

LEGISLATION.

New legislation affecting the Board, and passed since last report, has been as follows:—

Section 20 of the Finance Act, 1935, authorized the payment to local authorities out of the Main Highways Revenue Fund of subsidies equal to $12\frac{1}{2}$ per centum of the total amount of rates levied in respect of lands used for farming purposes. The subsidies thus received by local authorities were to be applied in granting to the ratepayers concerned a rebate or refund of $12\frac{1}{2}$ per centum of the rates levied by each local authority.

The full text of section 20 reads:—

“(1) This section applies with respect to—

- (a) All rates levied on its own account by a County Council on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes :
- (b) All rates levied on its own account by any Road Board (other than a Road Board to which paragraph (d) of this subsection applies) on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes :
- (c) All rates levied on its own account by a Town Board whose district forms part of a county, on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes :
- (d) All rates levied on its own account by a Borough Council, Town Board, or Road Board on any urban farm land (within the meaning of the Urban Farm Land Rating Act, 1932), included as at the last day of February, nineteen hundred and thirty-six, in any farm-land roll under that Act (whether or not the farm-land roll has come into force on that date) :
- (e) All rates levied by the Valuer-General pursuant to section fifty-eight or section fifty-nine of the Hospitals and Charitable Institutions Act, 1926, on lands used exclusively or principally for agricultural, horticultural, or pastoral purposes.

“(2) For the purposes of this section any rates levied by a County Council pursuant to a delegation under section one hundred and seventeen of the Road Boards Act, 1908, shall be deemed to be levied by the Council on its own account, and any rates levied by any Road Board or Town Board pursuant to a delegation under section one hundred and twenty-eight of the Counties Act, 1920, or pursuant to a direction given under section eighty-five of the Rating Act, 1925, shall be deemed to be rates levied on its own account by that Road Board or Town Board, as the case may be.

“(3) To every local authority that for the year ending the thirty-first day of March, nineteen hundred and thirty-six, has levied any rates to which this section applies there shall in accordance with this section be paid a subsidy equal to twelve and one-half per centum of the total amount of such rates.

“(4) The subsidy payable to any local authority pursuant to this section shall, not later than the thirty-first day of March, nineteen hundred and thirty-six, be paid out of the Main Highways Revenue Fund without further appropriation than this section.

“(5) For the purpose of enabling effect to be given to the foregoing provisions of this section every local authority that is entitled to receive a subsidy thereunder shall, as soon as practicable after the passing of this Act, furnish to the Valuer-General, in a form to be approved by him, a statement, certified as correct by the Chairman or Mayor pursuant to a resolution of the local authority, showing—

(a) In the case of lands that are not included in a farm-land roll either—

(i) The names of the owners and occupiers of all rateable properties in its district that are used exclusively or principally for agricultural, horticultural, or pastoral purposes, together with the rateable value of each such property and the total amount of rates levied by the local authority on its own account in respect thereof for the current financial year ; or

(ii) The aggregate amount of the rates levied by the local authority on its own account for the current financial year on all the rateable property in its district ; and, in respect of rateable property in its district that is not used exclusively or principally for agricultural, horticultural, or pastoral purposes, the name of the owner and occupier of any such property, its rateable value, and the total amount of the rates levied by the local authority on its own account in respect thereof for the current financial year :

(b) In the case of lands that are included in a farm-land roll, the aggregate amount of the rates levied by the local authority on its own account for the current financial year on all lands included in that roll :

(c) Any other particulars that the Valuer-General may require.

“(6) Every local authority that receives a subsidy under the foregoing provisions of this section shall grant to the ratepayers concerned a rebate or refund, as the case may require, of an amount equal to twelve and one-half per centum of the rates to which this section applies, levied by such local authority.