



ANALYSIS

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| Title | | 2. Rating on acreage system |
| 1. Short Title | | 3. Amendment of classification list |

1965, No. 90

An Act to amend the Land Drainage Act 1908

[27 October 1965]

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 Land Drainage Amendment Act 1965, and shall be read together with and deemed part of the Land Drainage Act 1908 (hereinafter referred to as the principal Act).

2. Rating on acreage system—(1) The principal Act is hereby amended by inserting, after section 31A (as inserted by section 4 (1) of the Land Drainage Amendment Act 1956), the following section:

“31B. (1) In addition to every other power conferred by this Act of making and levying rates, and notwithstanding anything in section 4 of the Rating Act 1925, any rate which is authorised under this Act may be made and levied under this section on a graduated scale on the basis of an amount for each acre of each class of land liable to be rated according to the classification made under section 33 of this Act of the rateable property upon which the rate is to be levied. In this Act, this system of rating is referred to as acreage rating or as the acreage system; and any rate so made and levied is referred to as an acreage rate.

“(2) The power of levying acreage rates shall be exercised in the case of any Board only by special order of the Board; and the power shall be so exercised only in respect of lands defined in the public notice of the special order, which notice shall specify also the nature and purpose of every rate to be made and levied under the acreage system.

“(3) Where any person considers that the acreage system will operate unfairly in the area where it is to apply, he may, within fourteen days after the date on which the special order is confirmed, appeal on that ground to the Land Valuation Court against the special order. On hearing the appeal the Land Valuation Court may cancel or vary the special order, or may confirm it either absolutely or subject to such conditions and modifications as the Land Valuation Court deems just, and the decision of that Court shall be final.

“(4) In classifying for the purpose of an acreage rate a holding of land which falls into two or more classes, the acreage of that land that is in each class shall be specified:

“Provided that in any case, for the purpose of recovering the rate, the whole of the holding of land shall be charged with the total amount of all rates made and levied on all the classes of land that comprise the holding.

“(5) The Valuer-General shall upon request supply to the Board a valuation roll of the lands within the rating district defined pursuant to subsection (2) of this section; and—

“(a) Section 28 of the Valuation of Land Act 1951 shall, with the necessary modifications, apply to the valuation roll and to the supplying thereof:

“(b) Section 29 of the Valuation of Land Act 1951, with the exception of paragraph (b) thereof, shall apply to any roll supplied to the Board under the foregoing provisions of this subsection:

“(c) For the purposes of the making and levying of any acreage rate, the areas appearing on the valuation roll, as corrected from the district valuation roll up to the thirty-first day of March last preceding the date of the levy, shall be sufficient evidence of those areas in the absence of proof to the contrary:

“(d) Where land is classified and is or is proposed to be rated under the acreage system, the Valuer-General shall from time to time, in every case where portions of the land are classified in different classes, specify in the valuation roll supplied to the Board the acreage of the part in each class.

“(6) For the purpose of acreage rating, subsection (3) of section 33 of this Act shall be read as if the following subsection had been added:

“(4) Every classification so made shall set forth in a list, which list shall—

“(a) Be signed by the Chairman of the Board after the Board has, by resolution, adopted the classification; and

“(b) Include a statement of the proportions in which the rate is to be imposed on the several classes of land to which the list relates; and

“(c) Include, from the valuation roll of the district for the time being in force, particulars of the defined lands, of the valuation number, situation, description, and area, and of the names of owners and occupiers of those lands; and

“(d) Specify the acreages of the parts of any of the defined lands falling into two or more classes; and

“(e) Have attached thereto a map of the land to which the list relates, showing by distinctive colouring the outer boundaries of each class of land.’

“(7) For the purpose of acreage rating, subsection (3) of section 34 of this Act shall be read as if the words ‘or fixing of proportions’ were omitted, and the words ‘or the division of a property into classes’ were substituted therefor; and as if the following paragraphs had been added thereto:

“(e) That the area of land included in a class is not correct:

“(f) That the number of votes that may be exercised by him is not correctly specified.’

“(8) For the purpose of acreage rating, section 51 of the Rating Act 1925 shall be read as if paragraphs (d) and (f) were repealed, and the following paragraphs were substituted therefor:

“(d) In the case of every acreage rate, that it be of a stated amount for each acre of land in each class of land classified as rateable which is comprised in the property as appearing in the valuation roll:

“(f) Where the total amount of rates due by any one ratepayer would on the basis prescribed by this section be less than five shillings, he shall be rated at five shillings.’

“(9) In the case of every acreage rate the particulars to be transcribed in the rate book shall include the total areas of the properties, and the areas of the several classes of land in each property as appearing in the valuation roll, and the amount

per acre payable as a rate with respect to each part or the whole of the property, as the case may be; and it shall not be necessary for the rate book to contain particulars of rateable values.

“(10) Section 52 of the Rating Act 1925 and form number 7 in the First Schedule to that Act shall apply to any acreage rate with such modifications as are required in consequence of this section.

“(11) In connection with appeals against any rate book prepared with respect to any acreage rate, section 56 of the Rating Act 1925 shall be read as if paragraph (a) was repealed, and the following paragraph was substituted therefor:

“(a) That any person is rated in the rate book on property not appearing in the valuation roll, or that the area of any property or of any class of land in any property, is different from the area thereof set out in the valuation roll:’.”

