

*Mr Walsh*

## TAURANGA COUNTY COUNCIL EMPOWERING

[LOCAL]

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### A BILL INTITULED

**An Act to consolidate and amend certain enactments of the General Assembly empowering the Tauranga County Council to make special provisions in respect of the rating of certain rural lands by way of reduction and postponement of general rates thereon**

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

- 10 **1. Short Title and commencement**—(1) This Act may be cited as the Tauranga County Council Empowering Act 1968.  
(2) This Act shall come into force on the first day of April, nineteen hundred and sixty-nine.

No. 70—1

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

“Council” means the Tauranga County Council:

“County” means the Tauranga County:

“County Clerk” means the Clerk of the Council: 5

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

“Rateable value” has the same meaning as in the Rating Act 1967:

“Special farm land” means land which for the time 10 being—

(a) Is subject to any general rates made and levied by the Council; and

(b) Is in the opinion of Council used exclusively or principally for agricultural, horticultural, or pastoral 15 purposes or for the keeping of bees or of poultry or other live stock by an occupier whose income or a substantial part thereof is derived from the use of land for any such purpose or purposes; and

(c) Is not in the opinion of the Council likely to 20 be subdivided for building purposes within any reasonable period; and

(d) Is shown in the valuation roll for the time being in force as having an area of not less than one and a half acres and having an unimproved value per acre 25 for the appropriate area of an amount not less than that specified in the First Schedule to this Act.

“Special farm-land list” means a special farm-land list made by the Council in accordance with this Act:

“Valuation roll” means the valuation roll for the time 30 being in force for the purposes of the Rating Act 1967.

**3. Preparation of special farm-land list with special rateable values**—(1) At any time after the thirty-first day of March and before the first day of July in each year, the 35 Council may cause a special farm-land list to be made, in the form in the Second Schedule to this Act, or to the like effect, of all pieces of special farm land in the county which are liable to be rated separately by the Council.

(2) The particulars in the special farm-land list, other than 40 the special rateable value, shall be taken from the valuation roll.

(3) The Council shall determine with respect to every property described in the special farm-land list whether or not the rateable value should be reduced for the purposes of this Act, after taking into consideration all relevant matters, including the following matters, namely:

- 5 (a) Whether the general rates payable by the occupier are excessive or unduly burdensome:
- (b) Whether any reduction would be likely to impose an undue burden of rates on the other ratepayers of the county, or any of them:
- 10 (c) Any alteration of the rateable value since the valuation roll came into force.

(4) The amount to which the Council determines to reduce the rateable value of any property, or, if it determines not to make any reduction, the existing rateable value, shall be entered in the special farm-land list as the special rateable value of the property.

(5) The Council shall not, for the purposes of this Act, reduce the unimproved value of any special farm land to a sum less than seventy dollars an acre.

(6) No property of which the occupier is a limited liability company may be placed in the special farm-land list in any year unless such occupier supplies Council not later than the thirty-first day of March in that year with a list of its shareholders setting out the number of shares held by each on the preceding first day of March.

**4. Deposit of list for inspection and notice thereof—**

(1) After the preparation of the special farm-land list as aforesaid, the Council shall deposit the list or a true copy thereof, for a period of not less than twenty-one days at its public office at Tauranga for inspection without fee, and shall, forthwith after such deposit, cause public notice to be given, at least twice in a daily newspaper circulating in the county, of the deposit of the list for inspection as aforesaid, and of the right of objection conferred by section 5 of this Act and the time allowed by that section for the lodging of objections and of the day and place for the hearing of objections and the revision of the list by a Magistrate.

(2) If within the time so allowed for the lodging of objections no objection is lodged, the list shall be signed by any Councillor and the County Clerk, and shall be the special farm-land list for the county for the year ending on the thirty-first day of March next following.

