



ANALYSIS

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1969, No. 3—*Local*

An Act to provide for the postponement of payment of portion of the general rates made and levied on farm land in the City of Manukau [8 August 1969]

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—This Act may be cited as the Manukau City Empowering (Farm Land Rating) Act 1969.

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

“Council” means the Manukau City Council:

“District” means the district of the City of Manukau:

“Farm land” has the same meaning as in the Rating Act 1967:

“Rateable value”, in the case of land in respect of which a rates-postponement value appears in the valuation roll, means that rates-postponement value; and in the case of all other land, means the unimproved value of the land as appearing in the valuation roll.

3. Application for postponement—(1) Any occupier of farm land within the district having a rateable value in excess of \$6,000 may, by the 28th day of February in any year, apply in writing to the Council for the postponement of payment in accordance with this Act of portion of the general rates that will become due and payable in respect of that land for the next ensuing rating period.

(2) Every such application shall be signed by the applicant and shall be left at the office of the Council or sent by post addressed to the Council at that office.

Cf. 1967, No. 123, s. 111

4. Determination of eligibility—(1) Where an application is made to the Council under section 3 of this Act, and the Council is satisfied that the property in respect of which the application is made is farm land situated within the district and has a rateable value in excess of \$6,000, the Council shall grant the application and notify the applicant accordingly.

(2) If the Council is not so satisfied, it shall refuse the application, and give notice in writing to the applicant of its refusal, stating the ground or grounds on which the application has been refused, and advising him of his right to object to the refusal in accordance with section 5 of this Act.

Cf. 1967, No. 123, s. 112

5. Objections to refusal of application—(1) Any person whose application has been refused pursuant to section 4 of this Act may object to the decision of the Council.

(2) The provisions of subsections (3) to (5) of section 90 of the Rating Act 1967 shall, with the necessary modifications, apply with respect to objections under this section as if reference in those subsections to a territorial authority were references to the Council.

Cf. 1967, No. 123, s. 113

6. Postponement of portion of general rates—(1) Subject to section 7 of this Act and to subsection (2) of this section, where an application for postponement under section 3 of this Act has been granted for any rating period in respect of any farm land payment of the general rate made and levied by

the Council for that period in respect of that land shall be deemed to be postponed to the extent of an amount which—

- (a) In the case of land that has a rateable value which exceeds \$6,000 but does not exceed \$8,000, is equal to the difference between the amount of the general rate payable for that period in respect of that land and the amount of the general rate that would be payable for that period in respect of that land if the rateable value of that land were \$6,000; and
- (b) In the case of land that has a rateable value which exceeds \$8,000, is equal to 25 percent of the amount of the general rate payable for that period in respect of that land.

(2) Where payment of portion of the general rate in respect of any land for any period is deemed to be postponed pursuant to Part V of the Rating Act 1967 (as applied by section 2 of the Manukau City Empowering (Rates Postponement) Act 1967) the amount of the general rate payable for that period in respect of that land shall, for the purposes of subsection (1) of this section, not include the amount deemed to be postponed pursuant to that Part of that Act.

7. Application of certain provisions of the Rating Act 1967—Subject to section 8 of this Act, the provisions of subsections (3) and (4) of section 93, of sections 94 to 102, and of sections 105 to 107, of the Rating Act 1967, as far as they are applicable and with the necessary modifications, shall apply with respect to every application for postponement of rates under this Act, as if—

- (a) It were an application under section 88 of the Rating Act 1967:
- (b) References in those sections to a territorial authority were references to the Council:
- (c) References in those sections to residential property were references to farm land.

Cf. 1967, No. 123, s. 114

8. Successive applications for postponement—Notwithstanding that any decision of the Council granting an application under section 3 of this Act for postponement of the payment of rates payable in respect of any land has ceased to have effect by reason only of the fact that the interest in the land of the person who was the occupier at the

date of the granting of the application has become vested in some other person (not being his or her spouse or former spouse or the executor or administrator of his or her estate),—

- (a) That decision shall cease to have effect solely for the purpose of the recovery of postponed rates that became due and payable on that interest becoming vested in that other person; and
- (b) So long as the land continues to be farm land within the meaning of the Rating Act 1967 situated within the district, successive occupiers of the land may, in accordance with the provisions of this Act, apply for and be granted postponement of the payment of general rates made and levied on that land during their respective periods of occupancy.

Cf. 1967, No. 123, s. 115
