

## New Zealand.



### ANALYSIS.

Title.

Preamble.

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Short Title.</li> <li>2. Incorporation and public office.</li> <li>3. Liability for advance.</li> <li>4. Instalment dates.</li> <li>5. Advance declared to be a loan.</li> <li>6. Interest on arrears.</li> <li>7. Power to make repayment rates.</li> <li>8. Mode of striking rates.</li> <li>9. Annually recurring rates.</li> <li>10. Margin of rate.</li> <li>11. Additional rates.</li> <li>12. Reduction of rates.</li> <li>13. Special orders.</li> <li>14. Application of proceeds.</li> <li>15. Remission of repayment rates in cases of hardship.</li> </ol> | <ol style="list-style-type: none"> <li>16. Validation of classification.</li> <li>17. Appeal against classification.</li> <li>18. Classification to be conclusive evidence of liability.</li> <li>19. Exempted land.</li> <li>20. Ambiguities in classification.</li> <li>21. Manner of striking rate.</li> <li>22. Apportionment of liability.</li> <li>23. Additional powers of Receiver.</li> <li>24. Repayment rate to be a first charge.</li> <li>25. Discharge of Receiver.</li> <li>26. Removal of Receiver.</li> <li>27. Remuneration of Receiver.</li> <li>28. Temporary abatement of rates and instalments.</li> <li>29. Reclassification.</li> </ol> |
|--|---|

1932-33, No. 36.

AN ACT to amend the Taieri River Improvement Act, 1920. Title.  
[9th March, 1933.]

WHEREAS pursuant to section forty of the Finance Act, 1924, the Taieri River Trust agreed with the Minister of Public Works to pay the amount of money referred to in the said section by half-yearly instalments extending over a period of thirty-six years and a half: And whereas by the said section interest is payable by the Trust on all moneys outstanding after the date of Preamble.

completion of the works therein mentioned, and the first such instalment is to be made within six months after the date of completion of the works: And whereas the said works were completed on the thirty-first day of December, nineteen hundred and twenty-nine, but no instalment has yet been paid: And whereas by section twenty-one of the Finance Act, 1930 (No. 2), it is provided that the total sum to be repaid to the Public Works Fund by the Trust in respect of the said works shall be the sum of seventy-six thousand pounds: And whereas it is expedient that a remission should be granted of interest accrued on instalments which have not yet been paid: And whereas doubts have arisen as to the manner in which the Trust is empowered to raise the funds required for the payment of such instalments, and as to the validity of a certain classification made by the Trust of lands for rating purposes, and as to other matters: And whereas it is expedient that such doubts be resolved and other provision be made in the premises:

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

Short Title.

1. This Act may be cited as the Taieri River Improvement Amendment Act, 1932-33, and shall be read together with and deemed part of the Taieri River Improvement Act, 1920 (hereinafter referred to as the principal Act).

Incorporation  
and public  
office.

2. (1) The Taieri River Trust (hereinafter referred to as the Trust) constituted by the principal Act is hereby declared to be a body corporate under the name of the Taieri River Trust, with perpetual succession and a common seal, and with power to sue and be sued, and to be capable of doing and suffering all such acts and things as bodies corporate may lawfully do and suffer.

(2) The Trust shall from time to time establish and maintain and publicly notify an office at which notices and other documents may be served on the Trust.

Liability for  
advance.

3. (1) The Trust shall pay to the Crown for the credit of the Public Account the said sum of seventy-six thousand pounds, together with interest thereon at the rate of five pounds per centum per annum, computed from the first day of April, nineteen hundred and thirty-two.

(2) The interest on the said sum of seventy-six thousand pounds from the first day of April, nineteen

hundred and thirty-two, to the thirty-first day of March, nineteen hundred and thirty-three, amounting to three thousand eight hundred pounds, shall be added to the principal sum, and the Trust shall pay the total sum of seventy-nine thousand eight hundred pounds by one annual instalment of four thousand seven hundred and seventy-eight pounds five shillings and tenpence and seventy-one half-yearly instalments of two thousand three hundred and eighty-nine pounds two shillings and elevenpence each.

