



## ANALYSIS

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1978, No. 35

**An Act to amend the Rates Rebate Act 1973**

[12 October 1978]

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 and commencement**—(1) This Act may be cited as the Rates Rebate Amendment Act 1978, and shall be read together with and deemed part of the Rates Rebate Act 1973 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of April 1979.

**2. Interpretation**—Section 2 of the principal Act is hereby amended by omitting from the definition of the term “territorial authority” the words “or Town Council”, and substituting the words “District Council, or Town Council”.

**3. Rates rebate**—(1) Section 3 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) Any ratepayer who, at the commencement of the rating year in respect of which the application is made, was the occupier of any residential property shall be entitled, on making application therefor in accordance with this Act, to a rebate of—

“(a) So much of the rates payable for that rating year in respect of the property as represents—

“(i) Two-thirds of the amount by which those rates exceed \$50, reduced by

“(ii) \$1 for each \$8 by which the ratepayer’s income for the immediately preceding rating year exceeded \$4,235, that last-mentioned amount being increased by \$156 in respect of each person who was a dependant of the ratepayer at the commencement of the rating year in respect of which the application is made; or

“(b) \$200,—

whichever amount is the less.”

(2) The Rates Rebate Order 1978 (S.R. 1978/122) is hereby consequentially revoked.

(3) Where after the commencement of this Act application is made by any ratepayer for a rebate of any rates payable for a rating year that commenced before the commencement of this Act, the ratepayer’s entitlement to a rebate and the amount of the rebate shall be determined as if subsections (1) and (2) of this section had not been enacted.

#### **4. Applications to territorial authority for rates rebate—**

Section 5 of the principal Act is hereby amended by repealing subsection (4), and substituting the following subsection:

“(4) Where the amount of any water charges payable to the territorial authority, or of any rates payable to a local authority other than the territorial authority, in respect of the property for the rating year in which the application is made is not known at the time when the application is made, then, for the purpose of determining the amount of the rebate to which the ratepayer is entitled, the amount of those water charges or rates, as the case may be, payable in respect of the property for the rating year shall be deemed to be the same amount as the amount that was payable for the immediately preceding rating year.”

**5. Applications for refunds of rates paid—**(1) The principal Act is hereby further amended by repealing section 6, and substituting the following section:

“6. (1) Notwithstanding anything in section 5 of this Act, a ratepayer in respect of any residential property may, instead of claiming from the territorial authority a rates rebate for any year under the said section 5, pay the rates in full and apply under subsection (2) of this section for a refund of the amount that he would have been entitled to receive by way of rebate for that year in respect of those rates in accordance with section 3 of this Act if application for a rebate had been made under section 5 of this Act.

“(2) Every application under this section shall—

“(a) Be made on a form provided for the purpose by the Secretary for Local Government; and

“(b) Be verified by the declaration of the applicant; and

“(c) Be accompanied by the receipts for the rates in respect of which the refund is claimed; and

“(d) Be left at the public office of the territorial authority in whose district the property is situated (whether the rates are payable to that territorial authority or to any other local authority), or sent by post addressed to that office.

“(3) Section 5 (4) of this Act shall apply with respect to any application for a refund made under this section.

“(4) Where application for a refund is made under this section and the principal officer of the territorial authority or other officer authorised by him is satisfied that the application has been properly completed, the principal officer or authorised officer shall grant the application and pay to the ratepayer, from money in the Council’s Rates and Appropriations Account, the amount of the refund to which he is entitled.”

(2) The principal Act is hereby further amended in the manner indicated in the Schedule to this Act.

**6. Refund to territorial authority of rebates granted—**Section 9 (1) of the principal Act is hereby amended by omitting the words “to paragraph (b)”, and substituting the words “to paragraph (d)”.

**7. Recovery of overpayments—**Section 10 (1) (a) of the principal Act is hereby amended by omitting the words “to paragraph (b)”, and substituting the words “to paragraph (d)”.

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SCHEDULE Section 5 (2)  
 AMENDMENTS OF PRINCIPAL ACT

Section Amended	Amendment
Section 7 .....	By repealing paragraph (d) of subsection (2), and substituting the following paragraph: “(d) Be left at the public office of the territorial authority in whose district the property is situated (whether the rates are payable to that territorial authority or to any other local authority), or sent by post addressed to that office.”  By repealing subsection (5), and substituting the following subsection: “(5) Where application for a refund is made under this section and the principal officer of the territorial authority or other officer authorised by him for the purpose is satisfied that the application has been properly completed, the principal officer or authorised officer shall grant the application and pay to the ratepayer, from money in the Council’s Rates and Appropriations Account, the amount of the refund to which he is entitled.”
Section 9 .....	By inserting in subsection (1), after the words “section 8 of this Act”, the words “or a refund of rates under section 6 or section 7 of this Act”.  By inserting in subsection (1), after the words “the rebate” in both places where they occur”, the words “or refund”.  By inserting, after the words “the said section 5”, the words “or section 6 or section 7, as the case may be;”.
Section 10 .....	By inserting in subsection (1) (a), after the words “section 8 of this Act”, the words “or a refund of rates under section 6 or section 7 of this Act”.  By inserting in subsection (1) (b), after the word “rebate” in the 3 places where it occurs, the words “or refund”.  By inserting in subsection (1), after the words “amount of the rebate”, the words “or refund”.  By inserting in subsection (2), after the word “rebate” in the 4 places where it occurs, the words “or refund”.