[As Reported From the Local Bills Committee]

House of Representatives, 20 May 1977

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

#### Mr D. M. J. Jones

# WAITEMATA CITY COUNCIL (FARM LAND)

# [LOCAL]

#### ANALYSIS

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# A BILL INTITULED

# An Act to provide for certain matters in connection with the farm-land roll of the City of Waitemata

WHEREAS the Waitemata City Council has prepared a 5 farm-land roll under the provisions of Part VI of the Rating Act 1967: And whereas by virtue of the provisions of section 6 of the Local Legislation Act 1974 the said farm-land roll when made will be deemed to have come into force on the 1st day of April 1974: And whereas as a result of litigation

- 10 concerning the said farm-land roll so much time has elapsed since the 1st day of April 1974 that changes in ownership and use of properties qualified as at the 1st day of April 1974 to be included in the said roll have taken place: And whereas the provisions of the Rating Act 1967 are inadequate to deal
- 15 with such situations and it is therefore desirable that provision be made to remove such inadequacies:

### No. 134-2

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BE IT THEREFORE 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 Waitemata City Council (Farm Land) Act (1976) 1977:

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

"Court" means the Administrative Division of the Supreme Court, including the additional members holding office under the Land Valuation Proceedings 10 Act 1948, in the exercise of its jurisdiction under that Act:

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"Council" means the Waitemata City Council:

"Urban farm land" means farm land, whether situated

in an urban district or not, which for the time being— 15 (a) Is subject to any general, special, or separate rates made and levied by the Council; and

(b) Is not, in the opinion of the Council or Court dealing with any application or objection under this Act, fit for subdivision for building purposes, or is 20 not likely, in such opinion, to be required for building purposes within a period of 5 years after the date on which that opinion is expressed.

**3.** Provisions as to subdivision of land on farm-land roll— (1) Notwithstanding the provisions of sections 135 and 142 25 of the Rating Act 1967—

(a) Where, since the 1st day of April 1974, a property (qualified to be included and in fact included in the said farm land roll) included in the farm-land roll established as at the 1st day of April 1974 has been 30 subdivided for sale, of which subdivision the Valuer-General under the provisions of section 48 of the Rating Act 1967 has duly notified the Council but which property remains qualified as urban farm land in all or some parts of such subdivision, the 35 Council shall in respect of each part which remains urban farm land consider and determine whether or not the rateable value of such part or parts should be reduced for the purposes of Part VI of the Rating Act 1967:

(b) Where under circumstances similar to those set forth in the paragraph (a) of this subsection, some of the land ceases to be urban farm land, the Council shall remove from the farm-land roll such part or parts of the said land which ceases to be urban farm land and the same shall be rated for rating purposes on the land value ascribed by the Valuer-General.

(2) In so considering and determining whether there should be any such reduction in the rateable value the Council shall 10 have regard to the provisions of section 120 (4) of the Rating Act 1967.

(3) The amount to which the Council so determines to reduce the rateable value of such part or parts of the property, or, if it determines not to make any reduction, the existing 15 rateable value of such part or parts, shall be entered in the farm-land roll as the special rateable value of such part or parts of the property so that the total special rateable value of all of such parts shall replace the existing special rateable value originally fixed for the whole of such land for the 20 purposes of the said farm-land roll.

(4) The Council shall enter and include in the said farmland roll such part or parts of the said subdivided property in respect of which a special rateable value has been determined by the Council under the provisions of this Act and

25 such entry or entries shall thereupon be deemed to form part of the said farm-land roll on and after the first day of April next following that determination.

(5) Notwithstanding anything in subsection (4) of this section-

30 (a) Where any such subdivision took place in the period commencing on the 1st day of April 1974 and ending with the 31st day of March 1975, the Council shall enter and include in the said farm-land roll such part or parts of the said subdivided property in 35 respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry or entries shall thereupon be deemed to have been included in the said farmland roll on and after the 1st day of April 1975 and 40 rates shall be assessed accordingly:

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#### Waitemata City Council (Farm Land)

(b) Where any such subdivision took place in the period commencing on the 1st day of April 1975 and ending with the 31st day of March 1976, the Council shall enter and include in the said farm-land roll such part or parts of the said subdivided property 5 in respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry or entries shall thereupon be deemed to have been included in the said farm-land roll on and after the 1st day of April 1976 and 10 rates shall be assessed accordingly.