4. The said annual instalment shall fall due and be made on the thirty-first day of March, nineteen hundred and thirty-four, the first half-yearly instalment on the thirtieth day of September, nineteen hundred and thirty-four, and subsequent half-yearly instalments on every thirty-first day of March and thirtieth day of September thereafter, the last half-yearly instalment to fall due and be made on the thirtieth day of September, nineteen hundred and sixty-nine.

Instalment  
dates.

5. The said sum of seventy-nine thousand eight hundred pounds shall be deemed to be a loan from the Public Works Fund to the Trust, and the portions of each instalment deemed to be interest and repayment of principal respectively shall be those set out in the Schedule hereto.

Advance  
declared to be  
a loan.

6. If any of the said instalments remains due and unpaid after the due date hereinbefore provided for payment thereof, interest thereon shall be payable at the rate of five pounds per centum per annum, computed from such due date until the date of actual payment.

Interest on  
arrears.

7. The Trust may raise all sums required for payment of the said instalments by means of a rate or rates (hereinafter collectively and respectively referred to as repayment rates) over the land comprised in the Taieri River Trust District.

Power to make  
repayment  
rates.

8. It shall be lawful for the Trust from time to time, as in its discretion it thinks fit, to strike repayment rates so as to provide either—

Mode of  
striking rates.

(a) For all instalments that may thereafter become payable; or

(b) For the one annual instalment or for the two half-yearly instalments payable in any one financial year; or

- (c) For a defined number of instalments (but so as to include both of the half-yearly instalments payable in any one financial year); or
- (d) For instalments payable up to the end of any future financial year.

Annually  
recurring rates.

9. Every repayment rate struck to provide for instalments payable in more than one financial year shall be an annually recurring rate during the period for which it is struck, and every rate shall be payable on an annual date to be specified by the Trust when striking the rate.

Margin of rate.

10. Every repayment rate shall be so computed as to yield at least ten per centum more than the net annual amount which it is sought or intended to produce thereby, and the computation by the Trust of any rate shall as against any ratepayer be final and conclusive.

Additional  
rates.

11. The Trust may from time to time strike an additional repayment rate so that the annual produce of all such repayment rates shall in the opinion of the Trust suffice, when computed as provided by the last preceding section, to provide for payment of the said instalments as they become due together with instalments (if any) in arrears and interest on arrears.

Reduction of  
rates.

12. The Trust may from time to time reduce any repayment rate if the amount estimated to be recoverable thereunder is more than ten per centum in excess of the amount required to meet instalments as aforesaid:

Provided that the Audit Office previous to any such reduction approves thereof in writing:

Provided also that such reduction shall continue only for so long a period as the Audit Office approves in writing.

Special orders.

13. The striking or reduction of any repayment rate shall be effected by special order passed in pursuance of the provisions of the River Boards Act, 1908.

Application of  
proceeds.

14. All moneys received by the Trust as the proceeds of any repayment rate (including any additional charge payable under section seventy-six of the Rating Act, 1925) shall be applied by the Trust in payment of the said instalments as they fall due.

Remission of  
repayment rates  
in cases of  
hardship.

15. The Trust, with the approval of the Minister of Finance, may, if it thinks fit, remit the payment of repayment rates payable on any annual date either wholly or in part or may postpone payment thereof for such

time as it thinks fit in any case where, after full inquiry, it is satisfied that the enforcement of the payment of such rates would cause hardship to the person liable to pay the same.

16. All repayment rates shall be struck on the basis of a certain assessment or classification for rating purposes of lands within the Taiari River Trust District made and approved by the Trust by resolution passed on the seventh day of January, nineteen hundred and twenty-four (hereinafter called the said classification, which term shall, where the context requires, also mean or include the classification in the form in which it is signed by the Magistrate after any appeal), which classification is hereby declared to have been validly made in all respects and to be a sufficient and proper classification for the purposes of the principal Act, and any Act extending or amending that Act, and for the purpose of imposing and recovering any repayment rate under this Act.

Validation of classification.

17. Any person may appeal against the said classification in the manner provided by the River Boards Act, 1908, on the ground that the works upon which such classification was based have not been substantially carried out and therefore the classification does not now fairly classify the land of the appellant but an appeal shall not lie on any other grounds whatsoever, and for the purpose of any such appeal the expiration of the time appointed for the inspection of classification lists shall be deemed to be the date of the passing of this Act.

