

[AS REPORTED FROM THE LOCAL BILLS COMMITTEE]

*House of Representatives, 29 September 1965*

Words struck out by the Local Bills Committee are shown in italics within bold round brackets, or with black rule at beginning and after last line of struck out matter; words inserted are shown in roman underlined with a double rule, or with double rule before first line and after last line of new matter.

*Hon. Mr Seath*

**RATING AMENDMENT**

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## A BILL INTITULED

## An act to amend the Rating Act 1925

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

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**1. Short Title**—This Act may be cited as the Rating Amendment Act 1965, and shall be read together with and deemed part of the Rating Act 1925\* (hereinafter referred to as the principal Act).

## PART I

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RATES ON RESIDENTIAL PROPERTIES IN INDUSTRIAL OR  
COMMERCIAL AREAS

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

“Occupier”, in relation to any rateable property, includes the person by whom the rates are being paid (whether or not he is liable for the payment thereof):

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“Residential property” means rateable property that is separately rated and is used solely as the usual place of residence of the occupier or the spouse or former spouse of the occupier (*and*) together with such other members of the household (if any) of the occupier or of the spouse or former spouse of the occupier as for the time being reside on the property:

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“Territorial authority” means a Borough Council, County Council, Road Board, or Town Council:

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“Valuation roll” means the district valuation roll prepared under the Valuation of Land Act 1951 or the valuation roll under the principal Act, as the case may require.

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\*1957 Reprint, Vol. 13, p. 113

Amendments: 1960, No. 86; 1962, No. 98

**3. Occupier may apply for postponement of rates—**(1) The occupier of any residential property may apply in writing to the territorial authority in whose district the property is situated for the postponement of payment in accordance with  
5 this Part of this Act of portion of the rates that will become due and payable in respect of that property.

(2) Every such application shall be signed by the applicant, and shall be left at the public office of the territorial authority or sent by post addressed to the territorial authority at its  
10 public office.

**4. Determination of eligibility for postponement—**

(1) Where an application is made to the territorial authority under section 3 of this Act, and the territorial authority is satisfied that—

15 (a) The property in respect of which the application is made is residential property situated in the district of the territorial authority; and

(b) The property is situated—

20 (i) In an area that is zoned exclusively or principally for industrial or commercial purposes under an operative district scheme within the meaning of the Town and Country Planning Act 1953; or

(ii) Where there is no such scheme, in an area that in the opinion of the territorial authority would be so zoned if there were such a scheme; and

25 (c) The applicant is the person by whom the rates payable in respect of the property are being paid (whether or not he is liable for the payment thereof); and

30 (d) No application under section 3 of this Act by a previous occupier in respect of the same property has been granted under this section or under section 5 of this Act,—

the territorial authority shall grant the application and give notice in writing to the applicant that the application has been  
35 granted subject to the provisions of sections 8 and 14 of this Act.

(2) If the territorial authority 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  
40 application has been refused, and advising him of his right to object to the refusal of the application in accordance with section 5 of this Act.

(3) In determining for the purposes of paragraph (b) of subsection (1) of this section whether or not any property is in an area that would be zoned exclusively or principally for commercial or industrial purposes if an operative district scheme were in force for the area in which the property is situated, the territorial authority shall have due regard to the zoning of that area in any proposed or undisclosed district scheme for that area under the Town and Country Planning Act 1953. 5

**5. Applicant may object to refusal of application**—(1) Subject to the provisions of subsection (2) of this section, any person whose application has been refused pursuant to section 4 of this Act on the ground that the territorial authority is not satisfied that the property complies with any condition specified in subsection (1) of that section may object in accordance with this section to the decision of the territorial authority upon the ground that the property complies with that condition. 10 15

(2) There shall be no right of objection in any case where the application has been refused on the ground that there is no operative district scheme for the area in which the property is situated and, in the opinion of the territorial authority, the area would not be zoned exclusively or principally for industrial or commercial purposes if there were such a scheme. 20

(3) Every such objection shall be in writing under the hand of the objector, and shall be lodged at the public office of the territorial authority within fourteen days after the date on which notice of the refusal of the application is given to the applicant, or within such further period as the territorial authority, in its discretion, may allow in any specified case. Any such extension of time may be granted by the territorial authority, notwithstanding that the time for objecting has already expired. 25 30

