



## ANALYSIS

Title  
1. Short Title

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| 2. Remission or postponement of rates on land upon which church or chapel being constructed |  |
| 3. Demand for rates on Maori land   |  |

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1962, No. 98

**An Act to amend the Rating Act 1925**

[6 December 1962

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 Rating Amendment Act 1962, and shall be read together with and deemed part of the Rating Act 1925 (hereinafter referred to as the principal Act).

**2. Remission or postponement of rates on land upon which church or chapel being constructed**—(1) Section 75 of the principal Act (as substituted by subsection (1) of section 4 of the Rating Amendment Act 1954) is hereby amended by inserting in subsection (1), after paragraph (h), the following paragraph:

“(i) Any land upon which a church or chapel is being constructed, if the local authority is satisfied that the construction is proceeding with reasonable expedition,—”.

(2) Any local authority may remit, either wholly or in part, or postpone under the provisions of paragraph (i) of subsection (1) of section 75 of the principal Act (as inserted by subsection (1) of this section) the payment of any rates owing at the passing of this Act that were made and levied on any property on which a church or chapel was being constructed at the time when those rates were made and levied.

**3. Demand for rates on Maori land**—(1) Section 107 of the principal Act is hereby amended by adding the following subsection:

“(5) Service of a demand for rates on the person so appointed under subsection (3) of this section shall be sufficient service of the demand for the purposes of this Act, but shall not create any personal liability of that person for payment of any rates for which he would not otherwise be personally liable.”

(2) Any demand for rates made before the passing of this Act that would have been valid if this section had been in force when the demand was made shall be deemed for all purposes to have been validly made.

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This Act is administered in the Department of Internal Affairs.

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