

Mr T. J. Young

**LOWER HUTT CITY (RATES POSTPONEMENT)
EMPOWERING**

[LOCAL]

ANALYSIS

Title	
1. Short Title and commencement	7. Council may impose conditions
2. Interpretation	8. Additional charges may be remitted
3. Postponement of rates	9. Registration and release of charges
4. Limitation on amount postponed	10. Notices to be given to Council
5. When postponed rates payable	11. Notification of death of surviving owner
6. Evidence of entitlement may be required	12. Financial hardship

A BILL INTITULED

An Act to empower the Lower Hutt City Council to postpone the payment by a surviving owner of rates levied on residential properties

5 BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

10 **1. Short Title and commencement**—(1) This Act may be cited as the Lower Hutt City (Rates Postponement) Empowering Act 1970.

(2) This Act shall come into force on the 1st day of April 1971.

No. 10—1

Price 5c

2 *Lower Hutt City (Rates Postponement) Empowering*

2. Interpretation—In this Act, unless the context otherwise requires,—

“City” means the City of Lower Hutt:

“Council” means the Lower Hutt City Council:

“Rateable property” means residential property in the city that is separately rated and used exclusively or principally as a home for a husband and wife and such of the members of their household (if any) as for the time being reside in the home: 5

“Surviving owner” means the surviving owner of rateable property— 10

(a) Which was owned by a husband and wife as joint tenants or as tenants in common; or

(b) Which was settled as a joint family home under the provisions of the Joint Family Homes Act 1964; 15
and includes a surviving husband or wife whose spouse was the sole owner of rateable property on the date of the death of the spouse.

3. Postponement of rates—Subject to section 4 of this Act, on the application of a surviving owner, the Council may in its discretion postpone the payment of all or any part of the recoverable rates then due and payable, or subsequently becoming payable, in respect of the rateable property until— 20

(a) The death of the surviving owner; or

(b) The 31st day of March of the year immediately preceding the rating year during which the surviving owner remarries; or 25

(c) The date of the sale or other disposal (whether by operation of law or otherwise) of the rateable property; or 30

(d) The 31st day of March of the year immediately preceding the rating year during which the surviving owner ceases to use the rateable property exclusively or principally as his or her home.

4. Limitation on amount postponed—The total amount of rates, the payment of which is postponed, shall not exceed one half of the capital value of the rateable property for the time being appearing in the valuation roll for the city made under the Valuation of Land Act 1951 less the amount of any mortgage, charge, or other encumbrance registered against the title to the rateable property. 35 40

5. When postponed rates payable—(1) All rates postponed under this Act shall be payable—

- (a) On the death of the surviving owner; or
- 5 (b) On the sale or other disposal (whether by operation of law or otherwise) of the rateable property; or
- (c) Two years after the date on which the surviving owner remarries; or
- 10 (d) Two years after the surviving owner ceases, in the Council's opinion, to use the rateable property exclusively or principally as his or her home, as the case may be.

(2) Notwithstanding anything in section 3 of this Act or in subsection (1) of this section, the Council may at any time require the payment of all or any of any rates postponed if
15 it considers that the postponement is no longer justified.

6. Evidence of entitlement may be required—In considering any application for the postponement of rates under this Act, the Council may require the surviving owner to submit evidence, in such form as it considers necessary, that the surviving
20 owner is entitled to the postponement.

7. Council may impose conditions—On postponing the payment of any rates under this Act, the Council may impose such conditions as it thinks fit, including a condition requiring the surviving owner to forward to the Council annually, on
25 a date to be determined by the Council, a statutory declaration or other evidence that the surviving owner continues to be entitled to the postponement.

8. Additional charges may be remitted—On postponing the payment of any rates under this Act, the Council may remit
30 the whole or any part of any additional charge that has been added to those rates under the provisions of section 71 of the Rating Act 1967.

9. Registration and release of charges—The provisions of section 96 of the Rating Act 1967 shall apply to all rates
35 the payment of which is postponed under this Act, as if the payment of them had been postponed under section 93 of that Act.

4 *Lower Hutt City (Rates Postponement) Empowering*

10. Notices to be given to Council—(1) While the payment of rates is for the time being postponed under this Act, the surviving owner shall notify the Council in writing if—

- (a) He or she ceases to use the rateable property concerned exclusively or principally as his or her home; or 5
- (b) He or she remarries; or
- (c) The rateable property concerned is sold or otherwise disposed of (whether by operation of law or otherwise); or
- (d) The property concerned ceases to be rateable— 10
within 1 month after the date of cessation of such use, remarriage, sale, or other disposal, or date on which the property ceased to be rateable, as the case may be.

(2) Nothing in subsection (1) of this section shall relieve any person from the obligation of complying with the provisions of section 49 of the Rating Act 1967. 15

11. Notification of death of surviving owner—Where the payment of rates has been postponed under this Act and the rates have not been paid, the executor or administrator of the estate of the surviving owner or other personal representative of the surviving owner shall notify the Council in writing of the death of the surviving owner within 3 months after the date of death. 20

12. Financial hardship—Nothing in this Act shall be so construed as in any way to limit or affect the powers of the Council under sections 144 and 145 of the Rating Act 1967. 25