**5. Objections to list and revision thereof—**(1) Any person who considers himself aggrieved by reason of the insertion or incorrectness of any matter in the list so deposited, or of the omission of any matter therefrom, or of the inconsistency or unfairness of any special rateable value entered therein in relation to any other special rateable value entered therein, may object by lodging with the Registrar of the Magistrate's Court at Tauranga, not later than three clear days before the date fixed for the hearing of objections, or within such further time as a Magistrate may in his discretion allow, an objection in writing under his hand or under the hand of his solicitor or duly authorised agent. A copy of any such objection shall immediately thereafter be lodged with or sent by registered letter to the County Clerk. 5 10

(2) On the day fixed for hearing objections, or on any day to which the hearing may from time to time be adjourned, a Magistrate shall hear and determine all objections lodged under this section, and may alter the special farm-land list in respect of anything objected to by correcting any special rateable value therein, or by inserting any matter therein or erasing any matter therefrom, which it is proved to his satisfaction ought to be altered, inserted, or erased, as the case may be. 15 20

(3) The Magistrate shall have power to determine whether any property is special farm land within the meaning of this Act. 25

(4) Any determination of the Magistrate under this section shall be final and binding on all parties.

(5) When all the objections have been disposed of, the Magistrate shall initial the alterations, insertions, and erasures (if any) made in the special farm-land list, and shall sign the list, and it shall be the special farm-land list for the county for the year ending on the thirty-first day of March next following the signing of the list. 30

(6) For the purposes of this section the Magistrate shall have all the powers to summon witnesses and examine them on oath, and to compel their attendance and the answering of questions and the production of papers, and all other powers in respect of the hearing of matters before him, including the power to award costs in his discretion, that may be exercised by a Magistrate's Court in its ordinary civil jurisdiction. 35 40

**6. Special farm-land list to be evidence, and to be open for inspection**—(1) The special farm-land list so signed by any Councillor and the County Clerk or, as the case may be, by the Magistrate, shall be conclusive evidence of the contents thereof and that it has been made in accordance with this Act.

(2) A copy of the special farm-land list shall be kept in the public office of the Council, and shall at all times be open to public inspection, without fee, during office hours.

**7. Special farm-land list to be part of valuation roll for rating purposes**—The special farm-land list made under this Act shall be deemed to be part of the valuation roll; and all general rates becoming payable to the Council while the special farm-land list is in force in respect of any property described in such list, whether levied before or after the coming into force of the list, shall be assessed on the special rateable value of such property as appearing in the special farm-land list.

**8. Part of rates postponed**—(1) Subject to the provisions of sections 13 and 14 of this Act, where a special rateable value has been established in respect of any property, payment of the rates from time to time made and levied in respect of that property shall be deemed to be postponed to the extent specified in subsection (2) of this section.

(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 special rateable value of the property were its rateable value.

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

(4) No rates shall be deemed to be postponed pursuant to this section unless the amount thereof for the rating period exceeds five dollars.

(5) When the amount of the difference in rates calculated pursuant to subsection (2) of this section does not exceed five dollars such amount shall be deemed to be written off forthwith.

**9. No penalty on postponed rates**—Nothing in section 71 of the Rating Act 1967 shall apply with respect to any rates the payment of which is postponed pursuant to section 8 of this Act.

**10. Details of rates postponed to be shown on rates assessments**—Where the payment of any rates made and levied in respect of any property is postponed in accordance with the provisions of this Act, the Council shall include in or with the rates assessment issued by it in respect of that property a statement showing—

- (a) The rateable value of the property; and
- (b) The special rateable value of the property; and
- (c) The amount of the postponed rates in respect of the period covered by the rates assessment; and
- (d) The net amount of the rates due and payable.

**11. Registration and release of charges**—(1) Any rates the payment of which has been postponed under section 8 of this Act shall, on registration of the certificate specified in subsection (2) of this section, be a charge on the land in respect of which they are payable.

(2) Where the Council has postponed payment of any rates, it may, without fee, deposit with the District Land Registrar or the Registrar of Deeds, as the case may require, in the land registration district or deeds registration district, as the case may be, in which the land is situated a certificate under the hand of the County Clerk describing the land and stating the amount of the rates payment of which has been so postponed, and the Registrar shall register that certificate accordingly.