Appeal against classification.

18. The said classification shall, for the purpose of any proceedings for the recovery of repayment rates, be conclusive evidence of the liability of the owner or occupier for the time being of the property comprised therein, or of any person at any time liable for rates by reason of his having an interest in any property described therein, to pay either the amount assessed by the said classification in respect of such property or (as the case may be) an amount ascertainable by reference to the said classification and proportionate to the amount so assessed.

Classification to be conclusive evidence of liability.

19. All land in respect of which no amount in respect of rates is set out in the said classification shall be exempt from any repayment rate.

Exempted land.

20. Any question as to the identity of any property comprised in the said classification or as to any assessment

Ambiguities in classification.

set out therein may be decided by the Trust in an executive and not in a judicial capacity, and such decision shall be final.

Manner of  
striking rate.

**21.** Any repayment rate to be struck under this Act may be struck by special order in manner following, that is to say,—

- (a) Such special order shall be sufficient if it states or refers to the aggregate sum intended to be raised by the rate.
- (b) It shall be the duty of the clerk to the Trust thereupon to compute the sum payable in respect of each rateable property comprised in the said classification, the sum so payable to bear the same proportion to the aggregate sum aforesaid as the amount set out by way of assessment in the said classification in respect of such rateable property bears to the total of the amounts so set out in the said classification.
- (c) The clerk shall prepare a rate-book accordingly, and the Trust shall thereupon direct such rate-book to be signed as provided by the Rating Act, 1925, and except as hereby expressly or by necessary implication varied or modified the provisions of that Act shall apply to every repayment rate.
- (d) It shall be sufficient compliance with the requirements of this section if the particulars and signature herein referred to are included in a rate-book relating as well to repayment rates as to any other rates imposed by the Trust.

Apportionment  
of liability.

**22.** (1) Upon any disposal (whether before or after the coming into force of this Act) of the whole or any portion of a parcel of land which in the said classification is assessed as a single holding, and if upon such disposal different persons become primarily or otherwise liable as ratepayers for separate parts of such holding, the Valuer-General, on application and payment of fees (if any) as if an apportionment of the Government valuation were required of land rated on the capital value, shall apportion the rating liability of such holding as set out by way of assessment in the said classification between the respective parts thereof, and such apportionment

shall be deemed to be an altered valuation of land for the purpose of any appeal under the Valuation of Land Act, 1925.

(2) On and from the first day of April next after the date on which such apportionment is notified by the Valuer-General to the Trust, the said classification shall for the purposes of liability of any person for repayment rates first becoming due after such first day of April be deemed to be amended in accordance with the terms of such apportionment.

(3) Until the first day of April next after the date on which such apportionment is notified by the Valuer-General to the Trust, every occupier of any part of any land which in the said classification is assessed as a single holding shall be deemed to be liable as the occupier of the whole of such holding, but on such apportionment as aforesaid shall be entitled to recover from the occupier of any other part thereof a proportionate part of any repayment rate theretofore paid by him after the disposal of land by reason whereof different persons became liable for separate parts of such holding.

**23.** (1) In addition to the powers conferred by subsection three of section forty of the Finance Act, 1924, any Receiver appointed under that subsection shall upon his appointment have all the powers of the Trust for the striking of any rate and for the recovery of any rate whether such rate be struck by the Trust or the Receiver, and such powers shall thereupon cease to be exercised by the Trust.

Additional powers of Receiver.

(2) Any power which the Trust is required to exercise by means of a special order may be exercised by the Receiver by writing under his hand, of which the like public notice is given as in the case of a special order.

**24.** All repayment rates shall be a first and paramount charge in favour of the Crown, and upon any sale of land for non-payment of repayment rates such land shall vest in the purchaser free and discharged from all liability for every local rate accrued due and payable at any time prior to the date of sale, but without prejudice to the personal liability for any rate so accrued due and payable of any person other than the purchaser and persons claiming through or under the purchaser.

Repayment rate to be a first charge.

Discharge of  
Receiver.

25. If at any time after a Receiver has been appointed there shall be no arrears of instalments unpaid the Audit Office may, by notice published in the *Gazette*, discharge the Receiver from his office, and the powers theretofore vested in the Receiver shall revert in the Trust, and any rate struck by the Receiver shall thereafter be collected by the Trust as if it had been struck by the Trust in the first place, and the provisions of section twelve hereof shall apply to any such rate.

