.) That a petition is presented to the Governor, signed by at least three-fifths of the ratepayers whose names appear on the ratepayers' roll of such district in respect of rateable property situate therein, specifically praying for such direction:
- (2.) That the consent in writing of the River Board or local body charged with the collection of rates referred to in the petition appears on such petition:
- (3.) That the specific objects of the petition and a statement of the intention to present it has been duly advertised in some newspaper having a general circulation throughout such river district at least three weeks prior to the presentation of such petition to the Governor.

Every such Order in Council shall specify a day certain upon which the same shall come into force.

12. Upon the coming into operation of such Order in Council the River Board or local body charged with the levying or collecting of any rate within the district to which such petition relates, may determine what shall be the rate or rates to be made or levied under the authority of such Order, and thereupon the provisions of any Act or Ordinance inconsistent with the operation of such Order in Council shall be suspended: Provided, however, that any rate made prior to the coming into operation of such Order in Council and then remaining uncollected, or any arrears of rates, may be sued for and recovered as if this Act had not passed.

River Board or local body to determine what shall be the rate or rates to be levied under Order in Council.

13. Whereas it appears that the late Clerk to the Borough of West Harbour has wilfully burnt and destroyed the valuation rolls

Provision for preparation of fresh valuation rolls, &c.,

for West Harbour  
Borough, in lieu of  
rolls burnt or  
destroyed.

and rate-books for the said borough, and that there is now no means of preparing valuation rolls and rate-books in lieu of those so destroyed, and it is expedient to make provision for such case :

Be it therefore enacted that, in case it shall be made to appear to the Governor, by statutory declaration of the Mayor of West Harbour, or by such other evidence, in addition thereto or otherwise, as the Governor may require, that any valuation list, valuation roll, rate-book, roll-book, or other document evidencing the making or levying of any rate or rates within the Borough of West Harbour made or levied prior to the date of such burning or destruction as aforesaid, has or have been burnt or destroyed, and that no effectual evidence can be obtained for making good such loss or destruction, or evidencing the making of such rate, the Governor, by Order in Council published in the *Gazette*, may fix all such times and authorize such steps or proceedings to be taken for enabling fresh lists, rolls, books, or documents to be prepared as the case may require, and may, by any such Order in Council, direct that new lists, rolls, books, or other documents may be prepared and proceedings thereunder had and taken either in the manner which had been adopted with regard to the list, roll, book, or document so lost or destroyed, or in any other manner which may appear expedient.

Any valuation list, valuation roll, rate-book, roll-book, or document prepared, and all proceedings taken, and all rates made or levied in terms of any such Order in Council shall be valid and effectual for all purposes whatsoever.

The like proceedings shall, so far as practicable, be had as to appeals, objections, and otherwise in relation to anything done under any such Order in Council as could have been taken with reference to any matter or thing of a like nature done or performed under "The Rating Act, 1876."