(2) Section 9 of the principal Act is hereby amended by adding, as subsections (2) to (5), the following subsections:

“(2) In the event of the Board making and levying on an acreage basis the rate authorised by section 31 of this Act or by section 2 of the Land Drainage Amendment Act 1913, then, notwithstanding anything in subsection (1) of this section or in section 7 of the Land Drainage Amendment Act 1922 (as substituted by section 3 of the Land Drainage Amendment Act 1958) or in any other enactment, the number of votes that may be exercised by any ratepayer at any election or poll shall be determined as follows:

“(a) If the area of his rateable property determined in accordance with subsection (3) of this section does not exceed fifty acres, he shall have one vote:

“(b) If the area of his rateable property determined as aforesaid exceeds fifty acres but does not exceed one hundred acres, he shall have two votes:

“(c) If the area of his rateable property determined as aforesaid exceeds one hundred acres, he shall have three votes.

“(3) For the purposes of this section, the area of any land shall be ascertained as follows:

“(a) The area of any land in any separate area classified as Class A land in accordance with section 33 of this Act shall be deemed to be the area of the land as appearing on the valuation roll of the district:

“(b) The area of any land classified as aforesaid as Class B land shall be deemed to be five-sixths of the area as aforesaid:

“(c) The area of any land classified as aforesaid as Class C land shall be deemed to be four-sixths of the area as aforesaid:

“(d) The area of any land classified as aforesaid as Class D land shall be deemed to be three-sixths of the area as aforesaid:

“(e) The area of any land classified as aforesaid as Class E land shall be deemed to be two-sixths of the area as aforesaid:

“(f) The area of any land classified as aforesaid as Class F land shall be deemed to be one-sixth of the area as aforesaid.

“(4) Land classified as aforesaid as Class G land shall be deemed not to be rateable property for the purposes of this section.

“(5) Where any person is entitled to vote by virtue of being the owner of any lands of more than one class, the number of votes that he may exercise shall be determined in accordance with the foregoing provisions of this section:

“Provided that no such person shall have more than three votes at any such election or poll.”

3. Amendment of classification list—Section 5 of the Land Drainage Amendment Act 1913 is hereby amended by adding, as subsections (2) to (6), the following subsections:

“(2) Where any land appearing in the classification list is subdivided or proposed to be subdivided for disposal for uses which would not have altered its classification, the Board may appoint a classifier who, subject to the directions of the Board, shall classify the separate pieces of that land so that each piece is classified in accordance with the principles on which the classification list was made and so that each class will include the same proportion of that land as previously. A copy of the classification of each piece, as recommended by the classifier, shall be served by the Board on the owner of that piece; and if within fourteen days thereafter the Board receives notification from the owner of any of the pieces that he is dissatisfied with the classification of his piece, the Board shall notify each owner of a day, time, and place for discussion of the classifications; and after hearing each owner who attends and the classifier, or if no such notification is received within that period then after the period of fourteen days has expired, the

Board shall amend the entries in the classification list in respect of that land so as to show separately the particulars in respect of the several pieces and the classification of each; and when the amendments have been made and signed or initialled by the Chairman of the Board they shall be a part of the classification list and become final and binding on all persons who may be affected thereby.

“(3) Where land becomes rateable after the classification list has been signed by the Chairman, whether or not the list has been signed by a Magistrate, or where by error land within a rating district and benefiting or likely to benefit from works within the rating district has not been included in the classification list or plans, or no classification has been assigned to it, the Board shall forthwith add the land to the classification list or plans and appoint a classifier to classify it.

“(4) Where, because of any of the changed circumstances referred to in subsection (6) of this section, the classification of particular land will no longer provide a basis of rating that is equitable as between the owner and other ratepayers or any group of ratepayers with whom he should be included, the Board shall forthwith appoint a classifier to reclassify the land.

“(5) Every classification or reclassification made under subsection (3) or subsection (4) of this section, and every appointment of a classifier, shall be made and have effect in accordance with the provisions of the principal Act for a new classification, except that:

“(a) No classification of land other than the particular land shall be altered by the Board or a Magistrate or authority, judicial or otherwise, in consequence of the classification or reclassification of the particular land; and

“(b) No appeal or other proceedings shall lie in respect of the classification or reclassification of the particular land on any ground other than—

“(i) That the prerequisites of classification or reclassification of that land under this section do not exist; or

“(ii) That the classification or reclassification of that land of which the Board has given notice will not provide a basis of rating of that land that will be equitable as between the owner of that land and other ratepayers or the group of ratepayers with whom he should properly be included.

“(6) For the purpose of subsection (4) of this section, there shall be deemed to be changed circumstances in relation to any classification of land in any of the following cases, but in no others, namely—

- “(a) If in the opinion of the Board benefit or damage allowed for in classifying that land in the classification list will be substantially greater or substantially less than has been so allowed for; or
- “(b) If in the opinion of the Board the use in respect of which that land was classified at the time of classification has been changed in any respect that would or might affect the classification.”

This Act is administered in the Department of Internal Affairs.