Removal of  
Receiver.

26. The Audit Office may from time to time remove any Receiver and appoint another in his stead, and make all such adjustments and apportionments of remuneration as may be deemed requisite by reason of any such change.

Remuneration  
of Receiver.

27. (1) The costs and expenses incurred by a Receiver, and a periodical remuneration to be fixed by the Audit Office at a rate not exceeding five per centum of the estimated produce of any rate of which he is Receiver, shall be a first charge upon all moneys received by the same or any other Receiver in respect of rates.

(2) The Audit Office, with the concurrence of the Public Service Commissioner, may appoint an officer of the Public Service to be the Receiver, and in that event the costs, expenses, and remuneration referred to in the last preceding subsection shall be payable to the Fund to which such costs, expenses, and remuneration were originally charged.

Temporary  
abatement of  
rates and  
instalments.

28. (1) Notwithstanding anything hereinbefore contained, there shall not be payable in respect of repayment rates for any parcel of land in the said district a sum in excess, for all repayment rates imposed—

- (a) For the year ending on the thirty-first day of March, nineteen hundred and thirty-four, of four shillings and sixpence per acre;
- (b) For the year ending on the thirty-first day of March, nineteen hundred and thirty-five, of six shillings and sixpence per acre; and
- (c) For the year ending on the thirty-first day of March, nineteen hundred and thirty-six, of eight shillings and sixpence per acre.

(2) Out of the instalments falling due in the financial years ending on the thirty-first day of March in the years nineteen hundred and thirty-four, nineteen hundred and thirty-five, and nineteen hundred and thirty-six,



there shall be abated such respective sums as represent the difference between the total rates specified in the said classification as modified by the last preceding subsection and the amounts of the instalments falling due as aforesaid.

**29.** (1) The Trust shall in the month of April, nineteen hundred and thirty-five, review the effect of the said classification in regard to the relative burden placed on lands which are assessed in the said classification with a rate equivalent to more than eight shillings and sixpence per acre, and the Trust, with the approval of the Minister of Public Works, may amend the classification in respect of such lands where in its opinion it is equitable to do so, and such amended classification shall be substituted for the said classification for all purposes connected with the liability for and recovery of such repayment rates as become due and payable after the first day of April following the date on which such amended classification is approved by the Trust, and the provisions of this Act shall hereafter as far as necessary apply to such amended classification in like manner as to the said classification. Reclassification.

(2) Any costs or expenses incurred by the Minister to enable him to ascertain whether his approval under this section should be given shall be payable by the Trust.

Schedule.

## SCHEDULE.

TAIERI RIVER TRUST LOAN OF £79,800.

*Table showing Apportionment between Principal and Interest of  
Amounts of Repayment Instalments.*

Term, 36½ Years.

Interest, 5 per Cent.

