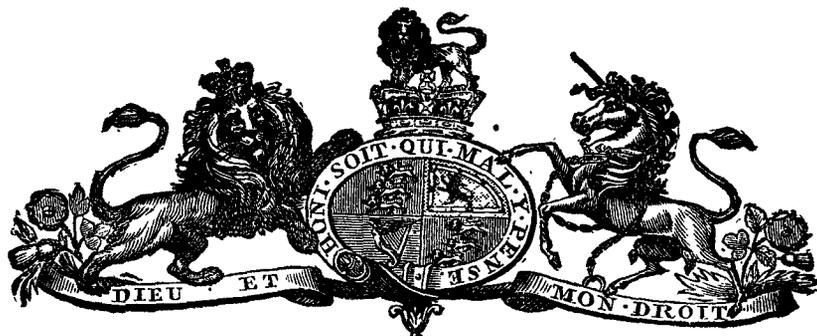


## NEW ZEALAND.



TRICESIMO SEXTO

## VICTORIÆ REGINÆ.

No. XXXVIII.

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## ANALYSIS.

Preamble.  
1. Short Title.

2. Proviso to section 6 of Act of 1871 amended.  
3. Rates to be on annual value or value for sale.

AN ACT to amend "The Highway Boards Empowering Act, 1871." [21st October, 1872.] Title.

WHEREAS it is expedient to repeal the proviso to section six of "The Highway Boards Empowering Act, 1871:" Preamble.

BE IT THEREFORE 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 shall be "The Highway Boards Empowering Act, 1872." Short Title.

2. Section six of "The Highway Boards Empowering Act, 1871," is hereby amended by the addition of the following proviso at the end of the section: Provided further that when it appears to the governing body that any work or improvement is for the special benefit of any particular portion of the Highway District, the governing body may, for defraying the expenses incurred in doing or executing such work, by special order distinctly defining such portion and approved by the Superintendent, make and levy a rate or rates, to be called a "separate" rate, equally on all rateable property situated within such portion; and no such rate or rates made in any one year shall exceed in the aggregate the amount of one shilling in the pound of the annual value of such property, or one penny in the pound of the value to sell: Provided always that public notice in some newspaper usually circulated in the district shall be given of the intention to levy such a rate at least one month before the same is levied, and if within such time a protest be left at the office of the governing body, signed by at least one-half of the ratepayers within such portion, reckoned according to their votes, then such rate shall not be levied; and such separate rate, when levied, shall be expended only for the purposes for which the same has been made, anything herein contained to the contrary notwithstanding. Proviso to section 6 of Act of 1871 amended.

3. All rates hereafter to be imposed shall be levied either upon the annual value of any land and buildings or upon their value for sale. Rates to be on annual value or value for sale.

WELLINGTON, NEW ZEALAND:

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Supplement to the New Zealand Gazette, No. 56, of the 25th October, 1872.