



ANALYSIS

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1980, No. 7—*Local*

An Act to empower the Auckland City Council to grant relief from rate commitments during the development or re-development of certain properties [17 December 1980]

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 Auckland City Council (Rating Relief) Empowering Act 1980.

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

“Council” means the Auckland City Council:

“Development”, in relation to any land, means the development or re-development of the land (not being a subdivision of the land) by—

(a) Constructing, erecting, or altering any one or more buildings on it for the purpose of providing 10 or more new, or 9 or more additional, household units on it; or

(b) Constructing, erecting, or altering any one or more buildings on it intended to be used solely or principally for industrial or commercial or administrative purposes (including, but not by way of limitation, hotels, motels, and other transient accommodation), or any combination of those purposes, where the value of the construction, erection, or alteration will exceed \$500,000:

“District” means the district of the Auckland City Council:

“Household unit” means any building or group of buildings, or part of any building or group of buildings, used or intended to be used solely or principally for residential purposes and occupied or intended to be occupied exclusively as the home or residence of not more than one household.

3. Power to remit or postpone rates on a development—

(1) Notwithstanding anything in any other Act, but subject to the provisions of subsection (2) of this section, the Council may by resolution, as a means of encouraging development in its district, remit or postpone for such time as it thinks fit, the payment of any rates in respect of any land on which a development is taking place or is about to take place, and which is rateable property for the purposes of the Rating Act 1967.

(2) In deciding whether so to grant relief and, if so, to what extent relief shall be granted, the Council shall pay due regard to the following matters:

- (a) Whether, and to what extent, the development when completed will be to the financial advantage of the district (including the creation of employment opportunities); and
- (b) Whether, and to what extent, the viability of the development might be compromised or prejudicially affected by a refusal to grant relief; and
- (c) The timetable for implementing the development, for the purpose of ascertaining whether the granting of relief would encourage an earlier completion date; and
- (d) The location of the proposed development.

(3) In remitting or postponing any rates pursuant to this Act, the Council may remit or postpone the whole or a part of the rates otherwise payable for a whole year or years or for any lesser period or may provide for a combination of remitting and postponing rates.

(4) A resolution under this section shall not be passed by the Council at any meeting from which the public has been excluded under section 4 of the Public Bodies Meetings Act 1962.

4. Objection by developer against decision of Council—

(1) Any person whose application for a remission or postponement of rates under this Act has been refused 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 in respect of objections under this section as if references in those subsections to a territorial authority were references to the Council.

5. Continuation of remission or postponement after completion of development—The Council may continue a remission or postponement of rates under this Act in respect of not more than the 2 rating years commencing on the 1st day of April next following the date on which, in the Council's opinion, the development was completed.

6. Registration of charges for postponed rates—Where any rates have been, are, or will be postponed under this Act, the provisions of section 96 of the Rating Act 1967 shall, with the necessary modifications, apply in respect of the postponement as if references in that section to a local authority were references to the Council.

7. Council may impose conditions when granting relief—The Council may grant such relief subject to such conditions as to completion of the development as it may think fit. It may cancel any relief granted in respect of the rating year then current in the event of non-compliance with any of those conditions, and, in such circumstances, it may require payment of full rates in respect of any year in which they may have been remitted or postponed.