(4) The territorial authority shall appoint a day for considering the objection, and after such consideration may allow or dismiss the objection, and, if it allows the objection, shall grant the application accordingly: 35

Provided that no objection shall be dismissed unless reasonable notice of the date and time when the objection is to be considered, and of the place where it is to be considered, has been given to the objector, who, if present at the appointed time and place, shall be entitled to be heard in support of his objection. 40

(5) Notice in writing of the decision of the territorial authority on the objection shall be given to the objector by the territorial authority.

**6. Valuers and other local authorities to be advised of applications granted**—(1) Every territorial authority shall, not later than the fifteenth day of December in each year, prepare and send to the Valuer-General, and also, where the system of rating on the annual value is in force in its district, to the Valuer appointed by the territorial authority under subsection (1) of section 8 of the principal Act, a list showing the valuation-roll number and occupier of every residential property in respect of which an application under section 3 of this Act was granted under section 4 or section 5 of this Act during the period of twelve months ending on the immediately preceding fifteenth day of September.

(2) Where no operative district scheme under the Town and Country Planning Act 1953 is in force for the district of the territorial authority or for the part of that district in which is situated any property referred to in a list prepared under subsection (1) of this section, the territorial authority shall with that list supply to the Valuer-General (*or, as the case may be*), and also, where the system of rating on the annual value is in force in its district, to the Valuer appointed by the territorial authority particulars of the proposed zoning of the district or area under any proposed or undisclosed district scheme under that Act.

(3) Where the district of the territorial authority contains the whole or any part or parts of the district of one or more other local authorities, the territorial authority shall send to each such local authority a copy of the list prepared in accordance with subsection (1) of this section so far as that list relates to rateable properties in the district of the other local authority.

**7. Rates-postponement values to be assessed and entered against appropriate valuation roll or list**—(1) Upon receipt of a list received by him pursuant to subsection (1) of section 6 of this Act, the Valuer-General shall assess the rates-postponement value of each property described in the list in accordance with the provisions of section 25A of the Valuation of Land Act 1951 (as enacted by section 2 of the Valuation of Land Amendment Act 1965), and enter that value in the district valuation roll for the district of the territorial authority prepared under the Valuation of Land Act 1951.

(2) Upon receipt of a list received by him pursuant to subsection (1) of section 6 of this Act, the Valuer appointed by the territorial authority shall assess the rates-postponement value of each property described in the list, and shall enter that value against the appropriate valuation list or valuation roll, as the case may be, prepared under the principal Act and in the notice of valuation given pursuant to section 16 of that Act. 5

(3) Any rates-postponement value assessed under this section, or by the Land Valuation Court or the Assessment Court, as the case may be, on objection from an assessment under this section, shall be deemed to be entered in and to appear on the valuation roll for the district of the territorial authority on the thirty-first day of March next following the expiration of the period in respect of which the list was prepared by the territorial authority pursuant to section 6 of this Act, whether the rates-postponement value has actually been assessed and entered in the roll on or before that date or is not assessed and entered until after that date. 10 15

(4) Any rates-postponement value assessed under this section shall also be entered in the rate book. 20

**8. Part of rates postponed**—(1) Subject to the provisions of sections 12 and 14 of this Act, where a rates-postponement value has been entered in the valuation roll in respect of any residential property, payment of the rates from time to time made and levied by any local authority in respect of that property shall be deemed to be postponed to the extent specified in subsection (2) of this section. 25

(2) The portion so postponed of the rates for any rating period shall be an amount equal to the difference between the amount of the rates for that period calculated according to the rateable value of the property and the amount of the rates that would be payable for that period if the rates-postponement value of the property were its rateable value. 30

(3) The amount of rates for any rating period so postponed shall be entered in the rate book. 35

(4) No rates shall be deemed to be postponed pursuant to this section, unless the amount thereof for the rating period exceeds *(ten shillings)* one pound.

