

New Zealand.



ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> 1. Short Title. 2. Native lands vested in Public Trustee to be rateable property. 3. Definition of "rateable value" amended. | <ol style="list-style-type: none"> 4. Amendments of principal Act. 5. Half-rates chargeable for buildings unoccupied for six months. 6. Repeal of Acts inconsistent with principal Act. Proviso. |
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1895, No. 40.

Title.

AN ACT to amend "The Rating Act, 1894."

[26th October, 1895.]

BE IT 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 is "The Rating Act Amendment Act, 1895," and it shall be read with "The Rating Act, 1894" (hereinafter called "the principal Act").

Native lands vested in Public Trustee to be rateable property.

2. Subject to the exceptions mentioned in paragraph eleven of the definition of "rateable property," in section two of the principal Act, it is hereby enacted as follows:—

- (1.) All Native lands vested in the Public Trustee under "The West Coast Settlement Reserves Act, 1892," or otherwise howsoever, in trust for Natives, shall be deemed to be rateable property, and the Public Trustee shall be deemed to be the owner thereof within the meaning of the principal Act;
- (2.) So much of the aforesaid lands as is occupied by other than Natives shall be liable to be rated for all rates and for the full amount thereof;
- (3.) So much of the aforesaid lands as (not being situate within any borough) is either occupied by Natives or unoccupied shall be liable to be rated to one-half only of the amount of rate that may be levied from time to time, and shall not be liable to any special rate;
- (4.) The Public Trustee as owner shall only be liable in his representative capacity, and to the extent of funds from time to time available, so long as the rates are recoverable by law.

Definition of "rateable value" amended.

3. Paragraph (1.) of the definition of "rateable value" in the aforesaid section two is hereby amended by inserting, after the words

“ five per centum ” in the last line of the paragraph, the words “ of the value.”

4. The principal Act is hereby amended as follows :—

Amendments of
principal Act.

- (1.) As to section two, by extending the definition of “ Occupier,” whether of Native land or other than Native land, so as to include the person, firm, or company, being the lessee or licensee of any right, privilege, or license to fell, cut, saw, or carry away any timber growing or standing on such land, or dig or remove gum from such land.
- (2.) As to section five, by inserting next before the word “ county,” in the first and third lines of that section, the words “ borough or.”
- (3.) As to subsection two of section five, by inserting the words “ Borough Council,” next before the words “ County Council,” in the third line ; and the word “ borough,” next before the word “ county,” in the eighth line of that subsection.
- (4.) As to section twenty-five, by adding the following proviso :—

“ Provided that, where there are two or more Magistrates exercising jurisdiction within any district under the administration of any local authority, the Governor shall appoint which of such Magistrates shall be the Judge of the Assessment Court for such district.”
- (5.) As to subsection one of section thirty-five, by inserting after the words “ a change in the name of the owner ” the words “ or occupier,” and after the words “ section fifty-two hereof,” the words “ or by reason of the property being let to a fresh occupier.”
- (6.) As to section thirty-seven, by adding the following subsection :—

“ (5.) Where the total amount of rates due by any one rate-payer would, according to the valuation on which he is assessed, be less than one shilling, he shall be rated at that amount.”
- (7.) As to section fifty-two, by inserting after the words “ every owner ” the words “ or occupier.”
- (8.) As to the Third Schedule, by substituting the word “ ten ” in lieu of the word “ seven ” wherever that word occurs therein.

5. (1.) In every case where—

- (a.) Any dwelling-house or other building remains actually vacant and unoccupied for a period of not less than six months in any rating year, whether continuously or not, and

Half-rates chargeable for buildings unoccupied for six months.

- (b.) The person rated in respect thereof gives to the local authority, within fourteen days after the expiration of such period, notice in writing of the dates on which such house or building became vacant and unoccupied, and on which it again became occupied,—

then such person shall be liable to pay only half the amount which would otherwise be payable for the year's rates in respect of such

dwelling-house or other building, and shall be entitled to a refund of whatever sum he may have paid in excess of such half.

(2.) Section fifty-three of the principal Act is hereby repealed.

Repeal of Acts
inconsistent with
principal Act.

6. Section twenty-three of "The Napier Harbour Board Loan Act, 1892," and also all other Acts or portions of Acts, whether local or general, which are in any way inconsistent with any of the provisions of the principal Act, are hereby repealed in so far as such inconsistency exists:

Proviso.

Provided that, notwithstanding such repeal, all rates or arrears of rates made prior to the thirty-first day of March, one thousand eight hundred and ninety-five, may be duly collected, sued for, and recovered, at any time thereafter, as if this Act had not been passed.