



ANALYSIS

Title	1. Short Title 2. Method of assessing instalments
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1980, No. 137

An Act to amend the Rating Act 1967

[13 January 1981]

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 1980, and shall be read together with and deemed part of the Rating Act 1967 (hereinafter referred to as the principal Act).

2. Method of assessing instalments—Section 86c of the principal Act (as inserted by section 20 of the Rating Amendment Act 1970) is hereby amended by repealing paragraph (a), and substituting the following paragraph:

“(a) In the case of every rates assessment issued before the date of the passing of the resolution, and, if the local authority so decides, every rates assessment issued within 2 months after that date,—

“(i) Subject to subparagraph (ii) of this paragraph, the sum assessed shall be calculated by dividing the sum of all rates levied on the property for the immediately preceding rating year (excluding any additional charges imposed under section 71 of this Act) by the number of instalments to be paid in the current rating year; or

“(ii) Where the rates levied on the property for the immediately preceding rating year were levied by the local authority under an instalment system adopted in accordance with this Part of this Act, the sum assessed may be the same as the amount of the last instalment for which a rates assessment was issued in respect of that property in the immediately preceding rating year:”.

This Act is administered in the Department of Internal Affairs.