**9. No penalty on postponed rates**—Nothing in section 76 of the principal Act shall apply with respect to any rates the payment of which is postponed pursuant to section 8 of this Act. 40

10. **Details of rates postponed to be shown on rate demands**—Where the payment of any rates made and levied in respect of any property is postponed in accordance with the provisions of this Part of this Act, the local authority shall, so long as the decision of the territorial authority granting the postponement continues in effect, include in or with the rate demands issued by it in respect of that property a statement showing—

- (aa) The rateable value of the property; and
- 10 (a) The rates-postponement value of the property; and
- (b) The amount of the postponed rates in respect of the period covered by the rate demand; and
- (c) The net amount of the rates due and payable; and
- 15 (d) The amount of rates previously postponed and not written off and the rating periods in respect of which they were made and levied.

11. **Registration of charges**—The provisions of subsections (4) to (9) of section 75A of the principal Act (as inserted by section 5 of the Rating Amendment Act 1954), as far as they are applicable and with the necessary modifications, shall apply with respect to rates the payment of which is postponed pursuant to this Part of this Act as if the payment had been postponed pursuant to the said section 75A.

12. **Postponed rates to be written off after five years**—Subject to the territorial authority being satisfied that the decision of the territorial authority granting the application for postponement has not ceased to have effect pursuant to section 14 of this Act, rates postponed pursuant to section 8 of this Act, unless they sooner become payable pursuant to section 13 of this Act, shall be deemed to be written off at the expiration of five years from the commencement of the rating period in respect of which they were made and levied.

13. **When postponed rates to become payable**—(1) All rates the payment of which has been postponed pursuant to section 8 of this Act and which have not subsequently been written off under section 12 of this Act shall become due and payable immediately the decision of the territorial authority granting the application for postponement ceases to have effect pursuant to section 14 of this Act,

(2) The provisions of section 77 of the principal Act shall apply with respect to rates that have become due and payable pursuant to subsection (1) of this section as if they first became due on the date on which they became due and payable pursuant to that subsection.

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**14. Cessation of eligibility for postponement—**(1) Every decision of a territorial authority granting an application for postponement of payment of rates pursuant to this Part of this Act shall immediately cease to have effect, if the property ceases to be used solely as the usual place of residence of the occupier on whose application a postponement of rates was granted, or of his or her spouse or former spouse, **(and) together with** such other members of the household (if any) of the occupier or of the spouse or former spouse of the occupier as for the time being reside on the property.

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(2) Every territorial authority shall from time to time, at intervals of not more than twelve months, review every decision of the territorial authority that is still in force granting an application for postponement of payment of rates pursuant to this Part of this Act.

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(3) Where the territorial authority is satisfied that any such decision has ceased to have effect pursuant to subsection (1) of this section, it shall give notice thereof in writing—

(a) To the occupier on whose application a postponement of rates was granted pursuant to this Part of this Act if that occupier is still in actual occupation of the property:

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(b) If that occupier is not in actual occupation of the property and his or her spouse or former spouse is in actual occupation,—

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(i) To that spouse or former spouse; and

(ii) To the person primarily liable for the payment of rates on the property.

(4) The notice given pursuant to subsection (3) of this section shall advise the person to whom it is given of his right to object to the decision in accordance with section 15 of this Act.

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(5) Notice in writing that a decision of a territorial authority granting an application for postponement of payment of rates has ceased to have effect shall be given by the

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territorial authority to every other local authority in whose district the property is situated after the expiration of the time for objecting against that decision if no objection is received or, if an objection is received and is dismissed, after  
5 the dismissal of the objection.

**15. Right of objection**—(1) Any person to whom a notice has been given under subsection (3) of section 14 of this Act may object to the decision on the ground that the decision granting the application has not ceased to have effect.

10 (2) The provisions of subsections (3) to (5) of section 5 of this Act shall, with the necessary modifications, apply with respect to every objection under this section.

**16. Notice of change of use or disposal of property**—

15 (1) Where any property in respect of which an application under section 3 of this Act has been granted ceases to be used solely as the usual place of residence of the occupier on whose application a postponement of rates was granted, or of his or her spouse or former spouse, together with such other members of the household (if any) of the occupier or of  
20 the spouse or former spouse of the occupier as for the time being reside on the property, the person who was in actual occupation of the property immediately before it ceased to be so used shall, within one month after the date on which it ceased to be so used, give notice in writing thereof to the  
25 territorial authority.