Instalment.	Apportioned thus:—		Balance of Principal owing.	
	On account of Interest at 5 per Cent.	On account of Principal.	£	s. d.
1st ..	£ 3,990 0 0	£ 788 5 10	£ 79,011 14 2	
2nd ..	1,975 5 10	413 17 1	78,597 17 1	
3rd ..	1,964 18 11	424 4 0	78,173 13 1	
4th ..	1,954 6 10	434 16 1	77,738 17 0	
5th ..	1,943 9 5	445 13 6	77,293 3 6	
6th ..	1,932 6 7	456 16 4	76,836 7 2	
7th ..	1,920 18 2	468 4 9	76,368 2 5	
8th ..	1,909 4 0	479 18 11	75,888 3 6	
9th ..	1,897 4 1	491 18 10	75,396 4 8	
10th ..	1,884 18 1	504 4 10	74,891 19 10	
11th ..	1,872 6 0	516 16 11	74,375 2 11	
12th ..	1,859 7 7	529 15 4	73,845 7 7	
13th ..	1,846 2 8	543 0 3	73,302 7 4	
14th ..	1,832 11 2	556 11 9	72,745 15 7	
15th ..	1,818 12 10	570 10 1	72,175 5 6	
16th ..	1,804 7 8	584 15 3	71,590 10 3	
17th ..	1,789 15 3	599 7 8	70,991 2 7	
18th ..	1,774 15 6	614 7 5	70,376 15 2	
19th ..	1,759 8 4	629 14 7	69,747 0 7	
20th ..	1,743 13 6	645 9 5	69,101 11 2	
21st ..	1,727 10 9	661 12 2	68,439 19 0	
22nd ..	1,710 19 11	678 3 0	67,761 16 0	
23rd ..	1,694 0 10	695 2 1	67,066 13 11	
24th ..	1,676 13 4	712 9 7	66,354 4 4	
25th ..	1,658 17 1	730 5 10	65,623 18 6	
26th ..	1,640 12 0	748 10 11	64,875 7 7	
27th ..	1,621 17 8	767 5 3	64,108 2 4	
28th ..	1,602 14 0	786 8 11	63,321 13 5	
29th ..	1,583 0 10	806 2 1	62,515 11 4	
30th ..	1,562 17 9	826 5 2	61,689 6 2	
31st ..	1,542 4 7	846 18 4	60,842 7 10	
32nd ..	1,521 1 2	868 1 9	59,974 6 1	
33rd ..	1,499 7 2	889 15 9	59,084 10 4	
34th ..	1,477 2 3	912 0 8	58,172 9 8	
35th ..	1,454 6 3	934 16 8	57,237 13 0	
36th ..	1,430 18 9	958 4 2	56,279 8 10	

## SCHEDULE—continued.

Instalment.	Apportioned thus:—						Balance of Principal owing.		
	On account of Interest at 5 per Cent.			On account of Principal.					
	£	s.	d.	£	s.	d.	£	s.	d.
37th ..	1,406	19	8	982	3	3	55,297	5	7
38th ..	1,382	8	7	1,006	14	4	54,290	11	3
39th ..	1,357	5	3	1,031	17	8	53,258	13	7
40th ..	1,331	9	3	1,057	13	8	52,200	19	11
41st ..	1,305	0	6	1,084	2	5	51,116	17	6
42nd ..	1,277	18	5	1,111	4	6	50,005	13	0
43rd ..	1,250	2	10	1,139	0	1	48,866	12	11
44th ..	1,221	13	3	1,167	9	8	47,699	3	3
45th ..	1,192	9	7	1,196	13	4	46,502	9	11
46th ..	1,162	11	3	1,226	11	8	45,275	18	3
47th ..	1,131	17	11	1,257	5	0	44,018	13	3
48th ..	1,100	9	4	1,288	13	7	42,729	19	8
49th ..	1,068	5	0	1,320	17	11	41,409	1	9
50th ..	1,035	4	7	1,353	18	4	40,055	3	5
51st ..	1,001	7	7	1,387	15	4	38,667	8	1
52nd ..	966	13	8	1,422	9	3	37,244	18	10
53rd ..	931	2	4	1,458	0	7	35,786	18	3
54th ..	894	13	5	1,494	9	6	34,292	8	9
55th ..	857	6	2	1,531	16	9	32,760	12	0
56th ..	819	0	2	1,570	2	9	31,190	9	3
57th ..	779	15	2	1,609	7	9	29,581	1	6
58th ..	739	10	5	1,649	12	6	27,931	9	0
59th ..	698	5	7	1,690	17	4	26,240	11	8
60th ..	656	0	2	1,733	2	9	24,507	8	11
61st ..	612	13	6	1,776	9	5	22,730	19	6
62nd ..	568	5	4	1,820	17	7	20,910	1	11
63rd ..	522	14	10	1,866	8	1	19,043	13	10
64th ..	476	1	7	1,913	1	4	17,130	12	6
65th ..	428	5	0	1,960	17	11	15,169	14	7
66th ..	379	4	6	2,009	18	5	13,159	16	2
67th ..	328	19	6	2,060	3	5	11,099	12	9
68th ..	277	9	6	2,111	13	5	8,987	19	4
69th ..	224	13	7	2,164	9	4	6,823	10	0
70th ..	170	11	4	2,218	11	7	4,604	18	5
71st ..	115	2	0	2,274	0	11	2,330	17	6
72nd ..	58	5	5	2,330	17	6	..		