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(c) Where any such subdivision took place in the period commencing on the 1st day of April 1976 and ending with the 31st day of March 1977, the Council 15 shall enter and include in the said farm-land roll such part or parts of the said subdivided property in respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry or entries shall thereupon 20 be deemed to have been included in the said farmland roll on and after the 1st day of April 1977 and rates shall be assessed accordingly.

4. Provisions as to land becoming urban farm land since 1 April 1974—(1) Where, since the 1st day of April 1974, 25 any property has become urban farm land, the Council shall in respect of such property consider and determine whether or not the rateable value of the property should be reduced for the purposes of Part VI of the Rating Act 1967; and in so considering and determining whether there should be any 30 such reduction in the rateable value of the property the Council shall have regard to the provisions of section 120 (4) of the Rating Act 1967.

(2) The amount to which the Council determines to reduce the rateable value under the provisions of this Act or, if it 35 determines not to make any reduction, the existing rateable value, shall be entered in the said farm-land roll as the special rateable value of the property.

(3) The Council shall enter and include in the said farmland roll any property in respect of which a special rateable 40 value has been determined by the Council under the provisions of this Act, and such entry shall thereupon be deemed to form part of the said farm-land roll on and after the 1st day of April next following that determination.

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(4) Notwithstanding anything in subsection (3) of this section-

(a) Where any property became urban farm land in the period commencing on the 1st day of April 1974 and ending with the 31st day of March 1975, the Council shall enter and include in the said farmland roll any such property in respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry shall thereupon be deemed to have been included in the said farm-land roll on and after the 1st day of April 1975 and rates shall be assessed accordingly:

- (b) Where any property became urban farm land in the period commencing on the 1st day of April 1975 and ending with the 31st day of March 1976, the Council shall enter and include in the said farmland roll any such property in respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry shall thereupon be deemed to have been included in the said farm-land roll on and after the 1st day of April 1976 and rates shall be assessed accordingly.
- 5. Provisions as to entries in farm-land roll-(1) Where any entry is made in the said farm-land roll under the provisions of this Act, the Council shall forthwith send a copy of such entry to the Valuer-General, and to every other local authority so far as the said farm-land roll relates to rates in 30 respect of which that local authority has power to make and
  - levy rates.

(2) Notice shall be given by the Council to every person whose name has been included in the farm-land roll as the result of the application of this Act of every entry therein in 35 which his name appears, and at any time within 21 days

- after the giving of the notice, or within any extended period that may be allowed by the Council, any such person shall be entitled to object to the entry on the ground of the unfairness or incorrectness of the special rateable value therein
- 40 set forth, or of the insertion or incorrectness of any matter therein, or of the omission of any matter therefrom, and to have the objection heard by the Court, which for the purposes of this Act shall have all the powers and authority conferred upon it by Part VI of the Rating Act 1967.

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(3) All the provisions of Part VI of the Rating Act 1967 with respect to objections to the farm-land roll, and notices thereof, and the hearing thereof by the Court shall, with the necessary modifications, apply with respect to objections under this Act and the hearing thereof.

(4) Any alteration made in the special rateable value of any property under this section shall be made in the farmland roll and shall be deemed thenceforth to form part of the farm-land roll on and after the dates provided for in sections 3(4) and (5) and 4(3) and (4) of this Act.

(5) Notice of every such alteration shall be forthwith given by the Council to the Valuer-General and to every other local authority having power to make and levy rates in respect of the property.

**6.** Appeals—All rights of appeal available to an objector 15 in respect of the preparation of a farm-land roll shall be available to all persons affected by this Act.

7. Special rateable value may be acted on while appeal pending—The fact that an appeal is pending shall not in the meantime interfere with or affect the decision of the Land 20 Valuation Committee which forms the subject-matter of the appeal; and rates may be made, levied, and recovered on the special rateable value fixed by the decision in like manner as if no appeal were pending:

Provided that, in the event of the special rateable value 25 being altered on appeal, a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short paid shall be recoverable as arrears.

8. Application of section 142 of Rating Act 1967---Nothing in this Act shall deprive the Council of the right to apply the 30 provisions of section 142 of the Rating Act 1967 to any case where any property or any part or parts of any property having been placed on the farm-land roll pursuant to the provisions of this Act ceases to be urban farm land.

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9. Expiry—(1) The provisions of this Act shall cease to apply on the expiry of the 31st day of March 1979 or on the expiry of the date on which the said farm-land roll expires, whichever first occurs.

(2) This Act shall be deemed to be repealed on the 1st 40 day of April 1979.

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