(2) Where any property in respect of which an application under section 3 of this Act has been granted ceases on the death of the occupier to be a residential property within the meaning of this Part of this Act, the executor or administrator  
30 of his or her estate shall, within one month after the grant of probate or letters of administration, give notice in writing to the territorial authority that the property has ceased to be a residential property and specifying the date of death of the occupier.

35 **17. Territorial authority to advise valuer of properties ceasing to be eligible for postponement**—(1) Every territorial authority shall from time to time, and at least twice in each year during the months of March and September, give notice in writing to the Valuer-General and also, where the system  
40 of rating on the annual value is in force in its district, to the Valuer appointed by the territorial authority, specifying the

properties in its district in respect of which a rates-postponement value has been assessed pursuant to the provisions of this Part of this Act and which since the giving of the preceding notice under this section have ceased under section 14 of this Act to be eligible for the postponement of payment of rates pursuant to the provisions of this Part of this Act; and, notwithstanding anything in this Part of this Act, neither the Valuer-General nor the said Valuer shall thereafter be required to assess the rates-postponement value of those properties.

(2) Where—

- (a) Pursuant to this Part of this Act a rates-postponement value has been assessed in respect of any property situated in an area zoned exclusively or principally for industrial or commercial purposes under an operative district scheme within the meaning of the Town and Country Planning Act 1953, and, pursuant to a review of the scheme under that Act, the zoning of that area or of a part thereof in which the property is situated is changed and that area or part thereof is zoned exclusively or principally for residential purposes; or
- (b) Pursuant to this Part of this Act a rates-postponement value has been assessed in respect of any property situated in an area in respect of which no such operative district scheme was for the time being in force, and, on the coming into force of an operative district scheme for that area, the area is zoned exclusively or principally for residential purposes,—
- neither the Valuer-General nor the Valuer appointed by the territorial authority in whose district the property is situated shall be required to assess the rates-postponement value of the property after the change in zoning or the coming into force of the operative district scheme.

**18. Powers of territorial authority officers, and duties of owners and occupiers**—For the purposes of this Part of this Act, any person duly authorised by a territorial authority for the purpose of carrying out any provision of this Part of this Act may, on producing, if so required, his warrant of authority signed by the Clerk of the territorial authority and countersigned by the person authorised, enter (at all reasonable times) between the hours of eight in the forenoon and six in the afternoon, on any day except a Sunday or a public holiday, any dwellinghouse, building, or other premises in the district of the territorial authority; and the owner or occupier thereof

(or other person in actual occupation) shall answer all relevant questions relating to that dwellinghouse, building, or other premises put to him by any person authorised as aforesaid and generally supply all relevant information to enable that person to exercise his functions.

19. **Notices**—All notices required to be given by or to a territorial authority for the purposes of this Part of this Act shall be given in the manner provided by section 403 of the Municipal Corporations Act 1954, where the territorial authority is a Borough Council or Town Council, and by section 440 of the Counties Act 1956, where the territorial authority is a County Council or Road Board.

20. **Offences**—Every person commits an offence, and is liable on summary conviction to a fine not exceeding fifty pounds, who—

- (a) Obstructs or hinders any person duly authorised by a territorial authority in the exercise of his powers under section 18 of this Act, or, being the owner or occupier of any dwellinghouse, building, or other premises, refuses to answer any relevant question put to him by any such person or refuses or neglects to afford any relevant information in his possession to enable any such person to exercise his functions; or
- (b) For the purpose of obtaining any benefit under this Part of this Act, wilfully and with intent to deceive gives any false or misleading information to any territorial authority or any officer thereof or any person authorised by any territorial authority as aforesaid; or
- (c) Wilfully and with intent to deceive fails to give the notice required by section 16 of this Act.

21. **Power to remit or postpone rates not affected**—Nothing in this Part of this Act shall derogate from any provision of the principal Act or of any other enactment authorising any local authority to remit rates or postpone the payment of rates.