(3) Except with the consent of the Council, no dealing by the occupier shall be registered against the land while any charge under this section is registered against the land.

(4) Upon payment to the Council of the rates in respect of which a charge has been registered under this section, or upon those rates being written off in accordance with section 12 of this Act, the Council shall cause a release of the charge to be registered. Upon the deposit with the District Land Registrar or the Registrar of Deeds, as the case may require, of an application under the hand of the County Clerk to register a release of the charge, the Registrar shall, without fee, enter a memorial of the release upon the register against the appropriate title.

(5) Where the rates in respect of which a charge has been registered under this section have become payable pursuant to section 13 of this Act, then, for the purpose of enforcing the charge, the Supreme Court, on application by the Council, 5 may make such order as the Court thinks fit either for the sale of the land or for the appointment of a receiver or otherwise, and any order for sale shall be carried into effect by the Sheriff in the same manner as in the case of a writ of sale, with any modifications that may be necessary or as may be provided 10 by rules of Court in that behalf.

(6) No stamp duty shall be payable in respect of any document executed for the purposes of this section.

**12. Postponed rates to be written off after five years—**  
Provided postponement of rates has not ceased to have effect 15 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.

**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 postponement ceases to have effect pursuant to 25 section 14 of this Act.

(2) The provisions of section 79 of the Rating Act 1967, or, in the case of Maori freehold land, section 153 of the Rating Act 1967, shall apply with respect to rates that have become due and payable pursuant to subsection (1) of this section as 30 if they first became due on the date on which they became due and payable pursuant to that subsection.

**14. Cessation of eligibility for postponement—**(1) Every postponement of payment of rates pursuant to this Act shall immediately cease to have effect if the interest in the land of 35 the person who was the occupier at the date of the original postponement of rates has become vested in some other person (not being his or her spouse or former spouse or child or the executor of his or her estate).

(2) If not less than twenty percent of the shares in a limited liability company which is an occupier are transferred to a person other than the spouse or former spouse or child or the executor of the estate of the former shareholder, every postponement of rates pursuant to this Act shall immediately cease to have effect to the extent that the amount of the rates becoming due and payable shall be in proportion to the percentage of shares transferred. 5

(3) Notwithstanding the provisions of the previous subsections of this section, so long as the land continues to be special farm land within the meaning of this Act, successive occupiers of the land may enjoy postponement of the payment of rates from time to time made and levied on that land during their respective periods of occupancy. 10

**15. Power to remit or postpone rates not affected**—Nothing in this Act shall derogate from any provision of the Rating Act 1967 or of any other enactment authorising any local authority to remit rates or postpone the payment of rates. 15

**16. Repeals**—The enactments specified in the Third Schedule to this Act are hereby repealed. 20

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SCHEDULES

FIRST SCHEDULE

Section 2

SCALE OF AREAS AND VALUES TO BE USED IN DETERMINING  
 QUALIFICATION FOR ENTRY ON THE SPECIAL FARM-LAND LIST

Where the area is:

Not Less Than <i>acres</i>	but	Less Than <i>acres</i>	An Unimproved Value Per Acre of Not Less Than \$
1½		2	1,500
2		2½	1,000
2½		3	800
3		3½	700
3½		5	500
5		10	320
10		20	170
20		30	120
30		50	90
50		—	70

SECOND SCHEDULE

Section 3

SPECIAL FARM-LAND LIST

Special farm-land list for the County of Tauranga, to come into force  
 on the day of 19 :

No. on Valuation Roll	Name of Occupier	Description and Situation of Rateable Property	Rateable Value	Special Rateable Value

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Section 16

THIRD SCHEDULE

ENACTMENTS REPEALED

1952, No. 20 (Local)—The Tauranga County Council Empowering Act 1952.

1955, No. 11 (Local)—The Tauranga County Council Empowering Amendment Act 1955.