



ANALYSIS

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1987, No. 10—*Local*

An Act to validate certain rates purported to have been made and levied by the East Coast Bays City Council

[18 December 1987]

WHEREAS at a special meeting held on the 2nd day of April 1980 the East Coast Bays City Council passed a special order pursuant to the Rating Act 1967, the Local Government Act 1974, and all other Acts and powers enabling it to do so, altering its system of differential rating with effect from the 1st day of April 1980: And whereas in the rating years ending with the 31st day of March 1983, 1984, and 1988 the Council purported to amend its system of differential rating by introducing new categories of property in its annual rates resolution: And whereas during the rating years ending with the 31st day of March 1985, 1986, and 1987 the Council purported to continue with the amended system adopted for the year ending with the 31st day of March 1984: And whereas section 148 of the Local Government Act 1974 requires that, subject to section 148A of that Act, a Council may by special order alter the system of differential rating as applied in the district or in any ward or special rating area: And whereas the Council did not comply with that provision of the Act because it believed that the basis of the differential rating system was consistent with the differential rating system that had been adopted by the Council in 1980, and that the purported changes were in accordance with section 148A of the Local Government Act 1974 which specifies that certain changes shall be deemed not to be an alteration to the system of differential

rating: And whereas this was not the case: And whereas it is desirable that the rates made and levied by the Council in respect of the rating years ending with the 31st day of March 1983 to 1988 be validated:

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

1. Short Title—This Act may be cited as the East Coast Bays City Council (Rates Validation) Act 1987.

2. Interpretation—In this Act, “Council” means the East Coast Bays City Council.

3. Validating rates—(1) Notwithstanding that the rates for the rating years ending with the 31st days of March 1983 to 1988 were purportedly made and levied by the Council employing forms of differential rating which were not lawfully based or established, the said rates are hereby validated and declared to have been lawfully made and levied in respect of those rating years.

(2) All actions of the Council in—

- (a) Levying and collecting the said rates in each of the said rating years; and
- (b) Imposing additional charges of 10 percent on such part of the said rates as had not been paid to it by the penalty dates specified by the Council for each year—

are hereby validated and declared to have been lawful.

(3) All money received by the Council in payment of the said rates and the said additional charges are hereby deemed to have been lawfully paid to and received by the Council.

(4) Any part or parts of the said rates and the said additional charges for any year or years as have not yet been paid to the Council are hereby deemed to be lawfully payable and capable of being recovered as if they had always been lawfully payable.

4. Differential rating system to be introduced in respect of rating year commencing 1 April 1988—(1) The Council shall as soon as practicable adopt a system of rating on a differential basis, pursuant to section 147 of the Local Government Act 1974, to come into force on the 1st day of April 1988.

(2) In complying with subsection (1) of this section the Council shall proceed as though it had not at any time previously adopted a system of rating on a differential basis.