## PART II

### RATES ON FARM LAND IN URBAN AREAS

22. **Interpretation**—In this Part of this Act, unless the context otherwise requires,—

“County Council” includes a Road Board; and “county” includes a road district:

“Farm land” means rateable property that is used exclusively or principally for agricultural or horticultural or pastoral purposes or the keeping of bees or poultry or other livestock by an occupier whose income or a substantial part thereof is derived from the use of land for any such purpose or purposes: 5

“Special area” means an area declared to be a special area pursuant to section 23 of this Act.

**23. Special areas**—(1) Subject to the provisions of subsections (3) and (4) of this section, any County Council may from time to time, pursuant to a special order, declare any specified part of the county, being a part to which the Urban Farm Land Rating Act 1932 does not apply, to be a special area for the purposes of this Part of this Act, and may in like manner alter the boundaries of any such special area or revoke any such special order. 10 15

(2) Any such special order constituting a special area or altering the boundaries of a special area may be made by the Council of its own motion or on the application of any occupier of farm land in the proposed special area or, as the case may be, in an area proposed to be added to a special area. 20

(3) No part of a county may be declared to be a special area or added to a special area pursuant to subsection (1) of this section, unless, in the opinion of the Council, or, in the case of an application to the Land Valuation Court under section 24 of this Act, in the opinion of the Court, the rateable value of farm land in that part is to some extent attributable to the potential use to which that land may be put for urban development. 25

(4) A special area shall not contain part only of any land that is separately rated. 30

(5) Before making any special order for the constitution of a special area or the alteration of the boundaries of a special area, the Council shall cause a plan of the proposed special area showing the boundaries thereof or, as the case may be, a plan of the special area showing the proposed alteration of boundaries, to be deposited in the public office of the Council. Every such plan shall be open for inspection by the public without fee for at least one month before the passing of the resolution to make the special order, and public notice of the times when and the place where that inspection can be made shall be given by the Council in the manner specified in the Counties Act 1956. 35 40

(6) Two copies of every special order made and of every plan prepared under this section shall, as soon as practicable after the making of the special order, be sent to the Secretary for Internal Affairs, the Valuer-General, every other local authority in whose district the whole or part of the land in the special area is situated, and also, where the system of rating on the annual value is in force in the county, to the Valuer appointed by the Council under subsection (1) of section 8 of the principal Act.

10 **24. Appeal to Land Valuation Court—(1) Where—**

(a) Application is made to a County Council under section 23 of this Act by an occupier of farm land to make a special order constituting a special area or altering the boundaries of a special area; and

15 (b) The Council refuses to make the special order or fails to make the special order within three months after notice of the application is given to the Council,—the applicant may, within one month after the date on which notice of the refusal of the Council is given to him or, as the case may be, the expiration of the said period of three months, 20 or within such further period as the Court, in its discretion, may allow, apply to the Land Valuation Court for an order constituting the special area or, as the case may be, altering the boundaries of the special area. Any such extension of time 25 may be granted by the Court, notwithstanding that the time for making application has already expired.

(2) On any such application, the Court may make an order—

30 (a) Granting the application and defining the boundaries of the special area or, as the case may be, of the special area as altered by the order; or

(b) Granting the application subject to an alteration in the boundaries of the proposed special area or, as the case may be, in the boundaries as proposed to be 35 altered; or

(c) Refusing the application.

(3) Where on any such application the Court makes an order constituting a special area or altering the boundaries of a special area,—

40 (a) The order shall have effect for the purposes of this Part of this Act as if it were a special order of the County Council made under section 23 of this Act:

(b) The Council shall, as soon as practicable after the making of the order, cause a plan of the special area 45 to be made showing the boundaries thereof or, as

the case may be, showing the alteration of boundaries, and shall keep a copy of the plan available for inspection by the public, without fee, at the public office of the Council:

- (c) The Council shall give public notice of the making of the order and of the fact that the plan is available for inspection as aforesaid: 5
- (d) The provisions of subsection (6) of section 23 of this Act shall apply.

