



## ANALYSIS

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1992, No. 44

**An Act to amend the Rating Powers Act 1988**

[20 May 1992]

BE IT ENACTED by the Parliament of New Zealand as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Rating Powers Amendment Act 1992, and shall be read together with and deemed part of the Rating Powers Act 1988 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of July 1992.

**2. Interpretation**—(1) Section 2 of the principal Act is hereby amended by repealing the definition of the term “public notice”, and substituting the following definition:

“‘Public notice’ has the meaning given to it by section 2A of this Act.”

(2) Section 2 of the principal Act is hereby amended by inserting, after the definition of the term “service”, the following definition:

“‘Special consultative procedure’, means the procedure prescribed by section 716A of the Local Government Act 1974:”.

(3) Section 2 of the principal Act is hereby further amended by repealing the definition of the term “special-purpose authority”.

**3. Public notice defined**—The principal Act is hereby amended by inserting, after section 2, the following section:

“2A. (1) Public notice means—

“(a) A notice published in a newspaper circulating generally in the district; or

“(b) Where there is no newspaper in general circulation in a district, a notice exhibited on placards affixed in public places in the district,—

and ‘published’ and ‘publicly notified’ have corresponding meanings.

“(2) A public notice setting forth the object, purport, or general effect of a document shall in any case be sufficient notice of that document.”

**4. Territorial authority general rate where ward accounts kept**—Section 13 of the principal Act is hereby amended by repealing subsection (2), and substituting the following subsection:

“(2) The proceeds of any general rate made and levied in accordance with this section shall, except where the territorial authority has resolved by special order that a fair and reasonable proportion be paid towards the general expenses of the district, be expended, during the same or any subsequent year, within or for the benefit of the ward or other such division within which that rate was made and levied.”

**5. Community general rate**—(1) Section 15 (4) (a) of the principal Act is hereby repealed.

(2) Section 15 of the principal Act is hereby further amended by repealing subsection (5), and substituting the following subsection:

“(5) The general rate made and levied under this section shall, except where the territorial authority has resolved by special order that a fair and reasonable proportion be paid towards the general expenses of the district, be expended

during the same or any subsequent year within or for the benefit of the community within which it was made and levied.”

**6. Special rates**—Section 55 (1) of the principal Act is hereby amended by omitting the words “Subject in the case of a harbour board to section 54 of this Act,”.

**7. Interpretation**—Section 62 of the principal Act is hereby amended by repealing the definition of the term “local authority”, and substituting the following definition:

“‘Local authority’ means a territorial authority or a regional council.”.

**8. Agreements to levy and collect rates**—Section 127 of the principal Act is hereby amended by omitting the words “or special purpose authority” wherever they occur.

**9. Receipt and payment of rates by collecting authority**—(1) Section 129 (4) of the principal Act is hereby amended by omitting the words “or special purpose authority” wherever they occur.

(2) Section 129 of the principal Act is hereby further amended by repealing subsection (5), and substituting the following subsection:

“(5) For the purposes of any Act relating to the payment of any grant or a subsidy to a rating authority, all rates levied by a collecting authority on behalf of a rating authority shall be deemed to have been levied by the rating authority on its own behalf.”

**10. Remission or postponement of rates on certain types of land**—Section 179 of the principal Act is hereby amended by inserting, after subsection (1), the following subsections:

“(1A) Nothing in subsection (1) of this section affects the application of sections 180G to 180J of this Act.

“(1B) For the purposes of subsection (1) of this section, any land referred to in paragraph (o) of Part I of the Second Schedule to this Act shall not be deemed to be used for private pecuniary profit by reason only of—

“(a) The making of charges for admission to, or for the use of, the land if the net proceeds of the charges are applied for the purposes of maintenance, preservation, or enhancement of the land, or the

provision, maintenance, or enhancement of public amenities associated with the land; or

- “(b) The land being otherwise used for economic activity if the covenant, declaration, agreement, or reservation to which the land is subject precludes full economic use of the land, and the economic activity for which the land is being used is consistent with the terms of that covenant, declaration, agreement, or reservation.”

**11. New Part XIIb inserted**—The principal Act is hereby amended by inserting, after section 180f (as inserted by section 6 of the Rating Powers Amendment Act 1991), the following Part:

**“PART XIIb**

**“RATES RELIEF FOR LAND VOLUNTARILY PROTECTED FOR  
NATURAL OR HISTORIC OR CULTURAL CONSERVATION  
PURPOSES**

**“180g. Policy to remit or postpone rates on land voluntarily protected for natural or historic or cultural conservation purposes**—(1) A local authority may, in accordance with the special consultative procedure, adopt a policy in respect of the remission or postponement, or both, of rates in respect of any land on which natural or historic or cultural features are voluntarily preserved or enhanced by the occupier, including, but not limited to, land referred to in paragraph (e) or paragraph (o) of Part I of the Second Schedule to this Act.