(4) Where a County Council passes a resolution to make a special order revoking a special order that constituted a special area or altered the boundaries of a special area, any occupier of farm land in the special area may, before the date fixed for the confirmation of that resolution, appeal to the Land Valuation Court against the decision of the Council. Pending the decision of the Court on the appeal, any special order made by the Council revoking the former special order shall be deemed to be suspended and, if the appeal is allowed, shall have no effect. 15

(5) The decision of the Court on any application or appeal under this section shall be final and conclusive. 20

**25. Occupier of farm land may apply for postponement of rates—**(1) Any occupier of farm land situated in a special area and separately rated may apply in writing to the County Council for the postponement of payment in accordance with this Part of this Act of portion of the rates that will become due and payable in respect of that land. 25

(2) Every such application shall be signed by the applicant, and shall be left at the public office of the Council or sent by post addressed to the Council at its public office. 30

**26. Determination of eligibility for postponement—**(1) Where an application is made to a County Council under section 25 of this Act, and the Council is satisfied that the property in respect of which the application is made is farm land situated in a special area forming part of the county, the Council shall grant the application and give notice in writing that the application has been granted subject to the provisions of sections 12 and 14 of this Act, as applied to farm land by section 28 of this Act. 35

(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 40

has been refused, and advising him of his right to object to the refusal of the application in accordance with section 27 of this Act.

**27. Applicant may object to refusal of application—**

5 (1) Any person whose application has been refused pursuant to section 26 of this Act may object to the decision of the County Council.

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

**28. Application of provisions of Part I—**(1) Subject to the provisions of subsection (2) of this section, the provisions of 15 sections 6 to 21 of this Act, as far as they are applicable and with the necessary modifications, shall apply with respect to every application for postponement of rates under section 25 of this Act, as if—

- (a) It were an application under section 3 of this Act:
- 20 (b) References in those sections to a territorial authority were references to a County Council:
- (c) References in those sections to the district of a territorial authority were references to a special area:
- 25 (d) References in those sections to residential property were references to farm land.

(2) Notwithstanding that any decision of a County Council granting an application under section 25 of this Act for postponement of the payment of rates payable in respect of any 30 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), that decision shall cease to have effect solely for the 35 purpose of the recovery of postponed rates that become due and payable on that interest becoming vested in that other person; and, so long as the land continues to be farm land within the meaning of this Part of this Act situated in a special area, successive occupiers of the land may, in accordance with 40 the provisions of this Part of this Act, apply for and be granted postponement of the payment of rates from time to time made and levied on that land during their respective periods of occupancy.

## PART III

## MISCELLANEOUS PROVISIONS

*Struck Out*

**29. Capital value, improvements, value of improvements, and unimproved value**—(1) Section 2 of the principal Act is hereby amended by inserting, before the definition of the term “Chairman”, the following definition: 5

“‘Capital value’, ‘improvements’, and ‘value of improvements’, in relation to any rateable property, have the same meanings as in the Valuation of Land Act 1951:” 10

(2) Section 2 of the principal Act is hereby further amended by adding the following definition:

“‘Unimproved value’, in relation to any rateable property, has the same meaning as in the Valuation of Land Act 1951: 15

“Provided that if the unimproved value of any property determined under that Act is less than fifteen pounds per cent of its capital value, the unimproved value of the property for the purposes of this Act shall be deemed to be fifteen pounds per cent of its capital value.” 20

(3) Section 2 of the principal Act is hereby further amended by inserting in paragraph (c) of the definition of the term “rateable value”, after the words “the last-mentioned Act”, the words “or, in any case to which the proviso to the definition of the term ‘unimproved value’ in this section applies, the sum at which the unimproved value of the property for the purposes of this Act is entered on that valuation roll pursuant to the provisions of subsection (3) of section 6 of this Act”. 25 30

(4) Section 6 of the principal Act is hereby amended by inserting in subsection (1), before the words “Where the system”, the words “Subject to the provisions of subsection (3) of this section”.

(5) Section 6 of the principal Act is hereby further amended by adding the following subsection: 35

“(3) Where, in the case of any rateable property situated in a district where the system of rating on the unimproved value is in force, its unimproved value for the purposes of this Act (calculated pursuant to the proviso to paragraph (c) of the definition of the term ‘rateable value’ in section 2 of this Act) exceeds its unimproved value as shown on the valuation roll for the district supplied by the Valuer-General as aforesaid, the local authority shall cause to be entered on the valuation roll the unimproved value of the property for the purposes of this Act.” 40 45



*Struck Out*

(6) Section 63 of the Finance Act 1933 (No. 2) is hereby repealed.

(7) This section shall come into force on the first day of  
5 April, nineteen hundred and sixty-six.

**30. Special rateable value of commercial or industrial property in residential or rural areas—**(1) The principal Act is hereby further amended by inserting, after section 8, the following section:

10 “8A. (1) The Valuer shall determine the special rateable value of rateable property in the district that is used exclusively or principally for commercial or industrial purposes and is situated in any area that is zoned exclusively or  
15 principally for residential or rural purposes under an operative district scheme within the meaning of the Town and Country Planning Act 1953, or, where there is no such scheme, in an area that, in the opinion of the Valuer, would be so zoned if there were such a scheme.

20 “(2) The special rateable value of any property shall be determined by the Valuer under this section upon the assumption that—

“(a) The actual use to which the property is being put for the time being is a permitted predominant use in an operative district scheme within the meaning of  
25 the Town and Country Planning Act 1953 (whether or not such a scheme is for the time being in force for the area in which the land is situated); and

“(b) That use will be continued for commercial or industrial purposes; and

30 “(c) The improvements on the property will be continued and maintained or replaced in order to enable the land to continue to be so used.

“**(3)** Where the special rateable value of any property determined under subsection (1) of this section exceeds its  
35 rateable value determined in accordance with such of the provisions of paragraphs (a) to (d) of the definition of the term ‘rateable value’ in section 2 of this Act as apply, the amount of the special rateable value so determined shall be entered in the valuation list as the rateable value of that  
40 property, and, subject to the provisions of this Act as to objections, shall be deemed to be its rateable value for the purposes of this Act.”

(2) Section 2 of the principal Act is hereby further amended by adding to the definition of the term “rateable value” the following paragraph:

“(e) In respect of any property of which a special rateable value is determined by the Valuer-General pursuant to section 25B of the Valuation of Land Act 1951 (as inserted by section 3 of the Valuation of Land Amendment Act 1965) or, as the case may require, by the Valuer for the district of the local authority pursuant to section 8A of this Act, means the special rateable value of that property if that special rateable value exceeds the rateable value of the property determined in accordance with such of the provisions of paragraphs (a) to (d) of this definition as apply.”

*Struck Out*

**31. Rating exemptions**—(1) Section 2 of the principal Act is hereby further amended by repealing paragraph (i) of the definition of the term “rateable property”, and substituting the following paragraph:

“(i) Lands, not exceeding in each case one hundred acres in extent, and buildings used for a public mental hospital or a hospital:”.

(2) Section 2 of the principal Act is hereby further amended by repealing paragraph (k) of the definition of the term “rateable property”.

(3) The enactments specified in the First Schedule to this Act are hereby repealed.

(4) Section 5 of the Wellington City and Suburban Water Supply Act 1927 is hereby amended by omitting from subsection (1) the words “rates and taxes imposed by the Crown or any local authority or any other person whatsoever”, and substituting the words “taxes imposed by the Crown”.

(5) Section 7 of the Hauraki Plains County Eastern Water Supply Empowering Act 1935 is hereby amended by omitting the words “assessable for rating or”.

(6) Section 7 of the Paeroa Borough Water Supply Empowering Act 1947 is hereby amended by omitting the words “assessable for rating or”.

(7) This section shall come into force on the first day of April, nineteen hundred and sixty-six.

**32. Consequential amendments**—The principal Act is hereby further amended in the manner indicated in the Second Schedule to this Act.