“(2) Without limiting the generality of subsection (1) of this section, a local authority may include a policy under this section in the annual report prepared and adopted under section 223D of the Local Government Act 1974.

“(3) Every policy under this section shall state the criteria and conditions subject to which the local authority will remit or postpone rates under this Part of this Act.

“(4) In determining its rates relief policy under this section, the local authority shall have regard to the following matters:

“(a) The desirability of preserving particular natural or historic or cultural features within the district; and

“(b) Whether, and to what extent, the preservation of particular natural or historic or cultural features might be prejudicially affected if rates relief is not granted in respect of the land on which they are situated; and

- “(c) Whether, and to what extent, preservation of particular natural or historic or cultural features are likely to be encouraged by the granting of rates relief; and
- “(d) The extent to which the preservation of different types of natural, historic, and cultural features should be recognised by different criteria and conditions for rates relief, and whether different levels of rates relief should apply; and
- “(e) The extent to which rates relief should be available where the preservation of natural or historic or cultural features does not restrict economic utilisation of the land; and
- “(f) Such other matters as the local authority considers relevant.
- “(5) Any policy determined under this section may provide for—
- “(a) The remission of all or part of the rates otherwise payable for a whole year or years, or any lesser period:
- “(b) The postponement of all or part of the rates otherwise payable for a whole year or years, or any lesser period:
- “(c) A combination of the remission of rates under paragraph (a) of this subsection and the postponement of rates under paragraph (b) of this subsection; and may specify different conditions and criteria accordingly.
- “(6) A local authority may, from time to time, in accordance with the special consultative procedure, amend its policy under this section.
- “(7) Any policy under this section may be suspended or revoked by resolution of the local authority.
- “(8) No amendment, suspension, or revocation of any policy under this section shall affect any remission or postponement granted under that policy before the amendment, suspension, or revocation.

**“180H. Remission or postponement of rates in respect of land voluntarily protected for natural or historic or cultural conservation purposes—**(1) While any policy under section 180C of this Act is in force, the local authority shall, on application from the occupier of any land to which that policy applies, remit or postpone rates in accordance with that policy.

“(2) For the purpose of assessing any application for rates remission or postponement under this section, the local authority may require the occupier of the land to which the

application relates to supply such information as is reasonably necessary to assess the application of the policy.

“(3) A decision under this section shall not be made by the local authority at any meeting from which the public has been excluded under section 48 of the Local Government Official Information and Meetings Act 1987.

“(4) The local authority shall give written notice of every decision under this section, including the reasons therefor, to the occupier of the land.

“(5) The local authority shall from time to time, but at least once in every financial year, give public notice of all decisions to remit or postpone rates which have been made under this section since the last such notice was published under this subsection.

“(6) Every public notice given under subsection (5) of this section shall state, in respect of each decision to remit or postpone rates—

“(a) The name of the occupier of the land; and

“(b) The estimated amount of the rates remitted or postponed.

“(7) The local authority shall separately identify, in each annual report prepared under section 223E of the Local Government Act 1974, the number of properties in respect of which rates were remitted or postponed under this section during the financial year to which the report relates, and the total amount of rate revenue remitted or postponed.

“180I. **Registration of charges for postponed rates**—Where any rates have been, are, or will be postponed under this Act, section 162 of this Act, with the necessary modifications, shall apply in respect of the postponement.

“180J. **Local authority may impose conditions when granting relief**—(1) A local authority may remit or postpone rates under this Part of this Act subject to such conditions as are provided in the policy adopted under section 180G of this Act.

“(2) A local authority may cancel any remission or postponement granted in respect of the rating year then current in the event of non-compliance with any conditions imposed under subsection (1) of this section, and, if it does so, it may require payment of full rates in respect of any year in respect of which they may have been remitted or postponed.”

**12. Adjustment of valuations where parts of district revalued on different dates**—Section 196 of the principal Act is hereby amended by repealing subsection (3).

**13. Amendments to Second Schedule**—(1) Part I of the Second Schedule to the principal Act is hereby amended by adding, after paragraph (n), the following paragraph:

“(o) Which is subject to—

“(i) An open space covenant under section 22 of the Queen Elizabeth the Second National Trust Act 1977; or

“(ii) A heritage covenant under section 52 of the Historic Places Act 1980; or

“(iii) A conservation covenant under section 77 of the Reserves Act 1977; or

“(iv) A declaration of protected private land under section 76 of the Reserves Act 1977; or

“(v) A management agreement for conservation purposes under section 38 of the Reserves Act 1977; or

“(vi) A covenant for conservation purposes under section 27 of the Conservation Act 1987; or

“(vii) A management agreement for conservation purposes under section 29 of the Conservation Act 1987; or

“(viii) A Maori reservation for natural, historic, or cultural conservation purposes under section 439 of the Maori Affairs Act 1953.”

(2) Part I of the Second Schedule to the principal Act is hereby further amended by omitting the words “the private pecuniary profit of any members of the society, association, administering body, or governing body, as the case may be”, and substituting the words “private pecuniary profit”.