## SCHEDULES

*Struck Out*

## FIRST SCHEDULE

Section 31 (3)

## ENACTMENTS REPEALED

- 1901, No. 26 (Local)—The Dunedin City and Suburban Tramways Act 1900 Amendment Act 1901: Section 9.
- 1902, No. 15 (Local)—The Dunedin District Drainage and Sewerage Act 1900 Amendment Act 1902: Section 33.
- 1922, No. 17 (Local)—The Hutt River Improvement and Reclamation Act 1922: Section 11.
- 1924, No. 55 —The Reserves and Other Lands Disposal and Public Bodies Empowering Act 1924: Section 53.
- 1928, No. 5 (Local)—The Hutt River Board Empowering Act 1928: Section 7.
- 1933, No. 17 (Local)—The Waimakiriri River Improvement Amendment Act 1933: Section 9.
- 1936, No. 9 (Local)—The Hawke's Bay Rivers Amendment Act 1936: Section 8.
- 1937, No. 18 (Local)—The Ashley River Improvement Amendment Act 1937: Section 6.
- 1941, No. 12 —The Soil Conservation and Rivers Control Act 1941: Section 100A (as inserted by section 14 of the Soil Conservation and Rivers Control Amendment Act 1952). (1957 Reprint, Vol. 14, p. 694.)
- 1946, No. 12 (Local)—The Napier Borough (Marewa Area) Empowering Act 1946: Section 7.
- 1948, No. 11 (Local)—The Hutt Valley Drainage Act 1948: Section 71.
- 1949, No. 18 —The Fire Services Act 1949: Subsection (3) of section 54. (1957 Reprint, Vol. 5, p. 232.)
- 1952, No. 38 —The Soil Conservation and Rivers Control Amendment Act 1952: Section 14. (1957 Reprint, Vol. 14, p. 752.)
- 1953, No. 119 —The Waterfront Industry Act 1953: Subsection (3) of section 9A (as inserted by section 5 of the Waterfront Industry Amendment Act 1964). (Reprinted, 1964, Vol. 3, p. 2325.)
- 1957, No. 107 —The Local Legislation Act 1957: Section 41.
- 1958, No. 14 (Local)—The Hutt Valley Drainage Amendment Act 1958: Section 11.
- 1960, No. 15 (Local)—The Auckland Metropolitan Drainage Act 1960: Subsection (1) of section 91.
- 1963, No. 15 (Local)—The North Shore Drainage Act 1963: Subsection (1) of section 67.

Section 32

## SECOND SCHEDULE

## AMENDMENTS OF PRINCIPAL ACT

Provision Amended	Amendment
Section 2 ..... ..	By inserting, after the definition of the term "rateable value", the following definition: "Rates-postponement value", in relation to any rateable property, means the sum at which the rates-postponement value of that property is assessed, as appearing in a valuation roll made under the Valuation of Land Act 1951 or in a valuation roll or list made under this Act, as the case may require."
Section 8 ..... ..	By inserting in subsection (4), after the words "rateable value", the words "and, where applicable, the rates-postponement value". By inserting, after subsection (4), the following subsection: "(4A) In determining the rates-postponement value of any property, the Valuer shall take into account the matters that the Valuer-General is required to take into account by subsection (3) of section 25A of the Valuation of Land Act 1951 (as enacted by section 2 of the Valuation of Land Amendment Act 1965) in determining the rates-postponement value of any property for the purposes of the first-mentioned Act."
Section 19 ..... ..	By inserting, after the words "rateable value", the words "or rates-postponement value".
Section 36 ..... ..	By inserting in subsection (1) (b), after the words "rateable value", the words "and, where applicable, the rates-postponement value".
	<i>Struck Out</i>
	By omitting from subsection (1) (b) the words "the value", and substituting the words "the rateable value".
	<i>New</i>
	By omitting from subsection (1) (b) the words "the value to be fixed shall be", and substituting the words "the rateable value shall be fixed having regard to".
Section 52 ..... ..	By inserting in subsection (2), after the words "rateable values", the words "and, where applicable, the "rate-postponement values".

SECOND SCHEDULE—*continued*

AMENDMENTS OF PRINCIPAL ACT—*continued*

Provision Amended	Amendment
First Schedule .....	<p>By inserting in clause 1 of form (6), after the words "rateable value" where they first occur, the words "[or rates-postponement value]".</p> <p>By inserting in the same clause, after paragraph (b), the words "<i>Or</i> (bb) The rates-postponement value of such property is less [or more] that that above stated".</p> <p>By inserting in clause 5 of form (6), after the words "rateable value" wherever they occur, the words "[or rates-postponement value]".</p>